

# **Town of Waterford**

**ANNUAL REPORTS**

**OF THE**

**OFFICERS**

**FOR THE**

**Year Ended December 31, 2023**

**[www.waterfordme.org](http://www.waterfordme.org)**

**The 2023 Town Report is Dedicated to  
Longtime Town Employee & Volunteer Fireman  
Miles Millet  
July 4, 1954 – January 10, 2024**



Miles Millet (C) with co-workers and friends Albert Heath (L) and Brad Grover (R)

Known for his distinctive hearty laugh and sharp wit, Miles was a dedicated employee for the Town of Waterford for 44 years. From 1976 until his retirement in 2020, he was “on call” winter nights and weekends ready to plow and sand the Town’s roads. The other three seasons he could quite often be found serving the town from a backhoe or dump truck. When not working, he enjoyed hunting, fishing and spending time with his family – especially at camp. He will be sadly missed by all who knew him.

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## **2022 WATERFORD TOWN OFFICIALS**

### **MODERATOR**

John Bell  
Scott Cole – Deputy

### **SELECTMEN, ASSESSORS AND OVERSEERS OF THE POOR**

Randy Lessard (Chair) – 2026 / 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  
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 / 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

**CEMETARIAN (F/K/A 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

**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:**

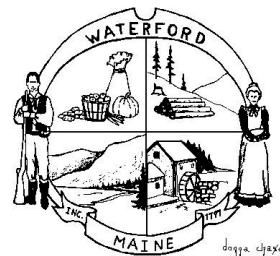
**“Before making an assessment, the assessors may give reasonable notice in writing to the person liable to taxation in the Municipality to furnish to the assessors a true and perfect list of all their estates not by law exempt from taxation of which they were possessed on the first day of April of the 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](http://www.waterfordme.org)



To the Citizens of Waterford:

**New Heat Pumps and Solar Panels** - You may remember that Ted and Doretta Colburn and friends applied for and received grants for heat pumps and solar panels for the Fire Station / Town Office. We are pleased to report that the installation of both of these items is complete. Our plan is to publish the energy data in next year's report so you can judge if solar panels or heat pumps might be something you would want to consider investing in.

**New Generator** – You may also remember than Sharon Murch applied for and received a grant to cover half of the cost of a new generator for the Town Office / Fire Station. The delivery of the generator was delayed due to part availability issues brought on by COVID. Unfortunately, the new generator suffered a catastrophic failure during the initial max load testing. The unit was immediately removed and sent back to the manufacturer for repair. If all goes well it might be in place when we meet for the 2024 annual Town Meeting.

## **Rich Traditions:**

**KLA** continues its work to preserve and protect Keoka Lake. In 2023 they inspected 277 boats for invasive plants, a long standing and on-going activity to protect one of our waterbody gems. I use the word “our” intentionally. All of Waterford's waterbodies are life givers in every sense of the word. For some it is a place of recreation, where family's bond and recharge. For our wild creatures it is a source of life-giving water. Without these cherished waterbodies much of what we love about Waterford would be gone. When we vote to provide KLA with funding to support the boat inspection program, we are showing them that we care about this lake. The lakes, ponds, and streams belong to all of us. We have a responsibility to care for them. Fortunately for us KLA is standing watch at Keoka.

**The Waterford Historical Society** continues their work to preserve the history of Waterford. This year they did a cemetery walk with our Cemetery Trustee Newell Andrews. Speaking of the cemeteries you may remember that last year voters approved an allocation of \$12,000 from the cemetery savings accounts for a new software package which will allow us to create a searchable database of cemetery plots. Newell has been working on populating this database and we expect that it will be a valuable tool for anyone trying to find where a relative is buried.

**The Waterford Road Race** is put on by an all-volunteer organization dedicated to honoring the memory of Tony Waldeier, a local schoolteacher and community activist. Since the inception of the annual Fall Foliage Road Race the team members have raised \$104,000 and distributed the monies in the form of 132 scholarships to Waterford students pursuing secondary education.

**The Fire Department** responded to approximately 119 emergency calls and 15 more training events. 119 events that occurred without warning. Imagine if you had to leave your home unexpectedly on 119 occasions. We are blessed to have many volunteers in Waterford, but none are called on more than those in our Fire Department.

We also owe a big thank you to our **Employees and Volunteers**. Thank you to Brenda, Betty, and John at the town office, to Bobby, Asa, and Tom at the Transfer Station, to Bruce, Shane, and Jim at the Town Garage, and all our other wonderful volunteers. Waterford is a better place because of you.

Not all things have gone as we would have liked this year. One of the biggest issues on our minds is the cumulative impact of inflation over the past four years. It's driving the mill rate like no other time in recent memory. In 2021 we purchased our newest plow truck for \$216,453. We have an identical truck on order for delivery in 2024. Unfortunately, the price has risen to more than \$286,426. That's an increase of approximately 32%, or nearly \$70,000.

The winter storms of 2022 / 2023 did a tremendous amount of damage to a number of roads. There is a letter from Selectmen Todd Sawyer describing the impact of the storm. We would like to send a special thank you to Todd Sawyer, Jim Kidder, Bruce Bedard, Shane McKee, Albert Heath, and our local contractors who are all helping us in the recovery efforts. The damage was massive with repairs expected to exceed \$2,000,000. Fortunately, we expect most of that amount to be covered by monies from FEMA and MEMA. However, in order to qualify for that funding we needed to conduct a survey and apply for financial help before we started the work. Had we not followed this process we may have not received funding, meaning that Waterford taxpayers would have had to shoulder those monies. That would have more than doubled the municipal tax rate. I have read the permits and literally dozens of emails going back and forth between Waterford and FEMA and MEMA. I am very proud of the work Todd has done and the leadership he has demonstrated. Todd is thoughtful, thorough, and tenacious. He is an excellent Selectperson and Jamie and I are both proud to be serving with him.

In closing, I want to wish each and every member of our community a year full of physical and spiritual health. A wonderful way to share that health is to join one of our great organizations. All are full of wonderful people just waiting for you to walk through the door. 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 encourage you to take part in what these organizations have to offer. We all need and benefit from spending time with kind and like-minded people. Please consider joining them.

Respectfully,

Randy S. Lessard - Waterford Selectboard, Chair

## **WINTER STORM 2022 / 2023**

The Town of Waterford, like much of the State of Maine, has endured numerous weather-related events, inflationary changes, and shifts in organizational structure based on the characteristics of the employment market.

Although Waterford has experienced numerous damaging storms and incurred the subsequent repair costs since Incorporating in 1797, the recent storms may be the costliest regarding capital damage. The combination of Winter Storm Elliot that occurred on December 23, 2022, and the May Day Storm that battered Waterford on May 01, 2023 were unprecedented. It is these events that have impacted 2023 and will shape the future for long-term capital planning and spending for the town.

Winter Storm Elliot brought torrential rains to Waterford, and with existing snow covering the ground, privately owned and municipal culverts plugged, causing major damages to town roads. The Public Works team worked diligently to address the damages, prioritizing resident access and public safety. A small window of time between weather events allowed the team to complete partial restoration of only the worst damages before all was covered with snow by a subsequent storm.

With the arrival of Spring, the true extent of the damage was revealed. Entire sections of town roads washed away, erosion of the new Keoka Lake boat launch had occurred, extensive shoulder and pavement damages throughout town narrowed travel-ways, plugged culverts created property damage, and the irreparable damage to stream crossings on Five Kezar and Blackguard Roads focused concern of future flooding. With town roads posted for weight restrictions, the decision was made to postpone repairs until the road base dried and weight restrictions were removed.

Enter the May Day Storm of 2023. Just as mobilization for permanent repairs began to materialize, this storm brought heavy rainfall totals which exacerbated the existing damages from Winter Storm Elliot. The Public Works team moved quickly to reinforce prior temporary repairs, but many damages mirrored the prior storm, and conditions worsened in many cases.

Building on relationships and project scoping with FEMA and MEMA from Storm Elliott, the town continued repairing roads while simultaneously investing time documenting on-going costs and estimating permanent future repair costs throughout town. Numerous site and office visits solidified Waterford's position as a recipient of Federal and State funding for repairs and mitigation. Documentation of labor, material, equipment, rentals, and contractor costs continued. Substantial effort to provide required GPS locations, photos, sizing, descriptions, mitigation plans, MDEP and the U.S. Army Corps of Engineers approvals, scoping and cost estimating for FEMA and MEMA materialized over the 2023 season.

The Board authorized the borrowing of \$100,000 from the Forestry Fund to have the ability to continue storm damage repairs until FEMA and MEMA reimbursements are received, while at the same time utilizing Capital monies to continue with funding of a pre-planned full reconstruction project of 2,270 linear feet of Mill Hill Road.

With limited funding and time, the Board made critical decisions to reduce future spending and the burden to taxpayers. It was determined that repairs to both Blackguard Road and Irving Green Road would be postponed until funding from FEMA and MEMA was approved. Understanding the effect to the public, notably hunters, landowners, the Pulpit Rock Trail Blazah's and the Waterford Sno-Packers, the town worked closely with Federal officials to find an avenue to allow the clubs to conduct "de-minimus" repairs for limited access without violating funding parameters.

The Town also contracted with Pine Tree Engineering to survey, design, permit, bid and build a 10' wide by 6' rise concrete box culvert to replace the undersized 36" round corrugated metal pipe that internally separated and caused extensive damage in Warren Brook on the Five Kezars Road. As part of this contract, Pine Tree Engineering also applied and submitted a grant request on behalf of the town for \$200,000 under the Maine Department of Transportation's Municipal Stream Crossing Program. Applications were due on January 19, 2024, and if awarded, this project will be shovel ready with partial funding during the in-stream work window of 2024.

Currently, several completed projects have been submitted for reimbursement with assistance from our partners at FEMA and MEMA. These projects include Hawk Mountain Road and Culverts, Jones Road, Chadbourne Road, Ben Hale Road, Staples Road and Culvert, Pine Tree Drive, McWain Hill Road, Haynes Road, Bear Pond Road, Grover Road, Hunts Corner Road, Bisbee Town Road, McDonald Road, and Byers Road. These projects, if fully approved, would reimburse the Town of Waterford for direct costs of approximately \$150,000.

Additional projects are "pending" including Plummer Hill Road, Temple Hill Road, Kimball Road, Blackguard Road (2 Projects) and Irving Green Road. These specific projects, if approved by FEMA and MEMA, will provide the Town with nearly \$1.5 million in reconstruction funding, as well as an additional \$1.2 million in mitigation funds to prevent future damages. This funding, which requires a tremendous amount of scoping, estimating, and planning, both prior to and during construction, can be halted by FEMA and MEMA should the Town not follow specific steps in the process. The burden to taxpayers of absorbing the cost of these repairs directly or through a funding mechanism such as a bond, would have adverse impacts well into the future. It is for these reasons that the Board made decisions not to repair roads mentioned previously, as we must properly navigate the funding process. Violation of these proceedings may eliminate the towns' eligibility for reimbursement from FEMA and MEMA.

Waterford will have additional challenges and opportunities beyond the FEMA repair work. The Board continues to focus on long-term solutions through Capital spending. Deer Hill Road and Mill Hill Road will require surface paving to complete prior reconstruction projects. The southerly end of McWain Hill Road and its intersection with Mill Hill Road require culvert replacement, drainage, and base stabilization reconstruction and paving. The Temple Hill Road and Mill Hill Road "Y" intersection has been identified as a future reconstruction project as well.

Perhaps of most importance, is the identification, upsizing, and replacement of approximately 365 aged corrugated steel culverts and large structures within the town. Emphasis will be to make these changes based on sound engineering principles, watershed area knowledge, and

the realization that storms are occurring with more intensity and frequency as compared to the past 50 years. The 100-year flood theory, which is an attempt at simplification of the definition of a flood that statistically has a 1-percent chance of occurring in any given year, must be reexamined. The replacement of deficient and aged culverts and watershed structures throughout the town will be a lengthy and costly venture for years to come.

The Public Works team continues to focus on cost savings in winter maintenance activities including plowing, sanding, and route efficiencies, and innovative solutions to provide taxpayers with necessary services during a period of high national and local inflation. The use of subcontractors (Wilson Excavating, Inc. and F&M Excavation, Inc.) on secondary roads has allowed town equipment to focus on primary roads and increase centerline miles, while maintaining round-trip cycle times. Additionally, an ongoing contract with Oxford County for 10 miles of winter maintenance plowing and sanding, coupled with the use of their sand and salt facility on Hutchinson Pond Road in Albany, has reduced travel time and improved route cycle-time. The collaboration among all entities continues to evolve as systems and communications develop to provide services beyond plowing and sanding.

In conclusion, the Town of Waterford has a need to plan well into the future for the maintenance and utilization of our road network. Short-sighted repairs or planning will result in future costs that will exponentially increase the tax burden to taxpayers. The Board will continue to focus on sustainable projects that will have positive and lasting impact for the Town of Waterford.

Respectfully,

Todd Sawyer  
Waterford Selectboard

## 2023 ANNUAL TOWN MEETING WARRANT

Friday, March 1, 2024  
And  
Saturday, March 2, 2024

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 1, 2024 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 2, 2024 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 (6%) INTEREST on taxes paid after December 1, 2024 or take action thereon.

**ARTICLE 4:** To see if the Town will vote to authorize the Selectmen to cover 2023 surpluses and overdrafts as defined in the table titled "CY23 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, 6 and 7 for the period of January 1, 2025 through the Annual Town Meeting in March of 2025.

**ARTICLE 9:** To see if the Town will vote to authorize the Selectmen to spend an amount not to exceed 4/12<sup>ths</sup> of the budgeted amount of the 2024 Annual Budget during the period from January 1, 2025 to the March 2025 Annual Town Meeting.

**ARTICLE 10:** To see if the Town will vote to authorize the Selectmen to establish a disaster recovery account, and to fund that account by borrowing up to \$500,000 from the Town's checking and savings accounts, should the need arise. The monies will only be used in direct support of disaster damage and shall not be used for enhancements or non-related expenses.

**Note:** This article is in response to the 2022 / 2023 winter storms which caused road damage estimated to be \$2,000,000. We have applied for disaster recovery funds from MEMA and FEMA. We are hopeful that we will recover ~ 90% of the cost to repair. In 2023 we borrowed \$100,000 from the Forestry Account, which will be repaid in 2024 hopefully from disaster recovery funding.

**ARTICLE 11:** To see if the Town will vote to authorize the Selectmen to borrow up to \$1,000,000 from a financial institution to cover any gaps in required funding to support disaster recovery efforts, should the need arise. The monies will only be used in direct support of disaster damage and shall not be used for enhancements or non-related expenses.

**Note:** This article is also in response to the 2022 / 2023 winter storms. It is meant to cover funding gaps that might occur when repairs need to be made quickly and before disaster recovery monies are available. These articles are not intended to bypass the annual town meeting process.

**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 any town-owned asset 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:	\$4,646
Carryover from Prior Year:	\$0
Prior Year's Revenue:	\$941

**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:	\$0
Carryover from Prior Year:	\$1,000

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

RECOMMEND:	\$6,750
Raised from Taxes:	\$4,958
Carryover from Prior Year:	\$1,792

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

**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:	\$1,664
Carryover from Prior Year:	\$2,336

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

RECOMMEND:	\$1,350
Raised from Taxes:	\$1,350

**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:	\$2,675
Raised from Taxes:	\$2,675

Savings Account Balance (Bisbeetown)	2023	2022	2021	2020	2019
	\$5,078.95	\$7,923.34	\$4,846.83	\$4,839.53	\$4,818.40

**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.

RECOMMEND:	\$6,700
Raised from Taxes:	\$6,700

Savings Account Balance (Elm Vale)	2023	2022	2021	2020	2019
	\$11,074.80	\$12,776.89	\$6,565.29	\$5,461.07	\$2,496.72

**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:	\$2,600
Raised from Taxes:	\$2,600

Savings Account Balance (Pulpit Rock)	2023	2022	2021	2020	2019
	\$36,671.17	\$33,621.82	\$33,629.02	\$32,330.46	\$32,189.30

**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: \$2,600  
 Raised from Taxes: \$0  
 Carryover from Prior Year: \$2,600

Savings Account Balance (Woodlawn)	2023	2022	2021	2020	2019
	\$4,534.76	\$7,390.17	\$6,967.40	\$6,956.95	\$6,926.56

**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: \$1,000  
 Raised from Taxes: \$0  
 Carryover from Prior Year: \$1,000

**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)	2023	2022	2021	2020	2019
	\$362,757.53	\$337,091.86	\$313,186.98	\$270,982.68	\$235,329.99

**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: \$12,682  
 Carryover from Prior Year: \$161

**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: \$96,936  
 Raised from Taxes: \$96,936

**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:	\$43,315
Carryover from Prior Year:	\$1,685

**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:	\$525
Carryover from Prior Year:	\$3,675

**ARTICLE 36a:** 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 as a condition of those services.

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

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

RECOMMEND:	\$78,354
Raised from Taxes:	\$78,354

**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: \$4,575  
 Raised from Taxes: \$4,575

Organization	CY232 Grant	CY23 Grant	CY24 Request
Cancer Resource Center of W. Maine	\$200	\$200	\$0
Community Concepts	\$1,750	\$1,950	\$1,950
Harrison Food Bank	\$500	\$500	\$0
Lake Region Senior Services	\$265	\$265	\$0
Life Flight of Maine	\$500	\$500	\$0
Lovell Area Food Pantry	\$500	\$500	\$0
Maine Public Radio / TV / On-Line	\$100	\$100	\$100
Safe Voices	\$300	\$350	\$350
Seniors Plus	\$500	\$500	\$500
Sexual Assault Prevention	\$500	\$500	\$0
Sweden Food Pantry	\$600	\$600	\$1,000
Tri-County Mental Health	\$1,000	\$1,000	\$0
Waterford Sno-Packers	\$500	\$500	\$500
Western Maine Veterans	\$175	\$175	\$175

**Note:** The amount requested is lower as several organizations did not submit a request for 2024, while another submitted a request then pulled it back when they received federal funding.

**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: \$313,318  
 Raised from Taxes: \$305,483  
 Carryover from Prior Year: \$7,835

**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:	\$170,000
Raised from Taxes:	\$155,637
Carryover from Prior Years:	\$14,363

**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
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Savings Account Balance (Emergency Reserve)	2023	2022	2021	2020	2019
	\$26,574.17	\$26,285.70	\$26,200.40	26,161.13	\$26,046.91

**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)	\$229,924
2022 URIP (Actual)	\$70,076

Savings Account Balance (Emergency Reserve)	2023	2022	2021
	\$277,738.33	\$277,315.40	\$406,459.34

**Note:** Per Article 12, the money in the savings account can be drawn upon for paving activities if time and need exist.

**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: \$186,290  
 Raised from Taxes: \$120,000  
 Withdrawal, Surplus Savings Account: \$25,000  
 Borrow, Forestry Fund: \$41,290

Savings Account Balance (Equipment Rotation)	2023	2022	2021	2020	2019
	\$99,125.95	\$17,199.38	\$63.03	\$125,878.63	\$40,698.99

Savings Account Balance 115-50 Surplus Account	2023	2022	2021	2020	2019
	\$29,271.79	\$28,900.60	\$28,806.82	\$28,763.64	\$28,638.05

Savings Account Balance 115-117 Forestry Account	2023	2022	2021	2020	2019
	\$139,924.07	\$237,767.38	\$236,995.87	\$236,640.67	\$235,608.14

**Note:** Our intention is to use some of the monies raised next year for equipment rotation to repay the Forestry Fund.

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

RECOMMEND: \$37,886  
 Raised from Taxes: \$37,886

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

RECOMMEND: \$16,610  
 Raised from Taxes: \$16,046  
 Carryover from Prior Year: \$564

**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: \$11,758  
 Raised from Taxes: \$11,758

**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: \$30,075  
 Raised from Taxes: \$30,075

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

RECOMMEND: \$52,535

Raised from Taxes: \$52,535

**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)	2023	2022	2021	2020	2019
	\$59,304.15	\$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: \$179,543  
 Raised from Taxes: \$179,543

**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: \$3,409  
 Carryover from Prior Year: \$1,480

**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: \$5,282  
 Carryover from Prior Year: \$3,364

**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: \$2,475  
 Carryover from Prior Year: \$1,525

**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: \$3,444  
 Carryover from Prior Year: \$28,768

**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:	\$8,115
Carryover from Prior Year:	\$2,310

SAND LOT	2023	2022	2021	2020	2019
	\$14,255.81	\$13,127.61	11,304.90	\$7,080.94	\$3,694.90

**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 2023 the program raised \$10,257.84 and had \$10,257.84 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:	\$5,140
Carryover from Prior Year:	\$1,860

**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)	2023	2022	2021	2020	2019
	\$51,213.06	\$66,217.08	\$46,250.10	\$92,711.39	\$77,210.29

**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%) ~ \$73,488.85

2023 Reimbursement from Stoneham Rescue (12%) ~ \$34,981.82

**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 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:	\$20,900
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**ARTICLE 64:** 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 65:** Shall the Town vote to ACCEPT the following as provided by the Maine State of Maine (CY2022):

RECOMMEND:	\$414,547
State Revenue Sharing:	\$199,383
URIP:	\$70,076
Homestead Reimbursement:	\$103,494
Tree Growth Reimbursement:	\$39,842
Veterans Reimbursement:	\$876

**ARTICLE 66:** To see what sum of money the Town will vote to REDUCE THE MUNICIPAL TAX COMMITMENT.

RECOMMEND:	\$1,118,393
State Revenue Sharing:	\$199,383
Animal Control Revenue:	\$941
URIP - Roads	\$70,076
Vehicle Registrations – Roads:	\$229,924
Oxford County – Transfer Station:	\$72,000
Stoneham – Transfer Station:	\$29,000
2024 Revenue - Projection	\$349,779
Rolled from Prior Year Surplus **	\$101,001
Taken from Checking **	\$0
Taken from Savings **	\$66,290

*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 CY2023, the CY2024 mill rate is predicted to be \$17.20 per \$1,000 of assessed value. This would be an increase of \$0.90 per \$1,000 of assessed value, or a 5.52% increase.*

The Selectmen hereby give notice that they will have the Waterford Fire Station & Municipal Building open Friday, the 1st of March A. D., 2024 at 8 a.m. and Saturday, the 2nd of March A.D., 2024, 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 13, 2024.**

## ARTICLE COMPARISON

ARTICLE COMPARISON					Spending Trends			Budget Trends		
A	B	C	D	E			H	L	L	L
Article #	Description	2024 Request - 2023 Budget	2024 Request - 2023 Spend	2023 Budget - 2023 Spend	2021 Spending	2022 Spending	2023 Spending	2022 Budget	2023 Budget	2024 Budget
17	Animal Control	\$0	\$1,570	\$1,570	\$ 5,570	\$ 5,570	\$ 4,017	\$5,570	\$5,587	\$5,587
18	Appeals Board	\$0	\$1,000	\$1,000	\$ 135	\$ 131	\$ -	\$1,000	\$1,000	\$1,000
19	Abatement on Taxes	(\$1,750)	\$42	\$1,792	\$ 5,589	\$ 8,354	\$ 6,708	\$5,000	\$8,500	\$6,750
20	Discount on Taxes	\$2,500	\$981	(\$1,519)	\$ 19,321	\$ 15,856	\$ 21,519	\$20,000	\$20,000	\$22,500
21	Tax Anticipation Note	\$0	\$4,500	\$4,500	\$ -	\$ -	\$ -	\$4,500	\$4,500	\$4,500
22	Updating Tax Maps	\$0	\$2,336	\$2,336	\$ 3,934	\$ 6,267	\$ 1,664	\$4,000	\$4,000	\$4,000
23	Certified Assessor	\$1,180	\$53	(\$1,127)	\$ 401	\$ 1,283	\$ 1,297	\$170	\$170	\$1,350
24	Bisbeetown Cemetery	(\$2,917)	(\$2,923)	(\$6)	\$ 2,135	\$ 2,592	\$ 5,598	\$2,150	\$5,592	\$2,675
25	Elm Vale Cemetery	(\$2,550)	(\$9,330)	(\$6,780)	\$ 5,404	\$ 6,250	\$ 16,030	\$5,500	\$9,250	\$6,700
26	Pulpit Rock Cemetery	(\$2,817)	(\$6,112)	(\$3,295)	\$ 2,135	\$ 2,417	\$ 8,712	\$2,300	\$5,417	\$2,600
27	Woodlawn Cemetery	(\$3,025)	\$28	\$3,053	\$ 2,141	\$ 2,417	\$ 2,572	\$2,625	\$5,625	\$2,600
28	Enforcement of Ordinances	(\$1,360)	\$32	\$1,392	\$ 1,928	\$ 990	\$ 968	\$2,360	\$2,360	\$1,000
29	Local Fire Protection	\$0	\$508	\$508	\$ 25,471	\$ 51,704	\$ 54,612	\$45,000	\$55,120	\$55,120
30	Fire Chiefs	\$0	\$0	\$0	\$ 10,600	\$ 22,000	\$ 22,500	\$16,000	\$22,500	\$22,500
31	Employee Retirement Plan	\$0	\$161	\$161	\$ 10,287	\$ 12,258	\$ 12,681	\$11,695	\$12,842	\$12,842
32	Health Insurance	\$324	\$0	(\$324)	\$ 86,128	\$ 94,495	\$ 96,936	\$95,837	\$96,612	\$96,936
33	FICA & Medicare	\$0	\$1,685	\$1,685	\$ 33,930	\$ 40,737	\$ 43,315	\$35,000	\$45,000	\$45,000
34	Unemployment Benefits	\$0	\$500	\$500	\$ 2	\$ -	\$ -	\$500	\$500	\$500
35	General Assistance	\$0	\$3,675	\$3,675	\$ 3,055	\$ 275	\$ 525	\$4,200	\$4,200	\$4,200
36	Stoneham Rescue	\$78,354	\$78,254	(\$100)	\$ 34,945	\$ 69,890	\$ 69,990	\$69,890	\$69,890	\$148,244
37	Lakes Conservation	\$0	\$0	\$0	\$ 4,900	\$ 4,900	\$ 4,900	\$4,900	\$4,900	\$4,900
38	Historical Society	\$0	\$0	\$0	\$ 2,000	\$ 2,000	\$ 2,000	\$2,000	\$2,000	\$2,000

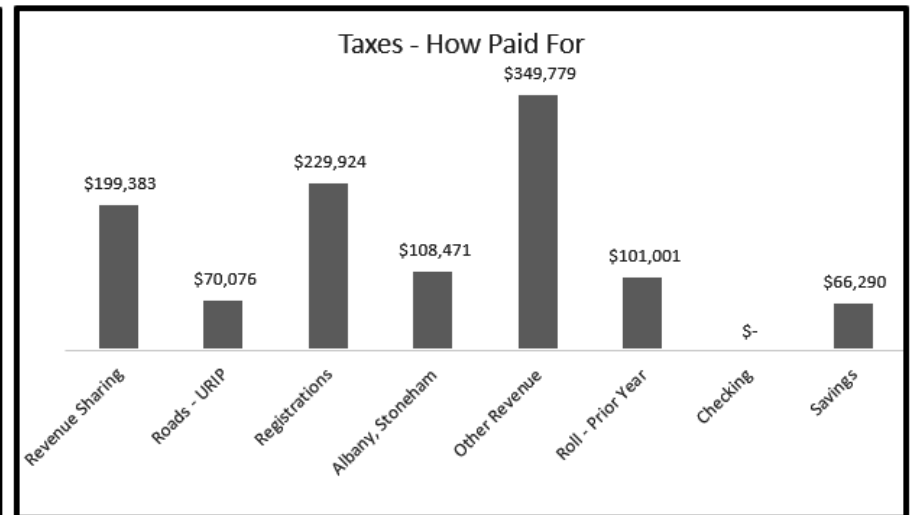
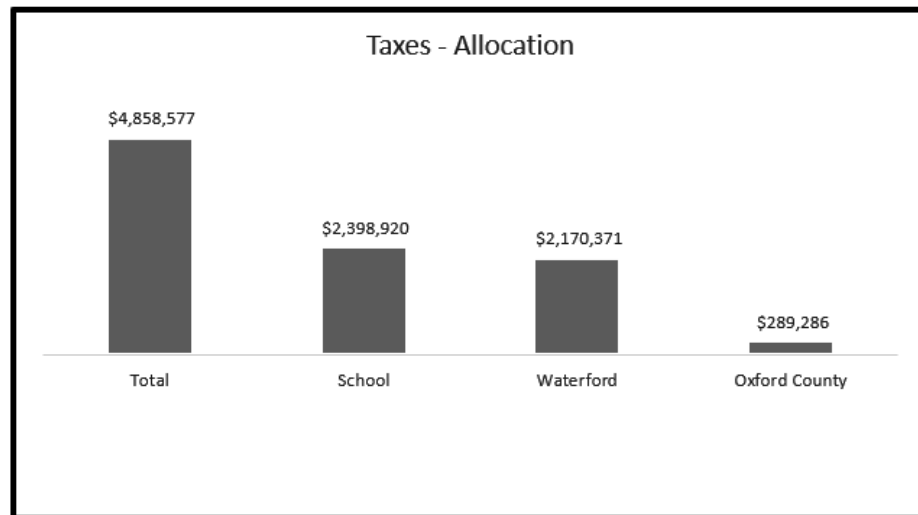
## ARTICLE COMPARISON – CONTINUED

