

ANNUAL TOWN REPORT

2021



ROXBURY, MAINE

We, The Municipal Officers for the Town of Roxbury

Dedicate this 2021 Town Report in Memory of:

Rodney (Bing) Cross



Bing Cross moved to the Town of Roxbury in 2009 and always served the community. In 2015 he became a Selectman for the Town of Roxbury. He served as selectmen for 7 years. Bing was an outdoor enthusiast making Roxbury the perfect place for him. He loved his family and friends and his dog Maggie. He will be greatly missed!

Town of Roxbury, Maine 2021 Year in Review Board of Selectmen

2021 was again a busy and an unusual year for all. COVID-19 resulted in change in protocol of work related duties to ensuring the safety of Town employees and residents.

THANK YOU TO THE OFFICE STAFF FOR THE HARD WORK

Projects completed in 2021:

- The \$800,000.00 Road Bond has been fully paid in full as of 2021.
- RoxWind wind tower \$30+ million project successfully came on line in October of 2021, thus adding additional tax revenue to the Town of Roxbury. We wish them the best.
- Roxbury Village Cemetery removal of the dangerous trees, with a project of discussion at the 2022 annual meeting to replace in the near future after this date.
- Ordinance changes have been completed and should have mostly reviewed by residents before the 2022 annual meeting to be able to vote on. Ordinances included new Solar Energy Ordinance, updated Shore land Zoning Ordinance, updated Land Use Ordinance, updated Building Permit Ordinance and Earned Time Policy.
- Tax Increment Financing Guidelines Policy Has been completed and enacted on January 11, 2022.
- Curbside rubbish pickup contract has been extended for five years with Archie's.

Looking forward to 2022:

- A discussion of a Town Administrator/Manager will be discussed at the annual meeting to possibly go this route to better manage the Town with an overseer of all. The town is getting very overwhelmed with the larger wind project and upcoming solar projects which this would enhance our capability to manage successfully.
- The digital informational sign has been fully priced and will be discussed at the annual meeting for a final budget request.
- Continuing to work with Olivewood Energy on a 250+ acre \$50+ Million Solar Energy project off Bunker Pond Road.

Concerns for 2022:

- Fireworks (mostly on the lake) has numerous residents concerned of danger of hurting someone, animal reactions to the explosions, and possible ADHD Persons effected. A Summary of the guidelines by the state will be sent to all tax payers in Roxbury to give a better understanding of guidelines along with Sherriff being made aware and have committed to increased patrol in 2022 to reduce problems.
- Walking safety concern on Main Street: A couple of projects being worked on are.
 - a. Increase patrol of sheriffs.
 - b. Speed hump was trialed in summer of 2021 with residents weighing in on their recommendations for future years. Will be trialed again in 2022 for further information.
 - c. A Grant % of funding a walking trial is being proposed at the Annual Meeting this year along Main Street.

Special Requests:

- We are always looking for volunteers for many positions that remain open. Please think about volunteering, See Town Office for Openings.

Timothy Derouche

Chair Board of Selectmen

Municipal Officers 2021

MODERATOR

Dave Duguay

SELECTMEN, ASSESSORS, OVERSEERS OF THE POOR, AND ROAD COMMISSIONERS

Timothy Derouche, Rodney Cross, Robert Leblanc

TAX COLLECTOR/TREASURER

RENEE HODSDON

TOWN CLERK AND ADMINISTRATIVE ASSISTANT

Brittany Gaudet

REGISTRAR OF VOTERS AND HEALTH OFFICER

Brittany Gaudet

PLANNING BOARD / COMMISSIONERS

CATHY MATTSON, CHAIR

JAMES MANSON

Bruce Waugh

Richard Cox, Alternate

SCHOOL BOARD REPRESENTATIVE

JUSTEEN LAPOINTE

FIRE CHIEF

RAYMOND CARVER

ASSISTANT FIRE CHIEF

DALE ROBERTS

EMERGENCY MANAGEMENT DIRECTOR

MATTHEW PATNEAUDE

SOLID WASTE REPRESENTATIVE

SANDRA WITAS

BOARD OF APPEALS

MICHAEL GALLANT

PLUMBING INSPECTOR

ROBERT FOLSOM, SR

CODE ENFORCEMENT OFFICER

RICHARD COULOMBE

ANIMAL CONTROL OFFICER

TOWN OFFICE HOURS

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

CLOSED FROM 12:00 TO 1:00 FOR LUNCH

2022 HOLIDAYS & VOTING DAYS

Weeks of Thanksgiving, November 21-25

And

Christmas, December 19-23

We will be open Monday, Tuesday and Wednesday and closed Thursday and Friday

Elections:

June 14th, 2022 &

November 8th, 2022

Open 9:00 am to 8:00 pm

SELECBORAD MEETINGS

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

PLANNING BOARD MEETINGS

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

MARCH-OCTOBER

& 3RD THURSDAYS OF THE MONTH JANUARY, FEBRUARY, NOVEMBER AND DECEMBER

MEETINGS SUBJECT TO CHANGE IN THE WINTER – (CHECK OUR WEBSITE FOR CANCELATIONS)

TOWN OF ROXBURY DIRECTORY

| | | |
|--|---|----------------------------------|
| EMERGENCY SERVICES (AMBULANCE, FIRE & POLICE) | 911 | |
| ANIMAL CONTROL OFFICER | SUSAN MILLIGAN | 357-6796 |
| FIRE DEPARTMENT | TO REPORT A FIRE | 911 |
| FIRE CHIEF | RAYMOND CARVER | 364-3497 |
| ASSISTANT FIRE CHIEF | DALE ROBERTS | 364-3802 |
| FIRE PERMITS | RAYMOND CARVER ROLAND PATNEAUDE | 364-3497 357-8175 |
| OXFORD COUNTY SHERIFF | DISPATCH | 1-800-733-1421 |
| CODE ENFORCEMENT OFFICER | RICHARD COULOMBE | 364-3982 |
| PLUMBING INSPECTOR | ROBERT FOLSOM, SR | 364-3982 |
| CIVIL DEFENSE DIRECTOR | MATTHEW PATNEAUDE | 364-5802 |
| SCHOOL BOARD MEMBER | JUSTEEN LAPOINTE | 364-3982 |
| GARBAGE COLLECTION | ARCHIE'S | 364-2425 |
| PLANNING BOARD | CATHY MATTSON, CHAIR JAMES MANSON BRUCE WAUGH ALTERNATE: RICHARD COX | 364-3982 |
| REGISTRAR OF VOTERS | BRITTANY GORDON | 364-3982 |
| ROXBURY TOWN OFFICE | FAX 364-2145 | 364-3982 |
| ROXBURY POST OFFICE | JEN LUFKIN | 364-2410 |
| RUMFORD PUBLIC LIBRARY | 56 RUMFORD AVENUE | 364-3661 |
| SELECTMEN | TIMOTHY DEROUICHE RODNEY CROSS ROBERT LEBLANC | 441-3630 364-5036 364-3982 |
| WINTER ROADS CONTRACTOR | Charles Pappas | 418-0777 |
| TAX COLLECTOR/ TREASURER | RENEE HODSDON | 364-3982 |
| TOWN CLERK/ ADMIN. ASSISTANT | BRITTANY GORDON | 364-3982 |
| HEALTH OFFICER | BRITTANY GORDON | 364-3982 |
| STATE REPRESENTATIVE | JOSANNE DOLLOFF | 357-3346 |
| E-MAIL | ROXBURY1@ROADRUNNER.COM | |
| FACEBOOK | TOWN OF ROXBURY | |
| WEBSITE | WWW.ROXBURYMAINE.COM | |

2021 Volunteers



2 Fishing Derby's this winter:
The Roxbury ATV Club: February 13, 2021
Operation Reboot: March 20th, 2021

Renee Hodsdon, Doreen Stinson, Brittany Gaudet, ATV Club, Mike Worthley,
The Knotty Moose, Fire Dept, Roy Hodsdon, Pam Bulger,
Operation Reboot Outdoors, Dixfield American Legion, The Gambles,
Howard Whitten, Dave Arsenault, Nancy Lovelace, Jean Shaw, &
Lake Stewards of Maine.

Thank you all for the time and effort you put into the Town of Roxbury!

TOWN OF ROXBURY

2021 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.

2021: We received 0 applications for assistance and paid 0 applicants which consisted of 0 Individuals. Of those 0 cases, we paid \$0.00 for heat, \$0.00 for electricity, \$00.00 for Food, \$00.00 for household items and \$0.00 for Funeral expense. The Total cost for the 2 cases was \$0.00.

2021: \$1,852.94 was carried over from 2020, with an additional \$1,150.00 appropriated for a total of \$3,002.94 in 2021 budget.

