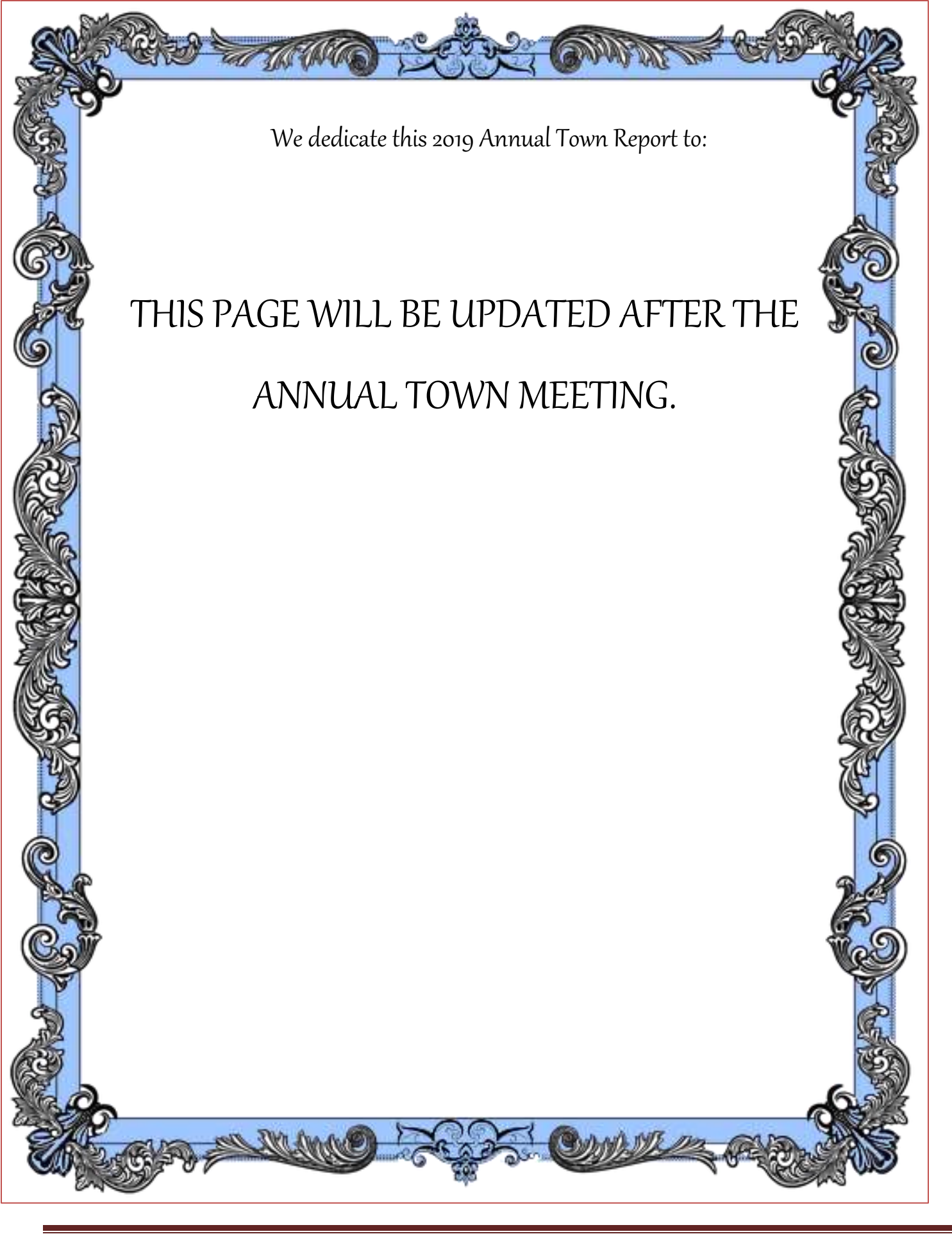


Town of Roxbury

Annual Town Report





We dedicate this 2019 Annual Town Report to:

THIS PAGE WILL BE UPDATED AFTER THE
ANNUAL TOWN MEETING.

Town of Roxbury

During 2019 we completed construction of our new sand/salt building. Prior to construction we had to remove the existing salt/sand that remained at the end of last winter. David Gallant was gracious to let us stock pile the leftover salt/sand behind his store. The stockpile was covered with plastic sheeting and surrounded with silt fencing to minimize any movement off of the site. Jim Barnet of Rumford was the general contractor of the project. Jim and his crew did a good job of constructing the building. Construction proceeded with the project completed in time so we could use the building during the current plowing season.

The town received a grant to install an “on demand propane generator” at the Town Office. The generator will provide power for the office and fire station. The generator will be installed this summer. In order to correctly locate the generator we had to have the Town Office property surveyed. Corners were marked with steel pins, and a map prepared and recorded at the Registry of Deeds.

We continue to work at Ellis Pond to improve water quality. A future project, replacing the retaining wall at the second beach is still a priority. An informational kiosk will be installed this summer to provide the public with information on water quality.

Once again, I would like to thank my fellow Selectmen Rodney (Bing) Cross and Timothy Derouche for the work they have done throughout the year. On the behalf of the Board I want to recognize the dedicated staff at the Town Office. The work that Renee and Doreen do allows the Board to be successful conducting Town Affairs.

John Sutton

Chair Board of Selectmen

Town of Roxbury

Municipal Officers-2019

MODERATOR
GORDON GAMBLE

SELECTMEN, ASSESSORS, OVERSEERS OF THE POOR,
AND ROAD COMMISSIONERS
JOHN SUTTON, RODNEY CROSS, TIMOTHY DEROUCHE

TAX COLLECTOR/TREASURER
RENEE HODSDON

TOWN CLERK AND ADMINISTRATIVE ASSISTANT
DOREEN STINSON

REGISTRAR OF VOTERS AND HEALTH OFFICER
DOREEN STINSON

PLANNING BOARD/COMMISSIONERS
CATHY MATTSON, CHAIR
MICHAEL WORTHLEY, JAMES MANSON

SCHOOL BOARD REPRESENTATIVE
KATHY SUTTON

FIRE CHIEF
RAYMOND CARVER

ASSISTANT FIRE CHIEF
DALE ROBERTS

EMERGENCY MANAGEMENT DIRECTOR
MATTHEW PATNEAUDE

SOLID WASTE REPRESENTATIVE
SANDRA WITAS

CEMETERY COMMITTEE
SHERRI LIBBY AND ROBERT LEBLANC

BOARD OF APPEALS
MICHAEL GALLANT AND ROLAND PATNEAUDE

PLUMBING INSPECTOR AND CODE ENFORCEMENT OFFICER
ROBERT FOLSOM, Sr.
CODE ENFORCEMENT OFFICER
RICHARD COULOMBE

ANIMAL CONTROL OFFICER
SUSAN MILLIGAN

Town Office Hours

MONDAY & TUESDAY **CLOSED**
WEDNESDAY **8:00 AM – 4:00 PM**
THURSDAY **8:00 AM – 4:00 PM**
FRIDAY **8:00 AM – 4:00 PM**

CLOSED FROM 12:00 TO 1:00 PM FOR LUNCH

2020 Holidays & Voting Days

ELECTION DAYS:
MARCH 3RD & JUNE 9TH-PRIMARIES
NOVEMBER 3RD,
OPEN 9:00 AM TO 8:00 PM

THANKSGIVING WEEK: Open Monday, Tuesday & Wednesday Closed
Thursday and Friday **NOVEMBER 26TH AND 27TH.**

CHRISTMAS WEEK: Open Monday, Tuesday & Wednesday Closed
Thursday and Friday **DECEMBER 24TH AND 25TH.**
CLOSED January 1st, 2021 New Year's Day

Selectboard Meetings

REGULAR MEETINGS ARE HELD ON THE
2ND & 4TH TUESDAYS OF EACH MONTH AT 6:00 PM
ROXBURY TOWN HALL.

Planning Board Meetings

REGULAR MEETINGS ARE HELD AT THE ROXBURY TOWN
HALL/ ON THE
2ND & 4TH THURSDAYS OF EACH MONTH AT 6:00 PM MARCH-OCT.
& 3RD THURSDAYS OF THE MONTH JAN., FEB., NOV. AND DEC.

MEETINGS SUBJECT TO CHANGE IN THE WINTER - check our website for cancelations).

Town of Roxbury Directory

AMBULANCE (EMERGENCY SERVICE)	AND FIRE	911
ANIMAL CONTROL OFFICER	SUSAN MILLIGAN	357-6796
ASSISTANT FIRE CHIEF	DALE ROBERTS	364-3802
BOARD OF DIRECTOR, RSU #10	KATHLEEN SUTTON	364-3982
CIVIL DEFENSE DIRECTOR	MATTHEW PATENEAUDE	364-5802
CODE ENFORCEMENT OFFICER	ROBERT FOLSOM, SR.	364-3982
CODE ENFORCEMENT OFFICER	RICHARD COULOMBE	364-3982
STATE REPRESENTATIVE	JOSANNE DOLLOFF	357-3346
BARKER'S GENERAL STORE		545-2713
E-MAIL	roxbury1@roadrunner.com	
FACEBOOK	-	ROXBURY
WEBSITE	WWW.ROXBURYSMAINE.COM	
FIRE CHIEF	RAYMOND CARVER	364-3497
FIRE DEPARTMENT	TO REPORT A FIRE	911
FIRE PERMITS	RAYMOND CARVER ROLAND PATNEAUDE	364-3497 357-8175
GARBAGE COLLECTION	ARCHIES, INC.	364-2425
HEALTH OFFICER	VACANT	
PLANNING BOARD COMMISSIONERS	CATHY MATTSON, CHAIR MICHAEL WORTHLEY JAMES MANSON	364-3982
PLUMBING INSPECTOR	ROBERT FOLSOM, Sr.	364-3982
REGISTRAR OF VOTERS	DOREEN STINSON	364-3982
ROXBURY TOWN OFFICE	FAX 364-2145	364-3982
ROXBURY POST OFFICE	KAREN PIERCE	364-2410
RUMFORD PUBLIC LIBRARY	56 RUMFORD AVENUE	364-3661
SELECTMEN / ASSESSORS	JOHN SUTTON RODNEY CROSS TIMOTHY DeROUCHE	364-3982 364-5036 441-3630
WINTER ROADS CONTRACTOR	ROY HOWES	513-6464
TAX COLLECTOR/TREASURER	RENEE HODSDON	364-3982
TOWN CLERK / ADMIN. ASSISTANT	DOREEN STINSON	364-3982

VOLUNTEERS 2019

Town of Roxbury, Maine

Wants to Thank all Volunteers In our Town!!!!

Jean Shaw, Nancy Lovelace, David Arsenault, Gail Devine for using their gardening skills on the beautiful flowers at the entrance to the pond.



Matt and Terri Towle

Lisa Knapp, Ross Swain,

Gene Chartier, Sherri Libby, Mike Webber,

David Gallant for letting the Town store sand.

Silver Lake Camp owners association along with the volunteers who do the milfoil checks at the boat launch.

Firemen's relief association, Mexico lions club and the explorers for the ice fishing derby.

Volunteers do make a difference and if anyone has been missed we apologize!

GENERAL ASSISTANCE ADMINISTRATOR REPORT

2019 Report of The General Assistance Administrator

The Selectpersons adopted the General Assistance Ordinance prepared by Maine Municipal Association, in 1997. The Appendices (A-C) are revised each year by Maine Municipal Association, which increases the amounts allowed. The Ordinance helps those in need and directs them to be responsible by living within their means. Applicants must show that they are attempting to improve their present situation which has caused them to seek assistance.

2019: We received 2 applications for assistance and paid 2 applicants which consisted of 2 Individuals. Of those 2 cases, we paid \$223.52 for heat, \$0.00 for electricity, \$00.00 for Food, \$223.52 household items. The Total cost for the 2 cases was \$223.52.

2019: \$2,275.96 was carried over from 2018, with an additional \$525.00 appropriated for a total of \$2,800.96 in 2019 budget.

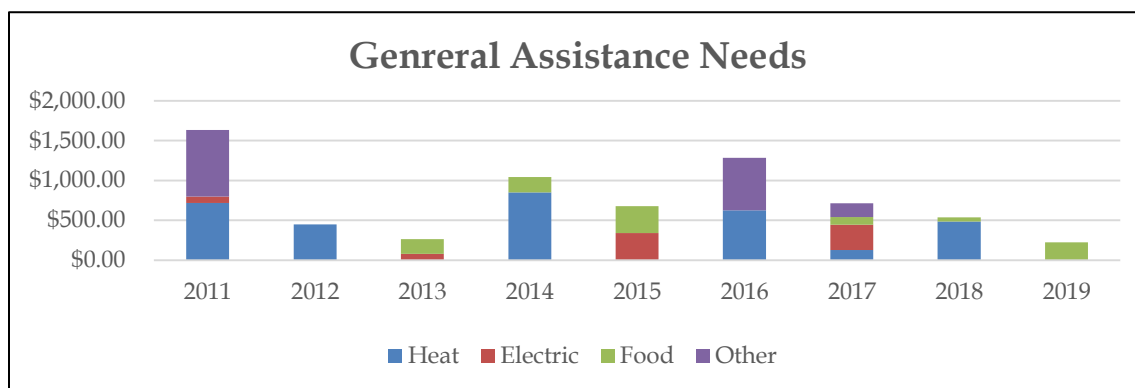
2019: \$223.52 was spent, with \$00.00 reimbursed by the State of Maine. That leaves a balance of \$2,577.96 in the account to be carried over into the 2020 budget.

- 2019 we processed 3 applications, spending \$223.52
- 2018 we processed 2 applications, spending \$535.00
- 2017 we processed 5 applications, spending \$714.81
- 2016 we processed 4 applications, spending \$1,285.72
- 2015 we processed 3 applications, spending \$261.81
- 2014 we processed 3 applications, spending \$1,042.84
- 2013 we processed 3 applications, spending \$261.81
- 2012 we processed 6 applications, spending \$447.90
- 2011 we processed 5 applications, spending \$1,634.60
- 2010 we processed zero applications spending \$00.00.

Respectfully submitted,

Timothy Derouche

Timothy Derouche - General Assistance Administrator



TOWN CLERK'S REPORT

Town Of Roxbury , Maine 2019

Vital Statistics:

To the Selectmen of Roxbury,
I hereby submit the following information list of Vital statistics for the
Town of Roxbury for the year 2019:

Births: Two Marriages: Two Residents Deaths: One

Marriages performed in Roxbury: Five

ANIMAL CONTROL: Dog licenses issued: 64

Kennel License: 1

Dog licenses expire every year on December 31st. You must have a current rabies certificate in order to receive a new license. A reminder letter was sent out first of December.

A state mandatory late fee of \$25.00 is charged on February 1st. If your dog's rabies vaccination has been updated; please bring in your certificate. Fees are \$6.00 for altered dogs and \$11.00 if not.

Licenses and Registrations:

Boats, Snowmobiles, ATV's are registered here as well as hunting and fishing licenses. You can do re-registrations of Snowmobile, ATV, Trailers and also hunting and fishing licenses online.

Respectfully submitted,

Doreen Stinson

Town Clerk, Administrative Assistant

PLANNING BOARD REPORT

Roxbury Planning Board Report

January 1, 2019 through December 31, 2019

The Planning Board held 21 meetings with the following number
of permit issued ---

Residential Building	2
Mobile Home	0
Additions or Decks	9
Sheds	8
Garages	2
Paved Driveways	0
Fill	0
Erosion Control	0
Access Ramp	0
Tree Removal	0
Commercial Utility	1
Town Garage	1

Total Permits ----- 23

Respectfully Submitted,

Cathy Mattson

James Manson

Michael Worthley

January 9, 2020

ANIMAL CONTROL OFFICER'S REPORT

2019

Dear Roxbury Residents,

Over the past year we have had:

- 1) 1- Assistance:
- 2) 2- Dangerous Animal: w/ follow-ups Investigations:
- 3) 2- Animals at large:
- 4) 1- Animal bite w/follow-up investigation:
- 4) 0-Sick/Injured/Dead/Animal:
- 5) 0- Abandon/Stray Animal:
- 6) 0- Lost and Found:

I look forward to serving the Town of Roxbury in the Year to come.

Respectfully,

Sue Milligan

Animal Control Officer

CODE ENFORCEMENT & PLUMBING INSPECTOR REPORT

TOWN OF ROXBURY
Code Enforcement Officer
Local Plumbing Inspector
2019 Report

As the Local Plumbing Inspector for the Town of Roxbury, Maine I have issued seven (7) External Plumbing (Septic) Permits and seven (7) Internal Plumbing Permits in 2019.

An External Plumbing (Septic) Application (Form HHE-200) requires a Septic System designed by a State of Maine Certified Site Evaluator. Three (3) copies of the Application must be signed by the applicant/owner and submitted to the Plumbing Inspector for approval and signature.

An Internal Plumbing Application (Form HHE-211) must be completed and signed by the owner/applicant. Three (3) copies must be submitted to the Plumbing Inspector for approval and signature. (Please note that the HHE-211 form was revised by the State on 7/24/2018.)

External Plumbing (Septic Permits) and Internal Plumbing Permits must be issued before the work is started.

The best way to contact me is by sending an email to me at rtfolsom@megalink.net or by calling me at 207-824-8065 and leaving your name, telephone number and your question.

Thank you for the opportunity to serve you.