ARTICLE COMPARISON					Spending Trends			Budget Trends		
A	B	C	D	E			H	L	L	L
Article #	Description	2024 Request - 2023 Budget	2024 Request - 2023 Spend	2023 Budget - 2023 Spend	2021 Spending	2022 Spending	2023 Spending	2022 Budget	2023 Budget	2024 Budget
39	Library	\$0	\$0	\$0	\$ 16,000	\$ 16,000	\$ 18,000	\$16,000	\$18,000	\$18,000
40	Charitable Donations	(\$3,015)	(\$3,015)	\$0	\$ 8,550	\$ 11,305	\$ 7,590	\$11,305	\$7,590	\$4,575
41	Highway and Bridges	\$7,097	\$14,932	\$7,835	\$ 273,736	\$ 303,772	\$ 298,386	\$290,763	\$306,222	\$313,318
42	Winter Supplemental	(\$6,653)	\$7,710	\$14,363	\$ 137,781	\$ 175,291	\$ 162,290	\$133,000	\$176,653	\$170,000
43	Winter Sand for Residents	\$0	\$4,000	\$4,000	\$ -	\$ -	\$ -	\$4,000	\$4,000	\$4,000
44	Winter Savings Account	\$0	\$0	\$0	\$ -	\$ -	\$ -	\$0	\$0	\$0
45	Road Improvements	\$0	\$16,099	\$16,099	\$ 90,366	\$ 334,307	\$ 283,901	\$556,048	\$300,000	\$300,000
46	Special Equipment Account	\$66,290	\$116,277	\$49,987	\$ 216,453	\$ 127,900	\$ 70,013	\$130,000	\$120,000	\$186,290
47	Insurances	\$5,458	\$491	(\$4,967)	\$ 26,937	\$ 32,428	\$ 37,395	\$27,720	\$32,428	\$37,886
48	Workers Comp Insurance	(\$564)	\$0	\$564	\$ 11,003	\$ 12,451	\$ 16,610	\$12,500	\$17,174	\$16,610
49	Utilities and Maintenance - Garage	\$3,093	\$1,135	(\$1,958)	\$ 6,470	\$ 5,701	\$ 10,623	\$8,665	\$8,665	\$11,758
50	Utilities and Maintenance - Municipal Building	\$2,825	\$1,868	(\$957)	\$ 18,327	\$ 26,896	\$ 28,207	\$27,250	\$27,250	\$30,075
51	Office Expenses	\$5,000	\$4,338	(\$662)	\$ 41,965	\$ 43,505	\$ 48,197	\$47,535	\$47,535	\$52,535
52	Legal	\$0	\$6,830	\$6,830	\$ 9,530	\$ 6,830	\$ -	\$2,500	\$6,830	\$6,830
53	Office Salaries	\$2,344	\$165	(\$2,179)	\$ 155,642	\$ 164,715	\$ 179,378	\$168,892	\$177,199	\$179,543
54	Parks	\$0	\$1,480	\$1,480	\$ 1,831	\$ 4,889	\$ 3,409	\$4,000	\$4,889	\$4,889
55	Planning Board	\$0	\$3,364	\$3,364	\$ 8,184	\$ 5,896	\$ 5,282	\$8,646	\$8,646	\$8,646
56	Hazardous Trees	\$0	\$1,525	\$1,525	\$ -	\$ 3,000	\$ 2,475	\$4,000	\$4,000	\$4,000
57	Sports & Recreation	\$0	\$28,768	\$28,768	\$ 15,844	\$ 19,364	\$ 3,444	\$32,212	\$32,212	\$32,212
58	Sand Lot	\$0	\$2,310	\$2,310	\$ 7,802	\$ 23,972	\$ 8,115	\$10,425	\$10,425	\$10,425
59	Road Race	\$0	(\$258)	(\$258)	\$ 7,470	\$ 9,017	\$ 10,258	\$10,000	\$10,000	\$10,000
60	Street Lights	\$0	\$1,860	\$1,860	\$ 5,592	\$ 4,804	\$ 5,140	\$7,000	\$7,000	\$7,000
61	Transfer Station	\$0	(\$5,920)	(\$5,920)	\$ 253,674	\$ 299,722	\$ 306,695	\$264,245	\$300,775	\$300,775
62	Speed Enforcement	\$0	\$7,500	\$7,500	\$ -	\$ -	\$ -	\$7,500	\$7,500	\$7,500

## ARTICLE COMPARISON – CONTINUED

Activities Coordinator	\$0	\$0	\$0	\$ -	\$ 16,536	\$ -	\$20,800	\$0	\$0
Bridge Repair	\$0	\$0	\$0	\$ -	\$ 157,443	\$ -	\$200,000	\$0	\$0
Community Center Generator (1/2 Grant, Taxes)	\$0	(\$20,125)	(\$20,125)	\$ -	\$ 771	\$ 20,125	\$80,500	\$0	\$0
Professional Re-Valuation (Checking)	(\$200,000)	(\$19,350)	\$180,650	\$ -	\$ -	\$ 19,350	\$0	\$200,000	\$0
Heat Pumps (Grant)	(\$42,434)	(\$42,434)	\$0	\$ -	\$ -	\$ 42,434	\$0	\$42,434	\$0
Solar Pannels (Grant)	(\$52,614)	(\$52,614)	\$0	\$ -	\$ -	\$ 52,614	\$0	\$52,614	\$0
Municipal Sum:	\$ (145,234)	\$ 153,896	\$ 299,130	\$ 1,573,168	\$ 2,156,901	\$ 2,016,475	\$ 2,425,703	\$ 2,315,605	\$ 2,170,371

Total Municipal	\$ (145,234)	\$ 153,896	\$ 299,130	\$ 1,573,168	\$ 2,156,901	\$ 2,016,475	\$ 2,425,703	\$2,315,605	\$ 2,170,371
Oxford County	\$ 18,199	\$ 11,126	\$ (7,072)	\$251,466	\$263,912	\$278,160	\$ 259,010	\$ 271,088	\$ 289,286
MSAD #17 (Jan thru June)	\$69,150	\$ 69,150	\$ -	\$1,115,271	\$1,123,970	\$1,106,791	\$ 1,123,970	\$ 1,106,791	\$1,175,941
MSAD #17 (July thru Dec)	\$116,188	\$ 47,038	\$ (69,150)	\$1,123,970	\$1,106,791	\$1,175,941	\$ 1,106,791	\$ 1,106,791	\$ 1,222,979
Sum:	\$ 58,302	\$ 281,210	\$222,908	\$ 4,063,875	\$ 4,651,574	\$ 4,577,367	\$ 4,915,474	\$ 4,800,275	\$ 4,858,577



## ARTICLE WORKSHEETS

WARRANT ARTICLE #17								
ANIMAL CONTROL	2024 Budget - 2023 Budget	2023 Budget - 2023 Spend	2021 Expense	2022 Expense	2023 Expense	2022 Budget	2023 Budget	2024 Request
050-060 Advertising	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
050-165 Grants (Harvest Hills)	\$0	\$1,570	\$1,553	\$1,553	\$0	\$1,553	\$1,570	\$1,570
050-385 Salary - Animal Control Officer	\$0	\$0	\$4,017	\$4,017	\$4,017	\$4,017	\$4,017	\$4,017
<b>Totals:</b>	<b>\$0</b>	<b>\$1,570</b>	<b>\$5,570</b>	<b>\$5,570</b>	<b>\$4,017</b>	<b>\$5,570</b>	<b>\$5,587</b>	<b>\$5,587</b>
Year End Balance (2023 Budget - 2023 Expenses):								<b>\$1,570</b>

WARRANT ARTICLE #18								
APPEALS BOARD	2024 Budget - 2023 Budget	2023 Budget - 2023 Spend	2021 Expense	2022 Expense	2023 Expense	2022 Request	2023 Request	2023 Request
055-060 Advertising	\$0	\$400	\$0	\$131	\$0	\$400	\$400	\$400
055-255 Legal Fees	\$0	\$450	\$0	\$0	\$0	\$450	\$450	\$450
055-505 Training	\$0	\$150	\$135	\$0	\$0	\$150	\$150	\$150
<b>Totals:</b>	<b>\$0</b>	<b>\$1,000</b>	<b>\$135</b>	<b>\$131</b>	<b>\$0</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$1,000</b>
Year End Balance (2023 Budget - 2023 Expenses):								<b>\$1,000</b>

WARRANT ARTICLE #19								
ABATEMENT ON TAXES	2024 Budget - 2023 Budget	2023 Budget - 2023 Spend	2021 Expense	2022 Expense	2023 Expense	2022 Request	2023 Request	2023 Request
060-050 Abatements	(\$2,000)	\$1,792	\$5,589	\$8,354	\$6,708	\$5,000	\$8,500	\$6,500
<b>Totals:</b>	<b>(\$2,000)</b>	<b>\$1,792</b>	<b>\$5,589</b>	<b>\$8,354</b>	<b>\$6,708</b>	<b>\$5,000</b>	<b>\$8,500</b>	<b>\$6,750</b>
Year End Balance (2023 Budget - 2023 Expenses):								<b>\$1,792</b>
<b>Note: Abatement on Taxes occur when the Assessors make a mistake on the assessed value of a property. Campers no longer at campground is one example.</b>								

WARRANT ARTICLE #20								
DISCOUNT ON TAXES	2024 Budget - 2023 Budget	2023 Budget - 2023 Spend	2021 Expense	2022 Expense	2023 Expense	2022 Budget	2023 Budget	2024 Request
060-113 Discounts	\$2,500	(\$1,519)	\$19,321	\$15,856	\$21,519	\$20,000	\$20,000	\$22,500
<b>Totals:</b>	<b>\$2,500</b>	<b>(\$1,519)</b>	<b>\$19,321</b>	<b>\$15,856</b>	<b>\$21,519</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$22,500</b>
Year End Balance (2023 Budget - 2023 Expenses):								<b>(\$1,519)</b>
<b>Note: Discount on Taxes occurs when property owners pay their taxes within 30-days of the tax commitment.</b>								

## ARTICLE WORKSHEETS

WARRANT ARTICLE #21								
TAX ANTICIPATION NOTE	2024 Budget - 2023 Budget	2023 Budget - 2023 Spend	2021 Expense	2022 Expense	2023 Expense	2022 Budget	2023 Budget	2024 Request
060-225 Interest On Borrowing	\$0	\$3,000	\$0	\$0	\$0	\$3,000	\$3,000	\$3,000
060-255 Legal Expense	\$0	\$1,500	\$0	\$0	\$0	\$1,500	\$1,500	\$1,500
<b>Totals:</b>	<b>\$0</b>	<b>\$4,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,500</b>	<b>\$4,500</b>	<b>\$4,500</b>
Year End Balance (2023 Budget - 2023 Expenses):								<b>\$4,500</b>

WARRANT ARTICLE #22								
UPDATING TAX MAPS	2024 Budget - 2023 Budget	2023 Budget - 2023 Spend	2021 Expense	2022 Expense	2023 Expense	2022 Budget	2023 Budget	2024 Request
060-265 Mapping	\$0	\$2,336	\$3,934	\$6,267	\$1,664	\$4,000	\$4,000	\$4,000
<b>Totals:</b>	<b>\$0</b>	<b>\$2,336</b>	<b>\$3,934</b>	<b>\$6,267</b>	<b>\$1,664</b>	<b>\$4,000</b>	<b>\$4,000</b>	<b>\$4,000</b>
Year End Balance (2023 Budget - 2023 Expenses):								<b>\$2,336</b>

WARRANT ARTICLE #23								
CERTIFIED ASSESSOR	2024 Budget - 2023 Budget	2023 Budget - 2023 Spend	2021 Expense	2022 Expense	2023 Expense	2022 Budget	2023 Budget	2024 Request
060-120 Dues and Subscriptions	(\$120)	\$120	\$0	\$0	\$0	\$120	\$120	\$0
060-132 Equipment Purchases	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
060-270 Meals & Entertainment	\$200	(\$171)	\$0	\$0	\$171	\$0	\$0	\$200
060-290 Office Supplies	(\$50)	\$50	\$26	\$0	\$0	\$50	\$50	\$0
060-505 Training	\$150	(\$150)	\$75	\$978	\$150	\$0	\$0	\$150
060-510 Travel - Lodging	\$650	(\$632)	\$0	\$0	\$632	\$0	\$0	\$650
060-515 Travel - Mileage	\$350	(\$343)	\$300	\$305	\$343	\$0	\$0	\$350
<b>Totals:</b>	<b>\$1,180</b>	<b>(\$1,127)</b>	<b>\$401</b>	<b>\$1,283</b>	<b>\$1,297</b>	<b>\$170</b>	<b>\$170</b>	<b>\$1,350</b>
Year End Balance (2023 Budget - 2023 Expenses):								<b>(\$1,127)</b>
<b>Note: 060-475 / 780-470 was monies paid to KRT Appraisal. \$200,000 was raised during the March 2023 Town Meeting for a professional appraisal. This account is where we are capturing payments and expenses for that firm.</b>								

WARRANT ARTICLE #24								
BISBEETOWN CEMETERY	2024 Budget - 2023 Budget	2023 Budget - 2023 Spend	2021 Expense	2022 Expense	2023 Expense	2022 Budget	2023 Budget	2024 Request
110-060 Advertising	\$0	(\$14)	\$0	\$0	\$14	\$0	\$0	\$0
110-285 Mowing	\$83	(\$140)	\$1,635	\$1,917	\$2,057	\$1,650	\$1,917	\$2,000
110-453 Software Support	(\$3,000)	\$0	\$0	\$0	\$3,000	\$0	\$3,000	\$0
110-470 Subcontract & Hired Labor	\$0	\$0	\$500	\$500	\$500	\$500	\$500	\$500
110-475 Supplies	\$0	\$148	\$0	\$175	\$27	\$0	\$175	\$175
<b>Totals:</b>	<b>(\$2,917)</b>	<b>(\$6)</b>	<b>\$2,135</b>	<b>\$2,592</b>	<b>\$5,598</b>	<b>\$2,150</b>	<b>\$5,592</b>	<b>\$2,675</b>
Year End Balance (2023 Budget - 2023 Expenses):								<b>(\$6)</b>

WARRANT ARTICLE #25								
ELM VALE CEMETERY	2024 Budget - 2023 Budget	2023 Budget - 2023 Spend	2021 Expense	2022 Expense	2023 Expense	2022 Budget	2023 Budget	2024 Request
112-060 Advertising	\$0	(\$9)	\$0	\$0	\$9	\$0	\$0	\$0
112-285 Mowing	\$450	(\$421)	\$4,904	\$5,750	\$6,171	\$5,000	\$5,750	\$6,200
112-453 Software Support	(\$3,000)	\$0	\$0	\$0	\$3,000	\$0	\$3,000	\$0
112-470 Subcontract & Hired Labor	\$0	(\$6,350)	\$500	\$500	\$6,850	\$500	\$500	\$500
112-475 Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Totals:</b>	<b>(\$2,550)</b>	<b>(\$6,780)</b>	<b>\$5,404</b>	<b>\$6,250</b>	<b>\$16,030</b>	<b>\$5,500</b>	<b>\$9,250</b>	<b>\$6,700</b>
Year End Balance (2023 Budget - 2023 Expenses):								<b>(\$6,780)</b>

WARRANT ARTICLE #26								
PULPIT ROCK CEMETERY	2024 Budget - 2023 Budget	2023 Budget - 2023 Spend	2021 Expense	2022 Expense	2023 Expense	2022 Budget	2023 Budget	2024 Request
114-060 Advertising	\$0	(\$14)	\$0	\$0	\$14	\$75	\$0	\$0
114-250 Janitorial and Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
114-285 Mowing	\$183	(\$141)	\$1,635	\$1,917	\$2,057	\$1,650	\$1,917	\$2,100
114-345 Recording Fees	\$0	(\$57)	\$0	\$0	\$57	\$75	\$0	\$0
114-470 Subcontract & Hired Labor	\$0	(\$6,000)	\$500	\$500	\$6,500	\$500	\$500	\$500
114-475 Supplies	(\$3,000)	\$2,917	\$0	\$0	\$83	\$0	\$3,000	\$0
<b>Totals:</b>	<b>(\$2,817)</b>	<b>(\$3,295)</b>	<b>\$2,135</b>	<b>\$2,417</b>	<b>\$8,712</b>	<b>\$2,300</b>	<b>\$5,417</b>	<b>\$2,600</b>
Year End Balance (2023 Budget - 2023 Expenses):								<b>(\$3,295)</b>

## ARTICLE WORKSHEETS – CONTINUED

WARRANT ARTICLE #24								
BISBEETOWN CEMETERY	2024 Budget - 2023 Budget	2023 Budget - 2023 Spend	2021 Expense	2022 Expense	2023 Expense	2022 Budget	2023 Budget	2024 Request
110-060 Advertising	\$0	(\$14)	\$0	\$0	\$14	\$0	\$0	\$0
110-285 Mowing	\$83	(\$140)	\$1,635	\$1,917	\$2,057	\$1,650	\$1,917	\$2,000
110-453 Software Support	(\$3,000)	\$0	\$0	\$0	\$3,000	\$0	\$3,000	\$0
110-470 Subcontract & Hired Labor	\$0	\$0	\$500	\$500	\$500	\$500	\$500	\$500
110-475 Supplies	\$0	\$148	\$0	\$175	\$27	\$0	\$175	\$175
<b>Totals:</b>	<b>(\$2,917)</b>	<b>(\$6)</b>	<b>\$2,135</b>	<b>\$2,592</b>	<b>\$5,598</b>	<b>\$2,150</b>	<b>\$5,592</b>	<b>\$2,675</b>
Year End Balance (2023 Budget - 2023 Expenses):								<b>(\$6)</b>

WARRANT ARTICLE #25								
ELM VALE CEMETERY	2024 Budget - 2023 Budget	2023 Budget - 2023 Spend	2021 Expense	2022 Expense	2023 Expense	2022 Budget	2023 Budget	2024 Request
112-060 Advertising	\$0	(\$9)	\$0	\$0	\$9	\$0	\$0	\$0
112-285 Mowing	\$450	(\$421)	\$4,904	\$5,750	\$6,171	\$5,000	\$5,750	\$6,200
112-453 Software Support	(\$3,000)	\$0	\$0	\$0	\$3,000	\$0	\$3,000	\$0
112-470 Subcontract & Hired Labor	\$0	(\$6,350)	\$500	\$500	\$6,850	\$500	\$500	\$500
112-475 Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Totals:</b>	<b>(\$2,550)</b>	<b>(\$6,780)</b>	<b>\$5,404</b>	<b>\$6,250</b>	<b>\$16,030</b>	<b>\$5,500</b>	<b>\$9,250</b>	<b>\$6,700</b>
Year End Balance (2023 Budget - 2023 Expenses):								<b>(\$6,780)</b>

WARRANT ARTICLE #26								
PULPIT ROCK CEMETERY	2024 Budget - 2023 Budget	2023 Budget - 2023 Spend	2021 Expense	2022 Expense	2023 Expense	2022 Budget	2023 Budget	2024 Request
114-060 Advertising	\$0	(\$14)	\$0	\$0	\$14	\$75	\$0	\$0
114-250 Janitorial and Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
114-285 Mowing	\$183	(\$141)	\$1,635	\$1,917	\$2,057	\$1,650	\$1,917	\$2,100
114-345 Recording Fees	\$0	(\$57)	\$0	\$0	\$57	\$75	\$0	\$0
114-470 Subcontract & Hired Labor	\$0	(\$6,000)	\$500	\$500	\$6,500	\$500	\$500	\$500
114-475 Supplies	(\$3,000)	\$2,917	\$0	\$0	\$83	\$0	\$3,000	\$0
<b>Totals:</b>	<b>(\$2,817)</b>	<b>(\$3,295)</b>	<b>\$2,135</b>	<b>\$2,417</b>	<b>\$8,712</b>	<b>\$2,300</b>	<b>\$5,417</b>	<b>\$2,600</b>
Year End Balance (2023 Budget - 2023 Expenses):								<b>(\$3,295)</b>

## ARTICLE WORKSHEETS – CONTINUED

WARRANT ARTICLE #27								
WOODLAWN CEMETERY	2024 Budget - 2023 Budget	2023 Budget - 2023 Spend	2021 Expense	2022 Expense	2023 Expense	2022 Budget	2023 Budget	2024 Request
116-060 Advertising	(\$75)	\$61	\$0	\$0	\$14	\$75	\$75	\$0
116-250 Janitorial & Maintenance	\$0	\$0	\$6	\$0	\$0	\$0	\$0	\$0
116-285 Mow ing	\$50	(\$7)	\$1,635	\$1,917	\$2,057	\$2,050	\$2,050	\$2,100
116-470 Subcontract Labor	\$0	\$0	\$500	\$500	\$500	\$500	\$500	\$500
116-475 Supplies	(\$3,000)	\$3,000	\$0	\$0	\$0	\$0	\$3,000	\$0
<b>Totals:</b>	<b>(\$3,025)</b>	<b>\$3,053</b>	<b>\$2,141</b>	<b>\$2,417</b>	<b>\$2,572</b>	<b>\$2,625</b>	<b>\$5,625</b>	<b>\$2,600</b>
Year End Balance (2023 Budget - 2023 Expenses):								<b>\$3,053</b>

WARRANT ARTICLE #28								
ENFORCEMENT OF ORDINANCES	2024 Budget - 2023 Budget	2023 Budget - 2023 Spend	2021 Expense	2022 Expense	2023 Expense	2022 Budget	2023 Budget	2024 Request
130-060 Advertising	(\$75)	\$100	\$838	\$0	\$0	\$100	\$100	\$25
130-290 Office Supplies	(\$100)	\$100	\$0	\$0	\$0	\$100	\$100	\$0
130-320 Postage	\$0	\$0	\$0	\$22	\$0	\$0	\$0	\$0
130-475 Supplies (Non Office)	(\$25)	\$31	\$122	(\$35)	\$19	\$50	\$50	\$25
130-490 Telephone	(\$340)	\$339	\$616	\$615	\$621	\$960	\$960	\$620
130-505 Training	(\$250)	\$250	\$100	\$0	\$0	\$250	\$250	\$0
130-515 Travel - Transportation (Mileage)	(\$570)	\$571	\$253	\$315	\$329	\$900	\$900	\$330
<b>Totals:</b>	<b>(\$1,360)</b>	<b>\$1,392</b>	<b>\$1,928</b>	<b>\$990</b>	<b>\$968</b>	<b>\$2,360</b>	<b>\$2,360</b>	<b>\$1,000</b>
Year End Balance (2023 Budget - 2023 Expenses):								<b>\$1,392</b>

## ARTICLE WORKSHEETS – CONTINUED

WARRANT ARTICLE #29								
LOCAL FIRE PROTECTION	2024 Budget - 2023 Budget	2023 Budget - 2023 Spend	2021 Expense	2022 Expense	2023 Expense	2022 Budget	2023 Budget	2024 Request
330-120 Dues & Subscriptions	\$0	\$445	\$340	\$1,285	\$355	\$800	\$800	\$800
330-132 Equipment Purchases	\$0	\$3,236	\$185	\$1,170	\$6,764	\$10,000	\$10,000	\$10,000
330-145 Firemen's Stipends	\$0	(\$2,217)	\$11,693	\$21,284	\$24,217	\$12,000	\$22,000	\$22,000
330-155 Fuel, Gas & Oil	\$0	\$481	\$0	\$31	\$20	\$500	\$500	\$500
330-175 Heat, Light & Water (Utilities)	\$0	(\$70)	\$213	\$240	\$320	\$130	\$250	\$250
330-250 Janitorial and Maintenance	\$0	\$0	\$670	\$0	\$0	\$0	\$0	\$0
330-260 Licenses	\$0	(\$160)	\$0	\$0	\$160	\$0	\$0	\$0
330-270 Meals & Entertainment	\$0	(\$290)	\$611	\$801	\$790	\$500	\$500	\$500
330-275 Medical (Injuries)	\$0	\$100	\$273	\$392	\$0	\$100	\$100	\$100
330-290 Office Supplies	\$0	\$30	\$0	\$0	\$0	\$30	\$30	\$30
330-310 Parts & Tires	\$0	\$545	\$1,157	\$6,975	\$3,055	\$3,600	\$3,600	\$3,600
330-320 Postage	\$0	\$100	\$0	\$0	\$0	\$100	\$100	\$100
330-375 Repairs - Office Equipment	\$0	\$0	\$0	\$3,609	\$0	\$0	\$0	\$0
330-380 Repairs - Other Equipment	\$0	(\$601)	\$874	\$0	\$3,601	\$3,000	\$3,000	\$3,000
330-470 Subcontract & Hired Labor	\$0	(\$605)	\$610	\$5,915	\$1,805	\$1,200	\$1,200	\$1,200
330-475 Supplies	\$0	(\$1,365)	\$965	\$449	\$1,605	\$240	\$240	\$240
330-490 Telephone	\$0	\$0	\$600	\$600	\$600	\$600	\$600	\$600
330-505 Training	\$0	(\$1,205)	\$6,133	\$7,700	\$11,205	\$10,000	\$10,000	\$10,000
330-515 Travel - Mileage	\$0	\$100	\$0	\$0	\$100	\$200	\$200	\$200
330-530 Uniforms	\$0	\$1,984	\$1,138	\$1,252	\$16	\$2,000	\$2,000	\$2,000
<b>Totals:</b>	<b>\$0</b>	<b>\$508</b>	<b>\$25,471</b>	<b>\$51,704</b>	<b>\$54,612</b>	<b>\$45,000</b>	<b>\$55,120</b>	<b>\$55,120</b>
<b>Year End Balance (2023 Budget - 2023 Expenses):</b>								<b>\$508</b>
<b>Note: Year end balances are transferred into the Fire Department Savings account.</b>								

WARRANT ARTICLE #30								
FIRE CHIEFS	2024 Budget - 2023 Budget	2023 Budget - 2023 Spend	2021 Expense	2022 Expense	2023 Expense	2022 Budget	2023 Budget	2024 Request
330-140 Fire Chiefs' Stipends	\$0	\$0	\$10,600	\$22,000	\$22,500	\$16,000	\$22,500	\$22,500
<b>Totals:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10,600</b>	<b>\$22,000</b>	<b>\$22,500</b>	<b>\$16,000</b>	<b>\$22,500</b>	<b>\$22,500</b>
<b>Year End Balance (2023 Budget - 2023 Expenses):</b>								<b>\$0</b>

## ARTICLE WORKSHEETS – CONTINUED

WARRANT ARTICLE # 31								
EMPLOYEE RETIREMENT PLAN	2024 Budget - 2023 Budget	2023 Budget - 2023 Spend	2021 Expense	2022 Expense	2023 Expense	2022 Budget	2023 Budget	2024 Request
340-130 Employee Benefits (Office = 2X)	\$0	(\$178)	\$3,406	\$3,467	\$3,795	\$3,445	\$3,617	\$3,617
340-130 Employee Benefits (Road Crew = 3X)	\$0	(\$45)	\$5,533	\$5,941	\$5,698	\$5,334	\$5,653	\$5,653
340-130 Employee Benefits (CEO = 1X)	\$0	(\$45)	\$986	\$2,433	\$2,717	\$2,545	\$2,672	\$2,672
340-130 Employee Benefits (Transfer Station = 1X)	\$0	\$429	\$362	\$416	\$471	\$371	\$900	\$900
<b>Totals:</b>	<b>\$0</b>	<b>\$161</b>	<b>\$10,287</b>	<b>\$12,258</b>	<b>\$12,681</b>	<b>\$11,695</b>	<b>\$12,842</b>	<b>\$12,842</b>
Year End Balance (2023 Budget - 2023 Expenses):								<b>\$161</b>

WARRANT ARTICLE # 32								
HEALTH INSURANCE	2024 Budget - 2023 Budget	2023 Budget - 2023 Spend	2021 Expense	2022 Expense	2023 Expense	2022 Budget	2023 Budget	2024 Request
340-200 Insurance - Health & Medical (Office = 2X)	\$0	\$0	\$26,845	\$26,845	\$26,845	\$27,382	\$26,845	\$26,845
340-200 Insurance - Health & Medical (Transfer Station = 1X)	\$1,600	(\$1,599)	\$13,423	\$13,423	\$15,907	\$13,691	\$14,307	\$15,907
340-200 Insurance - Health & Medical (Road Crew = 3X)	(\$1,276)	\$1,276	\$40,268	\$40,805	\$40,761	\$41,073	\$42,037	\$40,761
340-200 Insurance - Health & Medical (CEO = 1X)	\$0	\$0	\$5,593	\$13,423	\$13,423	\$13,691	\$13,423	\$13,423
<b>Totals:</b>	<b>\$324</b>	<b>(\$324)</b>	<b>\$86,128</b>	<b>\$94,495</b>	<b>\$96,936</b>	<b>\$95,837</b>	<b>\$96,612</b>	<b>\$96,936</b>
Year End Balance (2023 Budget - 2023 Expenses):								<b>(\$324)</b>

WARRANT ARTICLE # 33								
FICA AND MEDICARE	2024 Budget - 2023 Budget	2023 Budget - 2023 Spend	2021 Expense	2022 Expense	2023 Expense	2022 Budget	2023 Budget	2024 Request
340-480 Taxes - FICA & Medicare	\$0	\$1,685	\$33,930	\$40,737	\$43,315	\$35,000	\$45,000	\$45,000
<b>Totals:</b>	<b>\$0</b>	<b>\$1,685</b>	<b>\$33,930</b>	<b>\$40,737</b>	<b>\$43,315</b>	<b>\$35,000</b>	<b>\$45,000</b>	<b>\$45,000</b>
Year End Balance (2023 Budget - 2023 Expenses):								<b>\$1,685</b>

WARRANT ARTICLE # 34								
UNEMPLOYMENT BENEFITS	2024 Budget - 2023 Budget	2023 Budget - 2023 Spend	2021 Expense	2022 Expense	2023 Expense	2022 Budget	2023 Budget	2024 Request
340-485 Taxes - Unemployment Comp.	\$0	\$500	\$2	\$0	\$0	\$500	\$500	\$500
<b>Totals:</b>	<b>\$0</b>	<b>\$500</b>	<b>\$2</b>	<b>\$0</b>	<b>\$0</b>	<b>\$500</b>	<b>\$500</b>	<b>\$500</b>
Year End Balance (2023 Budget - 2023 Expenses):								<b>\$500</b>