2021: \$0.00 was spent, with \$717.50 reimbursed by the State of Maine. That leaves a balance of \$3,720.44 in the account to be carried over into the 2022 budget.

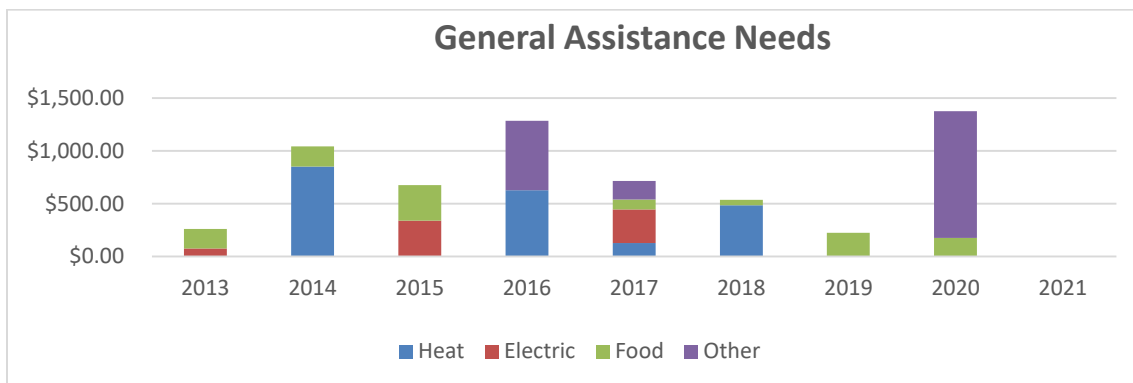
- 2021 we processed 0 applications, spending \$0.00
- 2020 we processed 2 applications, spending \$1,200.00
- 2019 we processed 2 applications, spending \$223.52
- 2018 we processed 2 applications, spending \$535.00
- 2017 we processed 5 applications, spending \$714.81
- 2016 we processed 4 applications, 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

Respectfully submitted,

Timothy Derouche

Timothy Derouche - General Assistance Administrator

Renee Hodsdon – Assistant to the General Assistance Administrator



Town Clerks Report
For the
Town of Roxbury, Maine
2021

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 2021:

Births: 2

Marriages: 5

Deaths: 10

ANIMAL CONTROL: Dog licenses issued: 48

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. Dog licenses are now available online also!

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, Boats and Trailers and also hunting and fishing licenses online.

Respectfully submitted,

Brittany Gordon

Town Clerk, Administrative Assistant

PLANNING BOARD REPORT

Roxbury Planning Board Report

January 1, 2021 through December 31, 2021

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

| | |
|--------------------------------|----|
| Residential Building | 5 |
| Additions or Decks | 7 |
| Residential Foundations/Slabs | 9 |
| Sheds | 2 |
| Garages | 1 |
| Paved Driveways | 1 |
| Fill | 9 |
| Shore Land Zone Permit | 10 |
| Communication Tower | 1 |
| Solar Project | 1 |
| Commercial Foundation | 4 |
| Commercial Additions | 1 |
| Commercial Accessory Structure | 2 |

Total Permits ----- 53

ANIMAL CONTROL ANNUAL REPORT 2021-2022

The past year has brought its share of challenges to everyone everywhere. Due to COVID and its rapid spread we have dealt with limitations in everything we do in trying to stay safe, yet keep the animals safe as well.

We have had a few cases of abandoned dogs (one of which was pregnant), and abandoned cats. I understand the problems people have had, we have all had problems, but there is no reason for dumping an animal on the side of the road to fend for itself. There are options out there, people just need to ask.

Rabies clinics were cancelled, veterinary offices skimmed back their hours and limited themselves to current patients only, but still – there are options. All cats and dogs are required to be vaccinated against rabies, even if they are indoor only. All dogs are required to be licensed in the town they live in. These are not suggestions – they are Maine laws.

A major problem we have had is dogs running at large, and livestock wandering into the road or onto neighbor's property. These are both illegal, and dangerous, and extremely disrespectful to neighbors and vehicles travelling the roads. They are also dangerous for the animals. If you are going to have dogs and/or livestock they must be properly contained, on your property, and have proper shelter, etc. Let's all try to be good neighbors and good pet owners and do our part to keep everyone safe.