Respectfully,



Robert T. Folsom, Sr.
Roxbury Local Plumbing Inspector
Roxbury Code Enforcement Officer

ADDRESSING OFFICER REPORT

Town of Roxbury E 9*11 Addressing Officer

Street Extension: No Changes
Street Name Change: No Changes
Delete Street/Road: No Changes
Address NEW/ CORRECTIONS: 3



Text to 9-1-1 is now available in Maine. A 9-1-1 voice call is always the best way to get the help you need, but if you can't, texting is your next best option.

HOW IT WORKS:

1. Open a text box on your phone and enter the numbers **911** in the "To" field.
2. Type the location of your emergency and a brief description of why you need help.
3. Push "send."
4. Respond to any questions to the best of your ability.
5. Pay attention to any instructions the dispatcher is giving you and do your best to follow them.

If you are driving, safely pull over the vehicle before texting!

FAQs

- *Can I Send a Group Text?* No. The technology does not support group texts.
- *Should I send video or photos to 9-1-1?* Photos and video cannot be sent to 9-1-1 at this time.
- *What if I accidentally send a text to 9-1-1?* Be sure to send a text indicating that you have made a mistake and there is no emergency to respond to. Answer any questions you are asked. Please note: any chronic misuse of 9-1-1 is a punishable offense.
- *Will the 9-1-1 center know my exact location?* Text to 9-1-1 location information is not equal to current voice call location technology. You will need you to type in your location.
- *What if I don't receive a response from the PSAP?* If texting is unavailable, you should receive a system message indicating you should try to contact 9-1-1 a different way. If you do not receive any response, chances are your initial text did not go through due to poor signal.

*A Reminder: Post your house numbers in clear view from the road.
It could save your live or someone you love.*

Thank You!
Roland Patneaude
(DAY) 562-0949 or 357-8175

ROXBURY FIRE DEPARTMENT

To: The Citizens of The Town of Roxbury,

I would like to take this opportunity to thank the citizens of Roxbury for their continued support of The Roxbury Fire Department. It is due to this support that we are able to provide better emergency services to the town by training our volunteer firefighters and making necessary equipment purchases that aid in providing emergency services.

Our Volunteers are a small crew that work hard to provide emergency services to the town as well as volunteering to raise funds that are in turn donated back to the community in various ways such as our Thanksgiving Basket and Annual Childrens Christmas party and visit with Santa. We are always looking for new members, if you should be interested in joining the fire department please feel free to contact me.

The fire department responded to 29 calls this year. The majority of those calls were tree on lines or lines down.

Once again, I would like to thank all the citizens of Roxbury. Should anyone need to contact me I can be reached at 364-8478 or 364-5298.

Respectfully,

A handwritten signature in black ink, appearing to read 'Raymond Carver', with a stylized, flowing script.

Raymond Carver

Roxbury Fire Chief

ROXBURY EMA REPRESENTATIVE

2019

The Town had no major incidents this year. I have attended meetings throughout the year in South Paris. The Town has received a grant for new generator which will be installed soon. We will keep working towards improvements that will help the Town know and as well as in the Future.

Sincerely,

Matthew Patneaude
EMA Officer

NORTHERN OXFORD REGIONAL SOLID WASTE BOARD

Northern Oxford Regional Solid Waste Board

Annual Report 2019

Revenues from recycling continue to show decreases from previous years, however in 2019, sales of the communities' recyclables brought in \$98,274.58. We processed a total of 9380 tons of municipal solid waste from our six member towns compared to 9169 in 2018.

The cost for disposal of 9380 tons of household waste (not including transportation) was \$521,343.64.

Separating recyclables from your trash not only creates revenue, but decreases the cost of disposal. Most of the trash created by an average person is made up of 50% recyclables, yet approximately 15% is currently being recycled.

Materials that are recyclable include aluminum and metal cans, newspaper, office paper, magazines, junk mail and any cardboard including paperboard such as cereal boxes, eggs cartons, shoe boxes, etc. Plastic recycling has been expanded to include all plastic containers, with the exception of plastic bags and Styrofoam. Glass is currently being landfilled on site, including glass containers, drinking glasses and cups, plates and baking dishes, etc.

Any food waste material, including vegetables, fruit, meat, bones, fat and dairy may now be dropped off in the containers by the recycling bins.

We collected 55 units of household hazardous waste from area residents during the June 2019 collection. This amount was above previous collections. Look for information in local papers about the 2020 collection sometime in June. If you happen to miss this collection, there will be other alternatives available to dispose of these materials in neighboring towns.

Bring paint and paint products anytime to the Transfer/Recycling Station. In addition, many garages will take your used motor oil.

Universal waste such as fluorescent lamps, thermometers, mercury switches, TVs, computer monitors and towers, etc. must also be separated from the waste stream. These items should be brought to the Recycling and Transfer Station.

Bins are also available to collect textiles, including clothing, shoes, handbags, bedding, towels, etc. Bins are located at the Transfer/Recycling station, the Dixfield Laundromat, and the Marden's Shopping Center. In 2020 more than 30 tons were collected locally through this program.

For more information on recycling, food waste collection and household hazardous waste, contact the Regional Solid Waste and Recycling facility at 364-3645.

Respectfully Submitted, Northern Oxford Regional Solid Waste Board

Patricia Duguay, Chair (Byron)
Reggie Arsenault, Vice-Chair (Mexico)
Royal Swan (Dixfield)
Greg Buccina (Rumford)
William Porter (Rumford)

John Madigan, Administrator (Mexico)
Sandra Witas (Roxbury)
John Witherell (Peru)
Jim Thibodeau (Rumford)

Roxbury-Byron Recycling Schedule 2020

★ TRANSFER STATION CLOSED - Pick up delayed one day

■ RECYCLING PICK UP

Pick-up Contractor: ARICHIE'S INC. 364-2425

January

S	M	T	W	T	F	S
			★	2	3	4
5	6	7	8	■	10	11
12	13	14	15	16	17	18
19	20	21	22	■	24	25
26	27	28	29	30	31	

February

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						1
2	3	4	5	■	7	8
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16	★	18	19	■	21	22
23	24	25	26	27	28	29

March

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15	16	17	18	■	20	21
22	23	24	25	26	27	28
29	30	31				

April

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12	13	14	15	■	17	18
19	20	21	22	23	24	25
26	27	28	29	■		

May

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					1	2
3	4	5	6	7	8	9
10	11	12	13	■	15	16
17	18	19	20	21	22	23
24	★	26	27	28	■	30
31						

June

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	■	12	13
14	15	16	17	18	19	20
21	22	23	24	■	26	27
28	29	30				

July

S	M	T	W	T	F	S
			1	2	3	★
5	6	7	8	■	10	11
12	13	14	15	16	17	18
19	20	21	22	■	24	25
26	27	28	29	30	31	

August

S	M	T	W	T	F	S
						1
2	3	4	5	■	7	8
9	10	11	12	13	14	15
16	17	18	19	■	21	22
23	24	25	26	27	28	29
30	31					

September

S	M	T	W	T	F	S
		1	2	■	4	5
6	★	8	9	10	11	12
13	14	15	16	■	18	19
20	21	22	23	24	25	26
27	28	29	30			

October

S	M	T	W	T	F	S
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4	5	6	7	8	9	10
11	12	13	14	■	16	17
18	19	20	21	22	23	24
25	26	27	28	■	30	31

November

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	★	12	■	14
15	16	17	18	19	20	21
22	23	24	25	★	■	28
29	30					

December

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	■	11	12
13	14	15	16	17	18	19
20	21	22	23	■	★	26
27	28	29	30	31		

LOCAL HEALTH OFFICER REPORT

2019 REPORT

No problems have been reported in 2019. A reminder to older residents and those with health problems to ask their doctor about a flu or Pneumonia shot between October and February. The Town Office has informational pamphlets in the lobby about Fuel Assistance, Seniors Plus, Legal Services for the Elderly with contact numbers along with other information that might be help full.

Please remember, The Roxbury Town Hall is the place for everyone to report to incase of an emergency. There are no provisions for overnight accommodations, but along with the EMA director we will provide you with assistance to the best of our abilities.

Sincerely!

Doreen Stinson

Health Officer

CEMETERY COMMITTEE 2019

The Town of Roxbury has 3 cemeteries: Pine view, Frye/Mexico and the Village cemetery unfortunately in 2019 the only two members we had have resigned. We have tried to fill the position with no success. So if any residents would like to consider being on the cemetery committee please contact the Town Office @ 364-3982. If no one comes forward we will have to look into other alternatives.

If funding is approved at the Annual Town Meeting, The Board of Selectmen will continue to work on projects that need completion at the Pine View Cemetery.

The Town of Roxbury maintains veteran's graves and raises appropriate funds to maintain any Revolutionary soldiers, sailors or wartime veterans in the United States Armed Forces. The Town shall keep in good condition and repair, all graves, headstones, monuments or markers designating the burial place of military men and women.

ROXBURY/MEXICO CEMETERY
PINEVIEW CEMETERY VILLAGE CEMETERY



Janet T. Mills
GOVERNOR

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

Dear Friends:

It was the highest honor of my life to take the oath of office to become Maine's 75th governor. Over the next three years, I will continue to do everything in my power to make Maine the safe, beautiful, prosperous state we all want for our children and grandchildren.

During my first year in office, I directed the implementation of the voter-approved Medicaid expansion, allowing over 40,000 Maine people to gain health care coverage. We added state-guaranteed protections for people with pre-existing conditions, passed a prescription drug reform package, and restored the Maine Drugs for the Elderly and Disabled program, covering an additional 1,800 seniors. And we continue to work on strategies to bring down the cost of health care for small businesses and others. I also signed an Executive Order directing my Administration to develop effective opioid prevention efforts in schools, make Narcan more available, increase medication assisted treatment, train recovery coaches, and expand drug courts.

Protecting Maine's environment and tackling climate change are key priorities of my Administration. I am committed to increasing Maine's Renewable Portfolio Standard to 80 percent by 2030; improving our modes of transportation; weatherizing homes and businesses; and reaching 100 percent renewable energy by 2050. By embracing the green technology of the future, we will reduce the impacts of climate change, create good-paying jobs, preserve clean air and water, and protect our state's farming, fishing, and forestry industries.

The biennial budget provided more revenue sharing, more homestead reimbursements, and more disaster assistance for towns – which all together will result in relief for property taxpayers. It invested \$115 million in education and school renovations, and we are working toward Pre-K for every 4-year-old, increasing post-high school options that result in a valued credential, and making sure that every able adult is working. Further, I, along with government agencies, small business owners, entrepreneurs, economists, and hard-working Mainers, developed a statewide economic development plan, the first in nearly 25 years. We will diversify our economy, empower innovators, and attract young, talented people to live, work, and raise their families here in Maine.

It is time for new, dynamic ideas that will change Maine for the better. I welcome your ideas. We are all in this together. We all want Maine to have a beautiful environment, healthy people, and prosperous communities.

Thank you,

Janet T. Mills
Governor



PRINTED ON RECYCLED PAPER

January 1, 2020

Dear friends,


The beginning of a new year provides the opportunity to reflect on the progress of the past 12 months. If you've been watching cable TV, you might think that every waking moment of 2019 in Washington has been consumed by divisive, partisan issues – and while there's no shortage of those debates, there have also been opportunities for bipartisan cooperation. You sent me to the Senate to make the most of those opportunities, so as we enter into the New Year, I wanted to take a moment to update you on my efforts to work with members of both parties to make life better for the people of Maine.

One of my most important priorities this past year has been emphasizing preventive healthcare. Maine's distinction as the oldest state in the nation brings us wisdom, of course – but it also creates unique challenges, particularly relating to healthcare. The key to addressing these obstacles is being proactive, because the cheapest, safest medical procedure is the one that doesn't need to happen. That's why I've introduced legislation to incentivize healthier living, expand mental health screenings, and help more Americans access regular check-ups. We're making progress, but we've got a long way to go – and I'd like your help, because I know that the best ideas are the ones that come from families and communities on the front lines of these challenges. To strengthen this effort, I convened a policy forum on prevention in Bangor in October, which has already given me exciting new ideas that I'll carry with me into 2020. If you have additional thoughts on encouraging preventive healthcare, please share them with my office.

This year has also continued the growth of Maine's forest products industry – a key focus of my work to revitalize Maine's rural economy and communities. We've seen significant investment in mills across the state, creating good jobs to support rural Maine. I'm also pleased that the investments aren't just in our mills – the industry is thriving because of its commitment to innovation. We're fortunate to have the University of Maine's top-notch researchers exploring cutting-edge ways to use our forest resources, including capitalizing on the rise of 3D printing technology with the world's largest 3D printer. Combining this work with ongoing federal support, our vast forests, and Maine's dedicated workforce, I know that the future of this industry is bright, and I'll continue working to support it on all fronts.

I'm proud of all we've accomplished together this year, but even as I reflect on all that we've achieved, it is challenging to not think of the work left undone. It sometimes can be discouraging to watch these important priorities hang in limbo, but fortunately for me, encouragement is never far. After all, I get to live in Maine – which means I get to count Maine people as my neighbors and friends. I'm always struck by the kindness that our citizens show not only to me, but also to each other. This focus on collaboration and compassion is an inspiration, and it powers my efforts bring a little bit of Maine common sense to Washington. Thank you for all you do to for our state – Mary and I are deeply grateful, and we hope that 2020 will be a good year for you, your family, your community, and the State of Maine.

Best Regards,



Angus S. King Jr.
United States Senator

AUGUSTA
4 Gabriel Drive, Suite F1
Augusta, ME 04330
(207) 623-8292

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

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

PRESQUE ISLE
105 Academy Street, Suite A
Presque Isle, ME 04769
(207) 764-5134

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MAINE

CONGRESSMAN SUSAN M. COLLINS
WASHINGTON, DC 20515-1004
T 202-224-2117
F 202-224-2118

United States Senate
WASHINGTON, DC 20510-1904

COMMITTEE
ON HEALTH, EDUCATION,
LABOR AND PENSIONS
SUBCOMMITTEE
ON LABOR AND PENSIONS
TELEPHONE 202-224-2118
FAX 202-224-2119

Dear Friends,

As 2019 ends and 2020 begins, I am pleased to report that Congress made progress on a number of issues important to Maine families despite the polarization in our country.

In a major win for surviving military and retiree spouses to whom we are deeply indebted, I was proud to co-lead the repeal of what is often referred to as the "Military Widow's Tax," an unfair offset of survivor benefits that has prevented as many as 67,000 surviving spouses—including more than 260 from Maine—from receiving the full benefits they deserve.

The high cost of health care and prescription drugs continues to be a top issue for families and seniors. To provide continued relief for more lower- and middle-income individuals, I led the charge to extend for another two years the medical expense tax deduction that I included in the 2017 tax law. Without this extension, nearly 20,000 Mainers and millions of Americans with high medical expenses, including many with preexisting conditions, would have faced an increased tax burden. In other good news, the CREATES Act I cosponsored became law. It will prevent pharmaceutical companies from blocking access to a sufficient supply of brand-name drugs needed for the studies that allow less expensive alternatives to enter the marketplace.

Improving people's health and wellbeing remains my priority. On a per capita basis, Maine has the highest incidence of Lyme disease in the country. In August, I held a Senate hearing at the University of Maine's Tick Lab on this growing public health crisis. A comprehensive public health strategy to combat this epidemic is needed, and the new law I authored will do just that.

In addition, I helped champion another \$2.6 billion increase for the National Institutes of Health, our nation's premiere biomedical research institution, including significant boosts for Alzheimer's disease and diabetes research. Last year, NIH funded more than \$111 million for research at 14 Maine institutions.

To help prepare the graduates of Maine Maritime Academy, I secured \$300 million for a new training ship, which will ensure rigorous instruction for MMA students for decades to come.

Significant federal funding was approved for work at Bath Iron Works and Portsmouth Naval Shipyard. Funding appropriated by Congress will pay for three new destroyers, make a down payment on an additional ship, and finance infrastructure improvements at PNSY.

As Chairman of the Transportation and Housing Appropriations Subcommittee, I have led efforts to improve our nation's crumbling infrastructure and ensure that Maine's housing needs are addressed. For Maine's roads, bridges, airports, and seaports, tens of millions in federal funding will help make urgently needed upgrades and improve safety. Funding will also support housing assistance to low-income families and seniors and aid communities in reducing homelessness among our youth. The Community Development Block Grant program will assist numerous towns and cities in our State.

The Aging Committee I chair has continued its focus on financial security for our seniors. A new law I authored will make it easier for small businesses to offer retirement plans to their employees. Our Aging Committee's Fraud Hotline fielded more than 1,200 calls this year. Congress passed a new law to crack down on robocallers who are often the perpetrators of these scams. And a new law I authored will expand the IRS' Identity Protection PIN program nationwide to prevent identity theft tax refund fraud.

At the end of 2019, I cast my 7,262nd consecutive vote. In the New Year, I will keep working to deliver bipartisan solutions to the challenges facing Maine and the nation. If ever I can be of assistance to you, please contact one of my state offices or visit my website at www.collins.senate.gov. May 2020 be a good year for you, your family, your community, and our state.

Sincerely,



Susan M. Collins
United States Senator

128th Legislature
Senate of
Maine
Senate District 18

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

Judiciary Committee
Government Oversight Committee

A Message from Senator Lisa Keim

Dear Friends and Neighbors:

I would like to thank you for the opportunity to represent you in the Maine Senate. It is an honor to represent your voices at the State House.

The 1st regular session of the 129th Legislature adjourned on June 20, 2019 after pulling an all-nighter at the State House to get all the necessary work completed. The Legislature passed 654 new laws, and though I don't agree with all of them, there are many I am proud to have supported.