## ARTICLE WORKSHEETS – CONTINUED

WARRANT ARTICLE #35								
GENERAL ASSISTANCE	2024 Budget - 2023 Budget	2023 Budget - 2023 Spend	2021 Expense	2022 Expense	2023 Expense	2022 Budget	2023 Budget	2024 Request
400-001 Cemetery Expense	\$0	\$0	\$2,080	\$0	\$0	\$0	\$0	\$0
410-175 Heat, Light & Water (Utility)	\$0	\$1,800	\$0	(\$100)	\$0	\$1,800	\$1,800	\$1,800
410-270 Meals	\$0	\$200	\$0	\$0	\$0	\$200	\$200	\$200
410-330 Propane	\$0	\$500	\$0	\$0	\$0	\$500	\$500	\$500
410-350 Rent - Buildings/Facilities	\$0	\$500	\$0	\$0	\$0	\$500	\$500	\$500
410-470 Subcontract & Hired Labor (Administrator)	\$0	\$675	\$975	\$375	\$525	\$1,200	\$1,200	\$1,200
<b>Totals:</b>	<b>\$0</b>	<b>\$3,675</b>	<b>\$3,055</b>	<b>\$275</b>	<b>\$525</b>	<b>\$4,200</b>	<b>\$4,200</b>	<b>\$4,200</b>
Year End Balance (2023 Budget - 2023 Expenses):								<b>\$3,675</b>

WARRANT ARTICLE #36								
EMERGENCY RESCUE SERVICE	2024 Budget - 2023 Budget	2023 Budget - 2023 Spend	2021 Expense	2022 Expense	2023 Expense	2022 Budget	2023 Budget	2024 Request
430-470 Subcontract & Hired Labor	\$78,354	(\$100)	\$34,945	\$69,890	\$69,990	\$69,890	\$69,890	\$148,244
<b>Totals:</b>	<b>\$78,354</b>	<b>(\$100)</b>	<b>\$34,945</b>	<b>\$69,890</b>	<b>\$69,990</b>	<b>\$69,890</b>	<b>\$69,890</b>	<b>\$148,244</b>
Year End Balance (2023 Budget - 2023 Expenses):								<b>(\$100)</b>

WARRANT ARTICLE #37								
LAKE CONSERVATION	2024 Budget - 2023 Budget	2023 Budget - 2023 Spend	2021 Expense	2022 Expense	2023 Expense	2022 Budget	2023 Budget	2024 Request
430-165 Keoka Lake Association	\$0	\$0	\$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
<b>Totals:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,900</b>	<b>\$4,900</b>	<b>\$4,900</b>	<b>\$4,900</b>	<b>\$4,900</b>	<b>\$4,900</b>
Year End Balance (2023 Budget - 2023 Expenses):								<b>\$0</b>

WARRANT ARTICLE #38								
HISTORICAL SOCIETY	2024 Budget - 2023 Budget	2023 Budget - 2023 Spend	2021 Expense	2022 Expense	2023 Expense	2022 Budget	2023 Budget	2024 Request
430-165 Waterford Historical Society	\$0	\$0	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
<b>Totals:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>\$2,000</b>
Year End Balance (2023 Budget - 2023 Expenses):								<b>\$0</b>

## ARTICLE WORKSHEETS – CONTINUED

WARRANT ARTICLE #39								
WATERFORD LIBRARY	2024 Budget - 2023 Budget	2023 Budget - 2023 Spend	2021 Expense	2022 Expense	2023 Expense	2022 Budget	2023 Budget	2024 Request
430-165 Waterford Library	\$0	\$0	\$16,000	\$16,000	\$18,000	\$16,000	\$18,000	\$18,000
<b>Totals:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$16,000</b>	<b>\$16,000</b>	<b>\$18,000</b>	<b>\$16,000</b>	<b>\$18,000</b>	<b>\$18,000</b>
Year End Balance (2023 Budget - 2023 Expenses):								<b>\$0</b>

WARRANT ARTICLE #40								
CHARITABLE DONATIONS	2024 Budget - 2023 Budget	2023 Budget - 2023 Spend	2021 Expense	2022 Expense	2023 Expense	2022 Budget	2023 Budget	2024 Request
430-165 Androscoggin Home Care	\$0	\$0	\$1,250	\$1,250	\$0	\$1,250	0	0
430-165 Cancer Resource Center of Western Maine	(\$200)	\$0	\$200	\$200	\$200	\$200	\$200	\$0
430-165 Community Concepts	\$0	\$0	\$1,750	\$1,750	\$1,950	\$1,750	\$1,950	\$1,950
430-165 Greater Bridgton Lakes Region Chamber of Commerce	\$0	\$0	\$250	\$0	\$0	\$0	\$0	\$0
430-165 Harrison Food Bank	(\$500)	\$0	\$500	\$500	\$500	\$500	\$500	\$0
430-165 Lake Region Senior Services, Inc (Healthcare Access)	(\$265)	\$0	\$425	\$265	\$265	\$265	\$265	\$0
430-165 Life Flight of Maine	(\$500)	\$0	\$500	\$500	\$500	\$500	\$500	\$0
430-165 Lovell Area Food Pantry	(\$500)	\$0	\$500	\$500	\$500	\$500	\$500	\$0
430-165 Maine Public / Radio / Television / Online	\$0	\$0	\$100	\$100	\$100	\$100	\$100	\$100
430-165 Safe Voices	\$50	\$0	\$300	\$300	\$300	\$300	\$300	\$350
430-165 Seniors Plus	\$0	\$0	\$500	\$500	\$500	\$500	\$500	\$500
430-165 Sexual Assault Protection	(\$500)	\$0	\$500	\$500	\$500	\$500	\$500	\$0
430-165 Sweden Food Pantry	\$400	\$0	\$600	\$600	\$600	\$600	\$600	\$1,000
430-165 Tri-county Mental Health	(\$1,000)	\$0	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$0
430-165 Waterford Memorial Tree Fund	\$0	\$0	\$0	\$2,665	\$0	\$2,665	\$0	\$0
430-165 Waterford Sno-Packers	\$0	\$0	\$0	\$500	\$500	\$500	\$500	\$500
430-165 Western Maine Vetrans	\$0	\$0	\$175	\$175	\$175	\$175	\$175	\$175
<b>Totals:</b>	<b>(\$3,015)</b>	<b>\$0</b>	<b>\$8,550</b>	<b>\$11,305</b>	<b>\$7,590</b>	<b>\$11,305</b>	<b>\$7,590</b>	<b>\$4,575</b>
Year End Balance (2023 Budget - 2023 Expenses):								<b>\$0</b>

## ARTICLE WORKSHEETS – CONTINUED

WARRANT ARTICLE #41								
PUBLIC WORKS - HIGHWAYS AND BRIDGES	2024 Budget - 2023 Budget	2023 Budget - 2023 Spend	2021 Expense	2022 Expense	2023 Expense	2022 Budget	2023 Budget	2024 Request
450-060 Advertising	\$0	(\$810)	\$225	\$889	\$1,699	\$750	\$889	\$889
450-065 Asphalt & Hot Top	\$0	\$6,137	\$0	\$3,687	\$0	\$2,000	\$6,137	\$6,137
450-110 Culverts	\$0	\$1,347	\$661	\$1,347	\$0	\$1,000	\$1,347	\$1,347
450-132 Equipment Purchases	\$0	\$3,412	\$315	\$3,412	\$0	\$2,500	\$3,412	\$3,412
450-155 Fuel, Gas & Oil	\$0	(\$3,166)	\$9,765	\$11,343	\$14,509	\$10,000	\$11,343	\$11,343
450-170 Gravel	\$0	\$7,780	\$1,170	\$7,780	\$0	\$12,000	\$7,780	\$7,780
450-175 Heat, Light & Water	\$0	\$10,979	\$526	\$11,676	\$697	\$0	\$11,676	\$11,676
450-275 Medical	\$0	\$300	\$25	\$387	\$87	\$200	\$387	\$387
450-310 Parts & Tires	\$0	(\$8,260)	\$30,674	\$6,692	\$14,952	\$75,000	\$6,692	\$6,692
450-312 Parts - MT2 (2015 Terrastar SFA 4 x 4)	\$0	\$50	\$0	\$50	\$0	\$0	\$50	\$50
450-313 Parts - HT3 (2018 Navistar Plow Truck)	\$0	(\$19)	\$5,990	\$9,049	\$9,069	\$0	\$9,049	\$9,049
450-314 Parts - E123 (Grader, Backhoe, Loader)	\$0	(\$8,996)	\$7,900	\$1,880	\$10,876	\$0	\$1,880	\$1,880
450-315 Parts - HT5 (2011 Navistr Plow Truck)	\$0	\$555	\$4,228	\$555	\$0	\$0	\$555	\$555
450-317 Parts - HT7 (2012 Navistar Plow Truck)	\$0	(\$9,488)	\$16,323	\$9,470	\$18,958	\$0	\$9,470	\$9,470
450-318 Parts - LT1	\$0	(\$433)	\$895	\$0	\$433	\$0	\$0	\$0
450-319 Parts - LT9	\$0	(\$8,305)	\$3,746	\$186	\$8,491	\$0	\$186	\$186
450-360 Rent - Equipment and Trucks	\$0	\$7,874	\$3,732	\$7,874	\$0	\$0	\$7,874	\$7,874
450-380 Repair - Other Equipment	\$0	(\$1,140)	\$173	\$0	\$1,140	\$0	\$0	\$0
450-383 Repair - Vehicles	\$0	(\$1,628)	\$0	\$0	\$1,628	\$0	\$0	\$0
450-400 Salary - Road Crew	\$9,865	\$7,809	\$173,403	\$205,157	\$197,348	\$181,563	\$205,157	\$215,023
450-460 Street Signs	\$0	\$824	\$2,687	\$824	\$0	\$500	\$824	\$824
450-470 Subcontract & Hired Labor	(\$2,769)	\$4,006	\$6,875	\$15,269	\$11,263	\$1,500	\$15,269	\$12,500
450-475 Supplies (Non Office)	\$0	(\$1,019)	\$3,217	\$5,467	\$6,487	\$2,500	\$5,467	\$5,467
450-490 Telephone	\$0	\$193	\$747	\$776	\$583	\$600	\$776	\$776
450-515 Travel and Mileage	\$0	(\$168)	\$458	\$0	\$168	\$550	\$0	\$0
<b>Totals:</b>	<b>\$7,097</b>	<b>\$7,836</b>	<b>\$273,736</b>	<b>\$303,772</b>	<b>\$298,386</b>	<b>\$290,763</b>	<b>\$306,222</b>	<b>\$313,318</b>
Year End Balance (2023 Budget - 2023 Expenses):								<b>\$7,835</b>

## ARTICLE WORKSHEETS – CONTINUED

WARRANT ARTICLE #42								
PUBLIC WORKS - WINTER SUPPLEMENTAL	2024 Budget - 2023 Budget	2023 Budget - 2023 Spend	2021 Expense	2022 Expense	2023 Expense	2022 Budget	2023 Budget	2024 Request
960-155 Fuel, Gas & Oil	(\$1,855)	(\$797)	\$12,060	\$16,855	\$17,652	\$10,000	\$16,855	\$15,000
960-175 Heat, Light & Water (Utilities)	(\$1,036)	\$1,036	\$0	\$1,036	\$0	\$0	\$1,036	\$0
960-310 Parts & Tires	\$0	(\$5,002)	\$0	\$0	\$5,002	\$0	\$0	\$0
960-310 Parts & Tires (1-Ton Truck Engine)	(\$3,542)	\$5,542	\$0	\$5,542	\$0	\$0	\$5,542	\$2,000
960-401 Salary - Equipment Operator #3	\$0	\$0	\$8,138	\$0	\$0	\$0	\$0	\$0
960-402 Salary - Overtime	(\$1,301)	\$1,307	\$0	\$9,301	\$7,995	\$10,000	\$9,301	\$8,000
960-435 Sand and Salt (Now Just Salt)	(\$11,000)	\$18,582	\$40,400	\$52,788	\$34,418	\$40,000	\$53,000	\$42,000
960-435 Winter Sand	(\$5,000)	\$10,670	\$9,408	\$27,590	\$17,330	\$20,000	\$28,000	\$23,000
960-470 Subcontract & Hired Labor	\$18,000	(\$17,894)	\$67,775	\$60,370	\$79,894	\$53,000	\$62,000	\$80,000
960-475 Supplies	(\$918)	\$918	\$0	\$918	\$0	\$0	\$918	\$0
<b>Totals:</b>	<b>(\$6,653)</b>	<b>\$14,363</b>	<b>\$137,781</b>	<b>\$175,291</b>	<b>\$162,290</b>	<b>\$133,000</b>	<b>\$176,653</b>	<b>\$170,000</b>
			<b>\$24,509</b>					
Year End Balance (2023 Budget - 2023 Expenses):								<b>\$14,363</b>

WARRANT ARTICLE #43								
PUBLIC WORKS - RESIDENT SAND	2024 Budget - 2023 Budget	2023 Budget - 2023 Spend	2021 Expense	2022 Expense	2023 Expense	2022 Budget	2023 Budget	2024 Request
960-435 Winter Sand - Resident	\$0	\$4,000	\$0	\$0	\$0	\$4,000	\$4,000	\$4,000
<b>Totals:</b>	<b>\$0</b>	<b>\$4,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,000</b>	<b>\$4,000</b>	<b>\$4,000</b>
Year End Balance (2023 Budget - 2023 Expenses):								<b>\$4,000</b>

WARRANT ARTICLE #44								
PUBLIC WORKS - WINTER SAFETY ACCOUNT	2024 Budget - 2023 Budget	2023 Budget - 2023 Spend	2021 Expense	2022 Expense	2023 Expense	2022 Budget	2023 Budget	2024 Request
<b>Designated Savings Account:</b>	\$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	2024 Budget - 2023 Budget	2023 Budget - 2023 Spend	2021 Expense	2022 Expense	2023 Expense	2022 Budget	2023 Budget	2024 Request
105-065 Asphalt & Hot Top	\$0	\$28,670	\$0	\$220,417	\$271,330	\$556,048	\$300,000	\$300,000
105-110 Culverts	\$0	\$0	\$9,360	\$6,100	\$0	\$0	\$0	\$0
105-360 Rent - Equipment and Trucks	\$0	\$0	\$12,486	\$0	\$0	\$0	\$0	\$0
105-170 Gravel and/or Sand	\$0	\$0	\$22,225	\$0	\$0	\$0	\$0	\$0
105-470 Subcontract & Hired Labor	\$0	(\$12,571)	\$46,295	\$107,790	\$12,571	\$0	\$0	\$0
<b>Totals:</b>	<b>\$0</b>	<b>\$28,670</b>	<b>\$90,366</b>	<b>\$334,307</b>	<b>\$283,901</b>	<b>\$556,048</b>	<b>\$300,000</b>	<b>\$300,000</b>
Year End Balance (2023 Budget - 2023 Expenses):								<b>\$16,099</b>

SUMMARY OF WARRANT ARTICLES #41 - #45								
SUMMARY	2024 Budget - 2023 Budget	2023 Budget - 2023 Spend	2021 Expense	2022 Expense	2023 Expense	2022 Budget	2023 Budget	2024 Request
Highways and Bridges	\$7,097	\$306,222	\$273,736	\$303,772		\$290,763	\$306,222	\$313,318
Winter Supplemental	(\$6,653)	\$176,653	\$137,781	\$175,291		\$133,000	\$176,653	\$170,000
Winter Sand - Residents	\$0	\$4,000	\$4,000	\$4,000		\$4,000	\$4,000	\$4,000
Capital Road Improvements	\$0	\$300,000	\$90,366	\$334,307		\$556,048	\$300,000	\$300,000
<b>Totals:</b>	<b>\$444</b>	<b>\$786,875</b>	<b>\$505,883</b>	<b>\$817,370</b>	<b>\$0</b>	<b>\$983,811</b>	<b>\$786,875</b>	<b>\$787,318</b>
Year End Balance (2023 Budget - 2023 Expenses):								<b>\$786,875</b>

WARRANT ARTICLE #46								
EQUIPMENT ROTATION ACCOUNT	2024 Budget - 2023 Budget	2023 Budget - 2023 Spend	2021 Expense	2022 Expense	2023 Expense	2022 Budget	2023 Budget	2024 Request
450-132	\$66,290	\$49,987	\$216,453	\$127,900	\$70,013	\$130,000	\$120,000	\$186,290
<b>Totals:</b>	<b>\$66,290</b>	<b>\$49,987</b>	<b>\$216,453</b>	<b>\$127,900</b>	<b>\$70,013</b>	<b>\$130,000</b>	<b>\$120,000</b>	<b>\$186,290</b>
Year End Balance (2023 Budget - 2023 Expenses):								<b>\$49,987</b>
Note: Amount raised was transferred to the savings account.								

## ARTICLE WORKSHEETS – CONTINUED

WARRANT ARTICLE #47								
INSURANCES - GENERAL	2024 Budget - 2023 Budget	2023 Budget - 2023 Spend	2021 Expense	2022 Expense	2023 Expense	2022 Budget	2023 Budget	2024 Request
510-185 Bonds	\$0	\$491	\$675	\$491	\$0	\$675	\$491	\$491
510-190 Fire Liability	\$2,773	(\$2,773)	\$4,746	\$5,525	\$8,298	\$4,800	\$5,525	\$8,298
510-195 General Liability Insurance	\$1,447	(\$1,447)	\$5,563	\$6,645	\$8,092	\$5,600	\$6,645	\$8,092
510-205 Public Liability	\$578	(\$578)	\$2,121	\$3,090	\$3,668	\$2,150	\$3,090	\$3,668
510-210 Sports & Recreation Liability	\$0	\$0	\$495	\$495	\$495	\$495	\$495	\$495
510-215 Vehicle Liability	\$660	(\$660)	\$13,337	\$16,182	\$16,842	\$14,000	\$16,182	\$16,842
<b>Totals:</b>	<b>\$5,458</b>	<b>(\$4,967)</b>	<b>\$26,937</b>	<b>\$32,428</b>	<b>\$37,395</b>	<b>\$27,720</b>	<b>\$32,428</b>	<b>\$37,886</b>
Year End Balance (2023 Budget - 2023 Expenses):								<b>(\$4,967)</b>

WARRANT ARTICLE #48								
INSURANCES - WORKERS COMPENSATION	2024 Budget - 2023 Budget	2023 Budget - 2023 Spend	2021 Expense	2022 Expense	2023 Expense	2022 Budget	2023 Budget	2024 Request
510-220 Workers Compensation	(\$564)	\$564	\$11,003	\$12,451	\$16,610	\$12,500	\$17,174	\$16,610
<b>Totals:</b>	<b>(\$564)</b>	<b>\$564</b>	<b>\$11,003</b>	<b>\$12,451</b>	<b>\$16,610</b>	<b>\$12,500</b>	<b>\$17,174</b>	<b>\$16,610</b>
Year End Balance (2023 Budget - 2023 Expenses):								<b>\$564</b>

WARRANT ARTICLE #49								
UTILITIES AND MAINTENANCE - TOWN GARAGE	2024 Budget - 2023 Budget	2023 Budget - 2023 Spend	2021 Expense	2022 Expense	2023 Expense	2022 Budget	2023 Budget	2024 Request
610-132 Equipment Purchases	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
610-175 Heat, Light & Water (Utilities)	\$4,093	(\$4,093)	\$3,429	\$4,341	\$8,643	\$4,550	\$4,550	\$8,643
610-230 Internet Fees	\$0	\$440	\$539	\$450	\$100	\$540	\$540	\$540
610-250 Janitorial & Maintenance	(\$1,250)	\$1,408	\$1,507	\$221	\$92	\$1,500	\$1,500	\$250
610-370 Repairs Buildings	\$0	\$755	\$363	\$0	\$245	\$1,000	\$1,000	\$1,000
610-475 Supplies	(\$375)	\$375	\$32	\$0	\$125	\$500	\$500	\$125
610-490 Telephone	\$625	(\$842)	\$600	\$690	\$1,417	\$575	\$575	\$1,200
<b>Totals:</b>	<b>\$3,093</b>	<b>(\$1,958)</b>	<b>\$6,470</b>	<b>\$5,701</b>	<b>\$10,623</b>	<b>\$8,665</b>	<b>\$8,665</b>	<b>\$11,758</b>
Year End Balance (2023 Budget - 2023 Expenses):								<b>(\$1,958)</b>

## ARTICLE WORKSHEETS – CONTINUED

WARRANT ARTICLE #50								
UTILITIES AND MAINTENANCE - TOWN OFFICE	2024 Budget - 2023 Budget	2023 Budget - 2023 Spend	2021 Expense	2022 Expense	2023 Expense	2022 Budget	2023 Budget	2024 Request
620-060 Advertising	\$0	(\$6)	\$0	\$0	\$6	\$0	\$0	\$0
620-132 Equipment Purchases	\$0	\$1,500	\$0	\$1,606	\$0	\$1,500	\$1,500	\$1,500
620-175 Heat, Light & Water (Utility)	\$4,500	(\$6,371)	\$10,457	\$15,165	\$16,871	\$10,500	\$10,500	\$15,000
620-230 Internet Fees	\$0	(\$244)	\$0	\$0	\$244	\$0	\$0	\$0
620-250 Janitorial & Maintenance	\$0	\$286	\$6,156	\$6,567	\$7,214	\$7,500	\$7,500	\$7,500
620-285 Mow ing	\$0	\$41	\$762	\$871	\$959	\$1,000	\$1,000	\$1,000
620-370 Repairs - Buildings	(\$1,500)	\$3,500	\$354	\$1,886	\$0	\$3,500	\$3,500	\$2,000
620-380 Repairs - Other Equipment	\$0	\$152	\$12	\$64	\$1,848	\$2,000	\$2,000	\$2,000
620-445 Security & Monitoring Systems	(\$250)	\$250	\$210	\$0	\$0	\$250	\$250	\$0
620-470 Subcontract & Hired Labor	(\$250)	\$250	\$0	\$0	\$0	\$250	\$250	\$0
620-475 Supplies	\$500	(\$514)	\$377	\$668	\$1,014	\$500	\$500	\$1,000
620-490 Telephone	\$75	(\$52)	\$0	\$69	\$52	\$0	\$0	\$75
620-500 Tow n Commons	(\$250)	\$250	\$0	\$0	\$0	\$250	\$250	\$0
<b>Totals:</b>	<b>\$2,825</b>	<b>(\$952)</b>	<b>\$18,327</b>	<b>\$26,896</b>	<b>\$28,207</b>	<b>\$27,250</b>	<b>\$27,250</b>	<b>\$30,075</b>
Year End Balance (2023 Budget - 2023 Expenses):								<b>(\$957)</b>

## ARTICLE WORKSHEETS – CONTINUED

WARRANT ARTICLE #51								
OFFICE EXPENSES	2024 Budget - 2023 Budget	2023 Budget - 2023 Spend	2021 Expense	2022 Expense	2023 Expense	2022 Budget	2023 Budget	2024 Request
700-055 Accounting & Auditing	\$0	\$4,000	\$7,100	\$8,400	\$6,000	\$10,000	\$10,000	\$10,000
700-060 Advertising	\$0	\$363	\$458	\$77	\$38	\$400	\$400	\$400
700-072 Awards & Trophies	\$0	\$350	\$157	\$50	\$150	\$500	\$500	\$500
700-075 Bank Charges	\$0	(\$181)	\$0	\$77	\$206	\$25	\$25	\$25
700-088 Cash Short / (Over)	\$0	\$15	\$233	(\$5)	\$10	\$25	\$25	\$25
700-120 Dues & Subscriptions	\$0	(\$475)	\$3,204	\$3,622	\$3,875	\$3,400	\$3,400	\$3,400
700-125 Election Expenses	\$0	\$493	\$1,092	\$1,228	\$757	\$1,250	\$1,250	\$1,250
700-132 Equipment Purchases	\$0	\$649	\$3,333	\$1,566	\$1,851	\$2,500	\$2,500	\$2,500
700-230 Internet Fees	\$0	\$1,714	\$2,720	\$2,880	\$1,686	\$3,400	\$3,400	\$3,400
700-250 Janitorial & Maintenance	\$0	(\$258)	\$0	\$0	\$258	\$0	\$0	\$0
700-255 Legal Fees	\$0	(\$2,373)	\$0	\$0	\$2,373	\$0	\$0	\$0
700-270 Meals (and Entertainment)	\$0	\$17	\$24	\$42	\$58	\$75	\$75	\$75
700-280 Moderator Fees	\$0	\$175	\$0	\$0	\$125	\$300	\$300	\$300
700-290 Office Supplies	\$0	\$250	\$2,982	\$3,448	\$2,500	\$2,750	\$2,750	\$2,750
700-295 Other Professional Fees	\$0	\$854	\$2,731	\$2,967	\$1,746	\$2,600	\$2,600	\$2,600
700-320 Postage	\$0	\$819	\$1,442	\$1,645	\$1,181	\$2,000	\$2,000	\$2,000
700-325 Printing & Copying	\$0	(\$831)	\$89	\$43	\$1,431	\$600	\$600	\$600
700-340 Real Estate Lien Costs	\$0	(\$322)	\$1,105	\$997	\$1,822	\$1,500	\$1,500	\$1,500
700-345 Recording Fees	\$0	(\$100)	\$1,440	\$1,011	\$1,350	\$1,250	\$1,250	\$1,250
700-375 Repairs - Office Equipment	\$0	\$25	\$0	\$0	\$0	\$25	\$25	\$25
700-445 Security & Monitoring System	\$0	\$25	\$0	\$0	\$0	\$25	\$25	\$25
700-453 Software Support	\$5,000	(\$4,744)	\$11,449	\$12,118	\$16,744	\$12,000	\$12,000	\$17,000
700-470 Subcontract & Hired Labor	\$0	(\$1,498)	\$445	\$1,300	\$1,898	\$400	\$400	\$400
700-475 Supplies (Non Office)	\$0	\$0	\$0	\$87	\$0	\$0	\$0	\$0
700-490 Telephone	\$0	\$50	\$1,200	\$1,200	\$1,200	\$1,250	\$1,250	\$1,250
700-504 Town Recognitions	\$0	\$50	\$0	\$0	\$0	\$50	\$50	\$50
700-505 Training	\$0	\$250	\$45	\$0	\$0	\$250	\$250	\$250
700-515 Travel - Mileage	\$0	\$21	\$718	\$751	\$939	\$960	\$960	\$960
<b>Totals:</b>	<b>\$5,000</b>	<b>(\$662)</b>	<b>\$41,965</b>	<b>\$43,505</b>	<b>\$48,197</b>	<b>\$47,535</b>	<b>\$47,535</b>	<b>\$52,535</b>
Year End Balance (2023 Budget - 2023 Expenses):								<b>(\$662)</b>

## ARTICLE WORKSHEETS – CONTINUED

WARRANT ARTICLE #52								
LEGAL	2024 Budget - 2023 Budget	2023 Budget - 2023 Spend	2021 Expense	2022 Expense	2023 Expense	2022 Budget	2023 Budget	2024 Request
060-255 Legal Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
130-255 Legal Fees - Code Enforcement	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
620-255 Legal Fees - Town Office	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
700-255 Legal Fees	\$0	\$6,830	\$9,530	\$6,830	\$0	\$2,500	\$6,830	\$6,830
<b>Totals:</b>	<b>\$0</b>	<b>\$6,830</b>	<b>\$9,530</b>	<b>\$6,830</b>	<b>\$0</b>	<b>\$2,500</b>	<b>\$6,830</b>	<b>\$6,830</b>
Year End Balance (2023 Budget - 2023 Expenses):								<b>\$6,830</b>

WARRANT ARTICLE # 53								
OFFICE SALARIES	2024 Budget - 2023 Budget	2023 Budget - 2023 Spend	2021 Expense	2022 Expense	2023 Expense	2022 Budget	2023 Budget	2024 Request
220-470 EMS Director	\$0	\$0	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
700-395 Salary - Deputy Clerk	\$2,070	(\$2,070)	\$40,945	\$41,176	\$44,759	\$43,876	\$42,689	\$44,759
700-420 Salary - Secretarial	\$0	\$165	\$1,210	\$1,210	\$1,155	\$1,320	\$1,320	\$1,320
700-425 Salary - Selectmen	\$0	(\$0)	\$14,808	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
700-426 (CEO, Assessing Agent, Assistant to Selectmen)	\$3,505	(\$3,505)	\$52,038	\$60,828	\$67,649	\$58,656	\$64,144	\$67,649
700-430 Salary - Town Clerk	(\$3,231)	\$3,231	\$45,641	\$45,501	\$49,815	\$49,040	\$53,046	\$49,815
<b>Totals:</b>	<b>\$2,344</b>	<b>(\$2,179)</b>	<b>\$155,642</b>	<b>\$164,715</b>	<b>\$179,378</b>	<b>\$168,892</b>	<b>\$177,199</b>	<b>\$179,543</b>
Year End Balance (2023 Budget - 2023 Expenses):								<b>(\$2,179)</b>

WARRANT ARTICLE #54								
PARKS	2024 Budget - 2023 Budget	2023 Budget - 2023 Spend	2021 Expense	2022 Expense	2023 Expense	2022 Budget	2023 Budget	2024 Request
745-132 Equipment Purchases	\$0	\$1,806	\$0	\$1,806	\$0	\$750	\$1,806	\$1,806
745-175 Heat, Light & Water (Utilities)	\$0	(\$199)	\$485	\$618	\$817	\$375	\$618	\$618
745-250 Janitorial and Maintenance	\$0	(\$274)	\$56	\$368	\$642	\$225	\$368	\$368
745-285 Mowing	\$0	(\$88)	\$762	\$871	\$959	\$2,100	\$871	\$871
745-365 Rent - Sanitation Units	\$0	\$215	\$528	\$1,173	\$958	\$550	\$1,173	\$1,173
745-475 Supplies	\$0	\$19	\$0	\$52	\$34	\$0	\$52	\$52
<b>Totals:</b>	<b>\$0</b>	<b>\$1,480</b>	<b>\$1,831</b>	<b>\$4,889</b>	<b>\$3,409</b>	<b>\$4,000</b>	<b>\$4,889</b>	<b>\$4,889</b>
Year End Balance (2023 Budget - 2023 Expenses):								<b>\$1,480</b>