Tractor Supply stores have started their wellness clinics again, Vet offices are opening up more, and we have River Valley Animal Advocates, Community Cat Advocates, and several other rescues and programs to help.

If you have a complaint regarding animal problems, call 1-800-733-1421 and dispatch will contact me, or whoever may be covering if I am not available.

I look forward to serving the Town of Roxbury for another year.

Respectfully,

Susan Milligan, Animal Control Officer.

TOWN OF ROXBURY

PO Box 24 Roxbury, Maine 04275

John Sutton, Timothy Derouche & Rodney Cross, Selectboard

Renee Hodson, TAX COLLECTOR/ TREASURER

Doreen Stinson, TOWN CLERK

TEL. (207)364-3982 FAX (207)364-2145

E-MAIL: roxbury1@roadrunner.com

Website: www.roxburymaine.com Facebook: ROXBURY

Town Office Hours:

Wed., Thurs., Fri., 8:00 a.m. to 4:00 p.m.

Closed for lunch 12:00 p.m. to 1:00 p.m.

February 10, 2022

I would like to thank the Town of Roxbury for giving me the opportunity to serve you as your Code Enforcement Officer. I have worked with the planning board issuing building permits, fill permits and shoreland zoning permits. I would like to remind everyone that a building permit is needed in the Town of Roxbury for any structure, addition, deck, shed that is built along with permits for fill. I look forward to working with the town boards to make the Town of Roxbury a place where people want to live, work and play.

Thank You



Richard Coulombe Code Enforcement Officer

Town of Roxbury

TOWN OF ROXBURY
Local Plumbing Inspector
2021 Report

As the Local Plumbing Inspector for the Town of Roxbury, Maine I have issued nine (9) External Plumbing (Septic) Permits and nine (9) Internal Plumbing Permits in 2021.

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

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: 9



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 Roxbury,

I would like to take this opportunity to thank the citizens of Roxbury for their continued support of the Roxbury Fire Department. It has been a trying year with many challenges. The citizens support has allowed the fire department to continue providing necessary services while allowing our members to stay safe.

Our volunteers are a small crew that work hard to provide emergency services and support however needed to the town and surrounding communities. We responded to fewer calls this year than last year. We are always looking for new members, if you are interested in joining the fire department please feel free to contact me.

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

Sincerely,

Raymond Carver

Roxbury Fire Chief



Roxbury EMA Report

2021

No major problems in 2021 other than the COVID-19 pandemic. If you can please get vaccinated, if not for yourself but for friends and family. Stay healthy and safe. Food pantries are open for anyone in need of help.

Sincerely,

Matthew Patneaude

EMA Officer

Northern Oxford Regional Solid Waste Board

Annual Report 2021

Revenues from recycling increased substantially in 2021, however tipping fees for disposal of solid waste also increased, making it necessary to raise appropriations to towns by 6%. We recycled 878 tons of materials compared to 1066 tons in 2020. Revenues from recycling brought in \$153,256 for our efforts. We processed a record total of 10,012 tons of municipal solid waste from our six member towns. The cost for disposal (not including transportation) was \$603,750.

Remember, the more residents recycle, the more revenue we will receive.

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 only 9% is currently being recycled. In past years, our area has recycled nearly 15%. NoT sure why we are going backwards, but let's hope things improve in 2022.

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 in currently being collected, including glass containers, drinking glasses and cups, plates and baking dishes, etc.

We collected 90 units of household hazardous waste from area residents during the June 2021 collection. This amount was an increase from previous collections. Look for information in local papers about the 2022 collection scheduled for August 6 at Region 9. 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 Recycling/Transfer 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/Transfer Station.

Bins are also available to collect textiles, including clothing, shoes, handbags, bedding, towels, etc. Bins are located at the Recycling/Transfer Station, the Dixfield Laundromat, and the Marden's Shopping Center. In 2021 more than 58.7 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)
Stacy Carter, Administrator (Rumford)
William Porter (Rumford)
Greg Buccina (Rumford)

Richard Philbrick (Mexico)
Sandra Witas (Roxbury)
Royal Swan (Dixfield)
John Witherell (Peru)

Roxbury-Byron Recycling Schedule 2022

★ TRANSFER STATION CLOSED-Pickup delayed one day

■ RECYCLING PICKUP

January

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October

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***TRANSFER STATION WILL BE CLOSED ON CHRISTMAS EVE AND DEC. 26TH

LOCAL HEALTH OFFICER

2021 REPORT

This has been an extremely trying couple of years due to the outbreak of the Covid- 19 epidemic.