One bill especially worthy to be highlighted is LD 1526, "An Act to Increase the Availability of Foster Homes," that I sponsored at a constituent's request. The demand for caring foster families has never been more urgent, the need is critical. This bill will allow for the elimination of unnecessary and obstructive fire code regulations, removing a daunting hurdle in the licensing process. With the passage of this bill, more Maine children will find a loving foster home.

I was also pleased that the 2020-2021 budget provides tens of millions of dollars in property tax relief to Maine citizens and communities, increases General Purpose Aid to local schools by \$81 million, and adds 62 new Child and Family Services staff to better protect Maine children from abuse and neglect and provide relief to caseworkers with unmanageable caseloads.

The Second Regular Session of the 129th Legislature begins in January 2020, and it looks to be as equally heavy as the first. Already on the docket are 410 bills carried over from last session and 39 enacted bills held by Governor Mills that need to be resolved. Additionally, any number of new bills may be introduced that, according to the Maine Constitution, must be of an "emergency" nature.

Again, thank you for putting your trust in me to represent you in Augusta. Please feel free to contact me if you need my help in navigating the state bureaucracy. I can be reached at home, 562-6023, in Augusta at 287-1505, or by email at Lisa.Keim@legislature.maine.gov.

Sincerely,



Lisa Keim
State Senator, District 18

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



HOUSE OF REPRESENTATIVES

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

Josanne Dolloff

604 Prospect Ave.
Rumford, ME 04276
Residence: (207) 357-3346
Josanne.Dolloff@legislature.maine.gov

January 2020

Town of Roxbury
P.O. Box 24
Roxbury, ME 04275

Dear Friends and Neighbors,

I would first like to thank the residents of Roxbury for giving me the opportunity to serve as your State Representative for House District 115. It is an honor and privilege to serve as your voice in Augusta.

During the first legislative session as your State Representative I am proud to have voted to defend your opportunities to succeed and provide for your loved ones focusing on policies that benefit all of Maine. During our upcoming second session, I'll continue to advocate against raising taxes and protecting our rights.

Notable accomplishments last session included the reaffirmation of Maine's health insurance law protecting those with pre-existing conditions and the ability to keep children on insurance policies until age 26. Another important achievement was much needed property tax relief measures such as increasing the homestead exemption and revenue sharing.

In an effort to stay in contact with my constituents, I continue to send weekly updates via e-mail and facebook throughout the year regarding current state news. If you wish to receive these updates, please contact at me josanne.dolloff@legislature.maine.gov.

Again, thank you for giving me the opportunity to serve you at our State Capitol.

Sincerely,

A handwritten signature in blue ink that reads "Josanne Dolloff".

Josanne Dolloff
State Representative

District 115 Milton Township, Roxbury, Rumford, Sumner & Woodstock



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

Dear Friends,

I hope this letter finds you well. It is an immense honor to serve as your representative in Congress. I take very seriously the responsibility that has been placed on me, and I would like to take this opportunity to share with you some of what I've been working on in my first year in Congress.

At the beginning of this term, the House passed H.R. 1, a comprehensive package of reforms I cosponsored to get big money out of politics and fight corruption in Washington. And in December, I helped pass H.R. 3, the *Lower Drug Costs Now Act*, which would limit out-of-pocket prescription drug costs paid by seniors, fund the expansion of Medicare coverage to include dental, vision, and hearing, and lower prescription drug prices for thousands of Mainers. Additionally, as a member of the House Armed Services Committee, I worked to ensure our annual defense authorization bill supports America's national security and Maine's shipyard workers, National Guardsmen, manufacturers, and universities.

On top of working on this legislation, I have also been advocating for our district directly to administrative agencies. I have been fighting for Maine lobstermen to urge the president to intervene in proposed regulations by the National Oceanic and Atmospheric Administration (NOAA) that would hurt our lobster industry. I pressed government agencies to ground their regulations in sound science and data when crafting new regulations on Maine's lobstermen. I also persuaded the Army Corps of Engineers to hold a public hearing in Maine about the proposed Central Maine Power NECEC transmission line, which gave hundreds of people the opportunity to voice their opinions about the project.

Some of the most important work of members of Congress is rooted in on-the-ground constituent services. We have three offices in the district -- in Caribou, Bangor, and Lewiston -- and my staff work tirelessly to help Mainers solve problems they may face with federal government agencies. I urge you to stop by to talk to us in person and let us know how we can better serve you and your communities.

My favorite part of the job is coming home to the district and hearing about what matters to you. This year, I brought a hearing of the House Small Business Subcommittee on Contracting and Infrastructure to Maine to find ways to expand access to rural broadband. I've also held open town halls and coffee hours throughout the district to hear directly from Mainers veterans, as well as roundtables to find more ways to help small businesses in Maine grow and create jobs.

As always, please continue to reach out to me and my staff if you'd like to voice an opinion, let us know about a local event, or seek any assistance with federal agencies.

Respectfully,


Jared Golden
Member of Congress

6 State Street, Suite 101
Bangor, ME 04101
Phone: (207) 249-7400

7 Hatch Drive, Suite 230
Caribou, ME 04736
Phone: (207) 492-6009

179 Lisbon Street
Lewiston, ME 04240
Phone: (207) 241-6767

Oxford County Sheriff's Office

Christopher R. Wainwright, Sheriff

Sheriff
Christopher R. Wainwright
Chief Deputy
James H. Erquhart



P.O. Box 179
South Paris, Maine 04281
(207) 743-9554 or 1-800-733-1421
Fax (207) 743-1510

January 06, 2020

Board of Selectmen
Town of Roxbury
PO Box 24
Roxbury, ME 04275

Dear Roxbury Residents:

Please find enclosed the 2019 annual report of law enforcement activities provided by the Oxford County Sheriff's Office within your community. This report includes:

- Total Law Enforcement Incidents
- Calls for service by Incident type

Also included, the calls received through the Oxford County Regional Communications Center:

- Total Emergency Medical / Fire

If you have any questions / concerns, then please feel free to contact me directly.

Sincerely,

Christopher Wainwright
Christopher R. Wainwright
Sheriff

cwainwright@oxfordcountysheriff.com
(207) 743-9554 ext. 111

OXFORD COUNTY SHERIFF'S OFFICE

Christopher R. Wainwright



Sheriff

Christopher Wainwright

Chief Deputy

James Urquhart

2019 Annual Report

Dear Neighbors, Residents, and Tax Payers,

Thank you for the opportunity to serve as your Sheriff. As our agency prepares to enter the new decade, we look back at 2019 as one of our busiest and most challenging years. Not only did our county wide calls for service increase, but we also struggled, as most law enforcement agencies have, with attracting and retaining qualified law enforcement professionals.

This past year, the Oxford County Sheriff's Office has worked hard to rebuild the agency after trying times. To our agency's credit, I want you to know that my staff handled the year's challenges with dedication and professionalism. The work that they do each day with crime prevention, drug intervention, and jail services is often overlooked. I am proud to tell you that even in difficult times, the men and women of the Sheriff's Office have continued our mission to proudly serve and protect our neighbors in Oxford County.

Looking forward to 2020, I feel confident many of our challenges are in the past. We have plans to improve our visibility and response times by utilizing our substations in Brownfield, Rumford, and Bethel. Additionally, we have plans to convert our current jail facilities from a 72-hour holding facility back to a full-service operation. This will allow the county to restore local control and save our taxpayers money. Our agency has begun partnership with Central Maine Community College's Law Enforcement Program to recruit and train future law enforcement professionals. Through this new partnership, we have sent instructors and have successfully hired five patrol and corrections personnel. We hope that this will serve as a promising pathway to address some of the hiring challenges in Western Maine.

As I begin my 29th year of service to Oxford County, my commitment to service and to meeting the challenges of law enforcement in rural Maine have never been stronger. Again, thank you for the opportunity to serve as your Sheriff, and I look forward to the progress that our agency will make in the coming year.

Respectfully Submitted,

Christopher Wainwright
Sheriff Christopher R. Wainwright



Oxford County Sheriff's Office

2019 Calls for Service by Location

Roxbury

Abandoned Vehic	3	PD Accident	1
Administrative	1	Peace Officer	2
Agency Assist	3	Permit	1
Alarm	8	PFA	1
Animal Problem	4	PFH	1
Assault	3	PI Accident	1
Citizen Dispute	4	Probation Viol	1
Custodial Int.	3	Property Damage	2
Disabled Vehicl	1	Psychiatric	1
Domestic	3	Request Call	6
Drug	1	Request Officer	5
Drugs	1	Sex Off/90d/Reg	3
E911 HANG UP	5	Sex Off/Anl/Reg	1
Family Fight	3	Sex Offense	1
Found Property	1	Sickness	1
Fraud	2	Stalking	1
Gaming & Weapon	3	Suicidal	2
Harassment	2	Suspicious	5
Information	1	Telo Harassment	2
Juvenile Prob	1	Theft	4
LE Accident	6	Threat	1
Lost Property	1	Traff Complaint	1
Mental Subject	1	Traffic Offense	4
Misdialed Call	2	Trespassing	2
Missing Person	2	Vehicle Off Rd	3
Noise Problem	1	Viol.of papers	1
Outside Fire	1	Welfare Check	4
Papers	1		

Total Calls for Service 126



OXFORD COUNTY SHERIFF'S OFFICE

2019 FIRE AND EMS TOTAL CALLS BY TOWN OR TERRITORY

Town	EMS Calls	Fire Calls
Adamstown Twp	1	0
Andover North	1	1
Andover West	0	1
Albany	19	12
Andover	55	35
Bethel	233	93
Brownfield	127	41
Buckfield	162	48
Byron	13	4
Canton	170	15
Denmark	55	42
Dixfield	223	47
Fryeburg	448	100
Gilead	17	10
Grafton	3	5
Greenwood	50	19
Hanover	20	11
Hartford	69	25
Hebron	110	40
Hiram	78	22
Lovell	106	43
Lincoln Plt	4	2
Magalloway	2	1
Mason Twp	0	2
Mexico	460	71
Milton Plt	9	0
Newry	95	76
Norway	669	151
Otisfield	141	37
Oxford	564	135
Paris	896	154
Peru	124	42
Porter	45	13
Richardson Twp	0	1
Roxbury	37	14
Rumford	1173	223
Stoneham	19	9
Stow	21	15
Sumner	67	28
Sweden	27	13
Upton	4	1
Waterford	107	32
Woodstock	121	48
West Paris	157	23

NOTE: These numbers do not include calls for service that were taken directly by the responding agency, and, these numbers do include calls taken and an emergency agency was not dispatched.

ROXBURY ATV RIDERS



Dear Friends:

This year we have all our club officers returning, and we are looking to grow from last year and get more people involved with helping the club. We still have the help of Mike and Wanda Worthley to help guide us in the right direction. We are looking for volunteers to train with Mike and take over the Trail Master job.

We are continuing the following events in 2020, along with monthly meetings and more.

ATV Safety course in April

Roadside cleanup in May

ATV Ride and raffle drawing Memorial weekend

Wind tower ride to benefit Team Hailey Hugs in July

Maine Children's Cancer Night Ride in August

Fall Foliage Ride in October

The club will be working on multiple trails this season. Most of the work requires heavy equipment to fix wet areas and improve drainage on hilly terrain. The club will also be looking at improving signage and printing new maps. Finally, we are pleased to announce a new connection trail to the Rumford/Mexico trails that we are hoping to open in June.

The club and its members are looking forward to a continued relationship with all the residents and town of Roxbury.

Thank You,

A handwritten signature in blue ink, appearing to read "Roger Laramée".

Roger Laramée

President – Roxbury ATV Riders Club



ROXBURY SNOWMOBILE CLUB

The Roxbury Slippery Sliders Snowmobile Club is a nonprofit organization that grooms and maintains 90+ miles of trail with our 2005 Tucker Sno Cat 2000 that connects us to Oquossoc, Rumford, Mexico, Andover, Weld, and points beyond. On average we groom 300 to 500 hours a season depending on snow conditions and it's all done by volunteers. Our volunteers spend over 1000 hours maintaining our trails which includes; clearing, signing, and building bridges. Last year we saw an uptick in memberships and donations which made it possible to purchase a Merrill Limb Masher. This device attaches to our drag and allows us to cut brush and branches off while we groom. This makes our trail system wider and safer. This season we spent three days excavating ITS 117 to Oquossoc, four days excavating ITS 117 to Mexico, and built three bridges. While we were busy working on our trail system we learned that our current groomer needed major repairs. The repairs included two new tracks, a turbo, new transfer case gears, and a differential rebuild. These repairs equaled too over \$24,000. As a club we decided it was time to stop putting money into an older groomer and start perusing a brand new groomer. We have our sights on a brand new Tucker Sno Cat 2000 Trail Boss with 300 horsepower. This machine has more power and is more



heavy-duty. With our rugged terrain this machine will be a perfect match for us. It won't be easy to acquire this equipment as it is \$270,000. The club is working to get two different grants, a loan, money from our savings, and trading our current groomer in. If just one of these things doesn't work out we won't be able to get this new groomer. That is why we need all the support we can get. Anyone who is interested in helping out, becoming a member, or donating will help us achieve our goal. More information can be found on our website www.Roxburysno.com or on our Facebook page www.Facebook.com/Roxburyno



We take a lot of pride in our trail system and do our best for everyone to enjoy a fun and exiting winter activity.

Thank you
Craig Young
President
Slippery Sliders Snowmobile Club



2020
WARRANT FOR ANNUAL TOWN MEETING

ROXBURY, MAINE
OXFORD, SS

COUNTY OF

TO DOREEN STINSON, A RESIDENT OF THE TOWN OF ROXBURY, IN SAID COUNTY.
GREETINGS:

IN THE NAME OF THE STATE OF MAINE, YOU ARE HEREBY REQUIRED TO NOTIFY THE INHABITANTS OF THE TOWN OF ROXBURY WHO ARE QUALIFIED TO VOTE IN TOWN AFFAIR: TO ASSEMBLE AT THE ROXBURY TOWN HALL IN ROXBURY THE FIRST MONDAY IN MARCH, AD, 2020. IT BEING THE SECOND DAY OF MARCH AT 6:00PM, THEN AND THERE TO ACT ON THE FOLLOWING ARTICLES TO WIT:

ARTICLE 1: TO CHOOSE A MODERATOR FOR SAID TOWN MEETING.

ARTICLE 2: TO SEE IF THE TOWN WILL VOTE TO ELECT A SELECTPERSON FOR THE ENSUING THREE YEARS

ARTICLE 3: TO SEE IF THE TOWN WILL VOTE TO ELECT ONE RSU#10 SCHOOL BOARD MEMBER FOR A TERM OF THREE YEARS.

ARTICLE 4: TO FIX THE SALARIES FOR THE ENSUING YEAR FOR THE SELECTMEN AND OTHER TOWN OFFICERS, WHERE CHANGE MAY BE NECESSARY.

SELECTMEN RECOMMEND: TRANSFER \$22,301.70 FROM EXCISE TAX.
(LAST YEAR'S APPROPRIATION WAS \$20,828.19)

POSITION	(2019)STIPEND/PER MEETING	INCREASE	2020 TOTAL
SELECTPERSON, CHAIR	2091.94/+ 10.00 (26)	62.76	2414.70
SELECTPERSON, MEMBER (2)	1699.70/+ 10.00 (26)EACH	101.98	4021.38
TOWN CLERK	1307.45	39.22	1346.67
TREASURER	1307.45	39.22	1346.67
CIVIL DEFENSE DIRECTOR (EMA)	522.99	15.69	538.68
HEALTH OFFICER	392.24	11.77	404.01
ADDRESSING OFFICER	1307.45	39.22	1346.67
FIRE CHIEF	1307.45	39.22	1346.67
ASST. FIRE CHIEF	719.09	21.57	740.66
REGISTRAR OF VOTERS (3ELEC.)	348.00	183.88	531.88
ELECTION OFFICIALS	1000.50	514.06	1514.56
PLANNING BOARD. CHAIR	588.36/ +10.00 (24)	17.65	846.01
PLANNING BOARD, MEMB. (2)	490.29/ +10.00 (24) EACH	29.42	1490.00
BOARD OF APPEALS	0.00/ 10.00 (4)=120.00	0.00	120.00
TOWN MEETING MODERATOR	0.00/130.75 (2)=261.49	7.85	269.34
ASSISTANT TO TOWN CLERK	3673.80	350.00	4023.80
TOTAL S	\$20,829.19 (2019)	\$ 1,473.51(INCREASE) =	\$22,301.70

ARTICLE 5: TO SEE IF THE TOWN WILL VOTE TO TRANSFER FROM THE EXCISE TAX ACCOUNT THE SUM OF **\$22,100.00** FOR THE ADMINISTRATIVE ASSISTANT'S SALARY FOR THE ENSUING YEAR.
THIS IS BASED ON A 24 HOUR WORK WEEK AND 2 MEETINGS A MONTH
(LAST YEARS APPROPRIATION WAS \$19,562.66)

ARTICLE 6: TO SEE IF THE TOWN WILL VOTE TO TRANSFER FROM THE EXCISE TAX ACCOUNT THE SUM OF **\$25,919.95** FOR THE TAX COLLECTOR'S SALARY FOR THE ENSUING YEAR.
THIS IS BASED ON A 24 HOUR WORK WEEK AND 2 MEETINGS A MONTH
(LAST YEARS APPROPRIATION WAS \$20,892.55)

ARTICLE 7: TO SEE IF THE TOWN WILL VOTE TO RAISE AND OR APPROPRIATE THE SUM OF **\$1,500.00** TO BE ADDED TO THE PERMIT FEES COLLECTED FROM 2019 OF \$4,905.00 FOR THE CODE ENFORCEMENT OFFICER'S SALARY FOR THE ENSUING YEAR. THIS IS BASED ON 274.5 HOURS WORKED YEARLY.
(LAST YEARS APPROPRIATION WAS \$3,895.00 AND \$1,595.00 FROM BUILDING PERMIT FEES = \$5,500.00)

SELECTMEN RECOMMEND: BALANCE FORWARD FROM: PERMIT FEES 2019	\$4,905.00
TO BE RAISED	<u>\$1,500.00</u>
TOTAL	\$6,405.00

ARTICLE 8: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$369.00** IN SUPPORT OF THE AMERICAN RED CROSS. (REQUEST WAS MADE FOR \$369.00)

SELECTMEN RECOMMEND: \$369.00

ARTICLE 9: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$100.00** IN SUPPORT OF THE MAINE PUBLIC BROADCAST ASSOCIATION.
(REQUEST WAS MADE FOR \$100.00)

SELECTMEN RECOMMEND: \$100.00

ARTICLE 10: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$1,000.00** IN SUPPORT OF THE ROXBURY ATV RIDERS. (REQUEST WAS MADE FOR \$1,000.00)

SELECTMEN RECOMMEND: \$738.00

ARTICLE 11: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$738.00** IN SUPPORT OF THE WESTERN VALLEY ACCESS CHANNEL.. (REQUEST WAS MADE FOR THE HIGHEST AMOUNT POSSIBLE FROM THE LOCAL FRANCHISE FEES).