## ARTICLE WORKSHEETS – CONTINUED

WARRANT ARTICLE #55								
PLANNING BOARD	2024 Budget - 2023 Budget	2023 Budget - 2023 Spend	2021 Expense	2022 Expense	2023 Expense	2022 Budget	2023 Budget	2024 Request
750-060 Advertising	\$0	(\$125)	\$122	\$268	\$361	\$236	\$236	\$236
750-072 Awards & Trophies	\$0	\$0	\$40	\$0	\$0	\$0	\$0	\$0
750-120 Dues & Subscriptions	\$0	\$3,450	\$3,673	\$0	\$0	\$3,450	\$3,450	\$3,450
750-132 Equipment Purchases	\$0	\$0	\$0	\$278	\$0	\$0	\$0	\$0
750-325 Printing & Copying	\$0	\$24	\$0	\$120	(\$24)	\$0	\$0	\$0
750-345 Recording Fees	\$0	\$0	\$0	\$25	\$0	\$0	\$0	\$0
750-420 Salary - Secretarial	\$0	\$0	\$550	\$0	\$0	\$0	\$0	\$0
750-465 Stipends & Honorariums	\$0	(\$250)	\$3,550	\$4,450	\$4,450	\$4,200	\$4,200	\$4,200
750-470 Subcontract & Hired Labor	\$0	\$165	\$250	\$495	\$495	\$660	\$660	\$660
750-505 Training	\$0	\$100	\$0	\$260	\$0	\$100	\$100	\$100
<b>Totals:</b>	<b>\$0</b>	<b>\$3,264</b>	<b>\$8,184</b>	<b>\$5,896</b>	<b>\$5,282</b>	<b>\$8,646</b>	<b>\$8,646</b>	<b>\$8,646</b>
Year End Balance (2023 Budget - 2023 Expenses):								<b>\$3,364</b>

WARRANT ARTICLE #56								
HAZARDOUS TREES	2024 Budget - 2023 Budget	2023 Budget - 2023 Spend	2021 Expense	2022 Expense	2023 Expense	2022 Budget	2023 Budget	2024 Request
770-470 Subcontract & Hired Labor	\$0	\$1,525	\$0	\$3,000	\$2,475	\$4,000	\$4,000	\$4,000
<b>Totals:</b>	<b>\$0</b>	<b>\$1,525</b>	<b>\$0</b>	<b>\$3,000</b>	<b>\$2,475</b>	<b>\$4,000</b>	<b>\$4,000</b>	<b>\$4,000</b>
Year End Balance (2023 Budget - 2023 Expenses):								<b>\$1,525</b>

## ARTICLE WORKSHEETS – CONTINUED

WARRANT ARTICLE #57								
SPORTS AND RECREATION	2024 Budget - 2023 Budget	2023 Budget - 2023 Spend	2021 Expense	2022 Expense	2023 Expense	2022 Budget	2023 Budget	2024 Request
850-060 Advertise	\$0	\$0	\$534	\$0	\$0	\$0	\$0	\$0
850-070 Athletic Equipment	\$0	\$0	\$398	\$0	\$0	\$0	\$0	\$0
850-072 Awards & Trophies	\$0	(\$109)	\$378	\$0	\$109	\$0	\$0	\$0
850-132 Equipment Purchases	\$0	\$0	\$0	\$124	\$0	\$0	\$0	\$0
850-250 Janitorial & Maintenance	\$0	\$0	\$247	\$0	\$0	\$0	\$0	\$0
850-253 League Fees	\$0	\$0	\$275	\$0	\$0	\$0	\$0	\$0
850-275 Medical & First Aid	\$0	(\$151)	\$0	\$0	\$151	\$0	\$0	\$0
850-365 Rent - Sanitation Units	\$0	(\$1,158)	\$1,168	\$765	\$1,158	\$0	\$0	\$0
850-470 Subcontract & Hired Labor (133-470)	\$0	\$31,292	\$12,070	\$18,475	\$920	\$32,212	\$32,212	\$32,212
850-475 Supplies (133-475)	\$0	(\$1,106)	\$0	\$0	\$1,106	\$0	\$0	\$0
850-530 Uniforms	\$0	\$0	\$774	\$0	\$0	\$0	\$0	\$0
<b>Totals:</b>	<b>\$0</b>	<b>\$28,768</b>	<b>\$15,844</b>	<b>\$19,364</b>	<b>\$3,444</b>	<b>\$32,212</b>	<b>\$32,212</b>	<b>\$32,212</b>
Year End Balance (2023 Budget - 2023 Expenses):								<b>\$28,768</b>

WARRANT ARTICLE #58								
SAND LOT	2024 Budget - 2023 Budget	2023 Budget - 2023 Spend	2021 Expense	2022 Expense	2023 Expense	2022 Budget	2023 Budget	2024 Request
800-060 Advertising	\$0	\$834	\$265	\$10,194	\$6	\$840	\$840	\$840
800-132 Equipment Purchases	\$0	(\$769)	\$0	\$0	\$769	\$0	\$0	\$0
800-175 Heat, Light, Water	\$0	\$491	\$0	\$462	\$394	\$885	\$885	\$885
800-250 Janitorial & Maintenance	\$0	\$3,239	\$3,930	\$4,749	\$1,771	\$5,010	\$5,010	\$5,010
800-285 Mowing	\$0	(\$1,049)	\$3,607	\$4,182	\$4,539	\$3,490	\$3,490	\$3,490
800-310 Parts & Tires	\$0	(\$212)	\$0	\$0	\$212	\$0	\$0	\$0
800-450 Signs	\$0	(\$425)	\$0	\$30	\$425	\$0	\$0	\$0
800-470 Subcontract & Hired Labor	\$0	\$0	\$0	\$4,355	\$0	\$0	\$0	\$0
800-475 Supplies	\$0	\$200	\$0	\$0	\$0	\$200	\$200	\$200
<b>Totals:</b>	<b>\$0</b>	<b>\$2,310</b>	<b>\$7,802</b>	<b>\$23,972</b>	<b>\$8,115</b>	<b>\$10,425</b>	<b>\$10,425</b>	<b>\$10,425</b>
Year End Balance (2023 Budget - 2023 Expenses):								<b>\$2,310</b>

## ARTICLE WORKSHEETS – CONTINUED

WARRANT ARTICLE #59								
Road Race	2024 Budget - 2023 Budget	2023 Budget - 2023 Spend	2021 Expense	2022 Expense	2023 Expense	2022 Budget	2023 Budget	2024 Request
790-072 Awards & Trophies	\$0	\$4,404	\$6,934	\$3,835	\$596	\$5,000	\$5,000	\$5,000
790-165 Grants (Tony Waldeier Memorial Scholarship)	\$0	(\$4,425)	\$0	\$250	\$4,525	\$100	\$100	\$100
790-195 General Liability	\$0	(\$250)	\$0	\$0	\$250	\$0	\$0	\$0
790-230 Internet Fees	\$0	(\$112)	\$213	\$211	\$212	\$100	\$100	\$100
790-270 Meals (Food)	\$0	\$9	\$0	\$79	\$91	\$100	\$100	\$100
790-320 Postage	\$0	\$38	\$15	\$72	\$62	\$100	\$100	\$100
790-325 Printing and Copying	\$0	\$0	\$46	\$48	\$0	\$0	\$0	\$0
790-365 Rent - Sanitation Units	\$0	(\$70)	\$260	\$300	\$320	\$250	\$250	\$250
790-450 Signs	\$0	\$307	\$0	\$180	\$193	\$500	\$500	\$500
790-470 Subcontract & Hired Labor	\$0	(\$76)	\$0	\$4,041	\$3,926	\$3,850	\$3,850	\$3,850
790-475 Supplies	\$0	(\$83)	\$2	\$0	\$83	\$0	\$0	\$0
<b>Totals:</b>	<b>\$0</b>	<b>(\$258)</b>	<b>\$7,470</b>	<b>\$9,017</b>	<b>\$10,258</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>
<b>Year End Balance (2023 Budget - 2023 Expenses):</b>								<b>(\$258)</b>

**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.

**In CY 2023, the Road Race brought in \$10,257.84 in revenue, and spent \$10,257.84.**

WARRANT ARTICLE #60								
STREET LIGHTS	2024 Budget - 2023 Budget	2023 Budget - 2023 Spend	2021 Expense	2022 Expense	2023 Expense	2022 Budget	2023 Budget	2024 Request
860-175 Heat, Light & Water (Utility)	\$0	\$1,860	\$5,592	\$4,804	\$5,140	\$7,000	\$7,000	\$7,000
<b>Totals:</b>	<b>\$0</b>	<b>\$1,860</b>	<b>\$5,592</b>	<b>\$4,804</b>	<b>\$5,140</b>	<b>\$7,000</b>	<b>\$7,000</b>	<b>\$7,000</b>
<b>Year End Balance (2023 Budget - 2023 Expenses):</b>								<b>\$1,860</b>

## ARTICLE WORKSHEETS – CONTINUED

WARRANT ARTICLE #61								
TRANSFER STATION	2024 Budget - 2023 Budget	2023 Budget - 2023 Spend	2021 Expense	2022 Expense	2023 Expense	2022 Budget	2023 Budget	2024 Request
930-060 Advertising	\$0	(\$115)	\$0	\$245	\$140	\$25	\$25	\$25
930-115 Disposal Fees (Hazardous Waste)	\$0	(\$1,341)	\$6,807	\$12,355	\$9,341	\$8,000	\$8,000	\$8,000
930-132 Equipment Purchase	\$0	(\$6,364)	\$5,187	\$4,041	\$11,364	\$500	\$5,000	\$5,000
930-155 Fuel, Gas & Oil	\$0	\$123	\$825	\$2,210	\$1,377	\$1,500	\$1,500	\$1,500
930-175 Heat, Lights & Water (Utility)	\$0	\$160	\$183	\$339	\$340	\$500	\$500	\$500
930-180 Hired Equipment	\$0	\$2,500	\$0	\$1,326	\$0	\$2,500	\$2,500	\$2,500
930-250 Janitorial and Maintenance	\$0	(\$396)	\$107	\$300	\$896	\$500	\$500	\$500
930-260 Licenses	\$0	(\$40)	\$479	\$499	\$540	\$500	\$500	\$500
930-270 Meals & Entertainment	\$0	\$11	\$0	\$0	\$14	\$25	\$25	\$25
930-275 Medical	\$0	\$25	\$0	\$0	\$0	\$25	\$25	\$25
930-285 Mow ing	\$0	\$25	\$0	\$0	\$0	\$25	\$25	\$25
930-290 Office Supplies	\$0	(\$213)	\$50	\$0	\$238	\$25	\$25	\$25
930-295 Other Professional Fees	\$0	\$25	\$0	\$0	\$0	\$25	\$25	\$25
930-310 Parts & Tires	\$0	\$312	\$3,981	\$3,493	\$938	\$1,250	\$1,250	\$1,250
930-325 Printing & Copying	\$0	(\$1,128)	\$0	\$61	\$1,378	\$250	\$250	\$250
930-365 Rent - Sanitation	\$0	\$2,200	\$1,876	\$0	\$0	\$2,200	\$2,200	\$2,200
930-370 Repairs - Buildings	\$0	\$100	\$0	\$797	\$0	\$100	\$100	\$100
930-380 Repairs - Other Equipment	\$0	(\$4,302)	\$95	\$1,580	\$7,302	\$3,000	\$3,000	\$3,000
930-400 Salary - Equipment Operators	\$0	\$507	\$1,681	\$2,111	\$1,493	\$2,000	\$2,000	\$2,000
930-405 Salary Foreman	\$0	\$500	\$0	\$0	\$0	\$500	\$500	\$500
930-410 Salary - General Laborers	\$0	(\$15,676)	\$44,960	\$51,812	\$70,676	\$47,970	\$55,000	\$55,000
930-450 Signs	\$0	(\$100)	\$0	\$0	\$150	\$50	\$50	\$50
930-455 State Annual Report	\$0	\$200	\$0	\$0	\$0	\$200	\$200	\$200
930-470 Subcontract & Hired Labor	\$0	(\$310)	\$7,625	\$11,190	\$560	\$250	\$250	\$250
930-475 Supplies (Non Office)	\$0	(\$421)	\$904	\$430	\$1,171	\$750	\$750	\$750
930-478 Taxes-Other	\$0	\$75	\$1,083	\$1,155	\$1,175	\$1,250	\$1,250	\$1,250
930-490 Telephone	\$0	\$77	\$788	\$677	\$673	\$750	\$750	\$750
930-495 Tipping Fees (Household Waste, Demo)	\$0	(\$727)	\$111,977	\$124,651	\$125,727	\$115,000	\$125,000	\$125,000
930-496 Hauling (Waste, Demo, Metal Recyclables)	\$0	\$13,210	\$47,163	\$50,344	\$41,790	\$50,000	\$55,000	\$55,000
930-497 Hauling of Recyclables (No Tipping Fees)	\$0	\$1,275	\$5,900	\$6,300	\$4,725	\$6,000	\$6,000	\$6,000
930-498 Fuel Surcharge (Base Rate = \$1.60 per gallon)	\$0	\$6,232	\$6,186	\$14,332	\$8,768	\$5,000	\$15,000	\$15,000
930-499 Tipping Fees (Dispose of Recyclables)	\$0	(\$2,153)	\$5,816	\$9,476	\$15,653	\$13,500	\$13,500	\$13,500
930-505 Training	\$0	\$25	\$0	\$0	\$0	\$25	\$25	\$25
930-515 Travel - Mileage	\$0	\$25	\$0	\$0	\$0	\$25	\$25	\$25
930-530 Uniforms	\$0	(\$240)	\$0	\$0	\$265	\$25	\$25	\$25
<b>Totals:</b>	<b>\$0</b>	<b>(\$5,920)</b>	<b>\$253,674</b>	<b>\$299,722</b>	<b>\$306,695</b>	<b>\$264,245</b>	<b>\$300,775</b>	<b>\$300,775</b>
Year End Balance (2023 Budget - 2023 Expenses):								<b>(\$5,920)</b>
<b>Note: \$10,631 was taken from the Dump Improvement savings account to pay for the new "Free Stuff Building". Although expense is shown here, it was funded from savings.</b>								

## ARTICLE WORKSHEETS – CONTINUED

WARRANT ARTICLE #62								
SPEED ENFORCEMENT	2024 Budget - 2023 Budget	2023 Budget - 2023 Spend	2021 Expense	2022 Expense	2023 Expense	2022 Budget	2023 Budget	2024 Request
XXX-XXX Police Protection	\$0	\$7,500	\$0	\$0	\$0	\$7,500	\$7,500	\$7,500
<b>Totals:</b>	<b>\$0</b>	<b>\$7,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$7,500</b>	<b>\$7,500</b>	<b>\$7,500</b>
Year End Balance (2023 Budget - 2023 Expenses):								<b>\$7,500</b>

## SELECTMEN 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.

A secondary 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 fair 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 CY2023 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 account has 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 also 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 Selectmen 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 \$1,000 unused monies from last year rolled into this year's budget. There is table in the annual report (CY2024 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. For our actions to be truly transparent we need voters to review these reports and ask questions should we have not made our recommendations clear.

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 1<sup>st</sup> to December 31<sup>st</sup>. 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 late summer. To allow us to start spending money on January 1<sup>st</sup> 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.

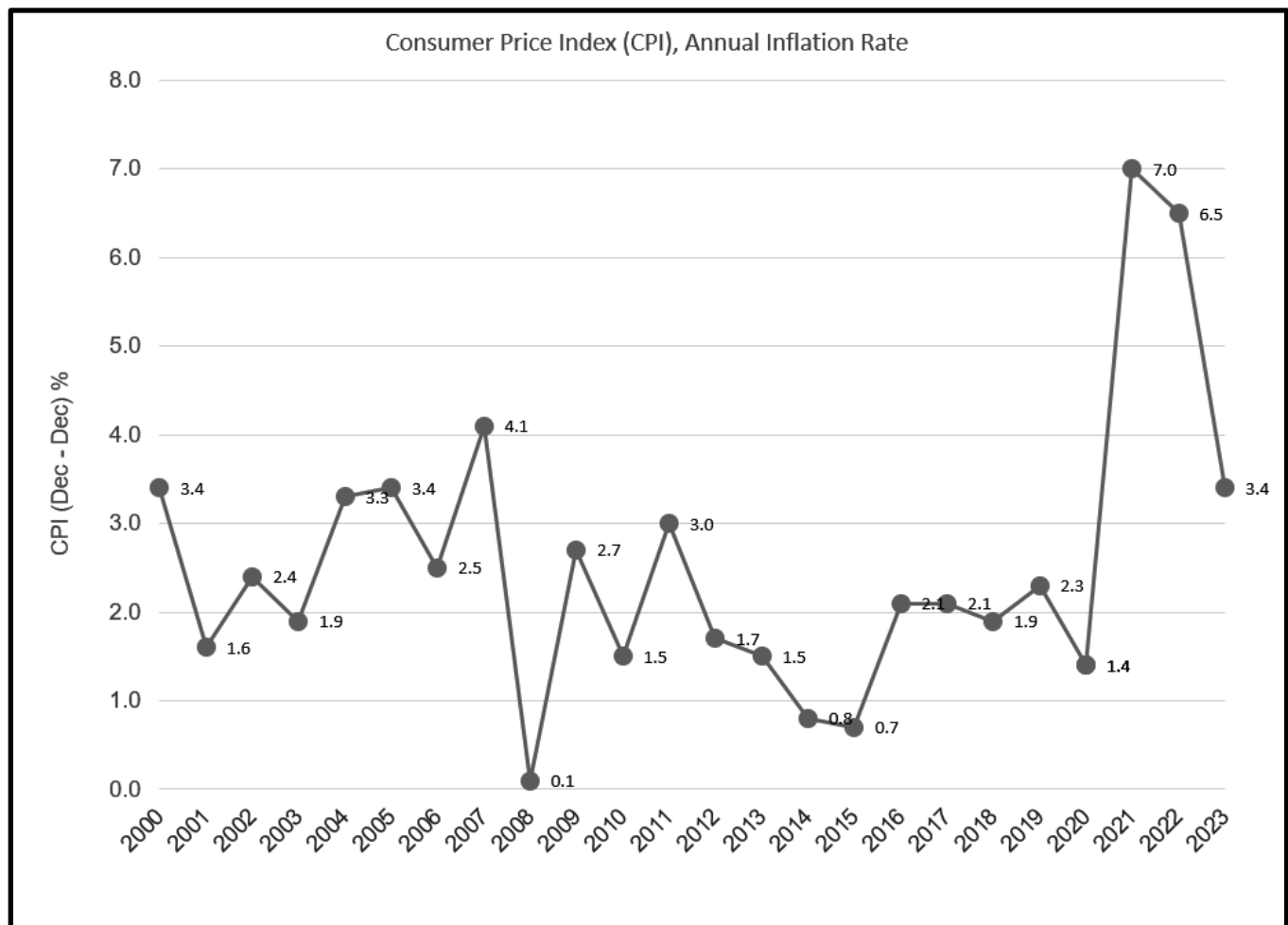
Finally, there are two other articles that are very important. One asks for your permission to take surplus monies from one budgeted account (e.g. office expenses) and use it to cover overdrafts in other accounts (i.e. highways and bridges). This provides a bit of freedom within the annual budget to 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?
- Are our savings accounts growing in value?
- 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 to minimize the tax burden? See Mill Rate History.

## CONSUMER PRICE INDEX (CPI)



### Why This Chart:

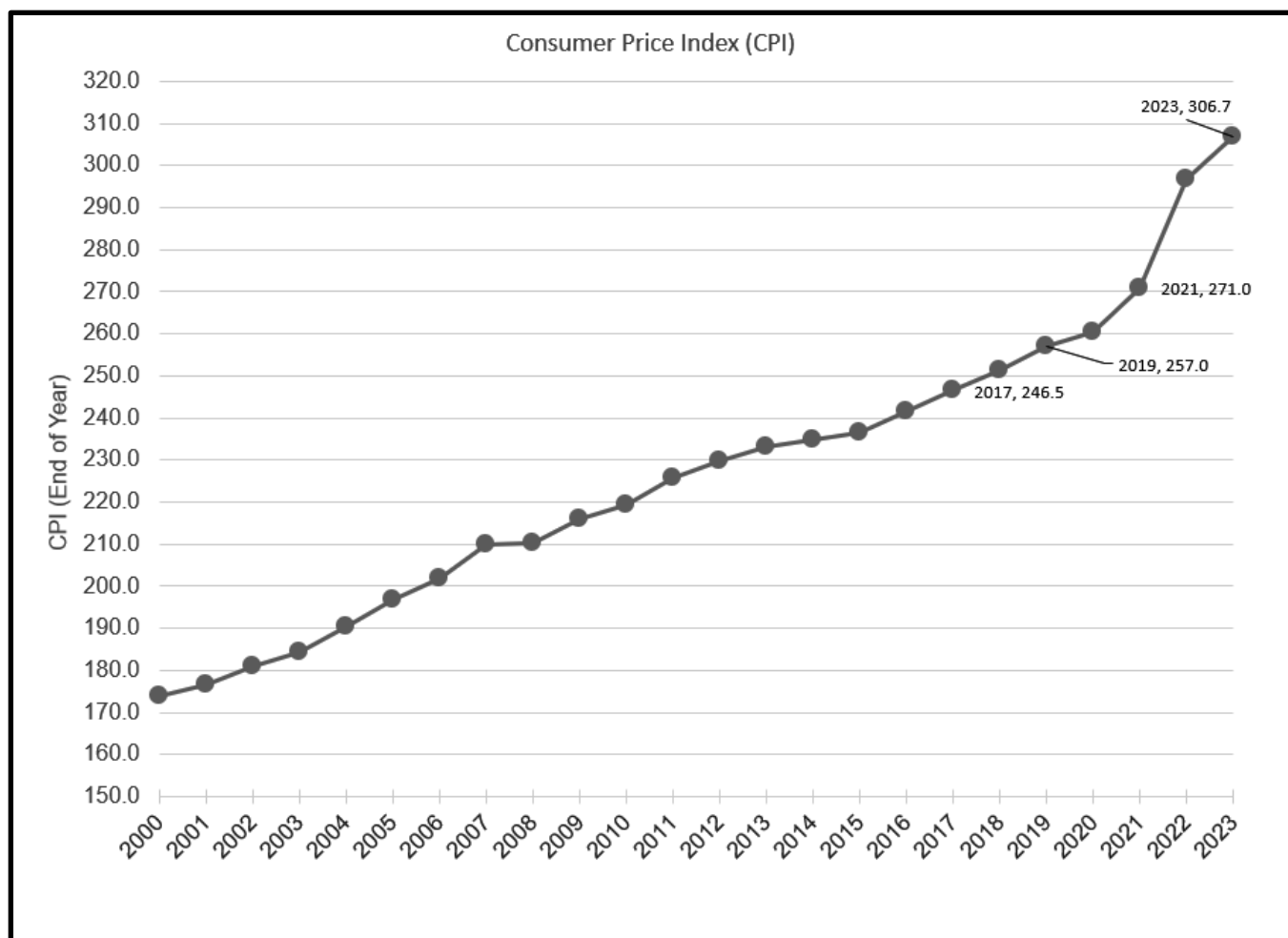
This chart is included to highlight changes at the national level regarding how the cost of living is changing over time. It is intended to provide a backdrop for any proposed changes in the budget and mill rate.

### Observations:

In 2023 the annual inflation rate dropped to 3.4%. This is significantly less than the 23-year highs in 2021 (7.0%), and 2022 (6.5%), but it was still the fourth highest since 2020.

Data Source: <http://www.usinflationcalculator.com/inflation/consumer-price-index-and-annual-percent-changes-from-1913-to-2008/>

## ACCUMULATIVE EFFECT OF INFLATION



### Why This Chart:

This chart shows the CPI at the end of every year. While the rate of inflation goes up and down with time, the accumulated impact of the rate changes causes the cost of goods to steadily increase over time. We all know this intuitively. Gone forever are the days of three loaves of bread for a dollar.

### Observations:

Using the data in this chart we can calculate the accumulative rate of inflation over time.

- Accumulated Rate of Inflation (4-year period 2016, 2017, 2018, 2019)
  - End of 2015 = 236.5
  - End of 2019 = 257
  - $(257.0 - 236.5) / 236.5 = 0.0866$ , or 8.6%.
- Accumulated Rate of Inflation (4-year period 2020, 2021, 2022, 2023)
  - End of 2019 = 257
  - End of 2023 = 306.7
  - $(306.7 - 257.0) / 257 = 0.1933$ , or 19.33%.

As a way of illustrating the impact to the Town of Waterford, we purchased our last plow truck in 2021.

- Accumulated Rate of Inflation (End of 2020 thru End of 2023)
  - End of 2020 = 260.5
  - End of 2023 = 306.7
  - $(306.7 - 260.5) / 260.5 = 0.17735$ , or 17.7%
- Based on the rate of inflation, we would expect to pay 17.7% more in 2024 than we did in 2021. The purchase price in 2021 was \$216,453.
  - $216,453 \times 1.177$  (17.7%) = \$254,841. The calculated increase is \$38,388.

Unfortunately, the actual price of plow trucks is not tracking to the CPI. We have an identical version of our 2021 truck on order, and the quoted price is \$284,426. That's an increase of \$67,973.

We've included this information to help illustrate what is going on at the municipal level. The cost of everything is going up at a rate we haven't encountered in recent memory.

Here are some examples of what we have seen over the past 4 years (2020 budget to 2025 request). For a reference, the approximate accumulated inflation rate over that same time period will be 17.7% plus whatever we see in this calendar year. Based on last year's rate we would expect an accumulated rate of ~ 20%.

Item	2020	2024	Delta	% Increase
Oxford County	\$252,951	\$289,286 Est	\$36,335	14.4%
SAD #17	\$2,169,546	\$2,398,920 Est	\$229,374	10.6%
Municipal	\$2,031,455	\$2,107,096	\$75,641	3.7%
EMS (\$148,244)	\$27,065	\$148,244	\$121,179	447%
Highways & Bridges Winter Supplemental	\$403,503	\$483,318	\$79,815	19.8%
Transfer Station	\$249,993	\$300,775	\$50,782	20.3%
Office Salaries, Medical	\$245,885	\$276,479	\$30,594	12.4%

## HOW ARE THE SAVINGS ACCOUNTS DOING?

Name	2021	2022	2023
Bisbeetown	\$ 4,846.83	\$ 7,923.34	\$ 5,078.95
Dump Improvement	\$ 46,250.10	\$ 61,217.08	\$ 51,213.06
Elm Vale	\$ 6,565.29	\$ 12,776.89	\$ 11,228.69
Equipment Rotation	\$ 63.03	\$ 17,199.38	\$ 99,135.95
Fire Department	\$ 313,186.98	\$ 337,091.86	\$ 362,757.53
Forestry Fund	\$ 236,995.87	\$ 237,767.38	\$ 139,924.07
Garage Improvement	\$ 7,727.68	\$ 7,752.82	\$ 7,837.91
Pulpit Rock	\$ 33,629.02	\$ 33,621.82	\$ 36,671.17
Revaluation Fund	\$ 53.53	\$ 53.71	\$ 54.31
Sandlot	\$ 11,304.90	\$ 13,127.61	\$ 14,255.81
Snowmobile Fund	\$ 275.51	\$ 1,192.68	\$ 2,007.62
Sports and Recreation	\$ 5,010.03	\$ 5,026.34	\$ 5,081.52
Surplus Funds	\$ 28,806.82	\$ 28,900.60	\$ 29,271.79
Werner Parker	\$ 12,120.81	\$ 11,271.51	\$ 11,395.22
Winter Emergency	\$ 26,200.40	\$ 26,285.70	\$ 26,574.17
Unemployment Fund	\$ 11,042.37	\$ 11,078.37	\$ 11,199.93
Woodlawn	\$ 6,967.40	\$ 7,390.17	\$ 4,534.76
Legal	\$ 59,160.88	\$ 59,213.58	\$ 59,304.15
Road Improvement	\$ 406,459.34	\$ 277,315.40	\$ 277,738.33
American Rescue Plan Fund	\$ 83,964.91	\$ 157,076.23	\$ 156,110.32
Jeannette W. Payson Mem Fund	\$ 713,696.44	\$ 632,407.14	\$ 722,583.00
	\$ 2,009,481.31	\$ 1,937,766.27	\$ 2,028,879.31

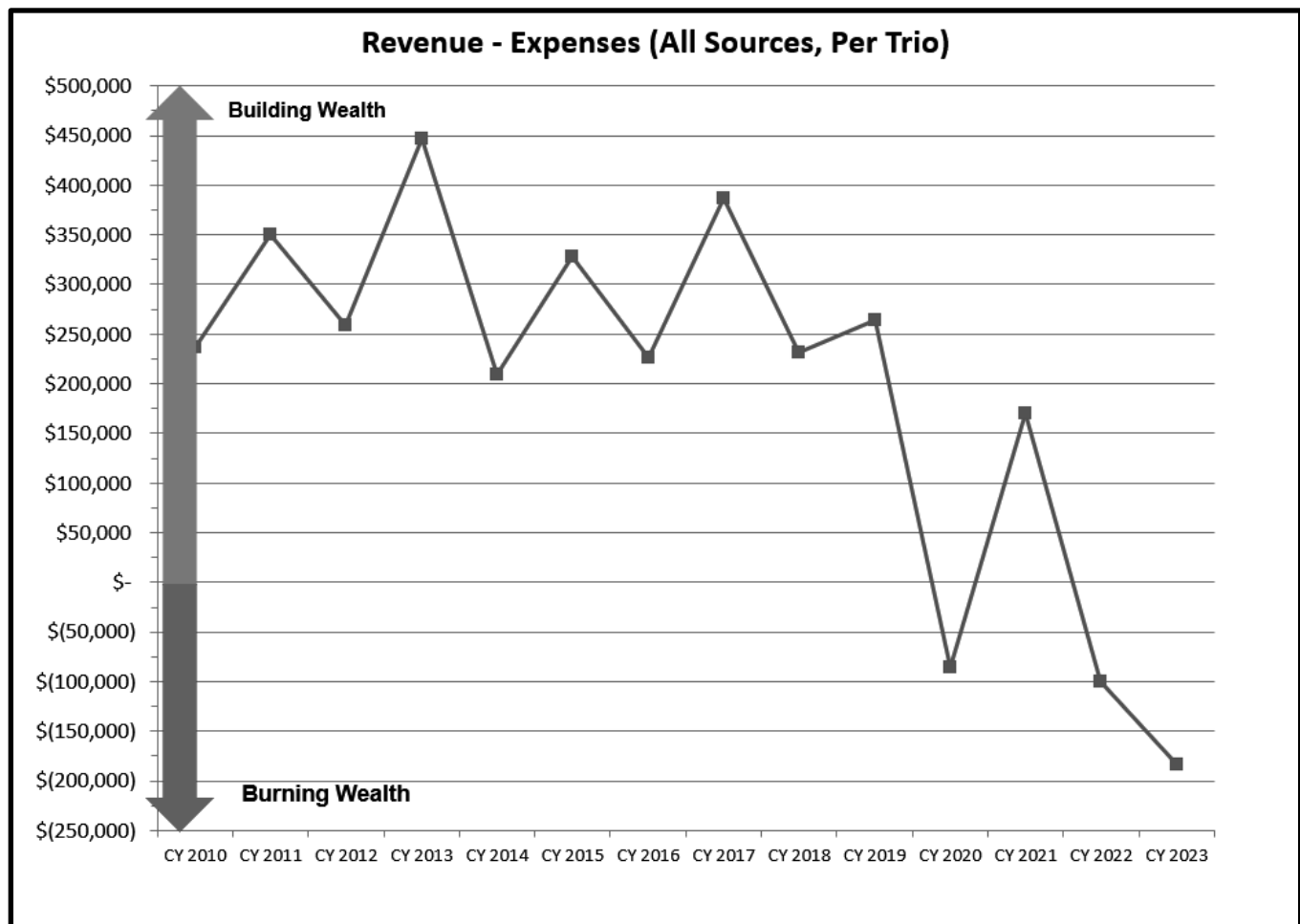
### Why This Table:

This table records the value of the savings accounts at the end of each calendar year. It's placed here to provide maximum transparency into account activities.