Our Country has been working extra hard to work on the fight on COVID 19 as school and businesses have been trying to move back to as close to normal as we can. Hospitals have continued to be overrun with patients. The Governor has lifted the orders for masks in some degree and six foot distancing has continued to be encouraged to try to help stop the outbreak from spreading. Food banks have been helping people in the area which are extremely appreciated.

Please stay safe and be kind hopefully the New Year will improve as the world works to fight against COVID 19.

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!

Brittany Gordon

Health Officer

CEMETERY COMMITTEE

The Town of Roxbury has 3 cemeteries: Pine View, Frye/Mexico and the Village cemetery. Currently there is no one on the Cemetery Committee, if any residents would like to consider being on the cemetery committee please contact the Town Office at 364-3982. If no one comes forward we will look into other alternatives.

The Town would like to remind everyone that they need to remove flower arrangements and/or decorations by November 6th. 2022 or they will be removed.

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



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

Dear Friends:

When I took the oath of office as Maine's 75th governor, I never imagined that we would face a deadly pandemic. For nearly sixteen long, difficult months under a State of Civil Emergency, it was my responsibility to guide our state through this time to keep Maine people safe and healthy, and to put our economy on a path to recovery.

COVID-19 wreaked havoc on our national economy, dealing heavy losses to businesses of all sizes, and leaving millions of people unemployed. Here in Maine it has taken the lives of thousands of people and sickened many more. Since the arrival of the first vaccines in December 2020, we have worked hard to get as many shots into the arms of Maine people as quickly as possible, getting our state and our lives back to normal. Maine can be proud of our nation-leading progress over the past year, but our work is far from done.

My Administration, in collaboration with public health experts and business leaders across the state, developed a plan to restart Maine's economy. We formed an Economic Recovery Committee charged with assessing the economic impacts of the pandemic on Maine's economy and providing recommendations for policy changes to deal with these impacts. And, joined by Republican and Democratic lawmakers, I was pleased to sign into law a balanced, bipartisan budget that charts a brighter future for all of Maine. Together, drawing on the hard work and resilience of Maine people, we will rebuild and strengthen our economy and rise from this unprecedented challenge to be a stronger, better state than ever.

I continue to be amazed by the strength and courage of the Maine people and businesses who have found different ways to do business and the brave first responders in your town and in our health care facilities. Maine people have persevered, and, although challenges remain, we will get through them together just as we did this past year. I congratulate and thank you for all that you have done to protect yourselves, your loved ones, and your fellow citizens.

Please take care,

Janet T. Mills
Governor

PHONE: (207) 287-3531 (Voice)

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www.maine.gov

ANGUS S. KING, JR.
MAINE

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United States Senate

WASHINGTON, DC 20510

January 3, 2022

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

Dear Friends,

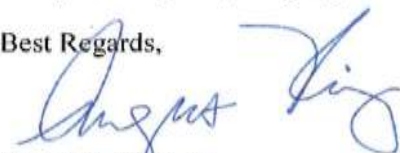
On the heels of 2020's challenges, 2021 brought us both amazing progress and frustrating setbacks. The incredible rollout of several effective, FDA approved COVID-19 vaccines helped reduce the risks of this deadly pandemic – but vaccine hesitancy, combined with the dangers of new variants, have prolonged this crisis and created new risks for Maine people. The challenges raised tension levels to boiling points during the fallout of the 2020 presidential election and the January 6th Capitol attack. But despite that, Congress was able to deliver for a nation gripped by an unprecedented pandemic. As we reflect back on the year, we see the important action that will make a difference for Maine people – as well as work still unfinished.

As COVID-19 continued to impact communities across our state and the country, Congress's first priority this year was to confront the pandemic's health threats and economic toll. We immediately got to work on the *American Rescue Plan*, crafting an emergency bill to meet the moment and get our nation back on stable footing. The legislation delivered essential support to businesses facing crises, households in need, and the medical professionals on the front lines of this fight. The funds helped get vaccine shots in arms, while also confronting the damage done to our economy. All told, the *American Rescue Plan* is bringing billions of dollars to Maine, helping the state continue to push through this crisis and bounce back stronger than ever.