SELECTMEN RECOMMEND: \$0.00

ARTICLE 12: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$738.00** IN SUPPORT OF THE HOPE ASSOCIATION. (REQUEST WAS MADE FOR \$738.00)

SELECTMEN RECOMMEND: \$738.00

ARTICLE 13: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$750.00** IN SUPPORT OF SAFE VOICES. (REQUEST WAS MADE FOR \$750.00)

SELECTMEN RECOMMEND: \$738.00

ARTICLE 14: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$738.00** IN SUPPORT OF COMMUNITY CONCEPTS. (REQUEST WAS MADE FOR \$738.00)

SELECTMEN RECOMMEND: \$738.00

ARTICLE 15: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$369.00** IN SUPPORT OF THE LIFE FLIGHT OF MAINE FOUNDATION. (REQUEST WAS MADE FOR \$369.00)

SELECTMEN RECOMMEND: \$369.00

ARTICLE 16: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$369.00** IN SUPPORT OF THE RIVER VALLEY CHAMBER OF COMMERCE. (REQUEST WAS MADE FOR \$369.00) (LATE REQUEST)

SELECTMEN RECOMMEND: \$369.00

ARTICLE 17: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$738.00** IN SUPPORT OF THE RUMFORD PUBLIC LIBRARY. (REQUEST WAS MADE FOR \$738.00)

SELECTMEN RECOMMEND: \$738.00

ARTICLE 18: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$750.00** IN SUPPORT OF THE SENIORS PLUS. (REQUEST WAS MADE FOR \$750.00)

SELECTMEN RECOMMEND: \$738.00

ARTICLE 19: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$100.00** IN SUPPORT OF SEXUAL ASSAULT PREVENTION AND RESPONSE SERVICES (S.A.P.A.R.S) . (REQUEST WAS MADE FOR \$100.00)

SELECTMEN RECOMMEND: \$100.00

ARTICLE 20: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$500.00** IN SUPPORT OF THE SLIPPERY SLIDERS SNOWMOBILE CLUB. (REQUEST WAS MADE FOR \$500.00)

SELECTMEN RECOMMEND: \$369.00

ARTICLE 21: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$1,500.00** TO COVER THE COST OF CODE ENFORCEMENT OFFICER'S MILEAGE.

(LAST YEARS APPROPRIATION WAS \$1,500.00)

ARTICLE 22: TO SEE IF THE TOWN WILL VOTE TO HAVE THE BOARD OF SELECTMEN ACT AS BOARD OF ROAD COMMISSIONERS.

ARTICLE 23: TO SEE WHO THE TOWN WILL VOTE TO HAVE AS TOWN SOLICITOR.
SELECTMEN RECOMMEND THIS BE LEFT TO THE DISCRETION OF THE SELECTMEN.

ARTICLE 24: TO SEE WHAT SUM OF MONEY, IF ANY, THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE FOR WINTER ROAD MAINTENANCE FOR THE ENSUING YEAR.

SELECTMEN RECOMMEND:	TRANSFER FROM EXCISE TAX	\$ 10,000.00
	RAISE BY TAXATION	170,000.00
	BALANCE FORWARD FROM 2019	34798.25
	TOTAL	\$ 214,798.25

(LAST YEAR'S TOTAL APPROPRIATION WAS \$185,000)

ARTICLE 25: TO SEE WHAT SUM OF MONEY, IF ANY, THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE FOR SUMMER ROADS MAINTENANCE.

SELECTMEN RECOMMEND:	RAISE BY TAXATION	29,124.00
	BALANCE FORWARD FROM 2019	10,354.95
	TOTAL	\$ 39,478.95

(LAST YEAR'S APPROPRIATION WAS \$35,000.00)

ARTICLE 26: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$112,285.71** AND TO TRANSFER **\$6,400.00** FROM THE DEPARTMENT OF TRANSPORTATION FUND FOR THE REPAYMENT OF THE BOND PRINCIPAL AND INTEREST USED FOR ROXBURY'S CAPITAL IMPROVEMENT ROAD PROJECT.
(LAST YEAR'S APPROPRIATION WAS \$118,285.71) (*BALANCE FORWARD \$2,216.57*)

ARTICLE 27: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$48,728.58** FOR THE REPAYMENT OF THE BOND PRINCIPAL AND INTEREST USED FOR ROXBURY'S SALT/SAND STORAGE BUILDING PROJECT.
(LAST YEAR'S APPROPRIATION WAS \$0.00) (*BALANCE FORWARD \$0.00*)

ARTICLE 28: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$15,000.00** FOR THE TOWN OF ROXBURY CAPITAL IMPROVEMENT PROJECTS.
(LAST YEAR'S APPROPRIATION WAS \$15,000.00)(*BALANCE FORWARD \$38,725.97*)

ARTICLE 29: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$2,000.00** FOR THE TOWN OF ROXBURY ELLIS POND RETAINING WALL CONSTRUCTION PROJECT.
(LAST YEAR'S APPROPRIATION WAS \$2,000.00)(*BALANCE FORWARD \$22,450.66*).

ARTICLE 30: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$20,300.00** FOR FIRE PROTECTION FOR THE ENSUING YEAR.
(LAST YEAR'S APPROPRIATION WAS \$20,300.00).

FOR 2020 BUDGETARY ITEMS	\$19,000.00
FOR LADDER TRUCK COVERAGE \$	<u>1,300.00</u>
	\$20,300.00 TOTAL

ARTICLE 31: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$1,500.00** FOR THE FIRE EQUIPMENT RESERVE ACCOUNT.
(LAST YEAR'S APPROPRIATION WAS \$1,500.00) (*BALANCE FORWARD IS \$20,991.64*)

ARTICLE 32: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$7,000.00** FOR MISCELLANEOUS FOR THE ENSUING YEAR.
(LAST YEAR'S APPROPRIATION WAS \$7,000.00)

ARTICLE 33: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$1,200.00** FOR TOWN OFFICER TRAINING AND MILEAGE
(LAST YEAR'S APPROPRIATION WAS \$1,000.00)

ARTICLE 34: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$150.00** FOR EMERGENCY MANAGEMENT EQUIPMENT AND TRAINING
(LAST YEAR'S APPROPRIATION WAS \$0.00)

ARTICLE 35: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$13,750.00** FOR THE FOLLOWING ACCOUNTS:

ALL INSURANCE COSTS	\$7,750.00
UNEMPLOYMENT	\$ 500.00
<u>SOCIAL SECURITY/ MEDICARE COST</u>	<u>\$5,500.00</u>
TOTAL	\$13,750.00

(LAST YEAR'S APPROPRIATION WAS \$12,250.00) (*BALANCE FORWARD IS \$1,630.61*)

ARTICLE 36: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$12,000.00** FOR TOWN BUILDING GENERAL MAINTENANCE FOR THE ENSUING YEAR.

(LAST YEAR'S APPROPRIATION WAS \$10,000.00) (*BALANCE FORWARD IS \$3,222.81*)

ARTICLE 37: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$2,000.00** FOR THE TOWN BUILDING REPAIR ACCOUNT FOR THE ENSUING YEAR.

(LAST YEAR'S APPROPRIATION WAS \$2,000.00) (*BALANCE FORWARD IS \$20,517.85*)

ARTICLE 38: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$4,500.00** FOR OFFICE SUPPLIES FOR THE ENSUING YEAR.

(LAST YEAR'S APPROPRIATION WAS \$4,500.00)

ARTICLE 39: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$720.00** FOR THE TOWN OF ROXBURY WEBSITE FOR THE ENSUING YEAR.

(LAST YEAR'S APPROPRIATION WAS \$720.00)

ARTICLE 40: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$4,000.00** FOR THE AUDITOR FOR THE ENSUING YEAR.

(LAST YEAR'S APPROPRIATION WAS \$3,800.00)

ARTICLE 41: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$2,500.00** FOR THE FUTURE REVALUATION OF THE TOWN OF ROXBURY.

(LAST YEAR'S APPROPRIATION WAS \$2,500.00) (*BALANCE FORWARD IS \$17,411.77*)

ARTICLE 42: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$4,000.00** FOR ASSESSOR'S AGENT SERVICES.

(LAST YEAR'S APPROPRIATION WAS \$3,500.00)

ARTICLE 43: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$2,700.00** FOR ANDROSCOGGIN VALLEY COUNCIL OF GOVERNMENTS (A.V.C.O.G.) DUES FOR THE ENSUING YEAR.
(LAST YEAR'S APPROPRIATION WAS \$2,200.00)

ARTICLE 44: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$1,886.00** FOR MAINE MUNICIPAL ASSOCIATION DUES FOR THE ENSUING YEAR.
(LAST YEAR'S APPROPRIATION WAS \$1,877.00)

ARTICLE 45: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$23,471.85** FOR NORTHERN OXFORD REGIONAL SOLID WASTE BOARD FOR THE ENSUING YEAR.
(LAST YEAR'S APPROPRIATION WAS \$23,471.85)

ARTICLE 46: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$24,688.42** FOR REGULAR RUBBISH COLLECTION CONTRACT PAYMENT FOR THE ENSUING YEAR.
(LAST YEAR'S APPROPRIATION WAS \$23,854.89)

ARTICLE 47: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$7,000.00** IN SUPPORT OF A "SPRING CLEAN-UP" ROAD SIDE COLLECTION.
(LAST YEAR'S APPROPRIATION WAS \$4,500.00)

ARTICLE 48: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$12,000.00** FOR ROXBURY POND BEACH AND BOAT LAUNCH AREA MAINTENANCE FOR THE ENSUING YEAR.

FOR THE FOLLOWING ACCOUNTS:

BOAT LAUNCH CLEAN-UP/ MAINTENANCE \$1,500.00 (BALANCE FORWARD IS \$0.00)

WORTHLEY PARK MAINTENANCE \$4,000.00 (BALANCE FORWARD IS \$0.00)

BEACH CLEAN-UP ACCT. \$6,500.00 (BALANCE FORWARD IS \$0.00)

TOTAL \$12,000.00

(LAST YEAR'S TOTAL APPROPRIATION FOR ALL ACCOUNTS WAS \$6,500.00)

ARTICLE 49: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$17,329.00** FOR MED-CARE FOR THE ENSUING YEAR.
(LAST YEAR'S APPROPRIATION WAS \$9,205.50)

ARTICLE 50: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$1,056.00** FOR STREET LIGHTS FOR THE ENSUING YEAR.
(LAST YEAR'S APPROPRIATION WAS \$1,056.00)

ARTICLE 51: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$2,200.00** FOR ANIMAL CONTROL FOR THE ENSUING YEAR.
(LAST YEAR'S APPROPRIATION WAS \$1,000.00)

ARTICLE 52: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$6,000.00** FOR CEMETERY MAINTENANCE FOR THE ENSUING YEAR.
(LAST YEAR'S APPROPRIATION WAS \$2,000.00) (*BALANCE FORWARD IS \$37.00*)

ARTICLE 53: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$4,850.00** FOR THE TOWN OF ROXBURY'S SAVING ACCOUNT
(LAST YEAR'S APPROPRIATION WAS \$0.00) (*BALANCE FORWARD \$5,175.20*)

ARTICLE 54: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$423.00** FOR GENERAL ASSISTANCE.
(LAST YEAR'S APPROPRIATION WAS \$525.00) (*BALANCE FORWARD \$2,577.44*)

ARTICLE 55: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$1,300.00** FOR WATERSHED MANAGEMENT. (ELLIS POND WATER TESTING)
(LAST YEAR'S APPROPRIATION WAS \$1,075.00) (*BALANCE FORWARD \$0.00*)

ARTICLE 56: TO SEE IF THE TOWN WILL VOTE TO AUTHORIZE THE PAYMENT OF AGENTS FEES TO BE PAID OUT ANNUALLY TO ALL CERTIFIED MUNICIPAL AGENTS THAT WORK WITHIN THE CALANDER YEAR.

ARTICLE 57: TO SEE IF THE TOWN WILL VOTE TO ACCEPT THE FOLLOWING CATEGORIES OF STATE OF MAINE FUNDS DURING THE STATE FISCAL YEAR OF JULY 1, 2020 TO JUNE 30, 2021 AND TO USE SAID FUNDS TO REDUCE THE TAX BURDEN WHERE APPLICABLE.

- A. MUNICIPAL REVENUE SHARING
- B. LOCAL ROAD ASSISTANCE
- C. STATE AID TO EDUCATION (INCLUDING FEDERAL PASS THROUGH FUNDS AND PROPERTY TAX RELIEF)
- D. CIVIL EMERGENCY FUNDS (EMERGENCY MANAGEMENT ASSISTANCE)
- E. SNOWMOBILE REGISTRATION MONEY
- F. TREE GROWTH REIMBURSEMENT
- G. GENERAL ASSISTANCE REIMBURSEMENT
- H. VETERANS EXEMPTION REIMBURSEMENT
- I. STATE GRANTS OR OTHER FUNDS (THIS CATEGORY INCLUDES ALL FUNDS RECEIVED FROM THE STATE THAT ARE NOT INCLUDED IN ITEMS A THROUGH H ABOVE)

ARTICLE 58: TO SEE IF THE TOWN WILL AUTHORIZE THE SELECTMEN, OR AN AUTHORIZED PERSON, TO PROCURE A TEMPORARY LOAN(S) IN ANTICIPATION OF TAXES FOR THE PURPOSE OF PAYING OBLIGATIONS OF THE TOWN SAID LOAN(S) TO BE PAID BY TAXES COLLECTED DURING THE MUNICIPAL YEAR.

SELECTMEN RECOMMEND AUTHORIZATION BE GRANTED

ARTICLE 59: TO SEE IF THE TOWN WILL AUTHORIZE THE SELECTMEN TO SELL ON BEHALF OF THE TOWN OF ROXBURY BY QUIT-CLAIM DEED, WITHOUT ASSIGNMENT, ANY PROPERTY ACQUIRED BY THE TOWN BY VIRTUE OF TAX LIENS, AS OUTLINED IN PROCEDURES ESTABLISHED IN TOWN MEETING, MARCH 2, 1987, AMENDMENTED IN TOWN MEETING MARCH 6, 2017 AND AMENDED IN TOWN MEETING MARCH 4, 2019.

SELECTMEN RECOMMEND AUTHORIZATION BE GRANTED

ARTICLE 60: TO SEE IF THE TOWN WILL VOTE TO FIX A DATE WHEN PROPERTY AND PERSONAL TAXES ARE DUE AND PAYABLE.

SELECTMEN RECOMMEND AUGUST 1, 2020

ARTICLE 61: TO SEE IF THE TOWN WILL VOTE TO ALLOW A DISCOUNT OF 5% ON ALL 2020 REAL ESTATE AND PERSONAL TAXES PAID ON OR BEFORE SEPTEMBER 1, 2020 AND IF SO, ALLOW **\$73,000.00** BE TRANSFERRED FROM THE GENERAL FUND AND TO RAISE **\$15,000.00** FOR A TOTAL OF **\$88,000.00** TO DEFRAY THE COST OF SAME.

2019 ACTUAL DISCOUNTS GIVEN: \$78,147.92

ARTICLE 62: TO SEE IF THE TOWN WILL VOTE TO CHARGE INTEREST AT THE RATE OF **9%** ON ALL REAL ESTATE AND PERSONAL PROPERTY TAXES PAID AFTER OCTOBER 31, 2020.

ARTICLE 63: TO SEE IF THE TOWN WILL VOTE TO AUTHORIZE THE TAX COLLECTOR OR TREASURER TO ACCEPT PREPAYMENTS OF TAXES NOT YET COMMITTED PURSUANT TO 36 M.R.S.A SEC.506

ARTICLE 64: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$10,000.00** TO ESTABLISH A SMALL COMMUNITY GRANT SEPTIC SYSTEM FUND FOR STATE APPROVED SEPTIC SYSTEM PROJECTS WITHIN THE TOWN OF ROXBURY. FUNDS TO BE REIMBURSED FROM THE STATE OF MAINE AFTER EACH PROJECT IS COMPLETED WILL BE PLACED BACK IN SAID FUND.