### Observations:

- Overall: The total balance in the savings and investment accounts has been stable over the past three years.
- Cemeteries: \$3,000 was withdrawn from each of the four accounts (\$12,000 total) to cover the cost of a new software package which will record the location of all plots and the names of the people buried there.
- Dump Improvement: \$10,631 was withdrawn to purchase a new shed to replace the "Free Tent" at the Transfer Station. The last three tents were all destroyed by storm damage.
- Forestry Fund: We have borrowed ~ \$100,000 dollars from this account to cover repairs to roads damaged during last winter's storms. This money will be replaced when we receive disaster reimbursement funds.

## ARE WE BUILDING OR BURNING WEALTH?



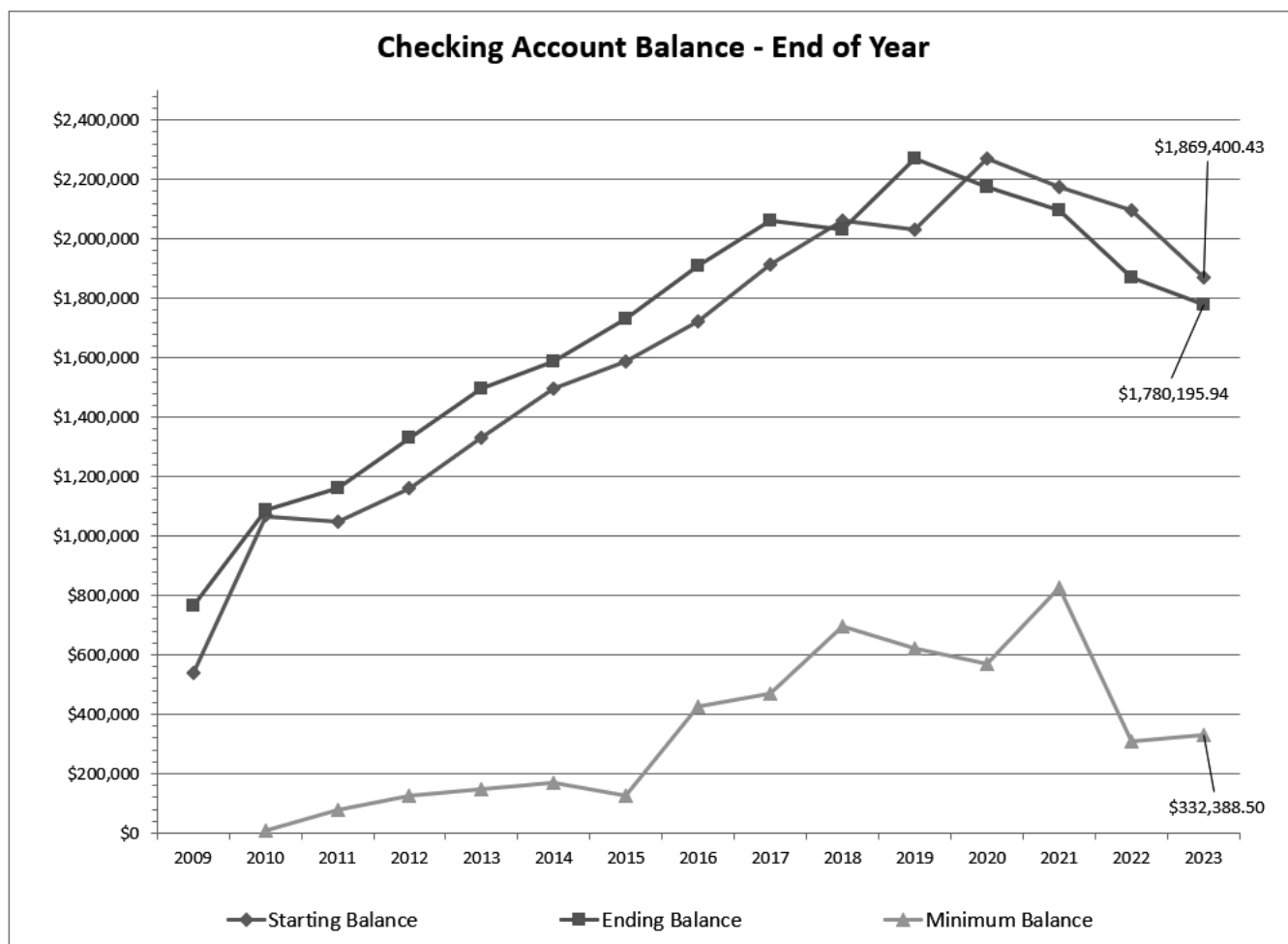
### Why This Chart:

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.

### Observations:

This chart indicates that for three of the past four years we have spent more than we have taken in. Much of this is due to us taking money out of the checking account to pay for one-off expenses (Purdy Bridge, Revaluation).

## 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.

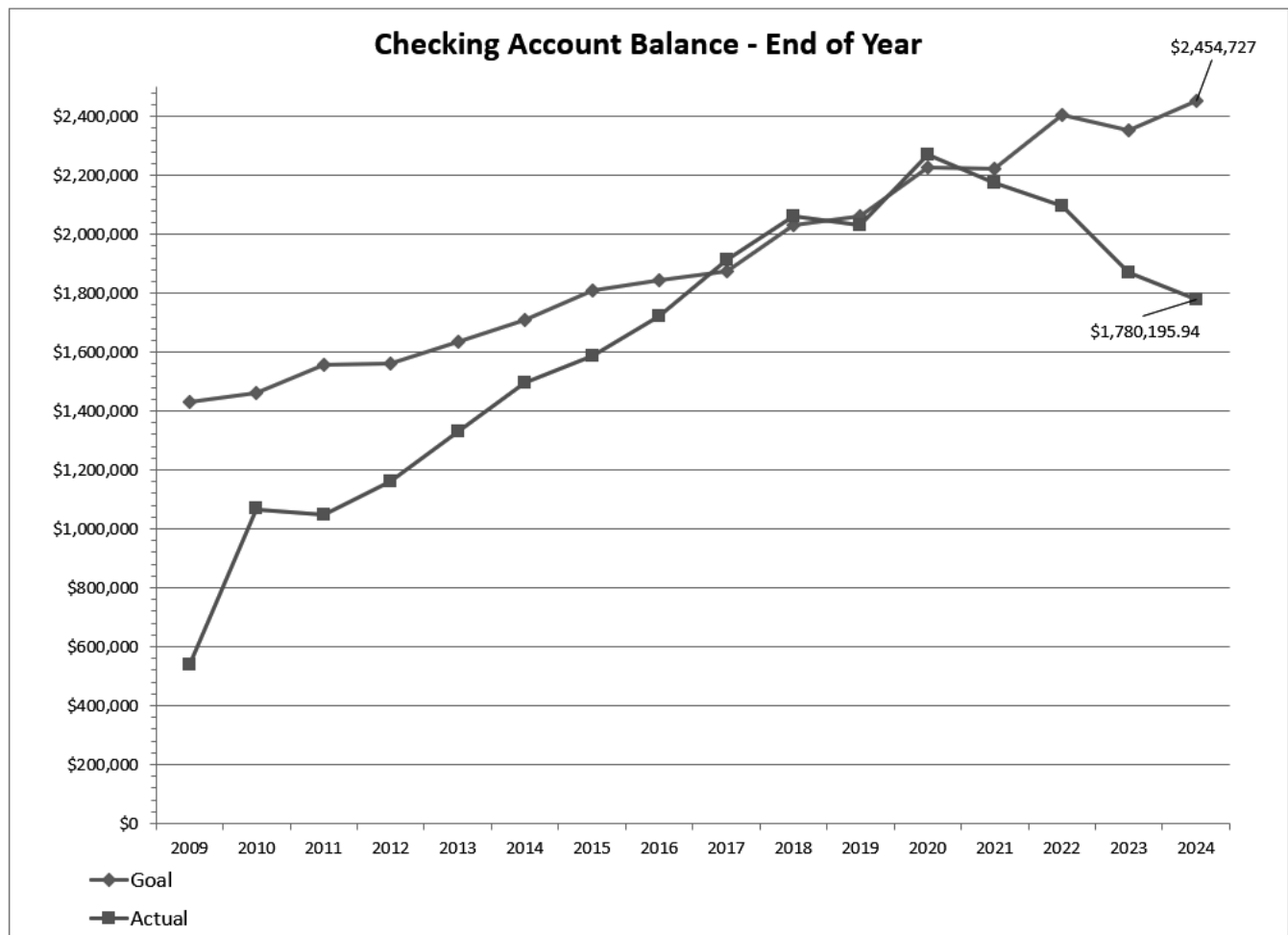
### Observations:

The balance in the checking account has been declining over the past three years. Much of this is due to prior withdrawals to pay for some spending initiatives.

- 2022:
  - Article #44, \$30,000 to help offset the cost of a new backhoe / loader.
  - Article #68, \$45,250 to help offset the cost of a new generator.
  - Article #69, \$100,000 to help offset the cost of the Purdy Bridge.
- 2023:
  - Article #63, \$200,000 to cover the cost of a new profession property valuation. Only a small portion of this money has been pulled from the account.

For CY 2024, the decision has been made not to pull from this account.

## IS THE CHECKING ACCOUNT BALANCE SUFFICIENT?



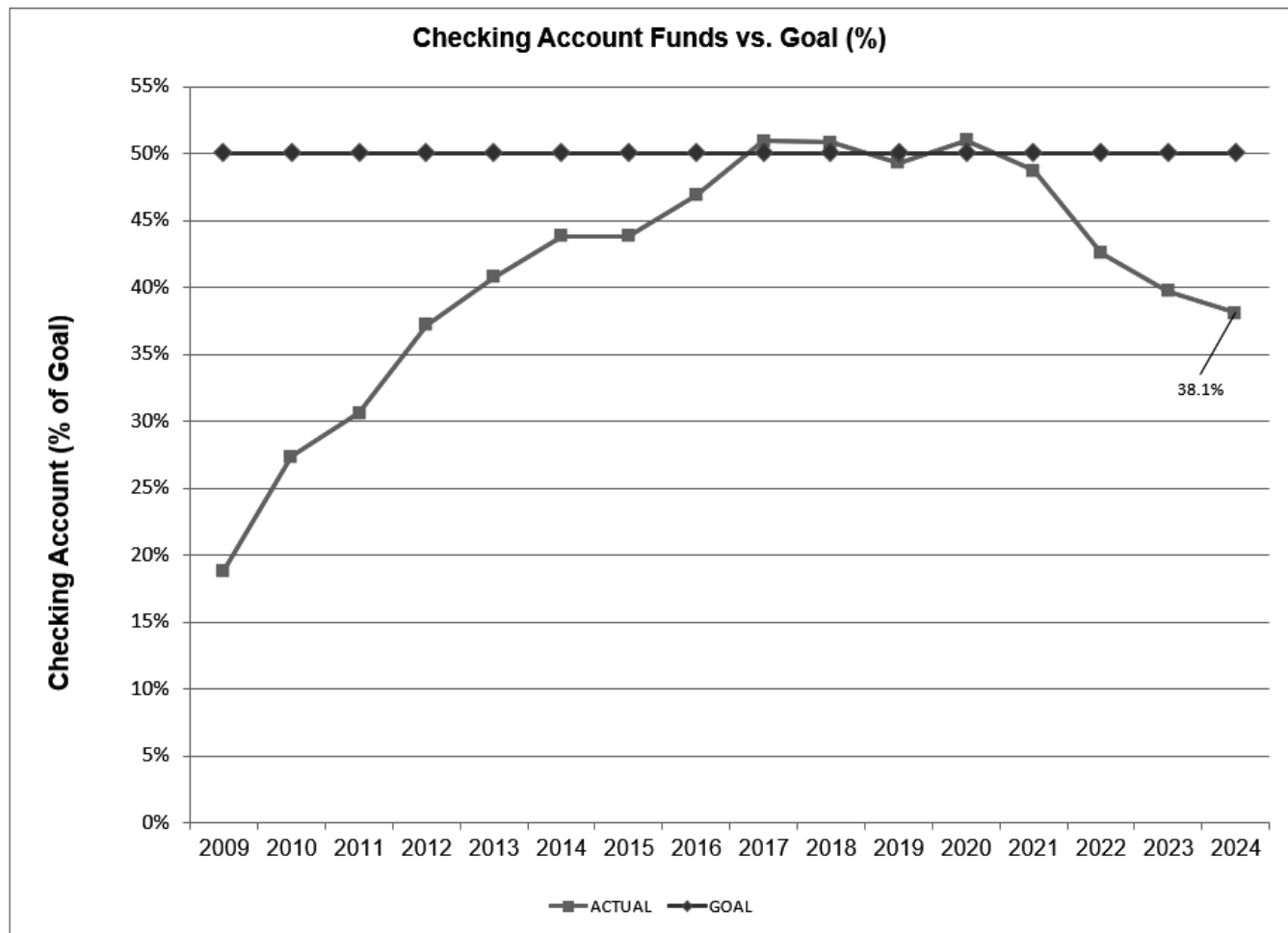
### Why This Chart:

This chart helps us understand if our beginning balance in the checking account is sufficient to ensure that we can pay all our bills on-time.

### Observations:

We like to start each year with 50% of our spend for the calendar year in our checking account. If the budget is approved as submitted, we would have preferred to have \$2,454,727 in the account as of January 1, 2024. We only have \$1,780,195.94. This is the direct result of several recent withdrawals from this account to help pay for spending initiatives (Purdy Bridge, Backhoe / Loader, generator, other).

## 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.

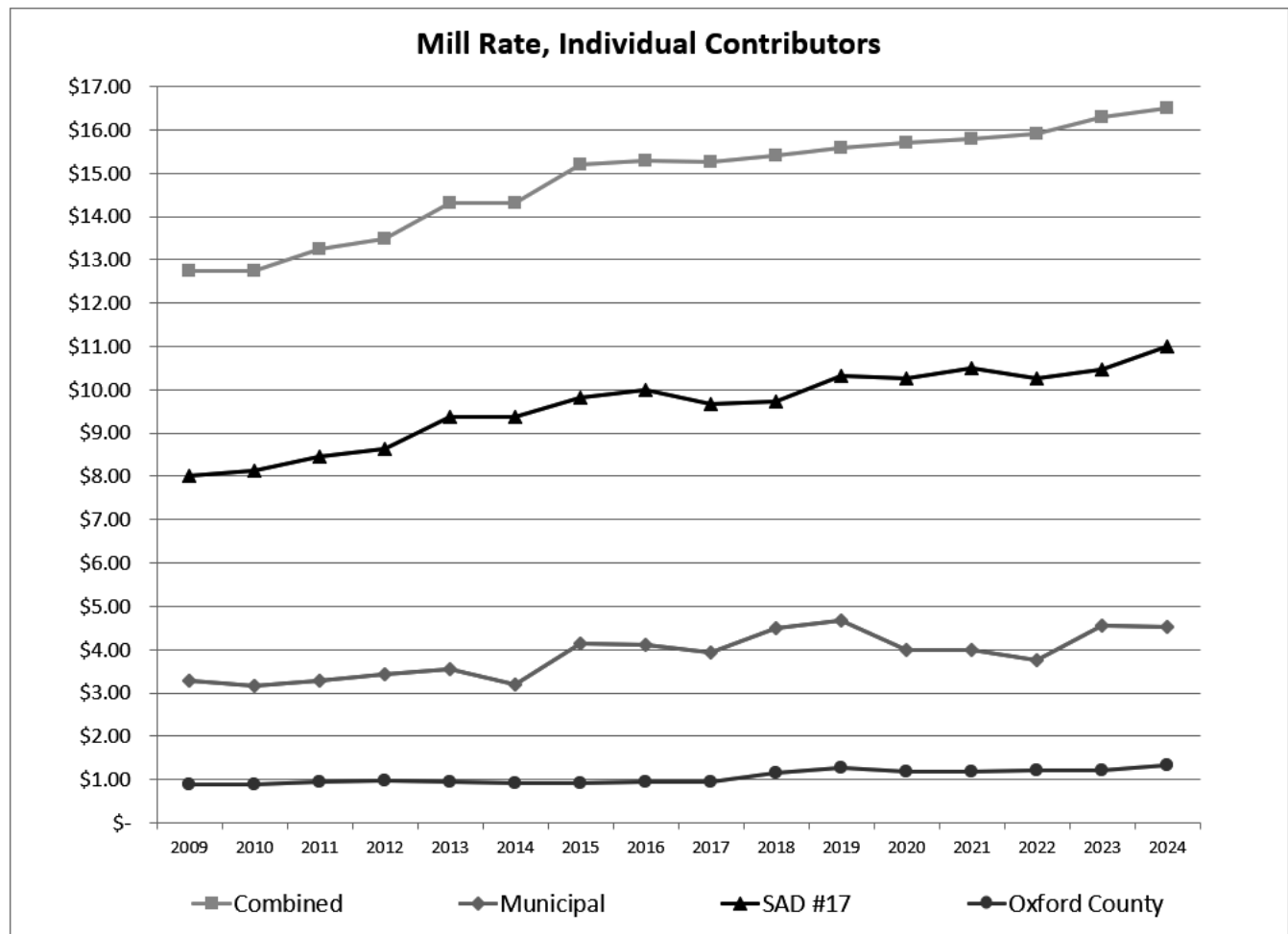
### Observations:

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.

There are three ways we can get the beginning balance back to a level that meets our goal of having 50% or more of the year’s planned spending in the account at the beginning of the year.

1. Increase the mill rate (taxes) to maximize the annual Overlay. State law allows us to raise up to 5% more than we need to cover spending initiatives. The Overlay provides a safety net should factors out of our control cause spending to be higher than planned (inflation, disaster, other). Increasing our budgeted overlay would increase both taxes and the beginning balance in our checking account.
2. Decrease spending below budgeted levels. Because more than half of our budget is outside our control (SAD #17, Oxford County) we would have to focus our cuts on services provided to our residents.
3. Go to twice a year billing. This would reduce the amount of money we would need at the beginning of the year. This has the potential of correcting the ratio of our beginning balance to our budgeted spend. This is much easier to achieve than increasing the tax burden to the taxpayers (Overlay) or reducing services.

## MILL RATE



### Why This Chart:

This chart shows the major areas impacting the mill rate.

### Observations:

For 2024 the mill rate is expected to breakdown as follows:

Total = \$17.20, up 5.5%, or \$0.90 from 2023.  
 Municipal = \$4.87, up from 2023 (\$4.62).  
 Oxford County = \$1.33 (estimated)  
 SAD #17 = \$11.01 (estimated)

# CY2023 MILL RATE – ACTUAL

Source: Maine Revenue Services - 2023 Municipal Tax Rate Standard Form					
Item	Description	2023 Actual	Explanation		
	Land	\$ 113,880,553			
	Buildings	\$ 105,306,299			
	Exemptions (Applied to Building Values)	\$ 9,938,300	Homestead, Veterans		
	Adjusted Building Value, After Exemptions	\$ 95,367,999			
1	Total Valuation of Real Estate	\$ 209,248,552	Land + Buildings + Personal Property		
2	Taxable Valuation of Personal Property	1,714,735			
3	Total Taxable Value of Real Estate and Personal Property	\$ 210,963,287	(Line 1 plus Line 2)		
4a	Total Exempt Value for All Homestead Exemptions Granted	\$ 9,677,723			
4b	Homestead Exemption Reimbursement Value	\$ 6,774,406	Line 4a multiplied by 0.70		
5a	Total Exempt Value of all BETE Qualified Property	\$ 464,369			
5b	BETE Reimbursement Value	\$ 232,185	Line 5a multiplied by 0.5		
6	Total Valuation Base	\$ 217,969,878	Line 3 plus 4b plus 5b		
ASSESSMENTS					
7	County Tax	\$ 263,912			
8	Municipal Appropriation	\$ 2,221,448			
9	TIF Financing Plan Amount	\$ -			
10a	MSAD Appropriation (January thru June)	\$ 1,106,791			
10b	MSAD Appropriation (July thru December)	\$ 1,175,941			
11	Total Assessments = (7 + 8 + 9 + 10a + 10b + d + e)	\$ 4,768,092			
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	See CY22 Funding - Actual		
13g	Taken from Savings	\$ 12,000	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)	\$ 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)	\$ 3,536,356			
PERMISSIBLE TAX RATE per STATE LAW					
16	Maximum Allowable Tax	\$ 3,536,356	x	1.05	= \$ 3,713,174
17	Minimum Tax Rate	\$ 3,536,356	/	\$ 217,969,878	= \$ 0.01622
18	Maximum Tax Rate	\$ 3,713,174	/	\$ 217,969,878	= \$ 0.01704
19	Tax For Commitment	\$ 210,963,287	x	\$ 16.30	= \$ 3,438,702
20	Maximum Allowable Overlay	\$ 3,536,356	x	0.05	= \$ 176,818
ACTUAL TAX RATE AS SET BY BOARD OF SELECTMEN					
21	Homestead Reimbursement	\$ 6,774,406	x	\$ 0.01630	= \$ 110,423
22	BETE Reimbursement	\$ 232,185	x	\$ 0.01630	= \$ 3,785
23	Overlay	\$ 3,552,909	-	\$ 3,536,356	= \$ 16,553
MILL RATE BREAKDOWN					
A	Amount To Be Raised for Municipal Spending	\$ 2,221,448	Line 8		
B	Overlay	\$ 16,553	Line 23		
C	Amount of Offset Municipal Spending	\$ 1,231,736	Line 14		
D	Municipal Appropriation - Deductions	\$ 1,006,265	Line A + B - C		
E	Municipal Mill Rate	\$ 4.62	(Line D / Line 6) * 1000		
F	MSAD #17 Mill Rate, Predicted	\$ 10.47	((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)	\$ 16.30	Line E + Line F + Line G		

# CY2024 MILL RATE – PREDICTED

Source: Maine Revenue Services - 2023 Municipal Tax Rate Standard Form				
Item	Description	2024 Predicted	Explanation	
	Land	113,880,553.00		
	Buildings	\$ 105,306,299		
	Exemptions (Applied to Building Values)	\$ 9,938,300	Homestead, Veterans	
	Adjusted Building Value, After Exemptions	\$ 95,367,999		
1	Total Valuation of Real Estate	\$ 209,248,552	Land + Buildings + Personal Property	
2	Taxable Valuation of Personal Property	1,714,735		
3	Total Taxable Value of Real Estate and Personal Property	\$ 210,963,287	(Line 1 plus Line 2)	
4a	Total Exempt Value for All Homestead Exemptions Granted	\$ 9,677,723		
4b	Homestead Exemption Reimbursement Value	\$ 6,774,406	Line 4a multiplied by 0.73	
5a	Total Exempt Value of all BETE Qualified Property	\$ 464,369		
5b	BETE Reimbursement Value	\$ 232,185	Line 5a multiplied by 0.5	
6	Total Valuation Base	\$ 217,969,878	Line 3 plus 4b plus 5b	
<b>ASSESSMENTS</b>				
7	County Tax	\$ 289,286	.	
8	Municipal Appropriation	\$ 2,170,371		
9	TIF Financing Plan Amount	\$ -		
10a	MSAD Appropriation (January thru June)	\$1,175,941		
10b	MSAD Appropriation (July thru December)	\$ 1,222,979		
11	Total Assessments = (7 + 8 + 9 + 10a + 10b + d + e)	\$ 4,858,577		
<b>ALLOWABLE DEDUCTIONS</b>				
12	State Municipal Revenue Sharing	\$ 199,383	CY 2023 Actual, Required by Law	
13a	Animal Control	\$ 941	CY 2023 Actual, Required by Law	
13a	Roads - Prior Year's Actual	\$ 70,076	CY 2023 URIP	
13b	Roads - Prior Year's Vehicle Registrations	\$ 229,924		
	Transfer Station - Oxford County for Albany Township	\$ 73,489	Estimated at Time Of Tax Commitment	
	Transfer Station - Town of Stoneham	\$ 34,982	Estimated at Time Of Tax Commitment	
13c	Current Year's Revenue (Generic)	\$ 349,779	(See "Revenue To Offset Taxes")	
13d	Total Offset from Revenue (12+13a+13b + 13c)	\$ 958,574		
13e	Rolled from Prior Year's Surplus (Article Specific)	\$ 100,492	See CY23 Funding - Actual	
13f	Taken from Checking	\$ -	Proposed	
13g	Taken from Savings	\$ 66,290	Proposed	
13h	Rolled from Prior Year's Surplus (SAD #17)	\$ -	Required by State law	
13i	Taken from Surplus Savings Account (Offset Taxes)	\$ -		
13j	Sub Total (13e + 13f + 13g + 13h + 13i)	\$ 166,782		
14	Total Deductions To Offset Taxes (13c + 13h))	\$ 1,125,356		
15	Net Amount To Be Raised From Local Property Taxes (11 - 14)	\$ 3,733,221		
<b>PERMISSIBLE TAX RATE per STATE LAW</b>				
16	Maximum Allowable Tax	\$ 3,733,221 x 1.05 = \$	3,919,882	
17	Minimum Tax Rate	\$ 3,733,221 / \$ 217,969,878 = \$	0.01713	
18	Maximum Tax Rate	\$ 3,919,882 / \$ 217,969,878 = \$	0.01798	
19	Tax For Commitment	\$ 210,963,287 x \$ 17.20 = \$	3,628,569	
20	Maximum Allowable Overlay	\$3,733,221 x 0.05 = \$	186,661	
<b>ACTUAL TAX RATE AS SET BY BOARD OF SELECTMEN</b>				
21	Homestead Reimbursement	\$ 6,774,406 x \$ 0.01720 = \$	116,520	
22	BETE Reimbursement	\$ 232,185 x \$ 0.01720 = \$	3,994	
23	Overlay	\$ 3,749,082 - \$ 3,733,221 = \$	15,861	
<b>MILL RATE BREAKDOWN</b>				
A	Amount To Be Raised for Municipal Spending	\$ 2,170,371	Line 8	
B	Overlay	\$ 15,861	Line 23	
C	Amount of Offset Municipal Spending	\$ 1,125,356	Line 14	
D	Municipal Appropriation - Deductions	\$ 1,060,876	Line A + B - C	
E	Municipal Mill Rate	\$ 4.87	(Line D / Line 6) * 1000	
F	MSAD #17 Mill Rate, Predicted	\$ 11.01	((Line 10a + Line 10b) / Line 6) *1000	
G	County Mill Rate, Predicted	\$ 1.33	((Line 7 / Line 6) * 1000)	
H	Total Mill Rate (Town, County, MSAD #17)	\$ 17.20	Line E + Line F + Line G	