ARTICLE 65: TO SEE IF THE TOWN WILL VOTE TO REFUND ANY MONEY RECEIVED FROM THE STATE FOR THE REGISTRATION OF SNOWMOBILES TO THE SLIPPERY SLIDERS SNOW MACHINE CLUB FOR THE PURPOSE OF MAINTAINING THEIR SNOWMOBILE TRAILS. THESE TRAILS ARE TO BE OPEN TO THE USE OF THE PUBLIC AT ALL TIMES, AND TO AUTHORIZE THE MUNICIPAL OFFICERS TO ENTER INTO AN AGREEMENT WITH THE CLUB UNDER SUCH TERMS AND CONDITIONS AS THE MUNICIPAL OFFICERS MAY DEEM ADVISABLE FOR THAT PURPOSE.

ARTICLE 66: TO SEE IF THE TOWN WILL VOTE TO AUTHORIZE THE MUNICIPAL OFFICERS TO ENTER INTO AN AGREEMENT WITH THE ROXBURY ATV CLUB FOR THE PURPOSE OF MAINTAINING THEIR ATV TRAILS AND FOR THEM TO BE OPEN TO THE USE OF THE PUBLIC AT ALL TIMES UNDER SUCH TERMS AND CONDITIONS AS THE MUNICIPAL OFFICERS MAY DEEM ADVISABLE FOR THAT PURPOSE.

ARTICLE 67: TO SEE IF THE TOWN WILL VOTE TO INCREASE THE PROPERTY TAX LEVY LIMIT ESTABLISHED FOR THE TOWN OF ROXBURY BY STATE LAW IN THE EVENT THAT THE MUNICIPAL BUDGET APPROVED UNDER THE PRECEDING ARTICLES WILL RESULT IN A TAX COMMITMENT THAT IS GREATER THAN THAT PROPERTY TAX LEVY LIMIT.

ARTICLE 68: TO SEE IF THE TOWN WILL AUTHORIZE THE MUNICIPAL OFFICERS TO SPEND AN AMOUNT NOT TO EXCEED 3/12 OF THE BUDGETED AMOUNT IN EACH BUDGET CATEGORY OF THE 2020 ANNUAL BUDGET DURING THE PERIOD FROM JANUARY 1, 2021 TO THE ANNUAL TOWN MEETING IN MARCH 2021.

ARTICLE 69: TO SEE IF THE TOWN WILL AUTHORIZE THE SELECTMEN TO TRANSACT ANY OTHER BUSINESS THAT MAY LEGALLY COME BEFORE THE NEXT TOWN MEETING.

ARTICLE 70: TO SEE IF THE TOWN WILL VOTE TO ADJOURN THE ANNUAL TOWN MEETING.


GIVEN UNDER OUR HANDS THIS 21st, DAY OF FEBRUARY, 2020


JOHN SUTTON


TIMOTHY DEROUCHE

RODNEY CROSS

A TRUE COPY:
ATTEST


RENEE HODSDON, DEPUTY TOWN
CLERK

INDEPENDENT AUDITOR'S REPORT

The year ending December 31st, 2019 Annual Audit will be conducted on March 11th, & 12th, 2020 by

KEEL J. HOOD, C.P.A.

PO BOX 302

FAIRFIELD, MAINE 04937

PHONE: (207) 453-2006

The individual report will be available at a later date for anyone wishing to have a copy for their records.

The Pages immediately following this notice are the

2018 Annual Audit

TOWN OF ROXBURY, MAINE
ANNUAL FINANCIAL REPORT
with Independent Auditors Report
For the Year Ending December 31, 2018

ANNUAL FINANCIAL REPORT
Year Ended December 31, 2018
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KEEL J. HOOD
Certified Public Accountant
PO Box 302 - Fairfield, Maine 04937 - (207)453-2006

INDEPENDENT AUDITORS REPORT

Board of Selectmen
Town of Roxbury
Roxbury, Maine

February 22, 2019

Report on the Financial Statements

I have audited the accompanying financial statements of the governmental activities and the major fund of Town of Roxbury, Maine, as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express opinions on these financial statements based on my audit. I conducted my audit in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, I express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

Opinions

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the Town of Roxbury, Maine as of December 31, 2018 and the respective changes in financial position, and where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Management has omitted Management's Discussion & Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. My opinion of the basic financial statements is not affected by this missing information.

Accounting principles generally accepted in the United States of America require that the budgetary comparison information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. I have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge I obtain during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, I have also issued my report dated February 22, 2019, on my consideration of Town of Roxbury, Maine's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of my audit.



Statement 1

TOWN OF ROXBURY, MAINE
Statement of Net Positions
December 31, 2018

ASSETS	Governmental Activities
Current Assets:	
Cash	\$ 645,482
Receivables	
Taxes	28,963
Liens	9,664
Total Current Assets	<u>684,109</u>
Noncurrent Assets:	
Capital assets, net	2,268,303
Total Assets	<u>2,952,412</u>
LIABILITIES	
Current Liabilities:	
Accounts payable	4,657
Bonds payable	114,286
Total Current Liabilities	<u>118,943</u>
Long-term liabilities	
Notes payable	228,571
Total Liabilities	<u>347,514</u>
NET POSITION	
Invested in capital assets, net of related debt	1,925,446
Restricted	4,432
Unrestricted	675,020
Total net position	<u>\$ 2,604,898</u>

The accompanying notes to the financial statements are an integral part of this statement.
page 3

TOWN OF ROXBURY, MAINE
Statement of Activities
For the Year Ended December 31, 2018

Function/Programs	Program Revenues				Net (Expense) Revenues
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating grants and contributions</u>	<u>Capital grants and contributions</u>	
Governmental activities:	\$				
General government	120,467	4,606			(115,861)
Public safety	29,660	468			(29,192)
Public works	200,678		6,464		(194,214)
Health and sanitation	54,629		463		(54,166)
Leisure services	51,695				(51,695)
Education	904,956				(904,956)
Special assessments	167,116				(167,116)
Unclassified	82,992				(82,992)
Debt Services	8,240				(8,240)
Total governmental activities	1,620,433	5,074	6,927	0	(1,608,432)

	<u>Governmental Activities</u>
Net (expense) / revenue	
General revenues:	
Property taxes	1,471,110
Excise taxes	87,695
Interest and costs on taxes	2,866
Intergovernmental:	
State revenue sharing	6,662
Homestead exemption	15,094
Sale of assets	
Tree growth	33,270
Snowmobile reimbursement	50,256
Veterans exemption	520
BETE	538
Miscellaneous	9,588
Unrestricted interest	1,558
Total general revenues	1,679,157
Change in Net Position	70,725
Net Position - beginning	2,534,173
Net Position - ending	2,604,898

The accompanying notes to the financial statements are an integral part of this statement.

TOWN OF ROXBURY, MAINE
Balance Sheet
Governmental Funds
December 31, 2018

Statement 3

	ASSETS	General <u>Fund</u>	Total Governmental <u>Funds</u>
Cash		\$ 645,482	\$ 645,482
Receivables			
Taxes		28,963	28,963
Liens		9,664	9,664
	Total Assets	<u>684,109</u>	<u>684,109</u>
	LIABILITIES		
Accounts payable		4,657	4,657
	Total Liabilities	<u>4,657</u>	<u>4,657</u>
	UNEARNED REVENUE		
Unearned property taxes		25,000	25,000
	Total Liabilities and Unearned Revenue	<u>29,657</u>	<u>29,657</u>
	FUND BALANCES		
Restricted		4,432	4,432
Committed for capital purchases		19,472	19,472
Assigned revenues		75,326	75,326
Assigned expenditures		305,401	305,401
Unassigned		249,821	249,821
	Total Fund Equity	<u>654,452</u>	<u>654,452</u>
	Total Liabilities and Fund Equity	<u>\$ 684,109</u>	

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are financial resources and, therefore, are not in the funds.	2,268,303
Other long-term assets are not available to pay for current-periods expenditures and therefore are deferred in the funds.	25,000
Long-term liabilities, including bonds payable are Not due and payable in the current period and Therefore are not reported in the funds.	
Bonds payable	<u>(342,857)</u>
Net position of governmental activities	<u>\$ 2,604,898</u>

The accompanying notes to the financial statements are an integral part of this statement.
page 5

TOWN OF ROXBURY, MAINE
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2018

	General Fund	Total Governmental Funds
Revenues:		
Taxes	\$ 1,561,671	\$ 1,561,671
Intergovernmental	113,268	113,268
Interest	1,558	1,558
Charges for services	5,074	5,074
Miscellaneous	9,588	9,588
Total Revenues	<u>1,691,159</u>	<u>1,691,159</u>
Expenditures:		
Current:		
General government	109,134	109,134
Public safety	29,660	29,660
Public works	171,066	171,066
Health and sanitation	54,629	54,629
Leisure services	51,695	51,695
Education	904,956	904,956
Special assessments	167,116	167,116
Debt Services	122,526	122,526
Unclassified	82,992	82,992
Total Expenditures	<u>1,693,774</u>	<u>1,693,774</u>
Excess of Revenues Over (Under) Expenditures	<u>(2,615)</u>	<u>(2,615)</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>(2,615)</u>	<u>(2,615)</u>
Fund Balances - Beginning	657,067	657,067
Fund Balances - Ending	<u>\$ 654,452</u>	<u>\$ 654,452</u>

The accompanying notes to the financial statements are an integral part of this statement.
page 6

TOWN OF ROXBURY, MAINE
 Reconciliation of the Statement of Revenues,
 Expenditures, and Changes in Fund Balances
 of Governmental Funds
 to the Statement of Activities
 For the Fiscal Year Ended December 31, 2018

Net change in fund balances - total governmental funds	\$ (2,615)
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental funds report capital outlays as expenditures. While governmental activities report depreciation expense to allocate those expenditures over the life of the assets:	
Depreciation expense	(40,946)
Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces the long term liabilities in the Statement of Position	
Capital bond obligation principal payments	114,286
Change in Net position of Governmental Activities	\$ <u>70,725</u>

The accompanying notes to the financial statements are an integral part of this statement.
 page 7

TOWN OF ROXBURY, MAINE
Notes to Combined Financial Statements
December 31, 2018

1. Summary of Significant Accounting Policies

The Town of Roxbury was incorporated in 1835. The Town operates under the Board of Selectmen/Town Meeting form of government.

The Town's financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). Governments are also required to follow the pronouncements of the Financial Accounting Standards Board (FASB) issued through November, 1989 (when applicable) that do not conflict with or contradict GASB pronouncements. Although the Town has the option to apply FASB pronouncements issued after that date to its business-type activities and enterprise funds, the Town has chosen not to do so. The more significant accounting policies established in GAAP and used by the Town are discussed below.

A. Reporting Entity

In evaluating how to define the reporting entity, for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit is made by applying the criteria set forth in GAAP which defines the reporting entity as the primary government and those component units for which the primary government is financially accountable. Financial accountability is defined as appointment of a voting majority of the component unit's board, and either a) the ability to impose will by the primary government, or b) the possibility that the component unit will provide a financial benefit to or impose a financial burden on the primary government. Application of this criterion and determination of type of presentation involves considering whether the activity benefits the government and/or its citizens, or whether the activity is conducted within the geographic boundaries of the government and is generally available to its citizens. Based upon the application of these criteria, there were no potential component units required to be included in this report.

B. Government-wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of changes in net position) report information on all of the non fiduciary activities of the Town. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

1. Summary of Significant Accounting Policies, continued

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. The Town has elected not to allocate indirect costs among the programs, functions and segments. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter is excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

C. **Measurement Focus, Basis of Accounting, and Financial Statement Presentation**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Licenses, permits, fees, excise taxes and miscellaneous revenues are recorded as revenues when received in cash because they are generally not measurable until actually received. Interest income and charges for services are recorded as revenues when earned, since they are measurable and available.

Those revenues susceptible to accrual are property taxes, interest, and charges for services. Other receipts and taxes become measurable and available when cash is received by the Town and are recognized as revenue at that time.

1. Summary of Significant Accounting Policies, continued

Entitlements and shared revenues are recorded at the time of receipt or earlier if the susceptible to accrual criteria are met. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.

When both restricted and unrestricted resources are available for use, it is the Town's policy to use restricted resources first, then unrestricted resources as needed.

The Town reports the following major governmental fund:

The General Fund is the Town's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Additionally, the Town reports the following fund types:

Fiduciary Funds

Fiduciary funds are used to account for assets held by the Town in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds.

Private-purpose trust funds are used to report trust arrangements under which principal and income benefit individuals, private organizations, or other governments.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in the government-wide financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. The government has elected not to follow subsequent private-sector guidance.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

D. Capital Assets

Capital assets, which include property, plant, and equipment are reported in the governmental activities column in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of two years. Such assets are recorded at historical costs or estimated historical cost if purchased or constructed. Donated capital assets are

1. Summary of Significant Accounting Policies, continued

recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Property, plant, and equipment of the primary government is depreciated using the straight line method over the following estimated useful lives ranging from 3 to 50 years.

E. Fund Equity

Restricted fund balance is amounts restricted by the donor/grantor and are required to be spent for specific purposes. Committed fund balance indicates that a portion of the fund balance is constrained for a specific future use, and is indicated by the title of each purpose listed in the balance sheet. Committed fund balances are voted on at Town Meetings. Assigned fund balances indicate amounts which the Board of Selectmen has voted to carry forward.

F. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

2. Budgetary Accounting

A budget is formally adopted for the General Fund, only, through the passage of a Town warrant, and is prepared on a basis consistent with generally accepted accounting principles. In the General Fund, the level of control (level at which expenditures may not exceed budget and applied revenues) is the accounts within each department. Unexpended appropriations and unexpended revenues are lapsed at the close of the year. Once adopted, the budget can only be amended by the townspeople at a special Town meeting.

3. Deposits

At year end, the Town's carrying amount of deposits was \$645,482 bank balances for all accounts was \$744,598. Custodial credit risk is the risk that, in the event of a bank failure the District's deposits might not be recovered. As of December 31, 2018, \$463,096 of the Town's deposits were not insured or collateralized.

4. Property Tax

Property taxes for the year were committed on July 24, 2018, on the assessed value listed as of April 1, 2018, for all taxable real and personal property located in the Town. Payment of taxes was due on August 11, 2018 with interest at 7.00% on all tax bills unpaid as of October 31, 2018.

1. Summary of Significant Accounting Policies, continued

Assessed values are periodically established by the Town's Assessor at 100% of assumed market value. The assessed value for the list of April 1, 2018 upon which the levy for the year ended December 31, 2018, was based, was \$161,321,464. This assessed value was 100% of the estimated market value.

Tax liens are placed on real property within twelve months following the tax commitment date if taxes are delinquent. The Town has the authority to foreclose on property eighteen months after the filing of the lien if tax liens and associated costs remain unpaid.

Property taxes levied during the year were recorded as receivables at the time the levy was made. The receivables collected during the year and in the first sixty days following the end of the fiscal year have been recorded as revenues. The remaining receivables have been recorded as deferred revenues.

5. Operating Property

Operating and nonoperating property are recorded at cost or, in the case of contributed property, at the fair market value at the date of acquisition. The Town of Roxbury has elected to not retroactively record infrastructure (roads) constructed prior to 1979. Depreciation is computed on the straight line method based upon the estimated useful lives of the assets as follows:

Governmental Activities:	Balance January 1 2018	Increases	Decreases	Balance December 31 2018
Assets not being depreciated				
Land \$	24,985 \$	\$	\$	24,985
Assets being depreciated				
Buildings	353,253			353,253
Vehicles	213,868			213,868
Infrastructure	6,578,233			6,578,233
	<u>7,170,339</u>	<u>0</u>	<u>0</u>	<u>7,170,339</u>
Less accumulated depreciation				
Buildings	135,212	11,333		146,545
Vehicles	228,344			228,344
Infrastructure	4,497,534	29,613		4,527,147
	<u>4,861,090</u>	<u>40,946</u>	<u>0</u>	<u>4,902,036</u>
Capital Assets, net	\$ <u>2,309,249</u>	\$ <u>(40,946)</u>	\$ <u>0</u>	\$ <u>2,268,303</u>
Depreciation Expense:				
General government	\$ 11,333			
Public works	29,613			
	<u>\$ 40,946</u>			

6. Long-term Debt

The following is a summary of long-term debt transactions of the Town for the year December 31, 2018:

<u>Long-term debt payable at January 1, 2018</u>	\$ 457,143
Debt Retired	<u>114,286</u>
Long-term debt payable at December 31, 2018	\$ <u>342,857</u>
Interest Paid	<u>8,240</u>

1. Summary of Significant Accounting Policies, continued

Long-term debt payable at December 31, 2018 is comprised of the following:

	Interest rate	Final maturity date	Balance end of year
<u>General Long-term Debt</u>			
Road bonds	varied	2021	\$ 342,857
			<u>\$ 342,857</u>

The annual requirement to amortize all long-term debt outstanding as of December 31, 2018 are as follows:

Year	Bonds and Notes	
	Principal	Interest
2018	\$ 114,286	\$ 6,720
2019	114,286	4,846
2020	114,285	2,571
Total	<u>\$ 342,857</u>	<u>\$ 14,137</u>

7. Assigned Revenues

The Town has set aside certain revenue balances for use in budgeting in future years. These accounts were as follows at December 31, 2018:

State revenue sharing	\$ 24,241
Local roads assistance	7,036
Tree growth	42,454
Building permits	1,595
Total	<u>\$ 75,326</u>

8. Unassigned General Fund Fund Equity

The unassigned General Fund fund equity reflected a change for the current year as follows:

Balance - January 1, 2018	\$ 266,226
Increase (Decrease):	
Actual over(under) budgeted revenues	76,911
Actual under budgeted expenditures	(19,896)
Carried balances and use of fund equity	<u>(73,420)</u>
Net Increase (Decrease)	(16,405)
Balance - December 31, 2018	<u>\$ 249,821</u>

9. Committed

Historically, the townspeople vote to raise certain balances in anticipation of expenditure for capital items in future years. This is usually in lieu of additional appropriations in any particular account. At December 31, 2018, the following reserve balances were carried forward:

Fire equipment reserve	\$ 19,472
Totals	<u>\$ 19,472</u>

1. Summary of Significant Accounting Policies, continued

10. Assigned Expenditures

The Town has set aside certain budgetary balances for accumulation until expenditure in future years. These accounts were as follows at December 31, 2018:

Comprehensive plan	\$ 20,000
Payroll taxes	1,072
Building loan	4,937
Town lines	446
Town building repairs	19,628
Town building maintenance	5,549
Animal control	1,100
Unemployment	1,197
Revaluation	14,912
Education	46,704
Summer roads	5,875
Speed control	500
General assistance	2,276
Beach clean up	61
Spring clean up	195
Dry hydrant	5,042
Rubbish	95
Winter roads	14,434
Retaining wall	20,666
Salt Shed	82,885
Capital improvements	29,350
Cemetery maintenance	587
Watershed management	18
Ellis Pond watershed	5,284
Emergency management	5,085
E911	539
Plumbing inspector	514
Boat launch	335
George Worthley Park	267
NORSWB	55
Backup generator	13,000
Fire protection	2,793
Total	<u>\$ 305,401</u>

11. Risk Management

The Town of Roxbury is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Town maintains insurance coverage for part of its risk management. Expenditures and claims are recognized when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. In determining claims, events that might create claims, but for which none have been reported, are considered. The Town's management estimates that the amount of actual or potential claims against the Town as of December 31, 2018, will not materially affect the financial condition of the Town.

12. Economic Dependency

The Town of Roxbury, Maine is economically dependent on River Hill Wind LLC. For the year ended December 31, 2018 Record Hill Wind LLC paid \$820,783 or 56% of the total tax commitment.

1. Summary of Significant Accounting Policies, continued

13. Subsequent Events

The Town's management has concluded that no events that occurred prior to December 31, 2018 and before February 22, 2019 require disclosure as subsequent events.

14. Short Term Debt

The Town of Roxbury, Maine borrowed \$200,150 in tax anticipation notes on June 5, 2018 at 3.85%. The Town paid \$202,612 including interest of \$2,462 on October 1, 2018.

TOWN OF ROXBURY, MAINE
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable Unfavorable</u>
Revenues:				
Taxes	\$ 1,545,986	\$ 1,545,986	\$ 1,561,671	\$ 15,685
Intergovernmental	57,827	57,827	113,268	55,441
Interest			1,558	1,558
Charges for services			5,074	5,074
Miscellaneous			9,588	9,588
Total Revenues	<u>1,603,813</u>	<u>1,603,813</u>	<u>1,691,159</u>	<u>87,346</u>
Expenditures:				
Current:				
General government	187,942	187,942	109,134	78,808
Public safety	73,630	73,630	29,660	43,970
Public works	274,262	274,262	171,066	103,196
Health and sanitation	57,114	57,114	54,629	2,485
Leisure services	21,975	21,975	51,695	(29,720)
Education	951,660	951,660	904,956	46,704
Special assessments	191,851	191,851	167,116	24,735
Cemeteries	127,462	127,462	122,526	4,936
Transfer out	91,460	91,460	82,992	8,468
Total Expenditures	<u>1,977,356</u>	<u>1,977,356</u>	<u>1,693,774</u>	<u>283,582</u>
Excess of Revenues Over (Under) Expenditures	<u>(373,543)</u>	<u>(373,543)</u>	<u>(2,615)</u>	<u>370,928</u>
Fund Balances - Beginning	<u>657,067</u>	<u>657,067</u>	<u>657,067</u>	<u>0</u>
Fund Balances - Ending	<u>\$ 283,524</u>	<u>\$ 283,524</u>	<u>\$ 654,452</u>	<u>\$ 370,928</u>

The accompanying notes to the financial statements are an integral part of this statement.
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KEEL J. HOOD

Certified Public Accountant

PO Box 302 - Fairfield, Maine 04937 - (207)453-2006

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

February 22, 2019

Board of Selectmen
Town of Roxbury, Maine
Roxbury, Maine

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of Town of Roxbury, Maine as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise Town of Roxbury, Maine's basic financial statements, and have issued my report thereon dated February 22, 2019.

Internal Control over Financial Reporting

In planning and performing my audit of the financial statements, I considered Town of Roxbury, Maine's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing my opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Town of Roxbury, Maine's internal control. Accordingly, I do not express an opinion on the effectiveness of Town of Roxbury, Maine's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

My consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during my audit I did not identify any deficiencies in internal control that I consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Town of Roxbury, Maine's financial statements are free from material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an

objective of my audits, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in dark ink, appearing to read "K. Wood CPA". The signature is fluid and cursive, with the "CPA" part being more legible than the first name.

February 22, 2019

DEPARTMENTAL ACCOUNTS

DEPARTMENTAL ACCOUNTS

ADMINISTRATION

TOWN OFFICERS SALARY

Balance as of 1/1/19	
APPROPRIATED (Code Enforcement)	\$6,990.00
APPROPRIATED EXCISE TAX (All Officers)	\$20,828.21
APPROPRIATED EXCISE TAX (Administrative Assistant)	\$19,562.66
APPROPRIATED EXCISE TAX (Tax Collector)	\$20,892.55
EXPENDED:	
SELECTMEN:	

	JOHN SUTTON	\$2,135.08
	TIMOTHY DEROUICHE	\$1,791.31
	RODNEY CROSS	\$1,800.55
	DOREEN STINSON	\$1,167.43
TOWN CLERK	RENEE HODSDON	\$1,152.43
TREASURER	RENEE HODSDON	\$15,204.94
TAX COLLECTOR	MATTHEW PATNEAUDE	\$482.98
EMA DIRECTOR	DOREEN STINSON	\$322.24
HEALTH OFFICER	RAYMOND CARVER	\$1,207.43
FIRE CHIEF	DALE ROBERTS	\$664.09
ASST. CHIEF	DOREEN STINSON	\$277.03
REGISTRAR OF VOTERS		\$779.25
ELECTION OFFICIALS	CATHY MATTSON	\$737.28
PLANNING BOARD	JAMES MANSON	\$563.60
	MICHAEL WORTHLEY	\$579.01

APPEALS BOARD		\$0.00
CODE ENFORCEMENT		\$876.95
CEO MILEAGE		\$436.01
E911 ADD. OFFICER	ROLAND PATNEAUDE	\$1,207.43
DEPUTIES		\$2,088.74
ADMINISTRATIVE ASSISTANT	DOREEN STINSON	\$14,222.24
TOWN MEETING MODERATOR		\$120.73
TO TAX WITHHOLDING ACCT.		\$7,186.00
TO SOC/MED. ACCT.		\$4,555.03
AFLAC		\$811.90
BALANCE TO GENERAL FUND		\$7,903.74

\$68,273.42	\$68,273.42
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INLAND FISHERIES & WILDLIFE

Balance as of 1/1/19	\$2,555.03
RECEIPTS	\$16,471.29
EXPENDED:	
INLAND FISHERIES & WILDLIFE	\$16,636.29
BALANCE FORWARD 1/1/20	\$2,390.03

\$19,026.32	\$19,026.32
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BUREAU OF MOTOR VEHICLE

Balance as of 1/1/19	\$319.24
RECEIPTS	\$13,675.50
EXPENDED:	
BUREAU OF MOTOR VEHICLE	\$13,741.50
BALANCE FORWARD 1/1/20	\$253.24

\$13,994.74	\$13,994.74
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AGENT FEE

Balance as of 1/1/19	\$0.00
RECEIPTS	\$1,387.00
EXPENDED:	
RENEE HODSDON	\$560.51
DOREEN STINSON	\$575.52
TO SOC/MED. ACCT.	\$101.97
TO TAX WITHHOLDING ACCT.	\$95.00
BALANCE TO GENERAL FUND	\$54.00

\$1,387.00	\$1,387.00
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BUILDING PERMIT FEES

Balance as of 1/1/19	\$1,595.00
RECEIPTS	\$4,905.00
TRANS. TO CODE ENFORCEMENT PAYROLL 2019	\$1,595.00
BALANCE FORWARD 1/1/20	\$4,905.00

\$6,500.00	\$6,500.00
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MISCELLANEOUS

Balance as of 1/1/19		\$0.00
APPROPRIATED		\$7,000.00
ACCOUNT RECEIPTS:		
CABLE FRANCHISE		\$2,115.08
COPIES/ CERTIFICATES		\$416.55
WORKERS COMP. DIVIDEND		\$138.36
CEMETERY PLOT SALES		\$200.00
POWER REBATE		\$540.17
LIEN FEES		\$1,397.73
ROAD DAMAGE REPAIR		\$5,470.00
TREE GROWTH PENALTY		\$5,108.00
TAX ANTICIPATION NOTE		\$320,000.00
OTHER MISCELLANEOUS		\$403.53
EXPENDED:		
RECORDING FEES	\$778.70	
KRECKEL LAW	\$385.00	
OVERCHARGE REIMBURSEMENTS	\$63.32	
MMA WORKERS COMP	\$61.00	
POSTAGE	\$628.45	
DUES	\$135.00	
ADVERTISING	\$1,591.14	
SUPPLIES	\$293.57	
RECONCILIATION DISCR.	\$1.38	
STATE CERTIFICATE SERVICE FEES	\$16.80	
U.S.BANK CORP- BUILDING BOND INTEREST	\$2,576.00	
TO TAX ANTICIPATION NOTE ACCT.	\$324,224.35	
TO CEMETERY RESERVE (PLOT SALES)	\$200.00	
TO A.V.C.O.G.	\$272.27	
TO REGULAR RUBBISH COLLECTION	\$116.82	
TO SPRING CLEAN-UP FUND	\$1,916.50	
TO ANIMAL CONTROL	\$56.91	
TO GEORGE WORTHLEY PARK	\$921.84	
TO BOAT RAMP ROXBURY POND	\$72.50	
TO AMBULANCE SERVICE	\$180.48	
TO HOMESTEAD REIMB.	\$86.14	
TO SOC/MED. ACCT.	\$3.06	
TO TAX WITHHOLDING ACCT.	\$10.00	
CLERK FEES	\$26.94	
BALANCE TO GENERAL FUND	\$8,171.25	
	<u>\$342,789.42</u>	<u>\$342,789.42</u>

OFFICE SUPPLIES

Balance as of 1/1/19		\$0.00
APPROPRIATED		\$4,500.00
RECEIPTS:		
EXPENDED:		
FORMS & RECORD BOOKS	\$720.04	
MANUALS	\$257.00	
EQUIPMENT	\$0.00	
PROGRAM SUBSCRIPTIONS	\$642.44	
GENERAL OFFICE SUPPLIES (paper, ink, envelopes, etc...)	\$2,846.62	
BALANCE TO GENERAL FUND	\$33.90	
	<u>\$4,500.00</u>	<u>\$4,500.00</u>

MUNICIPAL WEBSITE

Balance as of 1/1/19		\$0.00
APPROPRIATED		\$720.00
EXPENDED:		
REVISE LLC.	\$600.00	
BALANCE TO GENERAL FUND	\$120.00	
	<u>\$720.00</u>	<u>\$720.00</u>

TOWN BUILDING MAINTENANCE

Balance as of 1/1/19		\$5,549.32
APPROPRIATED		\$10,000.00
EXPENDED:		
HEAT	\$4,517.70	
ELECTRICITY	\$996.24	
TELEPHONE	\$1,952.61	
INTERNET	\$670.89	
MINOR REPAIRS & CLEANING SUPPLIES	\$620.31	

TOWN BUILDING MAINTENANCE (CONT.)

SPECIALTY SERVICES- FURNACE MAINT.	\$275.64	
RED OAK FORESTRY- TREE REMOVAL	\$690.00	
FRECHETTES- SNOW BLOWER	\$1,350.00	
MAINTENANCE POSITION: DANIEL BULGER	\$843.21	
MOWING: NICHOLAS PIERCE	\$300.00	
TO TAX WITHHOLDING ACCT.	\$37.00	
TO SOC/MED. ACCT.	\$72.91	
BALANCE FORWARD 1/1/20	\$3,222.81	

	\$15,549.32	\$15,549.32
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TOWN BUILDING REPAIR

Balance as of 1/1/19		\$19,627.85
APPROPRIATED		\$2,000.00
EXPENDED:		
ERIK DESIGNS	\$1,110.00	
BALANCE FORWARD 1/1/20	\$20,517.85	

	\$21,627.85	\$21,627.85
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INSURANCES

Balance as of 1/1/19		\$0.00
APPROPRIATED		\$6,750.00
EXPENDED:		
MMA	\$1,356.00	
KYES	\$5,359.00	
BALANCE TO GENERAL FUND	\$35.00	

	\$6,750.00	\$6,750.00
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MAINE MUNICIPAL ASSOCIATION

Balance as of 1/1/19		\$0.00
APPROPRIATED		\$1,877.00
EXPENDED:		
MMA	\$1,877.00	
BALANCE FORWARD 1/1/20	\$0.00	

	\$1,877.00	\$1,877.00
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A.V.C.O.G.

Balance as of 1/1/19		\$0.00
APPROPRIATED		\$2,200.00
FROM MISC.		\$272.27
EXPENDED:	\$2,472.27	
BALANCE FORWARD 1/1/20	\$0.00	

	\$2,472.27	\$2,472.27
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TOWN LINES

Balance as of 1/1/19		\$446.22
APPROPRIATED		\$0.00
EXPENDED:	\$0.00	
BALANCE FORWARD 1/1/20	\$446.22	

	\$446.22	\$446.22
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TAX WITHHOLDING ACCTS.

Balance as of 1/1/19		\$0.00
RECEIPTS		
FROM PAYROLL		\$7,368.00
EXPENDED:		
FEDERAL WITHHOLDING TAX	\$4,653.00	
STATE WITHHOLDING TAX	\$2,715.00	
BALANCE FORWARD 1/1/20	\$0.00	

	\$7,368.00	\$7,368.00
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UNEMPLOYMENT

Balance as of 1/1/19		\$1,197.25
APPROPRIATED		\$0.00
EXPENDED:	\$501.67	
BALANCE FORWARD 1/1/20	\$695.58	

	\$1,197.25	\$1,197.25
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AFLAC INSURANCE

BALANCE FORWARD 1/1/19		\$0.00
RECEIPTS		
FROM PAYROLL		\$811.90
EXPENDED: AFLAC	\$780.00	
BALANCE TO GENERAL FUND	\$31.90	

	\$811.90	\$811.90
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SOCIAL SECURITY MEDICARE FUNDS

Balance as of 1/1/19		\$1,071.79
APPROPRIATED EXCISE TAX		\$5,500.00
RECEIVED FROM WITHHOLDINGS		\$5,636.76
EXPENDED:	\$11,273.52	
BALANCE FORWARD 1/1/20	\$935.03	
	\$12,208.55	\$12,208.55

AUDITOR

Balance as of 1/1/19		\$0.00
APPROPRIATED		\$3,800.00
EXPENDED:		
KEEL HOOD, C.P.A.	\$3,300.00	
BALANCE TO GENERAL FUND	\$500.00	
	\$3,800.00	\$3,800.00

REVALUATION RE-MAP

Balance as of 1/1/19		\$14,911.77
APPROPRIATED		\$2,500.00
EXPENDED:		
BALANCE FORWARD 1/1/20	\$17,411.77	
	\$17,411.77	\$17,411.77

COMPREHENSIVE PLAN UPDATE

Balance as of 1/1/19		\$20,000.00
APPROPRIATED		\$0.00
EXPENDED:	\$0.00	
BALANCE FORWARD 1/1/20	\$20,000.00	
	\$20,000.00	\$20,000.00

ASSESSMENT UPDATE

Balance as of 1/1/19		\$0.00
APPROPRIATED		\$3,500.00
EXPENDED:		
ROBERT B. STEVENS, JR. CMA	\$3,001.37	
TO SOC/MED. ACCT.	\$248.63	
BALANCE TO GENERAL FUND	\$250.00	
	\$3,500.00	\$3,500.00

TOWN OFFICER TRAINING

Balance as of 1/1/19		\$0.00
APPROPRIATED		\$1,000.00
EXPENDED:		
TRAINING FEES	\$0.00	
MEALS & TRAVEL	\$138.99	
BALANCE TO GENERAL FUND	\$861.01	
	\$1,000.00	\$1,000.00

STATE REVENUE SHARING

Balance as of 1/1/19		\$24,240.55
ACCOUNT RECEIPTS:		\$9,934.06
TO REDUCE TAXES	\$7,000.00	
BALANCE FORWARD 1/1/20	\$27,174.61	
	\$34,174.61	\$34,174.61

VETERANS REIMBURSEMENT

Balance as of 1/1/19		\$0.00
ACCOUNT RECEIPTS:		\$465.00
TO REDUCE TAXES	\$465.00	
BALANCE TO GENERAL FUND	\$0.00	
	\$465.00	\$465.00