## REVENUE TO OFFSET TAXES

PROJECTED REVENUE - USED TO OFFSET TAXES						
Account	Description	2021- Actual	2022- Actual	2023- Actual	2024- Generic	2024- Article Specific
100	Animal Control	\$918	\$1,026	\$941	\$0	\$941
120	Auto Excise	\$392,789	\$391,991	\$409,553	\$179,629	\$229,924
150	Boat Excise	\$2,504	\$2,931	\$2,996	\$2,500	
300	General Assistance	\$1,456	\$0	\$476	\$0	
400	Interest - Personal Property	\$0	\$0	\$0	\$0	
403	Interest Other	\$4,037	\$3,127	\$2,450	\$2,400	
405	Interest - Real Estate	\$6,358	\$4,512	\$3,003	\$3,000	
409	Interest - Tax Liens	\$2,995	\$2,114	\$2,881	\$2,000	
495	Fees - Births	\$245	\$327	\$301	\$250	
500	Fees - Deaths	\$294	\$669	\$322	\$0	
505	Fees - Marriage	\$1,488	\$1,362	\$1,119	\$250	
510	Fees - Office Reimbursement	\$3,671	\$2,859	\$3,734	\$2,700	
515	Fees - Other	\$84,381	\$132,739	\$772	\$0	
520	Fees - Town Agent Fees	\$8,318	\$7,501	\$7,800	\$7,500	
550	Fees - Planning Board	\$1,400	\$705	\$2,601	\$750	
560	Fees - Building Permits	\$5,204	\$3,841	\$3,099	\$3,000	
565	Permit Fees - Burial	\$0	\$0	\$0	\$0	
595	State Grants - Roads (URIP)	\$61,100	\$60,764	\$70,076	\$0	\$70,076
615	Fees - Snack Shack	\$0	\$0	\$0	\$0	
650	Fees - Sports and Recreation	\$4,968	\$2,394	\$0	\$0	
651	Road Race Income	\$7,470	\$9,017	\$10,258	\$10,000	
660	State Grants - Homestead	\$128,155	\$134,874	\$103,494	\$100,000	
665	State Grant - Tree growth	\$38,095	\$39,473	\$39,842	\$35,000	
668	State Grant - Veterans	\$892	\$871	\$876	\$800	
670	State Revenue Sharing				\$0	\$199,383
695	Transfer station - Albany	\$62,005	\$63,251	\$73,489	\$0	\$72,000
705	Transfer station - Stoneham	\$29,242	\$34,324	\$34,982	\$0	\$29,000
707	Transfer station - Vouchers	\$0	\$10,855	\$16,085	\$0	
709	Transfer station - Waste	\$0	\$4,248	\$10,988	\$0	
Actual Revenue:		\$762,148	\$767,931	\$767,931	\$951,103	
Amount Used To Offset Taxes:					\$349,779	\$601,324

## REVENUE – ALL SOURCES

REVENUE REPORT / ALL SOURCES						
			TRIO ERA			
Account		Description	CY 2020	CY 2021	CY 2022	CY 2023
01	100	Animal Control	\$ 1,053	\$ 918.00	\$ 1,026.00	\$ 941.00
01	120	Auto Excise	\$ 339,761	\$ 392,788.59	\$ 391,990.74	\$ 409,552.87
01	130	BETE Reimbursement	\$ 1,278	\$ 2,504.00	\$ 4,201.00	\$ 3,795.00
01	150	Boat Excise	\$ 2,194	\$ 2,932.00	\$ 2,930.80	\$ 2,996.30
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	\$ -	\$ -	\$ -	\$ -
01	236	Donations - Parks	\$ -	\$ -	\$ -	\$ -
01	245	Federal Grants	\$ -	\$ -	\$ -	\$ -
01	250	FEMA	\$ -	\$ -	\$ -	\$ -
01	265	Fines		\$ -	\$ -	\$ -
01	270	Fire Fees	\$ -	\$ -	\$ -	\$ -
01	275	Fire Department Reimbursement	\$ -	\$ -	\$ -	\$ -
01	280	Forestry Income	\$ -	\$ -	\$ -	\$ -
01	300	General Assistance	\$ -	\$ 1,456.00	\$ -	\$ 476.19
01	400	Interest - Personal Property	\$ -	\$ -	\$ -	\$ -
01	403	Interest Other	\$ 4,526	\$ 4,037.21	\$ 3,127.11	\$ 2,449.57
01	405	Interest - Real Estate	\$ 5,551	\$ 6,358.33	\$ 4,512.23	\$ 3,003.27
01	407	Interest - Savings	\$ 8,787	\$ 2,720.25	\$ 4,320.09	\$ 14,281.05
01	409	Interest - Tax Liens	\$ 3,563	\$ 2,995.16	\$ 2,114.04	\$ 2,880.87
01	410	Intra-town Income Charges	\$ -	\$ -	\$ -	\$ -
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	\$ 184	\$ 245.20	\$ 327.00	\$ 301.00
01	500	Fees - Deaths	\$ 452	\$ 294.20	\$ 669.00	\$ 322.20
01	505	Fees - Marriage	\$ 545	\$ 1,487.60	\$ 1,362.40	\$ 1,118.60
01	510	Fees - Office Reimbursement	\$ 4,210	\$ 3,671.04	\$ 2,858.53	\$ 3,734.19
01	515	Fees - Other	\$ 100	\$ 84,380.56	\$ 132,739.26	\$ 722.19
01	520	Fees - Town Agent Fees	\$ 7,471	\$ 8,318.25	\$ 7,500.50	\$ 7,800.00
01	524	Fees - Town Dog Fees	\$ 428	\$ 350.00	\$ 950.00	\$ 150.00
01	550	Fees - Planning Board	\$ 524	\$ 1,400.00	\$ 705.00	\$ 2,601.20

## REVENUE – ALL SOURCES, CONTINUED

REVENUE REPORT / ALL SOURCES						
			TRIO ERA			
Account		Description	CY 2020	CY 2021	CY 2022	CY 2023
01	560	Fees - Building Permits	\$ 2,629	\$ 5,204.00	\$ 3,840.75	\$ 3,098.50
01	565	Permit Fees - Burial	\$ -	\$ -	\$ -	\$ -
01	570	Permits - Plumbing	\$ -	\$ -	\$ -	\$ -
01	580	Permits - Weapons	\$ -	\$ -	\$ -	\$ -
01	585	Personal Property Tax Commitment	\$ 14,689	\$ 14,037.18	\$ 21,111.74	\$ 27,950.20
01	587	Personal Property Tax Supplemental		\$ 2,523.42	\$ -	\$ -
01	590	Real Estate Tax Commitment	\$ 3,177,655	\$ 3,223,708.04	\$ 3,304,636.11	\$ 3,410,752.09
01	592	Real Estate Tax Supplement	\$ 4,531	\$ 31,569.40	\$ 823.37	\$ -
01	595	State Grants - Roads (URIP)	\$ 57,012	\$ 61,100.00	\$ 60,764.00	\$ 70,076.00
01	598	Sand Lot Income	\$ -	\$ 250.00	\$ -	\$ 2,400.00
01	600	Sale of Town Assets	\$ -	\$ 11,570.03	\$ 57,959.00	\$ (2,500.00)
01	615	Fees - Snack Shack	\$ -	\$ -	\$ -	\$ -
01	625	Snowmobile Income	\$ 12,232	\$ 31,761.09	\$ 30,027.92	\$ 32,854.40
01	650	Fees - Sports and Recreation	\$ 4,807	\$ 4,968.30	\$ 2,393.80	\$ 984.00
01	651	Road Race Income	\$ 3,725	\$ 7,470.00	\$ 9,017.35	\$ 10,257.84
01	655	State Grants - Fire Department	\$ -	\$ -	\$ -	\$ -
01	660	State Grants - Homestead	\$ 117,352	\$ 128,155.00	\$ 134,874.00	\$ 103,494.00
01	665	State Grant - Tree growth	\$ 30,552	\$ 38,094.52	\$ 39,472.73	\$ 39,841.60
01	668	State Grant - Veterans	\$ 1,681	\$ 892.00	\$ 871.00	\$ 876.00
01	670	State Grant - Revenue Sharing	\$ 106,922	\$ 159,521.10	\$ 205,484.73	\$ 199,382.78
01	695	Transfer station - Oxford	\$ 58,886	\$ 62,004.64	\$ 63,250.54	\$ 73,488.85
01	705	Transfer station - Stoneham	\$ 23,873	\$ 29,241.80	\$ 34,323.95	\$ 34,981.82
01	707	Transfer station - Vouchers	\$ -	\$ -	\$ -	\$ -
01	709	Transfer station - Waste	\$ -	\$ -	\$ -	\$ -
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	\$ 579.02
30	705	Transfer Station - Vouchers	\$ 9,767	\$ -	\$ 10,855.30	\$ 16,085.00
30	709	Transfer Station - Waste Material	\$ 5,395	\$ -	\$ 4,247.67	\$ 10,987.51
31	407	Equipment Rotation - Interest on Savings	\$ 170	\$ -	\$ 0.21	\$ 409.75
32	235	Fire Department - Donations	\$ 1,574	\$ -	\$ 1,200.00	\$ 500.00
32	275	Fire Department - Income	\$ 993	\$ -	\$ 21,680.00	\$ 20,950.00
32	407	Fire Department - Interest on Savings	\$ 1,008	\$ -	\$ 890.48	\$ 3,402.12
33	407	Garage Improvement - Interest on Savings	\$ 32	\$ -	\$ 21.96	\$ 78.25
34	407	Sandlot - Interest on Savings	\$ 15	\$ -	\$ 32.14	\$ 132.49

## REVENUE – ALL SOURCES, CONTINUED

REVENUE REPORT / ALL SOURCES						
			TRIO ERA			
Account		Description	CY 2020	CY 2021	CY 2022	CY 2023
34	598	Sandlot - Income	\$ 4,000	\$ -	\$ -	\$ -
35	407	Legal - Interest on Savings	\$ 43	\$ -	\$ 41.39	\$ 83.35
37	470	American Rescue Fund Interest on Savings	\$ -	\$ -	\$ -	\$ 194.83
40	200	Bisbee - Sale of Plots	\$ -	\$ -	\$ 3,060.00	\$ 69.00
40	407	Bisbee - Interest on Savings	\$ 20	\$ -	\$ 13.80	\$ 79.97
41	200	Elm Vale - Plots	\$ 600	\$ -	\$ 6,185.00	\$ 1,920.00
41	234	Elm Vave - Donnations	\$ 1,100	\$ -	\$ -	\$ -
41	407	Elm Vale - Interest on Savings	\$ 10	\$ -	\$ 18.66	\$ 121.32
42	200	Pulpit Rock - Sale of Plots	\$ -	\$ -	\$ -	\$ 5,680.00
42	407	Pulpit Rock - Interest on Savings	\$ 134	\$ -	\$ 95.61	\$ 339.35
43	407	Werner Park - Interest on Savings	\$ 50	\$ -	\$ 34.46	\$ 113.76
44	200	Woodlawn - Sale of Plots	\$ -	\$ -	\$ 400.00	\$ 70.00
44	407	Woodlawn - Interest on Savings	\$ 29	\$ -	\$ 19.81	\$ 74.59
46	100	Grant Proceeds	\$ -	\$ -	\$ -	\$ 49,979.00
46	105	Interest	\$ -	\$ -	\$ -	\$ 31.68
Sum - Actual			\$ 4,022,645	\$ 4,332,436.23	\$ 4,579,052.47	\$ 4,576,944.57

## EXPENSES – ALL SOURCES

EXPENSES REPORT / ALL SOURCES				
Account	Description	CY 2021	CY 2022	CY 2023
050	Animal Control	\$ 5,570	\$ 5,570	\$ 4,017
055	Appeals Board	\$ 135	\$ 131	\$ -
060	Assessing (Abatement on Taxes, Other)	\$ 67,833	\$ 58,712	\$ 45,828
105	Capital Road Improvements	\$ 34,955	\$ 331,857	\$ 283,901
110	Cemetery - Bisbeetown	\$ 2,135	\$ 2,592	\$ 2,598
112	Cemetery - Elm Vale	\$ 5,404	\$ 6,250	\$ 13,035
114	Cemetery - Pulpit Rock	\$ 2,135	\$ 2,417	\$ 8,712
116	Cemetery - Woodlawn	\$ 2,141	\$ 2,417	\$ 2,572
130	Code Enforcement	\$ 15,555	\$ 32,337	\$ 8,938
133	Community Coordinator	\$ -	\$ 16,536	\$ 2,026
135	Comprehensive Plan Update	\$ -	\$ -	\$ -
140	Conservation Commission	\$ -	\$ -	\$ -
220	Emergency Management Agency	\$ 1,000	\$ 1,000	\$ 1,000
330	Fire Department	\$ 36,321	\$ 70,704	\$ 77,112
340	Fringe Benefits	\$ 128,359	\$ 149,315	\$ 152,927
410	General Assistance	\$ 3,055	\$ 275	\$ 525
420	General Government	\$ -	\$ -	\$ -
430	Grants	\$ 66,395	\$ 104,095	\$ 102,380
450	Highway and Bridges	\$ 606,600	\$ 306,222	\$ 411,818
510	Insurances	\$ 37,940	\$ 44,879	\$ 54,005
520	Internet Expenses	\$ -	\$ -	\$ -
540	Lake Conservation	\$ -	\$ -	\$ -
610	Municipal Building - Garage	\$ 6,470	\$ 5,701	\$ 10,623
620	Municipal Building - Town Office	\$ 18,327	\$ 26,896	\$ 28,207
700	Office Expenses	\$ 154,087	\$ 155,752	\$ 203,967
745	Parks	\$ 1,831	\$ 4,889	\$ 3,409
750	Planning Board	\$ 8,184	\$ 5,896	\$ 5,282
770	Protection	\$ -	\$ 3,000	\$ 2,475
780	Revaluations	\$ -	\$ -	\$ 19,350
790	Road Race	\$ 7,470	\$ 9,017	\$ 10,258
800	Sand Lot	\$ 7,802	\$ 23,972	\$ 8,115
805	Snowmobile	\$ 38,420	\$ 29,114	\$ 32,060
850	Sports and Recreation	\$ 15,844	\$ 19,364	\$ 1,417
860	Street Lights	\$ 5,592	\$ 4,804	\$ 5,140
900	Taxes (SAD #17 and Oxford County)	\$ 2,490,707	\$ 2,494,673	\$ 2,560,892
930	Transfer Station	\$ 257,174	\$ 292,722	\$ 345,652
950	Werner Park	\$ -	\$ -	\$ -
960	Winter Roads	\$ 134,281	\$ 182,291	\$ 166,759
990	Unallocated (Equipment Rotation, Generat	\$ -	\$ 286,114	\$ 185,186
990 - 920	Equipment Rotation			\$ 70,013
990 - 960	Generator			\$ 20,125
990 - 970	Heat Pumps			\$ 42,434
990 - 980	Solar Panels			\$ 52,614
SUM:		\$ 4,161,723	\$ 4,679,514	\$ 4,760,185

# SAVINGS / INVESTMENT ACCOUNTS

Savings Account - Summary of Transactions (Page 1)				
	CY 2021	CY 2022	CY 2023	CY 2023 Notes
<b>115-03 Bisbeetown Cemetery</b>				
Beginning Balance	\$ 4,839.53	\$ 4,846.83	\$ 7,923.34	
Interest / Fees	\$ 7.30	\$ 16.51	\$ 86.61	
Sale of Plots	\$ -	\$ 3,060.00		
Deposits - Other	\$ -	\$ -	\$ 69.00	
Withdrawal 1	\$ -	\$ -	\$ 3,000.00	1/4 of \$12,000 Cemetery Software
Ending Balance	\$ 4,846.83	\$ 7,923.34	\$ 5,078.95	
<b>115-06 Dump Improvement</b>				
Beginning Balance:	\$ 92,711.39	\$ 46,250.10	\$ 61,217.08	
Interest / Fees	\$ 138.58	\$ 154.01	\$ 626.98	
Deposit (Other)	\$ 7,721.75	\$ 14,812.97		
Deposit (Other)	\$ 11,678.38	\$ -	\$ -	
Withdrawal 1	\$ 66,000.00	\$ -	\$ 10,631.00	New FREE TENT Building
Ending Balance	\$ 46,250.10	\$ 61,217.08	\$ 51,213.06	
<b>115-09 Elm Vale Cemetery</b>				
Beginning Balance	\$ 5,461.07	\$ 6,565.29	\$ 12,023.00	
Interest / Fees	\$ 8.20	\$ 22.63	\$ 131.80	
Deposit 1	\$ 600.00	\$ 6,188.97	\$ 150.00	
Deposit 2	\$ 96.02	\$ -	\$ 1,770.00	
Deposit 3	\$ 400.00	\$ -	\$ -	
Withdrawal 1		\$ -	\$ 3,000.00	1/4 of \$12,000 Cemetery Software
Ending Balance	\$ 6,565.29	\$ 12,776.89	\$ 11,074.80	
<b>115-12 Equipment Rotation</b>				
Beginning Balance	\$ 125,878.63	\$ 63.03	\$ 17,199.38	
Interest / Fees	\$ 187.40	\$ 2.35	\$ 496.31	
Deposit 1	\$ 90,000.00	\$ 15,034.00	\$ 30,423.99	Equipment Sale.
Deposit 2	\$ 450.00	\$ 30,000.00	\$ 14.00	Adjustment, Equipment Sale
Deposit 3	\$ -	\$ 100,000.00	\$ 120,000.00	Article 46. Deposit
Withdrawal 1	\$ -	\$ 127,900.00	\$ 68,997.73	New 1-Ton Pickup
Withdrawal 2	\$ 216,453.00		\$ -	
Ending Balance	\$ 63.03	\$ 17,199.38	\$ 99,135.95	
<b>115-15 Fire Department</b>				
Beginning Balance	\$ 270,982.68	\$ 313,186.98	\$ 337,091.86	
Deposit (Interest / Fees)	\$ 407.28	\$ 1,024.88	\$ 3,702.35	
Deposit (Donations)	\$ 1,618.00	\$ 1,200.00	\$ 500.00	
Deposit (Budget Surplus)	\$ 19,279.02	\$ -	\$ 558.32	
Deposit (Oxford County)	\$ 20,900.00	\$ 20,900.00	\$ 20,905.00	
Deposit (Other)	\$ -	\$ 780.00	\$ -	
Withdrawal (Other)	\$ -	\$ -	\$ -	
Ending Balance	\$ 313,186.98	\$ 337,091.86	\$ 362,757.53	
<b>115-17 Forestry Fund</b>				
Beginning Balance	\$ 236,640.67	\$ 236,995.87	\$ 237,767.38	
Interest / Fees	\$ 355.20	\$ 771.51	\$ 2,156.69	
Deposit 1	\$ -	\$ -		
Deposit 2	\$ -	\$ -		
Withdrawal 1	\$ -	\$ -	\$ 100,000.00	To Checking, Storm Damage, FEMA
Ending Balance	\$ 236,995.87	\$ 237,767.38	\$ 139,924.07	
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, 2023.				

## SAVINGS / INVESTMENT ACCOUNTS, CONT'D

Savings Account - Summary of Transactions (Page 2)				
	CY 2021	CY 2022	CY 2023	CY 2023 Notes
<b>115-24 Garage Improvement Fund</b>				
Beginning Balance	\$ 7,716.09	\$ 7,727.68	\$ 7,752.82	
Interest / Fees	\$ 11.59	\$ 25.14	\$ 85.09	
Deposit 1	\$ -	\$ -		
Withdrawal 1	\$ -	\$ -		
Ending Balance	<b>\$ 7,727.68</b>	<b>\$ 7,752.82</b>	<b>\$ 7,837.91</b>	
<b>115-33 Pulpit Rock Cemetery</b>				
Beginning Balance	\$ 32,330.46	\$ 33,629.02	\$ 33,621.82	
Interest / Fees	\$ 48.56	\$ 109.44	\$ 339.35	
Deposit 1	\$ 1,200.00	\$ -	\$ 5,710.00	
Deposit 2	\$ 50.00	\$ -		
Withdrawal 1	\$ -	\$ 116.64	\$ 3,000.00	1/4 of \$12,000 Cemetery Software
Withdrawal 2	\$ -	\$ -	\$ -	
Ending Balance	<b>\$ 33,629.02</b>	<b>\$ 33,621.82</b>	<b>\$ 36,671.17</b>	
<b>115-36 Revaluation Fund</b>				
Beginning Balance	\$ 53.41	\$ 53.53	\$ 53.71	
Interest / Fees	\$ 0.12	\$ 0.18	\$ 0.60	
Deposit 1	\$ -	\$ -	\$ -	
Withdrawal 1	\$ -	\$ -	\$ -	
Ending Balance	<b>\$ 53.53</b>	<b>\$ 53.71</b>	<b>\$ 54.31</b>	
<b>115-38 Sandlot</b>				
Beginning Balance	\$ 7,080.94	\$ 11,304.90	\$ 13,127.61	
Interest / Fees	\$ 10.66	\$ 37.21	\$ 144.20	
Deposit 1	\$ 279.75	\$ 1,785.50	\$ 984.00	
Deposit 2	\$ 3,933.55	\$ -	\$ -	
Withdrawal 1	\$ -	\$ -	\$ -	
Ending Balance	<b>\$ 11,304.90</b>	<b>\$ 13,127.61</b>	<b>\$ 14,255.81</b>	
<b>115-45 Snowmobile Fund</b>				
Beginning Balance	\$ 6,932.27	\$ 275.51	\$ 1,192.68	
Adjustment To Beginning Balance	\$ -	\$ -	\$ -	
Interest / Fees	\$ 2.50	\$ 3.61	\$ 20.54	
Deposit 1	\$ 840.74	\$ 913.56	\$ 794.40	
Deposit 2	\$ -	\$ 29,114.36	\$ -	
Withdrawal 1	\$ 7,500.00	\$ 29,114.36	\$ -	
Withdrawal 2	\$ -	\$ -	\$ -	
Ending Balance	<b>\$ 275.51</b>	<b>\$ 1,192.68</b>	<b>\$ 2,007.62</b>	
<b>115-48 Sports and Recreation - Savings</b>				
Beginning Balance	\$ 5,002.49	\$ 5,010.03	\$ 5,026.34	
Adjustment To Beginning Balance	\$ -	\$ -	\$ -	
Interest / Fees	\$ 7.54	\$ 16.31	\$ 55.18	
Deposit 1	\$ -	\$ -	\$ -	
Withdrawal 1	\$ -	\$ -	\$ -	
Ending Balance	<b>\$ 5,010.03</b>	<b>\$ 5,026.34</b>	<b>\$ 5,081.52</b>	
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, 2023.				

# SAVINGS / INVESTMENT ACCOUNTS, CONT'D

Savings Account - Summary of Transactions (Page 3)				
	CY 2021	CY 2022	CY 2023	CY 2023 Notes
<b><u>115-50 Surplus Funds</u></b>				
Beginning Balance	\$ 28,763.64	\$ 28,806.82	\$ 28,900.60	
Interest / Fees	\$ 43.18	\$ 93.78	\$ 371.19	
Deposit 1	0.00	-	-	
Deposit 2	-	-	-	
Withdrawal 1	-	-	-	
Ending Balance	<b>\$ 28,806.82</b>	<b>\$ 28,900.60</b>	<b>\$ 29,271.79</b>	
<b><u>115-57 Werner Park Fund</u></b>				
Beginning Balance	\$ 12,102.68	\$ 12,120.81	\$ 11,271.51	
Interest / Fees	\$ 18.13	\$ 39.25	\$ 123.71	
Deposit 1	-	-	-	
Withdrawal 1	-	888.55	-	
Ending Balance	<b>\$ 12,120.81</b>	<b>\$ 11,271.51</b>	<b>\$ 11,395.22</b>	
<b><u>115-59 Winter Roads Emergency Fund</u></b>				
Beginning Balance	\$ 26,161.13	\$ 26,200.40	\$ 26,285.70	
Interest / Fees	\$ 39.27	\$ 85.30	\$ 288.47	
Deposit 1	-	-	-	
Withdrawal 1	-	-	-	
Ending Balance	<b>\$ 26,200.40</b>	<b>\$ 26,285.70</b>	<b>\$ 26,574.17</b>	
<b><u>115-60 Unemployment Fund</u></b>				
Beginning Balance	\$ 11,025.81	\$ 11,042.37	\$ 11,078.33	
Interest / Fees	\$ 16.56	\$ 35.96	\$ 121.60	
Deposit 1	-	-	-	
Withdrawal 1	-	-	-	
Ending Balance	<b>\$ 11,042.37</b>	<b>\$ 11,078.33</b>	<b>\$ 11,199.93</b>	
<b><u>115-61 Woodlawn Cemetery</u></b>				
Beginning Balance	\$ 6,956.95	\$ 6,967.40	\$ 7,390.17	
Interest / Fees	\$ 10.45	\$ 22.77	\$ 74.59	
Sales of Plot	-	400.00	-	
Deposit 2	-	-	70.00	Deposit not processed until 2024.
Withdrawal 1	-	-	3,000.00	1/4 of \$12,000 Cemetery Software
Ending Balance	<b>\$ 6,967.40</b>	<b>\$ 7,390.17</b>	<b>\$ 4,534.76</b>	
<b><u>115-61 Legal</u></b>				
Beginning Balance	\$ 59,131.19	\$ 59,160.88	\$ 59,213.58	
Interest / Fees	\$ 29.69	\$ 52.70	\$ 90.57	
Deposit 1	-	-	-	
Deposit 2	-	-	-	
Withdrawal 1	-	-	-	
Ending Balance	<b>\$ 59,160.88</b>	<b>\$ 59,213.58</b>	<b>\$ 59,304.15</b>	
<b><u>XXX-XX Road Improvement Fund</u></b>				
Beginning Balance	\$ 406,457.00	\$ 406,459.34	\$ 277,323.20	
Interest / Fees	\$ 2.34	\$ 321.45	\$ 415.13	
Deposit 1	-	-	-	
Deposit 2	-	-	-	
Withdrawal 1	-	100,000.00	-	
Withdrawal 2	-	29,465.39	-	
Ending Balance	<b>\$ 406,459.34</b>	<b>\$ 277,315.40</b>	<b>\$ 277,738.33</b>	
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, 2023.				

## SAVINGS / INVESTMENT ACCOUNTS, CONT'D

Savings Account - Summary of Transactions (Page 4)				
	CY 2021	CY 2022	CY 2023	CY 2023 Notes
<b><u>XXX-XX American Rescue Plan Fund</u></b>				
Beginning Balance	\$ 83,964.56	\$ 83,964.91	\$ 157,076.23	
Interest / Fees	\$ 0.35	\$ 100.17	\$ 234.09	
Deposit 1	\$ -	\$ 84,062.11	\$ -	
Deposit 2	\$ -	\$ 83,966.06	\$ -	
Deposit 3	\$ -	\$ 913.56	\$ -	
	\$ -	\$ 97.55	\$ -	
Withdrawal 1	\$ -	\$ 83,966.06	\$ 1,200.00	2022 Community Coordinator Pay
Withdrawal 2	\$ -	\$ 913.56	\$ -	
Withdrawal 3	\$ -	\$ 11,148.51	\$ -	
Ending Balance	<u>\$ 83,964.91</u>	<u>\$ 157,076.23</u>	<u>\$ 156,110.32</u>	
<b><u>JEANNETTE W. PAYSON MEM FUND</u></b>				
Beginning Balance	\$ 639,026.04	\$ 713,696.44	\$ 632,407.17	
Interest / Fees	\$ -	\$ -	\$ -	
Deposit 1	\$ -	\$ -	\$ -	
Withdrawal 1	\$ -	\$ -	\$ -	
Ending Balance	<u>\$ 713,696.44</u>	<u>\$ 632,407.14</u>	<u>\$ 722,583.00</u>	
<b><u>115-48 Sports and Recreation - Checking</u></b>				
Beginning Balance			\$ 1,080.64	
Adjustment To Beginning Balance			\$ -	
Interest / Fees			\$ -	
Deposit 1			\$ -	
Deposit 2			\$ -	
Withdrawal 1			\$ -	
Withdrawal 2			\$ -	
Ending Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,080.64</u>	
<b><u>XXX-XX Fireman's Auxiliary</u></b>				
Beginning Balance			\$ 17,720.81	
Interest / Fees			\$ 191.74	
Deposit 1			\$ -	
Withdrawal 1			\$ 251.87	Warming Shelter, Winter of 2022/2023
Ending Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,660.68</u>	
<p>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, 2023.</p>				