TREE GROWTH REIMBURSEMENT

Balance as of 1/1/19		\$42,454.25
ACCOUNT RECEIPTS:		\$34,043.76
TO REDUCE TAXES	\$33,000.00	
BALANCE FORWARD 1/1/20	\$43,498.01	
	\$76,498.01	\$76,498.01

HOMESTEAD REIMBURSEMENT

Balance as of 1/1/19		\$0.00
ACCOUNT RECEIPTS:		\$17,476.00
FROM MISC.		\$86.14
TO REDUCE TAXES	\$17,562.14	
BALANCE TO GENERAL FUND	\$0.00	
	\$17,562.14	\$17,562.14

BETE REIMBURSEMENT

Balance as of 1/1/19		\$0.00
ACCOUNT RECEIPTS:		\$33.00
EXPENDED:		
TO REDUCE TAXES	\$24.98	
BALANCE TO GENERAL FUND	\$8.02	
	<u>\$33.00</u>	<u>\$33.00</u>

DISCOUNTS (5%)

Balance as of 1/1/19		\$0.00
APPROPRIATED FROM GENERAL FUND		\$83,500.00
EXPENDED:		
BALANCE TO GENERAL FUND	\$78,147.92	
	\$5,352.08	
	<u>\$83,500.00</u>	<u>\$83,500.00</u>

OVERLAY

Balance as of 1/1/19		\$0.00
INCLUDED IN 2019 TAX ACCOUNTS		\$36,517.52
EXPENDED:		
2019 TAX ABATEMENTS	\$196.84	
2019 TAX ADJUSTMENTS	\$0.01	
BALANCE TO GENERAL FUND	\$36,320.67	
	<u>\$36,517.52</u>	<u>\$36,517.52</u>

INTEREST

Balance as of 1/1/19		\$0.00
ACCOUNT RECEIPTS:		
FROM 2019 TAX		\$70.34
FROM 2018 TAX/ LIENS		\$1,009.30
FROM 2017 TAX/ LIENS		\$655.63
FROM 2016 TAX/ LIENS		\$306.26
BANK EARNED INTEREST		\$4,475.98
BALANCE TO GENERAL FUND	\$6,517.51	
	<u>\$6,517.51</u>	<u>\$6,517.51</u>

HEALTH, WELFARE AND RECREATION**SOLID WASTE DISPOSAL**

Balance as of 1/1/19		\$54.97
APPROPRIATED		\$23,471.85
EXPENDED:		
N.O.R.S.W.B.	\$23,526.82	
BALANCE FORWARD 1/1/20	\$0.00	
	<u>\$23,526.82</u>	<u>\$23,526.82</u>

PLUMBING

Balance as of 1/1/19		\$513.80
APPROPRIATED		\$0.00
RECEIPTS		\$2,410.00
EXPENDED:		
INSPECTOR	\$1,589.56	
TREASURER, STATE OF MAINE	\$643.75	
TO SOC/MED. ACCT.	\$131.69	
BALANCE FORWARD 1/1/20	\$558.80	
	<u>\$2,923.80</u>	<u>\$2,923.80</u>

ROBERT FOLSOM

REGULAR RUBBISH COLLECTION

Balance as of 1/1/19		\$95.01
APPROPRIATED		\$23,854.89
FROM MISC.		\$116.82
EXPENDED:		
ARCHIES INC.	\$24,066.72	
BALANCE FORWARD 1/1/20	\$0.00	
	<u>\$24,066.72</u>	<u>\$24,066.72</u>

SPRING CLEAN-UP FUND

Balance as of 1/1/19		\$195.00
APPROPRIATED		\$4,500.00
FROM MISC.		\$1,916.50
EXPENDED:		
ARCHIES INC.	\$6,611.50	
BALANCE FORWARD 1/1/20	\$0.00	
	<u>\$6,611.50</u>	<u>\$6,611.50</u>

GENERAL ASSISTANCE

Balance as of 1/1/19		\$2,275.96
APPROPRIATED		\$525.00
RECEIPTS		\$0.00
EXPENDED:		
	\$223.52	
BALANCE FORWARD 1/1/20	\$2,577.44	

	\$2,800.96	\$2,800.96
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WATERSHED PROJECTS

Balance as of 1/1/19		\$5,283.63
APPROPRIATED		\$0.00
EXPENDED:		
	\$1,000.00	
BALANCE FORWARD 1/1/20	\$4,283.63	

	\$5,283.63	\$5,283.63
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WATERSHED MANAGEMENT

Balance as of 1/1/19		\$17.50
APPROPRIATED		\$1,075.00
RECEIPTS		\$0.00
EXPENDED:		
	\$1,092.50	
BALANCE FORWARD 1/1/20	\$0.00	

	\$1,092.50	\$1,092.50
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BEACH PICK-UP ROXBURY POND

Balance as of 1/1/19		\$61.03
APPROPRIATED		\$1,500.00
EXPENDED:		
	\$1,450.00	
BALANCE FORWARD 1/1/20	111.03	

	\$1,561.03	\$1,561.03
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GEORGE WORTHLEY MEMORIAL PARK

Balance as of 1/1/19		\$266.58
APPROPRIATED		\$4,000.00
FROM MISC.		\$921.84
EXPENDED:		
	\$211.22	
SUPPLIES		
BRACKETTS PUMPING	\$1,335.00	
A.CHARTIER- REPAIRS	\$235.65	
TRASH BARRELS	\$106.55	
NICHOLAS PIERCE- CONTRACTOR	\$3,300.00	
BALANCE FORWARD 1/1/20	\$0.00	

	\$5,188.42	\$5,188.42
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BOAT RAMP ROXBURY POND

Balance as of 1/1/19		\$334.71
APPROPRIATED		\$1,000.00
FROM MISC.		\$72.50
EXPENDED:		
	\$550.00	
BRACKETTS PUMPING		
A.CHARTIER- REPAIRS	\$96.75	
SUPPLIES	\$360.46	
NICHOLAS PIERCE- CONTRACTOR	\$400.00	
BALANCE FORWARD 1/1/20	\$0.00	

	\$1,407.21	\$1,407.21
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SNOWMOBILE REFUND & GRANT ACTIVITY

Balance as of 1/1/19		\$0.00
ACCOUNT RECEIPTS:		
STATE FUNDED GRANTS		\$45,710.00
SNOWMOBILE REGISTRATION REFUNDS		\$377.34
EXPENDED:		
	\$46,087.34	
SLIPPERY SLIDERS		
BALANCE FORWARD 1/1/20	\$0.00	

	\$46,087.34	\$46,087.34
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STATE ATV GRANT ACTIVITY

Balance as of 1/1/19		\$0.00
ACCOUNT RECEIPTS:		
STATE FUNDED GRANTS		\$22,690.00
EXPENDED:		
	\$22,690.00	
ROXBURY ATV RIDERS CLUB		
BALANCE FORWARD 1/1/20	\$0.00	

	\$22,690.00	\$22,690.00
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PROTECTION

FIRE DEPARTMENT

Balance as of 1/1/19		\$0.00
APPROPRIATED		\$20,300.00
RECEIPTS		\$0.00
EXPENDED:		
RUMFORD FIRE DEPT. (LADDER TRUCK MAINT.)	\$1,275.00	
TRAINING/CALL PAY	\$5,374.49	
INSURANCE/ PHYSICALS	\$350.00	
EQUIPMENT REPAIR	\$1,543.69	
FUEL	\$547.20	
SUPPLIES	\$1,707.62	
DUES	\$366.00	
TO SOC/MED. ACCT.	\$448.51	
TO TAX WITHHOLDING ACCT.	\$40.00	
BALANCE TO FIRE DEPARTMENT CAPTIAL	\$8,647.49	
	<u>\$20,300.00</u>	<u>\$20,300.00</u>

STREET LIGHTS

Balance as of 1/1/19		\$0.00
APPROPRIATED		\$1,056.00
EXPENDED:		
CENTRAL MAINE POWER CO.	\$910.43	
BALANCE TO GENERAL FUND	\$145.57	
	<u>\$1,056.00</u>	<u>\$1,056.00</u>

ANIMAL CONTROL

Balance as of 1/1/19		\$1,100.35
APPROPRIATED		\$1,000.00
RECEIPTS		\$468.00
FROM MISC.		\$56.91
EXPENDED:		
TREASURER, STATE OF MAINE	\$357.00	
FRANKLIN COUNTY ANIMAL SHELTER	\$811.80	
NICHOLAS PIERCE- CONTRACTOR	\$30.00	
TO SOC/MED. ACCT.	\$56.23	
WHITE SIGNS	\$203.13	
ACO	\$1,167.10	
BALANCE FORWARD 1/1/20	\$0.00	
	<u>\$2,625.26</u>	<u>\$2,625.26</u>

E- 911 (ADDRESS UPDATES)

Balance as of 1/1/19		\$539.01
APPROPRIATED		\$0.00
EXPENDED: SUPPLIES	\$49.42	
BALANCE FORWARD 1/1/20	\$489.59	
	<u>\$539.01</u>	<u>\$539.01</u>

AMBULANCE SERVICE

Balance as of 1/1/19		\$0.00
APPROPRIATED		\$9,205.50
FROM MISC.		\$180.48
EXPENDED:		
MEDCARE AMBULANCE	\$9,385.98	
BALANCE TO GENERAL FUND	\$0.00	
	<u>\$9,385.98</u>	<u>\$9,385.98</u>

EMERGENCY MANAG. EQUIP./ TRAINING

Balance as of 1/1/19		\$5,087.97
APPROPRIATED		\$0.00
EXPENDED: SUPPLIES	\$118.65	
BALANCE FORWARD 1/1/20	\$4,969.32	
	<u>\$5,087.97</u>	<u>\$5,087.97</u>

SPEED CONTROL STUDY

Balance as of 1/1/19		\$500.00
APPROPRIATED		\$0.00
EXPENDED: TO SUMMER ROADS	\$500.00	
BALANCE FORWARD 1/1/20	\$0.00	
	<u>\$500.00</u>	<u>\$500.00</u>

FIRE DEPARTMENT CAPITAL IMPROVEMENTS

Balance as of 1/1/19		\$2,794.30
FROM: FIRE DEPT. ACCT 2019 SURPLUS		\$8,647.49
EXPENDED:		
BALANCE FORWARD 1/1/20	\$11,441.79	

ROADS**SUMMER ROADS**

Balance as of 1/1/19		\$5,875.39
FROM SPEED CONTROL STUDY		\$500.00
APPROPRIATED		\$29,124.61
EXPENDED:		

RICHARD PELLETIER- CONTRACTOR	\$4,005.21	
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STEVE SWASEY INC.- CONTRACTOR	\$13,259.57	
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NICHOLAS PIERCE- CONTRACTOR	\$3,060.00	
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DANIEL BULGER	\$225.99	
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WHITE SIGNS	\$844.57	
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SUPPLIES	\$230.98	
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GOODALL LANDSCAPPING	\$3,500.00	
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TO SOC/MED. ACCT.	\$18.73	
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BALANCE FORWARD 1/1/20	\$10,354.95	
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WINTER ROADS

Balance as of 1/1/19		\$14,433.79
FROM EXCISE TAX		\$10,000.00
APPROPRIATED		\$160,566.21
EXPENDED:		

STEVE SWASEY, INC.- SAND	\$5,675.00	
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EASTERN SALT CO. INC.	\$37,201.31	
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RICHARD PELLETIER	\$600.00	
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ROY HOWES EXCAVATION, SAND & GRAVEL, LLC	\$103,688.62	
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COMPLETE & AFFORDABLE CONSTRUCTION	\$2,755.00	
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SALT SHED LIGHTING (CMP)	\$281.82	
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BALANCE FORWARD 1/1/20	\$34,798.25	
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CAPITAL IMPROVEMENT PROJECTS

Balance as of 1/1/19		\$29,350.45
APPROPRIATED		\$15,000.00
EXPENDED:STEVE SWASEY, INC- CATCH BASIN/ MAIN STREET	\$5,624.48	
BALANCE FORWARD 1/1/20	\$38,725.97	

CAPITAL ROAD IMPROVEMENT PROJECT BOND

Balance as of 1/1/19		\$4,936.57
APPROPRIATED		\$112,285.71
FROM DOT FUND		\$6,000.00
EXPENDED:		

U.S.BANK CORP- BOND INTEREST	\$6,720.00	
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U.S.BANK CORP- BOND PRINCIPAL	\$114,285.71	
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BALANCE FORWARD 1/1/20	\$2,216.57	
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DEPARTMENT OF TRANSPORTATION

Balance as of 1/1/19		\$7,036.18
ACCOUNT RECEIPTS:		\$6,652.00
TRANSFER TO CAPITAL ROADS BOAD PAYMENT	\$6,000.00	
BALANCE FORWARD 1/1/20	\$7,688.18	

EDUCATION

Balance as of 1/1/19		\$46,703.75
APPROPRIATED		\$1,013,181.83
EXPENDED:		
RSU#10	\$1,013,181.83	
BALANCE FORWARD 1/1/20	\$46,703.75	

UNCLASSIFIED

ENGINEERING OF SALT/ SAND SHED

Balance as of 1/1/19		\$7,885.20
APPROPRIATED		\$0.00
EXPENDED:		
A.E. HODSDON CONSULTANTING ENGINEERS	\$5,873.90	
BALANCE FORWARD 1/1/20	\$2,011.30	
	<u>\$7,885.20</u>	<u>\$7,885.20</u>

SALT & SAND SHED ACCOUNT

Balance as of 1/1/19		\$75,000.00
APPROPRIATED: BOND FUNDS		\$300,000.00
EXPENDED:		
COMPLETE & AFFORDABLE CONSTRUCTION	\$315,148.98	
PUIIA LUMBER CO.- SUPPLIES	\$1,011.96	
NICHOLAS PIERCE- CONTRACTOR	\$180.00	
WAUGH'S MOUNTAIN VIEW ELECTRIC	\$24,985.95	
BALANCE FORWARD 1/1/20	\$33,673.11	
	<u>\$375,000.00</u>	<u>\$375,000.00</u>

ENGINEERING OF RETAINING WALL AT ELLIS POND

Balance as of 1/1/19		\$215.00
APPROPRIATED		\$1,000.00
EXPENDED:	\$0.00	
BALANCE FORWARD 1/1/20	\$1,215.00	
	<u>\$1,215.00</u>	<u>\$1,215.00</u>

RETAINING WALL AT ELLIS POND ACCOUNT

Balance as of 1/1/19		\$20,450.66
APPROPRIATED		\$2,000.00
EXPENDED:	\$0.00	
BALANCE FORWARD 1/1/20	\$22,450.66	
	<u>\$22,450.66</u>	<u>\$22,450.66</u>

DRY HYDRANT CONSTRUCTION

Balance as of 1/1/19		\$5,042.09
APPROPRIATED		\$0.00
EXPENDED:		
STEVE SWASEY INC.- CONTRACTOR	\$3,500.00	
BALANCE FORWARD 1/1/20	\$1,542.09	
	<u>\$5,042.09</u>	<u>\$5,042.09</u>

TAX ANTICIPATION NOTE

Balance as of 1/1/19		\$0.00
RECEIPTS FROM MISC		\$324,224.35
EXPENDED:		
FRANKLIN SAVINGS BANK PRINCIPAL	\$320,000.00	
FRANKLIN SAVINGS BANK INTEREST AND FEES	\$4,224.35	
BALANCE FORWARD 1/1/20	0.00	
	<u>\$324,224.35</u>	<u>\$324,224.35</u>

CEMETERIES

Balance as of 1/1/19		\$587.00
APPROPRIATED		\$2,000.00
EXPENDED:		
N.W.P. LAWN CARE	\$1,900.00	
PIPER LANDSCAPING	\$450.00	
TRI-STATE FLAGS, INC	\$200.00	
BALANCE FORWARD 1/1/20	\$37.00	
	<u>\$2,587.00</u>	<u>\$2,587.00</u>

CEMETERY RESERVE

Balance as of 1/1/19		\$4,431.76
APPROPRIATED		\$3,000.00
RECEIPTS (plot sales)		\$200.00
INTEREST EARNED		\$4.66
EXPENDED:	\$0.00	
BALANCE FORWARD 1/1/20	\$7,636.42	
	<u>\$7,636.42</u>	<u>\$7,636.42</u>

SUPPORT SERVICES

Balance as of 1/1/19		\$0.00
APPROPRIATED		\$6,110.00
EXPENDED:		
HOPE ASSOCIATION	\$738.00	
WESTERN MAINE VETERANS	\$175.00	

SUPPORT SERVICES CONT.