# DISPOSITION OF CY2023 SURPLUSES & OVERAGES

CY23 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
Article #	Description	CY 2023 Budget Source						Account Surplus or Deficit				Surplus (Deposits)		Deficit Coverage	
		Budget	Raised from Taxes	Rolled from Prior Year	Taken From Savings	Taken From Checking	Other	Budget	Spending	Surplus	Deficit	Into Checking	Into Savings	Out of Checking	Out of Savings
17	Animal Control	\$5,587	\$ -	\$ 4,561	\$ 1,026	\$ -	\$ -	\$ 5,587	\$ 4,017	\$ 1,570	\$ -	\$ 1,570	\$ -	\$ -	\$ -
18	Appeals Board	\$1,000	\$ 131	\$ 869	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ -	\$ -
19	Abatement on Taxes	\$8,500	\$ 8,500	\$ -	\$ -	\$ -	\$ -	\$ 8,500	\$ 6,708	\$ 1,792	\$ -	\$ 1,792	\$ -	\$ -	\$ -
20	Discount on Taxes	\$20,000	\$ 15,856	\$ 4,144	\$ -	\$ -	\$ -	\$ 20,000	\$ 21,519	\$ -	\$ (1,519)	\$ -	\$ -	\$ (1,519)	\$ -
21	Tax Anticipation Note	\$4,500	\$ -	\$ 4,500	\$ -	\$ -	\$ -	\$ 4,500	\$ -	\$ 4,500	\$ -	\$ 4,500	\$ -	\$ -	\$ -
22	Updating Tax Maps	\$4,000	\$ 4,000	\$ -	\$ -	\$ -	\$ -	\$ 4,000	\$ 1,664	\$ 2,336	\$ -	\$ 2,336	\$ -	\$ -	\$ -
23	Certified Assessor	\$170	\$ 27,197	\$ -	\$ -	\$ -	\$ (27,027)	\$ 170	\$ 1,297	\$ -	\$ (1,127)	\$ -	\$ -	\$ (1,127)	\$ -
24	Bisbeetown Cemetery	\$5,592	\$ 2,592	\$ 3,000	\$ -	\$ -	\$ -	\$ 5,592	\$ 5,598	\$ -	\$ (6)	\$ -	\$ -	\$ (6)	\$ -
25	Elm Vale Cemetery	\$9,250	\$ 6,250	\$ 3,000	\$ -	\$ -	\$ (0)	\$ 9,250	\$ 16,030	\$ -	\$ (6,780)	\$ -	\$ -	\$ (6,780)	\$ -
26	Pulpit Rock Cemetery	\$5,417	\$ 2,417	\$ 3,000	\$ -	\$ -	\$ (0)	\$ 5,417	\$ 8,712	\$ -	\$ (3,295)	\$ -	\$ -	\$ (3,295)	\$ -
27	Woodlawn Cemetery	\$5,625	\$ 2,417	\$ 208	\$ 3,000	\$ -	\$ -	\$ 5,625	\$ 2,572	\$ 3,053	\$ -	\$ 3,053	\$ -	\$ -	\$ -
28	Enforcement of Ordinances	\$2,360	\$ 990	\$ 1,370	\$ -	\$ -	\$ -	\$ 2,360	\$ 968	\$ 1,392	\$ -	\$ 1,392	\$ -	\$ -	\$ -
29	Local Fire Protection	\$55,120	\$ 55,120	\$ -	\$ -	\$ -	\$ -	\$ 55,120	\$ 54,612	\$ 508	\$ -	\$ 0	\$ 508	\$ -	\$ -
30	Fire Chiefs	\$22,500	\$ 22,500	\$ -	\$ -	\$ -	\$ -	\$ 22,500	\$ 22,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31	Employee Retirement Plan	\$12,842	\$ 12,842	\$ -	\$ -	\$ -	\$ -	\$ 12,842	\$ 12,681	\$ 161	\$ -	\$ 161	\$ -	\$ -	\$ -
32	Health Insurance	\$96,612	\$ 95,270	\$ 1,342	\$ -	\$ -	\$ -	\$ 96,612	\$ 96,936	\$ -	\$ (324)	\$ -	\$ -	\$ (324)	\$ -
33	FICA & Medicare	\$45,000	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ 45,000	\$ 43,315	\$ 1,685	\$ -	\$ 1,685	\$ -	\$ -	\$ -
34	Unemployment Benefits	\$500	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ 500	\$ -	\$ 500	\$ -	\$ -	\$ -
35	General Assistance	\$4,200	\$ 275	\$ 3,925	\$ -	\$ -	\$ -	\$ 4,200	\$ 525	\$ 3,675	\$ -	\$ 3,675	\$ -	\$ -	\$ -
36	Stoneham Rescue	\$69,890	\$ 69,890	\$ -	\$ -	\$ -	\$ -	\$ 69,890	\$ 69,990	\$ -	\$ (100)	\$ -	\$ -	\$ (100)	\$ -
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	\$ 18,000	\$ -	\$ -	\$ -	\$ -	\$ 18,000	\$ 18,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40	Charitable Donations	\$7,590	\$ 7,590	\$ -	\$ -	\$ -	\$ -	\$ 7,590	\$ 7,590	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41	Highway and Bridges	\$306,222	\$ 306,222	\$ -	\$ -	\$ -	\$ (0)	\$ 306,222	\$ 298,386	\$ 7,835	\$ -	\$ 7,835	\$ -	\$ -	\$ -
42	Winter Supplemental	\$176,653	\$ 177,543	\$ -	\$ -	\$ -	\$ (890)	\$ 176,653	\$ 162,290	\$ 14,363	\$ -	\$ 14,363	\$ -	\$ -	\$ -
43	Winter Sand for Residents	\$4,000	\$ -	\$ 4,000	\$ -	\$ -	\$ -	\$ 4,000	\$ -	\$ 4,000	\$ -	\$ 4,000	\$ -	\$ -	\$ -
44	Winter Savings Account	\$0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
45	Road Improvements	\$300,000	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ 300,000	\$ 283,901	\$ 16,099	\$ -	\$ 0	\$ 16,099	\$ -	\$ -
46	Special Equipment Account	\$120,000	\$ 117,900	\$ 2,100	\$ -	\$ -	\$ -	\$ 120,000	\$ 70,013	\$ 49,987	\$ -	\$ 0	\$ 49,987	\$ -	\$ -
47	Insurances	\$32,428	\$ 32,428	\$ -	\$ -	\$ -	\$ -	\$ 32,428	\$ 37,395	\$ -	\$ (4,967)	\$ -	\$ -	\$ (4,967)	\$ -
48	Workers Comp Insurance	\$17,174	\$ 17,125	\$ 49	\$ -	\$ -	\$ -	\$ 17,174	\$ 16,610	\$ 564	\$ -	\$ 564	\$ -	\$ -	\$ -
49	Utilities and Maintenance - Garage	\$8,665	\$ 5,701	\$ 2,964	\$ -	\$ -	\$ -	\$ 8,665	\$ 10,623	\$ -	\$ (1,958)	\$ -	\$ -	\$ (1,958)	\$ -
50	Utilities and Maintenance - Municipal Building	\$27,250	\$ 26,896	\$ 354	\$ -	\$ -	\$ -	\$ 27,250	\$ 28,207	\$ -	\$ (957)	\$ -	\$ -	\$ (957)	\$ -

## DISPOSITION OF CY2023 SURPLUSES & OVERAGES

CY23 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
Article #	Description	CY 2023 Budget Source						Account Surplus or Deficit				Surplus (Deposits)		Deficit Coverage	
		Budget	Raised from Taxes	Rolled from Prior Year	Taken From Savings	Taken From Checking	Other	Budget	Spending	Surplus	Deficit	Into Checking	Into Savings	Out of Checking	Out of Savings
51	Office Expenses	\$47,535	\$ 43,505	\$ 4,030	\$ -	\$ -	\$ -	\$ 47,535	\$ 48,197	\$ -	\$ (662)	\$ -	\$ -	\$ (662)	\$ -
52	Legal	\$6,830	\$ 6,830	\$ -	\$ -	\$ -	\$ -	\$ 6,830	\$ -	\$ 6,830	\$ -	\$ 6,830	\$ -	\$ -	\$ -
53	Office Salaries	\$177,199	\$ 146,500	\$ 3,672	\$ -	\$ -	\$ 27,027	\$ 177,199	\$ 179,378	\$ -	\$ (2,179)	\$ -	\$ -	\$ (2,179)	\$ -
54	Parks	\$4,889	\$ 4,889	\$ -	\$ -	\$ -	\$ (0)	\$ 4,889	\$ 3,409	\$ 1,480	\$ -	\$ 1,480	\$ -	\$ -	\$ -
55	Planning Board	\$8,646	\$ 5,896	\$ 2,750	\$ -	\$ -	\$ -	\$ 8,646	\$ 5,282	\$ 3,364	\$ -	\$ 3,364	\$ -	\$ -	\$ -
56	Hazardous Trees	\$4,000	\$ 3,000	\$ 1,000	\$ -	\$ -	\$ -	\$ 4,000	\$ 2,475	\$ 1,525	\$ -	\$ 1,525	\$ -	\$ -	\$ -
57	Sports & Recreation	\$32,212	\$ 19,364	\$ 12,848	\$ -	\$ -	\$ (0)	\$ 32,212	\$ 3,444	\$ 28,768	\$ -	\$ 28,768	\$ -	\$ -	\$ -
58	Sand Lot	\$10,425	\$ 10,425	\$ -	\$ -	\$ -	\$ -	\$ 10,425	\$ 8,115	\$ 2,310	\$ -	\$ 2,310	\$ -	\$ -	\$ -
59	Road Race	\$10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 10,258	\$ -	\$ (258)	\$ -	\$ -	\$ (258)	\$ -
60	Street Lights	\$7,000	\$ 4,804	\$ 2,196	\$ -	\$ -	\$ -	\$ 7,000	\$ 5,140	\$ 1,860	\$ -	\$ 1,860	\$ -	\$ -	\$ -
61	Transfer Station	\$300,775	\$ 300,775	\$ -	\$ -	\$ -	\$ -	\$ 300,775	\$ 306,695	\$ -	\$ (5,920)	\$ -	\$ -	\$ (5,920)	\$ -
62	Speed Enforcement	\$7,500	\$ -	\$ 7,500	\$ -	\$ -	\$ -	\$ 7,500	\$ -	\$ 7,500	\$ -	\$ 7,500	\$ -	\$ -	\$ -
	Community Center Generator (1/2 Grant, Taxes)	\$0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,125	\$ -	\$ (20,125)	\$ -	\$ -	\$ (20,125)	
	Professional Re-Valuation (Checking)	\$0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,350	\$ -	\$ (19,350)	\$ -	\$ -		\$19,350
	Heat Pumps (Grant)	\$0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,434	\$ -	\$ (42,434)	\$ -	\$ -	\$ (42,434)	
	Solar Pannels (Grant)	\$0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 52,614	\$ -	\$ (52,614)	\$ -	\$ -	\$ (52,614)	
	Summary:	\$2,020,557	\$1,633,540	\$ 73,882	\$ 4,026	\$ -	\$309,109	\$2,020,557	\$1,921,427	\$168,657	\$ (69,527)	\$ 102,063	\$ 66,594	\$ (50,177)	\$19,350

# FUNDING FOR CY2023 BUDGET

2024 Money Source												
A	B	C	D	E	F	G	H	I	J	K	L	M
Article #	Description	CY2024 Request	CY2023 Budget	Budget Increase	CY 2023 Spending	CY 2023 Acct Surplus	CY 2023 Acct Deficit	Carryover from Prior Year	Taken From Checking	Taken From Savings	Other (Revenue)	Raised From Taxes
17	Animal Control	\$ 5,587	\$5,587	\$ -	\$ 4,017	\$ 1,570	\$ -	\$ -	\$ -	\$ -	\$ 941	\$ 4,646
18	Appeals Board	\$ 1,000	\$1,000	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -
19	Abatement on Taxes	\$ 6,750	\$8,500	\$ (1,750)	\$ 6,708	\$ 1,792	\$ -	\$ 1,792	\$ -	\$ -	\$ -	\$ 4,958
20	Discount on Taxes	\$ 22,500	\$20,000	\$ 2,500	\$ 21,519	\$ -	\$ (1,519)	\$ -	\$ -	\$ -	\$ -	\$ 22,500
21	Tax Anticipation Note	\$ 4,500	\$4,500	\$ -	\$ -	\$ 4,500	\$ -	\$ 4,500	\$ -	\$ -	\$ -	\$ -
22	Updating Tax Maps	\$ 4,000	\$4,000	\$ -	\$ 1,664	\$ 2,336	\$ -	\$ 2,336	\$ -	\$ -	\$ -	\$ 1,664
23	Certified Assessor	\$ 1,350	\$170	\$ 1,180	\$ 1,297	\$ -	\$ (1,127)	\$ -	\$ -	\$ -	\$ -	\$ 1,350
24	Bisbeetown Cemetery	\$ 2,675	\$5,592	\$ (2,917)	\$ 5,598	\$ -	\$ (6)	\$ -	\$ -	\$ -	\$ -	\$ 2,675
25	Elm Vale Cemetery	\$ 6,700	\$9,250	\$ (2,550)	\$ 16,030	\$ -	\$ (6,780)	\$ -	\$ -	\$ -	\$ -	\$ 6,700
26	Pulpit Rock Cemetery	\$ 2,600	\$5,417	\$ (2,817)	\$ 8,712	\$ -	\$ (3,295)	\$ -	\$ -	\$ -	\$ -	\$ 2,600
27	Woodlawn Cemetery	\$ 2,600	\$5,625	\$ (3,025)	\$ 2,572	\$ 3,053	\$ -	\$ 3,053	\$ -	\$ -	\$ -	\$ (453)
28	Enforcement of Ordinances	\$ 1,000	\$2,360	\$ (1,360)	\$ 968	\$ 1,392	\$ -	\$ 1,392	\$ -	\$ -	\$ -	\$ (392)
29	Local Fire Protection	\$ 55,120	\$55,120	\$ -	\$ 54,612	\$ 508	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55,120
30	Fire Chiefs	\$ 22,500	\$22,500	\$ -	\$ 22,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,500
31	Employee Retirement Plan	\$ 12,842	\$12,842	\$ -	\$ 12,681	\$ 161	\$ -	\$ 161	\$ -	\$ -	\$ -	\$ 12,682
32	Health Insurance	\$ 96,936	\$96,612	\$ 324	\$ 96,936	\$ -	\$ (324)	\$ -	\$ -	\$ -	\$ -	\$ 96,936
33	FICA & Medicare	\$ 45,000	\$45,000	\$ -	\$ 43,315	\$ 1,685	\$ -	\$ 1,685	\$ -	\$ -	\$ -	\$ 43,315
34	Unemployment Benefits	\$ 500	\$500	\$ -	\$ -	\$ 500	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ -
35	General Assistance	\$ 4,200	\$4,200	\$ -	\$ 525	\$ 3,675	\$ -	\$ 3,675	\$ -	\$ -	\$ -	\$ 525
36	Stoneham Rescue	\$ 148,244	\$69,890	\$ 78,354	\$ 69,990	\$ -	\$ (100)	\$ -	\$ -	\$ -	\$ -	\$ 148,244
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	\$18,000	\$ -	\$ 18,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,000
40	Charitable Donations	\$ 4,575	\$7,590	\$ (3,015)	\$ 7,590	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,575
41	Highway and Bridges	\$ 313,318	\$306,222	\$ 7,097	\$ 298,386	\$ 7,835	\$ -	\$ 7,835	\$ -	\$ -	\$ -	\$ 305,483
42	Winter Supplemental	\$ 170,000	\$176,653	\$ (6,653)	\$ 162,290	\$ 14,363	\$ -	\$ 14,363	\$ -	\$ -	\$ -	\$ 155,637
43	Winter Sand for Residents	\$ 4,000	\$4,000	\$ -	\$ -	\$ 4,000	\$ -	\$ 4,000	\$ -	\$ -	\$ -	\$ -
44	Winter Savings Account	\$ -	\$0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
45	Road Improvements	\$ 300,000	\$300,000	\$ -	\$ 283,901	\$ 16,099	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ -
46	Special Equipment Account	\$ 186,290	\$120,000	\$ 66,290	\$ 70,013	\$ 49,987	\$ -	\$ -	\$ -	\$ 66,290	\$ -	\$ 120,000
47	Insurances	\$ 37,886	\$32,428	\$ 5,458	\$ 37,395	\$ -	\$ (4,967)	\$ -	\$ -	\$ -	\$ -	\$ 37,886
48	Workers Comp Insurance	\$ 16,610	\$17,174	\$ (564)	\$ 16,610	\$ 564	\$ -	\$ 564	\$ -	\$ -	\$ -	\$ 16,046
49	Utilities and Maintenance - Garage	\$ 11,758	\$8,665	\$ 3,093	\$ 10,623	\$ -	\$ (1,958)	\$ -	\$ -	\$ -	\$ -	\$ 11,758
50	Utilities and Maintenance - Municipal Building	\$ 30,075	\$27,250	\$ 2,825	\$ 28,207	\$ -	\$ (957)	\$ -	\$ -	\$ -	\$ -	\$ 30,075

## FUNDING FOR CY2023 BUDGET (CONTINUED)

2024 Money Source												
A	B	C	D	E	F	G	H	I	J	K	L	M
Article #	Description	CY2024 Request	CY2023 Budget	Budget Increase	CY 2023 Spending	CY 2023 Acct Surplus	CY 2023 Acct Defecit	Carryover from Prior Year	Taken From Checking	Taken From Savings	Other (Revenue)	Raised From Taxes
51	Office Expenses	\$ 52,535	\$47,535	\$ 5,000	\$ 48,197	\$ -	\$ (662)	\$ -	\$ -	\$ -	\$ -	\$ 52,535
52	Legal	\$ 6,830	\$6,830	\$ -	\$ -	\$ 6,830	\$ -	\$ 6,830	\$ -	\$ -	\$ -	\$ -
53	Office Salaries	\$ 179,543	\$177,199	\$ 2,344	\$ 179,378	\$ -	\$ (2,179)	\$ -	\$ -	\$ -	\$ -	\$ 179,543
54	Parks	\$ 4,889	\$4,889	\$ -	\$ 3,409	\$ 1,480	\$ -	\$ 1,480	\$ -	\$ -	\$ -	\$ 3,409
55	Planning Board	\$ 8,646	\$8,646	\$ -	\$ 5,282	\$ 3,364	\$ -	\$ 3,364	\$ -	\$ -	\$ -	\$ 5,282
56	Hazardous Trees	\$ 4,000	\$4,000	\$ -	\$ 2,475	\$ 1,525	\$ -	\$ 1,525	\$ -	\$ -	\$ -	\$ 2,475
57	Sports & Recreation	\$ 32,212	\$32,212	\$ -	\$ 3,444	\$ 28,768	\$ -	\$ 28,768	\$ -	\$ -	\$ -	\$ 3,444
58	Sand Lot	\$ 10,425	\$10,425	\$ -	\$ 8,115	\$ 2,310	\$ -	\$ 2,310	\$ -	\$ -	\$ -	\$ 8,115
59	Road Race	\$ 10,000	\$10,000	\$ -	\$ 10,258	\$ -	\$ (258)	\$ -	\$ -	\$ -	\$ -	\$ 10,000
60	Street Lights	\$ 7,000	\$7,000	\$ -	\$ 5,140	\$ 1,860	\$ -	\$ 1,860	\$ -	\$ -	\$ -	\$ 5,140
61	Transfer Station	\$ 300,775	\$300,775	\$ -	\$ 306,695	\$ -	\$ (5,920)	\$ -	\$ -	\$ -	\$ -	\$ 300,775
62	Speed Inforcement	\$ 7,500	\$7,500	\$ -	\$ -	\$ 7,500	\$ -	\$ 7,500	\$ -	\$ -	\$ -	\$ -
	Summary:	\$ 2,170,371	\$2,020,557	\$ 149,814	\$ 1,881,952	\$ 168,657	\$ (30,052)	\$ 101,001	\$ -	\$ 66,290	\$ 300,941	\$ 1,702,139

# PUBLIC WORKS EQUIPMENT PLAN

Inventory of Equipment & Status		Purchase		SALE	
Description	Veh Year	Yr Purchased	Pur Price	Year	Sale Price
Single Axle Plow Truck - 1995 International	1995			2021	\$ 4,000
Single Axle Plow Truck - 2009 International	2009	2017	\$ 57,500	2022	\$ 15,034
Utility Truck - 2015 International	2015	2015	\$ 110,000	2023	\$ 30,438
Backhoe / Loader - 2007	2007	2007	\$ 75,000		
Dual Axle Plow Truck - 2011 International	2011	2011	\$ 150,000		
Dual Axle Plow Truck - 2012 International	2012	2019	\$ 80,000		
Dual Axle Plow Truck - 2018 International	2018	2017	\$ 192,485		
Dual Axle Plow Truck - 2021 Western Star	2021	2021	\$ 216,453		
Bucket Loader - 1995	1995	2005	?		
Grader - 1996 John Deere	1996	2016	\$ 63,000		
Backhoe / Loader - Transfer Station	2007	2007	\$ 66,000		
Backhoe / Loader - Public Works	2022	2022	\$ 127,000		

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## Predicted Expenditures

Description	Life Expectancy	Replacement Cost, 2024	CY2021	CY2022	CY2023	CY2024	CY2025	CY2026	CY2027	CY2028	CY2029	CY2030
Plow Truck #1 - 2012 International	13	\$ 284,426				\$ 284,426						
Plow Truck #2 - 2018 International	13	\$ 284,426										
Plow Truck #3 - 2021 Western Star	13	\$ 284,426	\$ 216,453									
Backup Plow Truck - 2011 International	13	Rotation										
Utility Truck - 2015 International	10	\$ -										
Bucket Loader - 1995	30	\$ 85,000										
Grader - 1996 JD	30	\$ 85,000							\$ 95,807			
Backhoe / Loader - Transfer Station	10	Rotation	\$ 66,000									
Backhoe / Loader - Public Works	12	\$ 127,900		\$ 127,900								
New Ford 550	10	\$ 68,998			\$ 68,998							

Beginning Balance:	\$ 125,878.63	\$ 63.03	\$ 17,199.38	\$ 99,136	\$ 1,000	\$ 84,510	\$ 214,302	\$ 253,479	\$ 393,862	\$ 539,860
Deposit (Warrant Article - Annual):	\$ 90,000	\$ 130,000	\$ 120,000	\$ 120,000	\$ 124,800	\$ 129,792	\$ 134,984	\$ 140,383	\$ 145,998	\$ 151,838
Deposit (Warrant Article - Surplus):	\$ -	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Deposit - Other:	\$ 66,450		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Borrow, Forestry Account:	\$ -	\$ -	\$ -	\$ 41,290	\$ (41,290)	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Earned:	\$ 187.40	\$ 2.35	\$ 496	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sale of Equipment:	\$ -	\$ 15,034	\$ 30,438	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Repayment to Forestry Account, Loan #1:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Repayment to Forestry Account, Loan #2:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Repayment to Forestry Account, Loan #3:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Purchase of New Equipment:	\$ 282,453	\$ 127,900	\$ 68,998	\$ 284,426	\$ -	\$ 95,807	\$ -	\$ -	\$ -	\$ -
Auditor Correction:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Balance:	\$ 63.03	\$ 17,199.38	\$ 99,135.95	\$ 1,000	\$ 84,510	\$ 214,302	\$ 253,479	\$ 393,862	\$ 539,860	\$ 691,699
	Actual	Actual	Actual	Proj	Proj	Proj	Proj	Proj	Proj	Proj

## 2023 UNPAID TAXES

2300 APPLE BLOSSOM LLC	\$ 19,690.24	
ABBIATI, JOSEPH	\$2,404.01	
AMES, ANDRES	\$749.39	
ANDREWS, STACY	\$3,825.61	
ANDREWS, WYATT	\$831.87	
ANDREWS, WYATT	\$362.68	
APPLIN FAMILY	\$1,084.64	*
BAILEY, DENNIS	\$287.78	
BAKER, KATHLEEN M.	\$1,158.93	
BARBOUR, JAMES	\$318.67	
BARKER, RICHARD E.	\$763.17	
BEAULIEU, MICHAEL	\$193.16	
BERNER, STEPHEN	\$589.40	*
BILUNAS, RENEE	\$217.44	
BILUNAS, RENEE	\$69.11	*
BOUCHER, DIANA L.	\$475.63	
BRANCH, GUY	\$1,225.35	
BRESETTE, ALBERT	\$189.08	
BRILL, DAVID S.	\$1,586.32	
BROWN, DAVID	\$823.15	
BROWN, DAVID C. III	\$2,558.29	
BROWN, JEFFREY	\$1,122.66	
BROWN, THOMAS	\$2,453.15	
BUTLER, PATTY	\$39.94	
BUTTS, SCOTT	\$770.65	
CALILEO, BENJAMIN	\$518.34	
CALLAGHAN, KAREN	\$1,688.68	
CHARLES, RITA	\$2,427.07	
CHURCHILL, CAROL O.	\$2,353.88	
CLARK, FRANK	\$240.43	
CLEVELAND, JEROME & REBECCA	\$619.40	
CLEVELAN, JEROME & REBECCA	\$2,701.89	
COFFIN, FRED HEIRS OF	\$616.14	
COFFIN, FRED HEIRS OF	\$688.76	

## 2023 UNPAID TAXES (CONTINUED)

COLBY FAMILY TRUST	\$1,089.40	*
CONNORS, THOMAS F. JR HEIRS OF	\$1,680.53	
COOK, CHRISTINA	\$240.43	
COTE, KAYLEIGH	\$375.72	
COUPE, ALBERT	\$2,676.62	
GRAIGUE, ERIC	\$106.86	*
CROOKED RIVER AUTO LLC	\$955.29	
CROSBY, PATRICIA	\$180.12	
CURTIS, ROBERT	\$739.81	*
CUTLER, C CHAPLIN JR	\$3.23	*
DELAN, HARRY JR	\$375.18	
DEVITO, LEE	\$3,221.74	
VEVITO, LEE	\$179.30	
DILKS, HAROLD	\$177.51	
BILKS, REBECCA	\$215.81	
DIOMEDE, CAROL	\$72.54	
DOORE, CAROL	\$1,473.11	
DREW, DEVIN D.	\$3,049.49	
DUMAIS, MICHAEL	\$523.23	
EBINGER, EDWIN	\$993.68	
ENMAN, FREDERICK R JR	\$895.69	
FARRELL, DANA	\$2,364.48	
FERRO, MICHAEL	\$1,101.99	
FERRO, MICHAEL	\$394.46	
FITZGEERALD, PETE	\$105.14	
FLANDERS, AMANDA	\$163.00	
FLECK, ROBERT	\$81.50	
FLECK, ROBERT	\$501.23	
FLINT, ROY D.	\$1,137.74	
FOSS, EMILY	\$498.82	*
FOSS, LENNIE	\$383.93	*
FOSS, LENNIE IV	\$300.13	*
FRANK, DAX	\$199.84	
FULCHER, RODNEY	\$163.00	
FUSCO, MICHAEL F.	\$913.04	
GAGON, DAVID SR.	\$277.43	

## 2023 UNPAID TAXES (CONTINUED)

GHAYEBI, OMID	\$260.47	
GIASSON, ROSE E.	\$704.57	
GRAIVER, NANCY	\$1,941.33	
GRAY, LENITA	\$128.53	
GROVER, BETTY	\$1,742.32	
GROVER, DANA	\$1,497.73	
GROVER, DANA	\$201.47	
HAFNER, MILES R.	\$182.56	
HALL, ADAM	\$478.73	
HAMLIN, GARY HERIS OF & HULIE HEIRS OF	\$493.08	
HARRINGTON, PAULA	\$172.78	
HASENFUS, NOEL	\$683.85	*
HATCH, CHESTER G.	\$538.80	
HATSTAT, VICKIE	\$396.09	
HATSTAT, DIANE	\$382.56	
HUORTON, NATHAN	\$585.33	
HUDLIN, DEREK	\$292.91	
HUTCHINSON, BART	\$87.45	
JACKSON, DANIEL W.	\$970.70	
JOHANSEN, JASON	\$687.45	
JOHNSON, CHRISTINE	\$466.42	
KEAN, JAIMIE	\$167.46	*
KIMBALL, KYLE & KELLY	\$2,017.89	
KIMBALL, WINFIELD	\$1,549.85	
KACEY, RON	\$1,471.89	
LANZILLO, DAN	\$326.82	
LAROSE, CHRIS	\$218.74	*
LAYMAN, ROB	\$264.06	
LECLAIR, KATHLEEN	\$353.95	
LEGER, RICK	\$483.30	
LIBBY, MARY	\$900.60	*
LORRAIN, ROBERT	\$1,090.19	
LOVELY, BRUCE	\$232.44	
LUBKE, PHILIP	\$533.54	*
MANCHESTER, SUE	\$283.62	

## 2023 UNPAID TAXES (CONTINUED)

MARCHANT, DAVID	\$227.29	
MARCHANT, SCOTT	\$159.33	
MARCIANO, RICHARD A. JR	\$228.20	
MARTIN, NAOMI	\$104.97	
MARTIN, THOMAS	\$387.37	
MASON, LONNIE	\$1,807.91	
MASON, TIM	\$345.23	
MCALLISTER, MARK	\$996.50	
MCALLISTER, MARK	\$702.12	
MCCABE, JAMIE	\$917.20	
MCDANIELS, WILLIAM A. HEIRS OF	\$1,281.26	
MCDONALD, CHERYL	\$402.32	
MEAD, WILLIAM JR.	\$352.67	
MEADER, PATRICIA M.	\$1,819.08	
MENTUS, KAREN J.	\$119.89	
MERRILL, LEE W.	\$163.00	
MINIGELL, FRANCIS P.	\$2,834.81	
MITCHELL, DONALD W.	\$1,221.60	
MODEM WAVS INC.	\$1,439.29	
MOORS, SHAWN	\$2,008.98	
MORRISON JOHN H. JR	\$291.36	
MORESE BROOK LLC	\$4,456.58	
MURRAY, MICHAEL	\$436.03	
NATALIER NEST INC	\$9,746.14	
NATALIER NEST INC	\$7,950.63	
O'BRIEN, CARRICK	\$240.75	
OSBORNE, JUSTIN J.	\$2,681.45	
PACHOLSKI, LORI	\$511.74	
PAPPAS, LEE	\$713.40	
PARADIS, BARRY S.	\$623.10	
PATTEN, DAN M. JR	\$709.38	
PAYNE-CONNER, ROBIN E.	\$1,165.69	
PELLETIER, BRIAN	\$503.43	
PIKE, KELLY	\$990.38	*
PINKHAM, TIM	\$196.17	
PREBLE, LAWRENCE E. HEIRS OF	\$1,058.85	

## 2023 UNPAID TAXES (CONTINUED)

PULLIS, MICHAEL	\$374.90	
QUEEN, NICOLE	\$300.74	
GEAGAN, MARLA	\$305.89	
REAL, ADAM	\$831.30	
REICHEL, JOHN	\$1,711.50	
REICHEL, JOHN	\$3,408.74	
REYNOLDS, JAMES	\$1,353.63	
RICHARD, SARAH	\$1,841.39	
ROAK, DARRELL G.	\$163	
ROSS, CHRIS	\$403.63	
ROSS, DAISIE	\$422.99	
RUGG, CARLENE M.	\$464.81	
RYAN, CHRISTINE	\$466.81	
RYAN, MICHAEL J.	\$253.30	
SANBORN, PAUL M.	\$440.10	
SANBORN, PAUL M.	\$3,104.34	
SANBORN, PAUL M.	\$964.96	
SANDOVAL, JOAN	\$1,038.64	
SCHEERER, DONNA	\$439.04	
SCOTT, JODY	\$866.87	
SEAMS, DALE C.	\$1,538.17	
SEARLES, KEMSEN	\$190.22	*
SEARLES, KRISTEN	\$208.90	*
SHERBURNE, DAVE	\$428.09	
SLOCOMB, CLAUDIA B.	\$504.42	
SMITH, DANIEL	\$363.90	
SMITHY, JOEY	\$2,442.83	
STEARNS, SCOTT G.	\$246.36	
STEARNS, SCOTT G.	\$632.68	*
STEARNS, SCOTT G.	\$354.55	
STEARNS, SCOTT G.	\$163.00	
STEINBERG, ANDREW	\$6,885.82	
STERRY, GAIL	\$415.49	
STEVENS, BRIAN	\$327.63	
STICKNEY, REBECCA	\$98.63	

## 2023 UNPAID TAXES (CONTINUED)

STODDARD, JILL	\$82.32	
STROME, ADAM	\$1,064.98	
SULLIVAN FAMILY LIMITED	\$207.08	*
SULLIVAN FAMILY LIMITED	\$2,403.32	
SWAN, KEVIN	\$280.36	
THOMPSON LORNA	\$204.57	
THORMAN, CHRISTOPHER	\$2,925.92	
THRULOW, JUDY	\$570.01	
THURLOW, NICK	\$738.05	
TIBBETTS, ESTATE OF	\$24.45	
TODD, ANGELA L.	\$1,858.77	
TORREY, CAROLYN	\$319.07	
TROY, WILLIAM H. III	\$1,306.45	
TROY, WILLIAM H. III	\$806.69	
TRYDER, RANDY	\$168.54	
TRYDER, ROBERT	\$124.86	
TUNNERA, FRANK	\$358.60	
URELL, JOSEPH & BARBARA	\$5,745.75	
VERA, DAVID	\$136.27	
WALMSLEY, THOMAS	\$489.00	
WATERMAN, KIRK O.	\$1,129.98	
WESTLEIGH, DWIGHT	\$514.84	
WHITING, WENDY	\$1,156.35	
WHITT, SCOTT H.	\$312.47	
WHITTEMORE, BRADLEY	\$870.42	
WILEN, AMY	\$297.60	*
WINSLOW, COLLEEN	\$1,165.53	
WRIGHT, STANLEY	\$1,974.62	
BALANCE (* PART PAYMENT, ** PAID IN FULL)	\$217,245.61	
COLLECTED AFTER CLOSE OF BOOKS	\$48,703.60	

## 2023 PERSONAL PROPERTY

AMERICAN TOWER CORP	\$494.38	
AT&T MOBILITY LLC	\$108.97	
BANK OF THE WEST-EQUIPMENT LEASE	\$1,480.55	
TOTAL AS OF 12/31/2023	\$2,083.90	

## 2022 TAX LIENS

2300 APPLE BLOSSOM LLC	\$19,690.24	
ANDREWS, STACY	\$3,731.73	
BROWN, THOMAS	\$2,353.20	
CHURCHILL, CARL O.	\$2,188.13	
CLEVELAND, JEROME & REBECCA	\$2,635.58	
COFFIN, FRED HEIRS OF	\$601.02	
COFFIN, FRED HEIRS OF	\$511.69	
DEVITTO, LEE	\$3,221.74	
DEVITTO, LEE	\$174.90	
HATCH, CHESTER G.	\$207.57	
KIMBALL, WINFIELD HEIRS OF	\$1,136.44	*
LIBBY, MARRY	\$625.98	*
MCCABE, JAMIE	\$894.69	
MOORS, SHAWN	\$1,959.68	
MORSE BROOK LLC	\$4,347.22	
PAPPAS, LEE	\$656.15	
PATTEN, DAN M. JR	\$652.22	
PREBLE, LAWRENCE HEIRS OF	\$1,032.86	
REAL, ADAM M.	\$475.97	
REYNOLDS, JAMES & HEATHER	\$1,280.67	
RYAN, CHRISTINE	\$454.74	
SANBORN, PAUL M.	\$429.30	
SANBORN, PAUL M.	\$2,988.41	
SANBORN, PAUL M.	\$941.28	
STERRY, GAIL	\$70.04	*
THORMAN, CHRISTOPHER G.	\$2,814.36	
WESTLEIGH, DWIGHT	\$239.79	
WHITT, SCHOTT H.	\$265.45	
WINSLOW, MICHAEL SR	\$246.45	
TOTAL AS OF 12/31/2023	\$57,074.19	

## 2021 TAX LIENS

BROWN, THOMAS	\$2,318.65	
COFFIN, HEIRS OF	\$131.70	**
HATCH, CHESTER	\$186.52	**
MCCABE, JAMIE	\$889.07	
PAPPAS, LEE	\$632.27	
PATTEN, DAN M. JR	\$628.37	**
PREBLE, LAWRENCE E. HEIRS OF	\$1,026.37	**
REYNOLDS, JAMES & HEATHER	\$1,252.86	
RYAN, CHRISTINE	\$451.88	
RYAN, MICHAEL J.	\$245.53	
BALANCE AS OF 12/31/2023	\$7,763.22	

## VITAL STATISTICS FOR 2023

**BIRTHS: 10 BOYS, 3 GIRLS**

**PASSINGS:**

NAME	PLACE OF DEATH	DATE	AGE
ARSENAULT, ALFRED JOSEPH	PARIS	3/11/23	84
DECAPUA, CHRISTOPHER A. SR	WATERFORD	1/13/23	63
EDMUNDS, PAUL R.	WATERFORD	9/11/23	64
FRIZZEL, JASON DUNCAN	BRIDGTON	8/27/23	71
HAGUE, BARTLETT JR.	LEWISTON	12/23/23	96
HOLT, ARTHUR E.	NORWAY	1/20/23	92
KANE, THOMAS J.	NORWAY	5/20/23	63
KIMBALL, WINFIELD R.	WATERFORD	7/11/23	75
KNIGHT, RICHARD G.	WATERFORD	1/12/23	66
KRINSKY, PAUL L.	AUBURN	6/17/23	94
MACKINNON, JOANNE F.	BRIDGTON	10/11/23	87
MCNEAL, CAROL JOY	LEWISTON	10/25/23	79
PATRIE, DONNA R.	WATERFORD	12/6/23	78
PULVERY, CYNTHIA	FALMOUTH	10/26/23	65
SANDERSON, DAVIDE W.	BRIDGTON	11/10/23	80
SLOCOMB, CLAUDIA B.	AUBURN	10/17/23	79
SLOCOMB, STANLEY A. JR	WATERFORD	4/22/23	59
SULLIVAN, MICHAEL	NORWAY	3/7/23	69
VINCENT, VERNON R.	WATERFORD	1/25/23	97

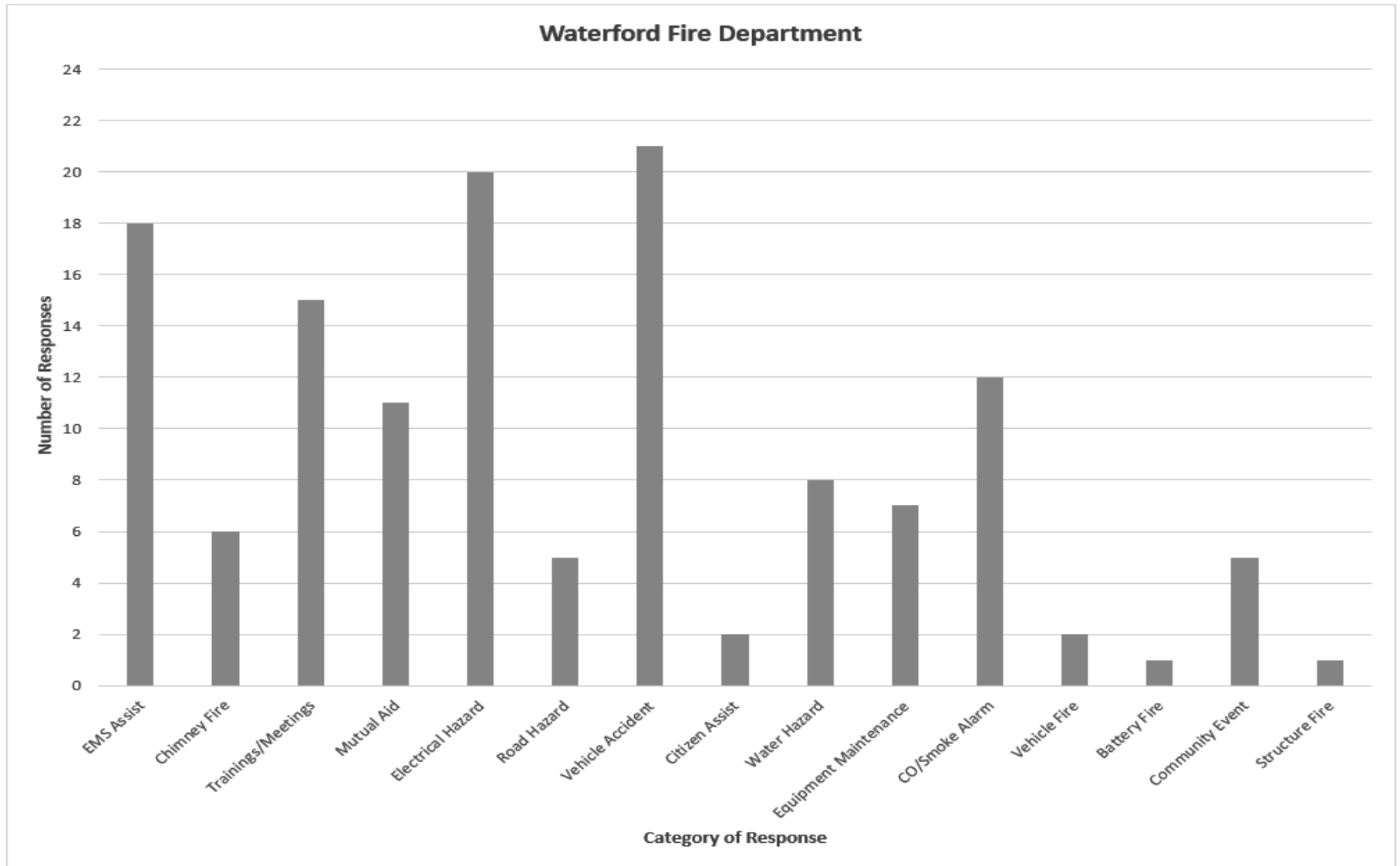
**MARRIAGES:**

Name	Residence	Date
Packard, Jasmine & Tyler Hayes	Nobleboro-Friendship	2/3/2023
Pomerleau, Angelica & James Smith	So. Paris - Waterford	2/9/2023
Brown, Marsha & Shannon Frost	Augusta-Dexter	2/11/2023
Wood, Shawn & Traci Witham	Waterford	2/11/2023
Kelly, Michael & Sara Hatfield	Melrose, MA	2/25/2023
Kimball, Kyle & Dana Wickersham	Waterford	2/25/2023
Moreno, Tegan & Todd Smeltzer	Loudon, NH	3/4/2023
Conley, Jan & Lloyd Poland	Oxford	3/10/2023
Arnold, Elizabeth & Ryan Doudling	Ohio - Georgia	4/19/2023
Rankin, Jessica & Jorge Ruiz-Nieves	Cockeysville, MD	5/8/2023
Hegdahl, Roya & Patrick Fox	Arlington, VA	5/13/2023
St. Amand, Ashley & Ethan Roubo	Arundel, ME	5/20/2023
Mooney, Megan & William Deeks	Somerville, MA	6/3/2023
Hart, Mackenzie & Nickolas Grenier	Auburn, ME	6/3/2023
Paonessa, Heather & Elanna Lalezari	Saco, ME	6/10/2023
Levesque, Gabrielle & Samuel Handy	Charlestown, MA	6/17/2023
Wickett, Brian & Kelly Coates	North Berwick, ME	6/24/2023
Burke, Aspen & Thomas Dillman	Portland, ME	7/1/2023
Arnold, Jessica & Brie Hinman	Naples, ME	7/1/2023
Shane, Ashley & Nicholas Marcolini	Brighton, MA	7/8/2023
Riddle, Alexandra & Andrew Alexanderson	Norwich, CT	7/15/2023
Barker, Savannah & Ethan Brown	Waterford	7/15/2023
Haen, Angela & Luke Modrow	Hobart, WI	7/20/2023
Murray, Jessica & David Samagni		7/22/2023
Babcock, Caroline & Dana McKay	Scarborough, ME	7/29/2023
Craffey, Abigail & Michael Pullis	Naples, ME	8/12/2023
Schutt, Ryan & Sierra Simpson	Waterford, ME	8/12/2023
O'Connor, Gavin & Julianna Roche	Capel Hill, NC	8/19/2023
Sikes, Andrew & Stacy Palmer	Buxton, ME	8/26/2023
Golden, Neena & Brian Quinn	Brunswick, ME	9/2/2023
Leach, Tyler & Kathryn Bear	Waterford	9/8/2023
Whiteley, Kaya & Dustin Edwards	Waterville, ME	9/9/2023
Downing, Mindy & Daniel Dorson	Windham, ME	9/9/2023
Eaton, Tapley & Cristopher Simonson	Los Angeles, CA	9/9/2023
MacArthur, Megan & Riley Brown	Dover, NH	9/16/2023

**MARRIAGES - CONTINUED:**

Name	Residence	Date
Sargent, Richard & Kristina Morton	Waterford, ME	9/16/2023
Spivey, Katherine & Timothy Connolly	Boston, MA	9/23/2023
Scott, Gabriella & Nicholas St. Germain	Dixfield, ME	9/23/2023
Kidney, James & Pamela Gregory	Berwick, ME	9/27/2023
Bradley, Dalton & Taylor Fillebrown	Waterford, ME	9/30/2023
Nicols, Nathan & Kelcie Virgin	Mexico, ME	9/30/2023
Nieske, Laura & Philip Russel	West Greenwich, RI	10/9/2023
Myers, Kevin & Noel Hasenfus	Waterford	10/10/2023
Horrigan, Riley & Colin McKeith	Waterford	10/13/2023
Perakis, Samuel & Laura Klepinger	Reading, MA	10/14/2023
Wedge, Tyler & Meghan Gray	Damariscotta, ME	10/14/2023
Flagg, Teresa & Mark Murphy	Waterford, ME	10/21/2023
Edson, Brayden & Allyssia Turton	Humble, TX	10/21/2023
Robinson, Dalton & Mary Cauley	Waterford	10/25/2023
Richardson, Kayla & Jesse Lima	Portland, ME	10/28/2023
Schair, Annemieke & Eric Cutter	Freeport, ME	11/4/2023
Hearn, Anthony & Amanda Stoddard	Springfield, VT	11/7/2023

## WATERFORD FIRE DEPARTMENT



## **WATERFORD PLANNING BOARD UPDATE**

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 2023. Meetings were held in a hybrid format – both in-person and over Zoom. Three site walks were conducted, and two public hearings were held.

Eight shoreland zoning applications for residences/renovations were approved (Rose, Graves, Nalapinski, Schenna, Wabanaki Pass, Rung, Gill, and Tuttle). In addition, The Board approved an application for a shoreland zone permit for the owner of the former Bear Paw Timber location to bring in 60 yards of gravel to allow for access to tear down existing dilapidated structures.

Two subdivision applications: (Toothaker, LLC – Morse Homestead Subdivision) off of Bisbeetown Road, and (Millet – Golden Guernsey Subdivision) off Deer Hill Road were approved. Another subdivision application (Soares, within the current Chase Gate 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, reducing the footprint, was approved by the Board. The project returned to the Planning Board later in the year with an additional revision – from underground transmission wires to overhead. This change was also approved.

One home occupation was reviewed: Keck on Deer Hill Rd.

A site plan review application (Logan) was approved for a business at 966 Valley Rd.

The Board put forward ordinance updates to address noise standards in the Site Plan Review ordinance, campgrounds in the resource protection zone (the Shoreland zoning use table), and yard sales. All ordinance changes were approved at Town Meeting in March 2023.

Over the course of the year, the Planning Board reviewed reports of excessive noise from event venues as reported by members of the public. Research was also conducted into methods and tools that Waterford event venues utilize to control noise. The Planning Board elected to continue to monitor this subject to discern if any ordinance changes might be appropriate in the future.

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

Respectfully submitted,  
Charles Tarbell, Secretary

## **FROM THE OFFICE OF THE CODE ENFORCEMENT OFFICER**

### **Building Permits Issued in 2023**

Houses	8
Mobile Homes	2
House Additions	4
Porches	8
Garages/Barns	9
Sheds	22
Deck/Patio	13
Roof Over RV	2
Swimming Pools	2
Greenhouses	1
Solar Arrays	4
Generators	2

## **KEOKA LAKE ASSOCIATION**

In 2023, 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 130 active members and 17 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 19 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 eighteen 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 399.5 hours, inspected 277 boats, and, happily, found zero invasive 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 eleven 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 other 2023 developments, we all found that the winter storms badly impacted lake fronts. The Waterford Town Beach was no exception. On Memorial Day weekend 2023, fifteen volunteers from KLA raked the beach and hauled multiple trailers loads of debris to the dump.

Let's hope for a better outcome after the current winter.

Respectfully,  
Richard Orr, President

## **WATERFORD ROAD RACE**

This year, 2024, will be the 25th Anniversary of this fun, family friendly, community event. The Waterford Fall Foliage Road Race 5k and 1-mile Kids Fun Run (ages 12 & under) will be held Sunday, October 13th. The race event raises money for the Tony Waldeier Scholarship Fund. Each year scholarships from the TWSF are awarded to graduating Waterford High School students who go on to further their education or trade.

The event was created in memory of Anthony (Tony) Waldeier a unique 30 year Waterford Elementary school Teacher, Teaching Principle, Mentor and Friend that inspired many students using curiosity, his love of music and the out of doors.

To add to the fun, race day includes race shirt sales, a fundraising raffle for KLA and the PTO's Chili Cook-off.

The event happens because of you, the Waterford community, the race committee, our sponsors and many volunteers that come out to put on a safe and successful event.

At the first race, which was run in 2000, we also honored Margaret Sawyer's memory. She was a lifelong accomplished athlete that passed that May at 85. Last fall we were back in full swing after the Covid years. The year 2023 holds the record for the most Waterford youth registered.

Ways you can participate are to Donate, Volunteer, register to run/walk, enter your Chili in the competition and come join us Sunday, October 13th. For more information go to -

[www.waterfordfall5k.com](http://www.waterfordfall5k.com) or follow us at [www.facebook.com/Fall5K](https://www.facebook.com/Fall5K)

To date 132 scholarships have been awarded totaling \$104,500.00. Waterford graduates can apply for the scholarship through the guidance department at the Oxford Hills Comprehensive High School.

**Paula W. Easton**

Bookkeeper  
Waterford Fall Foliage 5K Race Director

## WATERFORD HISTORICAL SOCIETY

### Review of 2023

Following up on the accomplishments of the 2022 season, the Waterford Historical Society Board of Trustees successfully carried out a thoughtful and well-organized schedule of programs and activities in 2023. As in the previous year, the season began with the organization's Annual Meeting held at the Waterford Inn, hosted in partnership with the innkeepers, the vanderBlue family, with over 50 members in attendance. For the first time in many years, the WHS took part with a classic vehicle entry in the annual July 4 parade, followed by open houses at the Rice Museum and Old Town House facilities. Our August program was held in the barn of the Keoka Farm/Pike homestead, where stories were shared of the Pike Farm, the Pinehenge School and the Elan II facility. In September, the Society partnered with Elizabeth Roth, owner of the Bear Mountain Music Hall to hold a program in the old South Waterford Grange; attendees shared memories and histories of that storied building. October brought our most well-attended event, an exploration of the Elm Vale Cemetery. Society trustees and Waterford cemeterian Newell Andrews assisted nearly 60 attendees in identifying the resting places of early town residents, family members, and friends. November's annual "Veteran's Program" was organized by trustee Ted Gerber, and featured stories, displays and recollections by many of Waterford's current veterans.

During 2023, WHS produced new brochures and self-guiding materials for the Old Town House, Rice Museum, and Elm Vale Cemetery. Also, two more editions of our newsletter and town historical journal, *The Waterford Echoes*, were published, continuing a tradition of over 50 years. The trustees and other WHS volunteers successfully maintained the fiscal security and managerial consistency of the organization; some roles were rearranged, and two new trustees joined the board. Further, the trustees continued oversight of the Old Town Hall and Gage-Rice museums, and the varied and voluminous collections housed there. The holdings were reorganized to facilitate the hundreds of visitors who came to our buildings throughout the year to investigate Waterford history and to conduct research. Further, dozens of written and phoned requests from the public, asking for research and genealogical assistance, were addressed by volunteers, and notably by longtime historian Nancy Marcotte. Thanks to the presence of Nancy, other trustees and volunteers, and our student intern/assistant, the Historical Society was able to meet the many requests, and to open our facilities to the public more frequently. Continued and expanded use of technologies aided efficiency and research capacity, and significantly improved communication with members and the general public. Webmaster John Bell helped maintain the WHS webpage on the town website, keeping it a critical WHS resource.

### Plans for 2024

In addition to a calendar of monthly programs to be held June-November, in 2024, the Waterford Historical Society trustees are planning to: improve public access to online issues of *The Waterford Echoes* through a more comprehensive and updated index; continue to digitize pictures and other holdings; expand educational offerings; pursue conservation and collection of archival materials; partner with other Waterford individuals and organizations; maintain the integrity of the Old Town Hall and the Gage-Rice Museum; and expand membership.

**Summary**

Since its founding in 1965, The Waterford Historical Society has continued to thrive with of the ongoing support of its members, Waterford citizens, and leaders. 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 convey our gratitude to all who have contributed so generously through the years. I particularly wish to thank the Selectmen and other leaders of the Town of Waterford for their invaluable material and financial backing. I urge continued support from all concerned so that the Waterford Historical Society can carry on providing its many traditions, programs, and remain a valued cultural mainstay of the community.

Respectfully submitted,

Andrew H. Dabczynski, President

## The Oxford Hills School District M.S.A.D. #17

Heather Manchester, *Superintendent of Schools*  
Steve Ciembroniewicz, *Assistant Superintendent*  
Jan Neureuther, *Director of Student Services*  
Carrie Colley, *Director of Finance and Operations*  
Jill Bartash, *Director of Curriculum*



232 Main Street, South Paris, ME 04281  
Phone (207) 743-8972 fax (207) 743-2878  
[www.msad17.org](http://www.msad17.org)

**Harrison \* Hebron \* Norway**  
**Otisfield \* Oxford \* Paris**  
**Waterford \* West Paris**

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Spring, 2024

To the Citizens of Waterford,

It is with pleasure that serve as the Superintendent of Schools for the Oxford Hills School District. This annual report is designed to update the community of Waterford about the goals of the school district and highlight celebrations from the Waterford Memorial School.

Earlier during this academic year, the MSAD#17 Board of Directors approved the Strategic Plan, which serves as the road map for improvement for the next three years. Four “strategic pillars guide” all of the work of the district:

- Healthy and Resilient Students
- Maximize our Facilities to Support Learning
- Recruit, Retain, and Grow Talent
- Rigorous, Relevant, and Responsive Learning

The detailed plan outlines the vision of the District by identifying specific priorities, strategies for meeting those priorities, and the performance indicators that define success for the District. I invite you to read the plan, which is viewable at [www.msad17.org](http://www.msad17.org), so that you understand the steps we are taking to improve outcomes for students, to recruit and retain staff, and to update our facilities.

The pillar “Maximize Facilities to Support Learning,” will be especially important in the upcoming years. The District was approved for a school construction project to replace the Agnes Gray School building in West Paris, which was constructed in 1895. Lavallee Brensinger Architects were hired to work with the District on the project, which involves a review of all of the elementary school buildings in the District. As part of the school construction process, the Maine Department of Education requires the District to consider opportunities for consolidation of schools. The MSAD#17 Board of Directors recently set the priorities for the building committee to include: Academic Excellence, a 6-8 Middle School, Equity for Quality (Facilities, Programming, Safety, Resources), Minimize Non-instructional Cost (Operations), Universal PreK and Pre-PreK, Maximize CTE Pathways (K-12), Community Buy-In and Understanding, and Transportation.

Waterford Memorial School currently has 88 students enrolled in grades PreK-2. Some interesting facts about enrollment include:

- four students from Waterford attend another school in the district

- eight students from Waterford attend a different district on a Superintendent's Agreement
- one student from another district attends Waterford on a Superintendent's Agreement
- two students from other schools in the district attend Agnes Gray
- 37 students from Waterford attend Oxford Hills Middle School
- 61 students from Waterford attend Oxford Hills Middle School

The Waterford staff continues to implement Positive Behaviors Interventions and Supports (PBIS) in order to create school wide and classroom behavior expectations so that students feel safe, supported and ready to learn. Each month the school has monthly PBIS assemblies to recognize "Students of the Month". These students are recognized for consistently demonstrating positive behaviors throughout the month. We are delighted to have the families of these students join us in celebrating their achievements. In addition, we were excited to have our first Holiday Concert since Covid in December. Our gymnasium was packed with family and community members!

Implementing a new math program has been a district wide focus this year. Monthly grade level meetings every month during early release time are dedicated to supporting high quality math instruction. These meetings, which are led by our instructional coaches, provide our teachers the opportunity to collaborate with other grade level colleagues to plan for upcoming units and to ensure that all students in the district are moving at a similar pace through the material.

The teachers at Waterford have embraced the new opportunities for outdoor learning at school. Prek students have ventured out with Mrs. Manchester and Ms. Shaw to explore wonders of nature and build an amazing lean-to. Gardiner Waldeier cleared a wooded area to provide students with the opportunity to explore nature. We are so excited to get this project completed so our students can take their learning outdoors.

Thank you to the amazing teachers, support staff, and administrators of the Waterford Memorial School, the Harrison Elementary School, the Oxford Hills Middle School, and the Oxford Hills Comprehensive High School for their continued efforts to educate our students from Waterford. I am grateful to work with such skilled and compassionate educators, who show their care and commitment to the students and families of the Oxford Hills on a daily basis.

Sincerely,

Heather Manchester  
Superintendent of Schools

# OXFORD COUNTY SHERIFF'S DEPARTMENT

## OXFORD COUNTY SHERIFF'S OFFICE

*Christopher R. Wainwright*



*Sheriff*

*Christopher Wainwright*

*Chief Deputy*

*James Urquhart*

### **2023 Annual Report Annual Town Report**

January 10, 2024

Dear Neighbors, Residents, and Taxpayers,

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

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

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

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

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

We have great opportunities ahead of us, and I look forward to the work we will accomplish in the coming year. If you have any questions or concerns, please do not hesitate to contact our office at 207-743-9554.

I wish you all a safe and healthy year ahead.

Respectfully,

Christopher Wainwright  
Oxford County Sheriff

# OXFORD COUNTY SHERIFF'S DEPARTMENT



## Oxford County Sheriff's Office 2023 Calls For Service by Location Waterford

911 hangup call	64	Missing Person	3
Abandoned Vehicle ++++	7	Mental Subject	5
Elder Abuse	3	Mail Tampering	1
Alarm	13	Noise Problem	1
Ambulance or Medical Assist	16	OUI of Alcohol	2
Animal Problem	8	Parking Problem	1
Assault, Simple	1	Peace Officer	7
Agency Assist	18	Plowing Complaint/Violation	1
Attended Death	4	Suspicious Person/Circumstance	1
ATV Problem	1	Service Of Papers	6
Burglary, Resident, Unlawf Ent	1	Protection From Abuse Order	8
Citizen Dispute	9	Request Call	47
Child Abuse or Neglect	1	Repossession of Property	1
Civil Dispute	3	Request Officer	12
Civil Issue	22	Sex Offense	1
Custodial Interference	4	Sex Offender Reg Verification	10
Citizen Assist	3	Subpoena Service	1
Criminal Mischief	1	Suicidal Person/Welfare Check	4
Disabled Vehicle	3	Suspicion	9
Disorderly Conduct	4	Traffic Accident NonRep	1
Domestic Incident	7	Traffic Accident, Prop Damage	28
Drug Info/Statistics	1	Traffic Accident, Pers Injury	7
Detail	3	Traffic Hazard	1
Request Extra Patrol	2	Threatening	1
Family Fight ++++	1	Traffic Offense	13
Fire	1	Theft, Property, Other	5
Found Property or Items	1	Trespassing	2
Fraud	3	Unattended Death	2
Fireworks	1	Violation Conditional&Release	1
Harassment	3	Violation of Bail Conditions	1
Information	8	Violation of Protection Order	2
Intoxicated Person	1	Vehicle off Road	1
Juvenile Problem	6	Welfare Check	21
K-9 Assisted	2	Weapons Offense	2
Misdialed Number to 911	25	Total Incidents	461
Motor Vehicle Violation	1		

## **ANIMAL CONTROL OFFICER REPORT**

### **Waterford 2023**

126 Complaints  
2 Animal Trespass  
1 Animal Bites  
14 Cat Complaints  
21 Dogs – Pickup or Return to Owner

Generally, I visit the town on a daily basis.

Reminder – Rabies is fatal. For your safety, please vaccinate your dogs and cats.

Robert Larrabee  
Animal Control Officer



## HOUSE OF REPRESENTATIVES

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

### **H. Sawin Millett Jr.**

37 Golden Guernsey Drive,  
Waterford, ME 04088  
Residence: (207) 592-5398  
[Sawin.Millett@legislature.maine.gov](mailto:Sawin.Millett@legislature.maine.gov)

January 2024

Dear Friends and Neighbors,

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

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

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

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

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

Sincerely,

A handwritten signature in black ink that reads "H. Sawin Millett Jr." with a stylized flourish at the end.

H. Sawin Millett Jr.  
State Representative

Washington Office  
1710 Longworth House Office Building  
Washington, D.C. 20515  
Phone: (202) 225-6306  
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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.

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

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

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

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

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

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

Respectfully,

Jared F. Golden  
Member of Congress

6 State Street, Suite 101  
Bangor, ME 04401  
Phone: (207) 249-7400

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COMMITTEES:  
APPROPRIATIONS  
Vice Chair  
HEALTH, EDUCATION,  
LABOR, AND PENSIONS  
SELECT COMMITTEE  
ON INTELLIGENCE

Dear Friends:

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

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

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

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

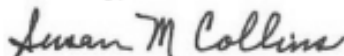
These bills contain funding for a wide range of Maine priorities, including support for the workforce at Bath Iron Works and Portsmouth Naval Shipyard, our lobster industry, infrastructure improvements, affordable housing, biomedical research, veterans, and heating assistance programs like LIHEAP. These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

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

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

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

Sincerely,



Susan M. Collins  
United States Senator