ROXBURY ATV RIDERS CLUB	\$738.00	
RIVER VALLEY CHAMBER OF COMMERCE	\$369.00	
LIFE FLIGHT OF MAINE	\$369.00	
COMMUNITY CONCEPTS	\$738.00	
RIVER VALLEY HEALTHY COALITION	\$300.00	
RUMFORD PUBLIC LIBRARY	\$738.00	
SENIORS PLUS	\$738.00	
S.A.P.A.R.S (SEXUAL ASSUALT SERVICES)	\$100.00	
AMERICAN RED CROSS	\$369.00	
SAFE VOICES	\$738.00	
BALANCE TO GENERAL FUND	\$0.00	

	\$6,110.00	\$6,110.00
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COUNTY TAX

Balance as of 1/1/19		\$0.00
APPROPRIATED GENERAL TAXATION		\$173,301.00
EXPENDED:	\$173,301.00	
	\$173,301.00	\$173,301.00

TOWN BUILDING/FIRE DEPARTMENT GENERATOR

Balance as of 1/1/19		\$13,000.00
APPROPRIATED		\$2,500.00
RECEIPTS		\$0.00
EXPENDED:	\$0.00	
BALANCE FORWARD 1/1/20	\$15,500.00	
	\$15,500.00	\$15,500.00

RESERVE AND TRUST FUNDS**PETTY CASH**

Balance as of 1/1/19		\$100.00
BALANCE FORWARD 1/1/20	\$100.00	
	\$100.00	\$100.00

FIRE EQUIPMENT RESERVE ACCOUNT

Balance as of 1/1/19		\$19,472.06
INTEREST EARNED		\$19.58
APPROPRIATED		\$1,500.00
BALANCE FORWARD 1/1/20	\$20,991.64	
	\$20,991.64	\$20,991.64

SAVINGS ACCOUNT

Balance as of 1/1/19		\$10,124.56
INTEREST EARNED		\$9.77
APPROPRIATED		\$0.00
EXPENDED: DOYEL & NELSON, BOND COUNCIL	\$4,959.13	
BALANCE FORWARD 1/1/20	\$5,175.20	
	\$10,134.33	\$10,134.33

GENERAL FUND

Balance as of 1/1/19		\$203,229.37
ACCOUNT RECEIPTS:		
EXCISE TAX		\$1,308.78
BETE REIMBURSEMENT		\$8.02
MUNICIPAL WEBSITE		\$120.00
AGENT FEES		\$54.00
MISC.		\$8,198.19
INSURANCE		\$35.00
AFLAC		\$31.90
TOWN OFFICER TRAINING		\$861.01
OFFICE SUPPLY		\$33.90
OVERLAY		\$36,320.67
STREET LIGHTS		\$145.57
ASSESSMENT UPDATE		\$250.00
AUDITOR		\$500.00
INTEREST		\$6,517.51
DISCOUNTS		\$5,352.08
SALARIES		\$7,903.74
		\$270,869.74
EXPENDED: TRANSFER FROM GENERAL FUNDS		
DISCOUNTS	\$83,500.00	
BALANCE FORWARD 1/1/20	\$187,369.74	
	\$270,869.74	\$270,869.74

TAX ACCOUNTS

EXCISE TAX

Balance as of 1/1/19		\$0.00
ACCOUNT RECEIPTS:		\$81,987.20
EXPENDED:		
TRANSFER TO T.O. SALARY	\$24,723.21	
TRANSFER TO ADMINISTRATIVE ASST. SALARY	\$19,562.66	
TRANSFER TO TAX COLLECTOR SALARY	\$20,892.55	
TRANSFER TO SOCIAL SECURITY	\$5,500.00	
TRANSFER TO WINTER ROADS	\$10,000.00	
TRANSFER TO GENERAL FUND	\$1,308.78	
	<u>\$81,987.20</u>	<u>\$81,987.20</u>

2020 TAX PREPAYMENTS

Balance as of 1/1/19		\$0.00
ACCOUNT RECEIPTS:		\$366.89
EXPENDED:	\$0.00	
BALANCE FORWARD 1/1/20	\$366.89	
	<u>\$366.89</u>	<u>\$366.89</u>

2019 TAXES

LOCAL APPROPRIATIONS		\$560,600.17
RSU#10		\$1,013,181.83
COUNTY TAX		\$173,301.00
OVERLAY		\$36,517.52
TOTAL TAX ASSESSMENT		<u>\$1,783,600.52</u>
TRANSFER FROM VETERANS REIMBURSEMENT	\$465.00	
TRANSFER FROM TREE GROWTH	\$33,000.00	
TRANSFER FROM REVENUE SHARING	\$7,000.00	
TRANSFER FROM EXCISE TAX	\$80,678.40	
TRANSFER FROM DEPARTMENT OF TRANSPORTATION	\$6,000.00	
HOMESTEAD EXEMPTION	\$17,562.14	
BETE REIMBURSEMENT	\$24.98	
TOTAL DEDUCTIONS	<u>\$144,730.52</u>	
TOTAL ASSESSMENT FOR COMMITMENT		\$1,638,870.00
SUPPLEMENTAL TAXES		0
COLLECTIONS	\$1,526,046.34	
DISCOUNTS	\$78,147.92	
FROM OVERLAY (ABATEMENTS)	\$196.84	
FROM OVERLAY (ADJUSTMENTS)	0.01	
OUTSTANDING TAXES	\$34,478.89	
	<u>\$1,638,870.00</u>	<u>\$1,638,870.00</u>

2019 OUTSTANDING TAX

ADAMS	TAMMY	\$882.67
BAKER'S COUNTRY STORE		\$1,397.57
* BLANCHARD	JOSEPH & CHARLOTTE	\$1,474.23
BOWKOWSKY	DANIEL	\$232.06
BUNTEN	BARRY & CATALONI, RICHARD	\$1,055.18
CAMPBELL	LAWRENCE & AMANDA	\$403.00
CARVALHO	BRENDA, PR	\$715.88
CHARTIER	ALBERT	\$72.79
COGLEY	JAMES & MARIE	\$1,469.04
* CUNNINGHAM	ZACHARY & PAULA	\$936.54
DAHLE	RONALD & SHERYL	\$360.01
FAHY	SHAWN	\$312.87
FLAHERTY	JOHN	\$849.52
FLAHERTY	PATRICIA, ETAL	\$1,029.78
FOWLER	PATRICIA	\$859.88
COLLETTE, ANGELA & DAWN PR.	FOR GAUTREAU, DANIEL	\$166.28
GILLIS	AMY, PR.	\$1,012.67
** HAMEL	WAYNE & LINDA	\$354.31
HENTSCHEL	CHRISTOPHER	\$1,149.96
HENTSCHEL	DONALD & BARBARA (ADAMS)	\$442.37
HODGKINS	DALE	\$411.29
HODGKINS	DAVID, M.	\$475.52
HODGKINS	FREDRICK & BONNIE	\$552.19
HODGKINS	LONNY	\$530.44
HUTCHINS	JEFFREY & MARY	\$727.27
JAROS	COLLEEN	\$523.71
KNAPP	WENDY	\$526.29

2019 OUTSTANDING TAX CONT.

LAVERTU	SANDRA & LIZOTTE, MICHAEL	\$653.73
LAVOIE	PETER	\$414.40
LEBLANC	ROBERT & JOYCE	\$49.10
LOUVAT	ROLAND JR.	\$274.54
NORTH	CAROL	\$185.44
NORTH	TIMOTHY & CAROL	\$404.04
* O'BRIEN	PHILIP & ANGELA	\$321.16
PETERSON	JAMES	\$1,332.94
PLANT, CHRISTOPHER &	FEE, NORMAN	\$480.70
POPOLOSKI	RYAN	\$89.15
PRUE	ROBERT & PRUE, GREG	\$632.76
RICCI	BRANDON & KATIE	\$584.41
RICHMOND	ELIZABETH	\$590.52
ROBERTS, DOROTHY &	BRITT, ELIZABETH	\$341.88
SOUSA	DANIELLE & GIBBERSON, TY	\$1,420.36
STEVENS, ERIC PR FOR STEVENS,	LAUREL	\$1,370.95
THERIAULT, ROBIN LIVING TRUST		\$551.90
THOMPSON	KENNETH	\$889.92
THOMPSON	RAY	\$290.08
** TIBBETTS	EMELINDA	\$354.31
TIBBETTS	EVAN	\$1,052.78
TOUCHETTE	CINDY	\$622.64
TOUCHETTE, RONALD B. PR FOR	TOUCHETTE, RONALD E.	\$759.39
* TRUE	STEPEHN & JOAN	\$802.80
WOODS	STEVEN & JANE	\$421.60
WORTHLEY	BRYAN SR.	\$664.07
	TOTAL FORWARD	\$34,478.89

** PAID AFTER JANUARY 1, 2020

*PARTIAL PAYMENT AFTER JANUARY 1, 2020

2018 LIENS OUTSTANDING

BAKER'S COUNTRY STORE		\$1,230.29
BLANCHARD	JOSEPH & CHARLOTTE	\$709.45
CARVALHO	BRENDA, PR	\$630.19
HENTSCHEL	CHRISTOPHER	\$1,012.32
HENTSCHEL	DONALD & BARBARA (ADAMS)	\$389.42
HODGKINS	DALE	\$362.06
HODGKINS	DAVID, M.	\$378.61
HODGKINS	FREDRICK & BONNIE	\$486.09
HODGKINS	LONNY	\$466.94
LOUVAT	ROLAND JR.	\$241.68
RICHMOND	ELIZABETH	\$429.48
** TRUE	STEPEHN & JOAN	\$213.30
WORTHLEY	BRYAN SR.	\$267.41
	TOTAL FORWARD	\$6,817.24

** PAID AFTER JANUARY 1, 2020

*PARTIAL PAYMENT AFTER JANUARY 1, 2020

2018 LIENS OUTSTANDING

BALANCE FORWARD 1/1/19		\$28,871.19
FROM OVERLAY (ABATEMENTS)		
ACCOUNT RECEIPTS:	\$22,053.95	
BALANCE FORWARD 1/1/20	\$6,817.24	
	\$28,871.19	\$28,871.19

2017 OUTSTANDING TAX

** HODGKINS	FREDRICK & BONNIE	\$471.17
** HODGKINS	LONNY	\$244.86
	TOTAL FORWARD	\$716.03

** PAID AFTER JANUARY 1, 2020

*PARTIAL PAYMENT AFTER JANUARY 1, 2020

2016 LIENS OUTSTANDING

BALANCE FORWARD 1/1/19		\$2,967.53
FROM OVERLAY (ABATEMENTS)		
ACCOUNT RECEIPTS:	\$2,967.53	
BALANCE FORWARD 1/1/20	\$0.00	

\$2,967.53	\$2,967.53
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TAX OVERPAYMENTS

Balance as of 1/1/19		\$91.53
ACCOUNT RECEIPTS:		\$528.59
EXPENDED:	\$528.43	
BALANCE FORWARD 1/1/20	\$91.69	

\$620.12	\$620.12
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TREASURER'S REPORT 2019

TREASURER'S REPORT 2019

BALANCE FORWARD 01/01/2019 611413.33

REVENUE RECEIVED FROM THE STATE OF MAINE

STATE REVENUE SHARE	\$9,934.06
DEPT. OF TRANSPORTATION	\$6,652.00
VETERANS DISBURSEMENT	\$465.00
TREE GROWTH REIMBURSEMENT	\$34,043.76
BETE TAX REIMNBURSEMENT	\$33.00
SNOWMOBILE GRANT MONIES	\$53,811.30
HOMESTEAD REIMBURSEMENT	\$17,476.00
ATV GRANT MONIES	\$14,588.70
SNOWMOBILE REG. REIMBURSEMENT	\$377.34
STATE ISSUED BURN PERMITS	\$2.00
	<u>\$137,383.16</u>

REVENUE RECEIVED FROM THE TAX COLLECTOR

2020 PROPERTY TAX	\$366.89
2019 PROPERTY TAX	\$1,603,479.65
2018 PROPERTY TAX	\$17,269.67
EXCISE TAX	\$81,987.20
TAX INTEREST	\$2,041.53
2019 TAX DISCOUNTS GIVEN	<u>-\$78,147.92</u>
	<u>\$1,626,997.02</u>

REVENUE RECEIVED FROM MISCELLANEOUS ACCOUNTS

2018 TAX LIENS	\$4,784.28
2017 TAX LIENS	\$5,980.02
2016 TAX LIENS	\$2,967.53
TAX OVERPAYMENTS	\$528.59
LIEN CHARGES	\$1,397.73
AGENT FEES	\$1,387.00
MISCELLANEOUS OFFICE CHARGES	\$818.08
TREE GROWTH REMOVAL PENALTY	\$5,108.00
ROAD DAMAGE REPAIR REIMBURSEMENT	\$5,470.00
POWER REIMBURSEMENT	\$540.17
INSURANCE DIVIDENDS	\$138.36
CABLE FRANCHISE FEES	\$2,115.08
CEMETERY PLOTS	\$200.00
ANIMAL CONTROL	\$468.00
BUILDING PERMITS	\$4,905.00
PLUMBING PERMITS	\$2,410.00
BUREAU OF MOTOR VEHICLE REGISTRATIONS	\$13,675.50
INLAND FISHERIES & WILDLIFE SALES	\$16,471.29
BANK INTEREST EARNED	\$4,475.98
TAX ANTICIPATION NOTE	\$320,000.00
MUNICIPAL BOND FUNDS (SALT/SAND BUILD.)	\$300,000.00
TRANSFER FROM SAVINGS ACCOUNT (LEGAL FEES)	\$4,959.13
TRANSFER FROM RESERVE ACCOUNTS	\$0.00
GENERAL JOURNAL ENTRIES (ACCT. RECON.)	<u>-\$60.99</u>
	<u>\$698,738.75</u>

TOTAL REVENUE	\$2,463,118.93
TOTAL AVAILABLE	\$3,074,532.26
LESS WARRANTS 1-24	\$2,479,183.36
TRANSFER(S) TO RESERVE ACCOUNTS	\$4,500.00
BALANCE FORWARD 01/01/2020	\$590,848.90

REPORT OF ASSESSOR'S 2019

REPORT OF ASSESSORS

LIST OF PROPERTY AT ITS JUST VALUATION IN THE TOWN OF ROXBURY,
COUNTY OF OXFORD, FOR THE YEAR 2019 TO THE BUREAU OF TAXATION AS REQUIRED BY LAW.

RATE OF TAXATION	.01036	
REAL ESTATE VALUATION		161,666,970.88
PERSONAL PROPERTY VALUE		153,636.00
VETERANS EXEMPT VALUE	204,000.00	
HOMESTEAD EXEMPT VALUE	2,712,300.00	
BLIND EXEMPTION	4,000.00	
BETE EXEPTION	4,822.00	
TAX EXEMPT PROPERTY	703,400.00	
		<u>158,192,084.88</u>
<u>APPROPRIATIONS</u>		
FROM EXCISE	80,678.40	
CEO MILEAGE	1,500.00	
WINTER ROADS	160,566.21	
CAPITAL IMPROVEMENT PROJECTS	15,000.00	
CAPITAL ROAD IMPROVEMENT PROJECT BOND	118,285.71	
SUMMER ROADS	29,124.61	
FIRE DEPARTMENT	20,300.00	
FIRE DEPARTMENT EQUIPMENT	1,500.00	
MISCELLANEOUS	7,000.00	
TOWN OFFICER TRAINING	1,000.00	
INSURANCE	6,750.00	
TOWN OFFICE MAINTANANCE	10,000.00	
TOWN BUILDING REPAIR ACCOUNT	2,000.00	
BACK-UP GENERATOR SYSTEM	2,500.00	
ELLIS POND RETAINING WALL	3,000.00	
OFFICE SUPPLIES	4,500.00	
AUDITOR	3,800.00	
ASSESSMENT UPDATE	3,500.00	
MMA	1,877.00	
AVCOG	2,200.00	
NORSWB	23,471.85	
RUBBISH	23,854.89	
SPRING CLEAN-UP FUND	4,500.00	
BEACH CLEAN-UP	1,500.00	
WORTHLEY PARK	4,000.00	
AMBULANCE	9,205.50	
STREET LIGHTS	1,056.00	
ANIMAL CONTROL	1,000.00	
FUTURE REVALUATION	2,500.00	
ROXBURY WEBSITE	720.00	
CEMETERIES	2,000.00	
CEMETERY RESERVE FUND	3,000.00	
GENERAL ASSISTANCE	525.00	
BOAT RAMP/ CLEAN UP	1,000.00	
WATERSHED MANAG.	1,075.00	
COMMUNITY CONCEPTS	738.00	
HOPE ASSOCIATION	738.00	
AMERICAN RED CROSS	369.00	
RUMFORD PUBLIC LIBRARY	738.00	
RIVER VALLEY HEALTHY COALITION	300.00	
S.A.P.A.R.S	100.00	

REPORT OF ASSESSORS CONT.

SENIORS PLUS	738.00
LIFE FLIGHT OF MAINE	369.00
SAFE VOICES	738.00
RIVER VALLEY CHAMBER OF COMMERCE	369.00
ROXBURY ATV RIDERS CLUB	738.00
WESTERN MAINE VETERANS	175.00
TOTAL RAISED BY TAXATION	560,600.17
AT TOWN MEETING	

RAISED TAXATION AT TOWN MEETING	560,600.17
RSU #10	1,013,181.83
COUNTY TAX	173,301.00
OVERLAY	<u>36,517.52</u>

TOTAL BUDGET FOR TOWN	1,783,600.52
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LESS:

STATE REVENUE SHARING	7,000.00	
VETERANS REIMBURSEMENT	465.00	
TREE GROWTH REIMBURSEMENT	33,000.00	
FROM EXCISE REVENUE	80,678.40	
FROM D.O.T.	6,000.00	
FROM BETE	24.98	
HOMESTEAD REIMBURSEMENT	<u>17,562.14</u>	
		-144,730.52

TOTAL COMMITMENT	1,638,870
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TOTAL TAXABLE VALUE	158,192,085	X .01036=	1,638,870
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**NOTICE IS HEREBY GIVEN THAT THE BOARD OF ASSESORS WILL BE IN SESSION
APRIL 14TH 2020 BETWEEN THE HOURS OF 5:00P.M. AND 6:00P.M. TO RECEIVE
LISTS OF ESTATES (REAL AND PERSONAL) AND/OR ANY CHANGES THERE TO.**

TOWN OF ROXBURY MAINE

**INCORPORATED:
MARCH 7, 1835**

**POPULATION IN 2019:
341**

(ESTIMATED BASED ON BIRTHS AND DEATHS IN TOWN)