After passing the *American Rescue Plan*, Congress turned its attention to a longstanding but unfulfilled priority: infrastructure. Through hard work and compromise, both parties came together to pass a bipartisan bill that finally addresses key infrastructure needs. For Maine people, the bill means an estimated \$1.5 billion to repair crumbling roads and out-of-date bridges, \$390 million to improve access to clean drinking water, and more. I am most excited about the significant funding for broadband – because, as we have seen during the pandemic, broadband is a necessity to succeed in the 21st century economy. The historic investments in the bipartisan infrastructure bill, combined with additional funding I pushed for in the *American Rescue Plan*, will bring an estimated \$400 million for broadband home to Maine. These funds will be nothing short of transformational, creating new opportunities across our state.

These two bills have made and will continue to make a real difference for Maine people, helping to both address the challenges of COVID-19 and lay a foundation for long-term success. I am proud of what we've accomplished this year – but I know there is still a lot of work to do and that the road ahead is challenging. Even still, I am filled with optimism because I know the true nature of our citizens, though challenged, has not changed. Despite every hardship, people in towns and communities have stepped up with strong local leadership, a willingness to help, and a Maine 'neighborhood' spirit. It is why I truly believe we can and will get through anything together. Mary and I wish you a happy, healthy, and safe 2022.

Best Regards,



Angus S. King, Jr.
United States Senator

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COMMITTEES:
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LABOR, AND PENSION
SELECT COMMITTEE
ON INTELLIGENCE
SPECIAL COMMITTEE
ON ASIAN

Dear Friends:

I am deeply honored to serve the people of Maine in the U.S. Senate, and I welcome this opportunity to share some of the areas I have been working on over the past year.

The ongoing COVID-19 pandemic continues to pose enormous challenges for our state and our country. When the pandemic began, I co-authored the Paycheck Protection Program that helped small businesses remain afloat and keep their employees paid. In Maine, our small businesses received more than 47,000 forgivable loans totaling \$3.2 billion. I also led efforts to provide relief for loggers, lobstermen, and bus companies.

In addition, I helped secure \$700 million to assist Maine's overwhelmed hospitals and nursing homes, and a new law I led prevented Medicare payment cuts to help further ease the financial strain on our hospitals. I also urged the CDC to update its recommendations so that our students and teachers could safely return to their classrooms, and I pressed the Administration to end the closure of the U.S.-Canada border.

While addressing the pandemic has been a major focus, I've also worked hard to ensure Maine's other needs are met. A group of 10 Senators, of which I was a part, negotiated the landmark bipartisan infrastructure bill that was signed into law in November. I co-authored the section of the bill that will provide Maine with as much as \$300 million to expand high-speed internet in rural and underserved areas.

Soaring inflation is another crisis, particularly when it comes to the cost of heating oil. I have strongly supported federal programs that help Maine families stay warm. In November, Maine was awarded \$35 million to help low-income Mainers pay their energy bills. And the bipartisan infrastructure bill included \$3.5 billion to help families make energy efficiency improvements that would permanently lower their heating costs.

As a senior member of the Appropriations Committee, I have supported investments in Maine's communities. This year's funding bills include \$265 million I championed for 106 projects across Maine. These projects would help create jobs, improve workforce training, address the opioid crisis, and increase access to childcare and health care services. In addition, I worked to reverse proposed cuts to our Navy in order to help protect America and keep the skilled workers at Bath Iron Works on the job. The bills also include \$475 million for the construction of a new dry dock at Maine's Portsmouth Naval Shipyard that will allow the Navy to continue to carry out its submarine missions. I will keep working to get these important bills enacted.

No one works harder than the people of Maine, and this year I honored that work ethic when I cast my 8,000th consecutive vote, becoming the only Senator in history to do so without ever having missed a roll call vote. The Lugar Center at Georgetown University once again ranked me as the most bipartisan Senator for the eighth year in a row.

In the New Year, I will keep working to solve problems and make life better for the people of Maine and America. May 2022 be a happy, healthy, and successful one for you, your family, and our state.

Sincerely,
Susan M. Collins



United States Senator

*Senate of
Maine
Senate District 18*

Senator Lisa Keim
3 State House Station
Augusta, ME 04333-0003
(207) 287-1505
Lisa.Keim@legislature.maine.gov

**Judiciary Committee
Government Oversight Committee**

Dear Friends and Neighbors:

Thank you for allowing me to serve you in the Maine Senate. I am honored that you have placed your trust in me and will continue to work tirelessly on your behalf.

The 1st session of the 130th Legislature was different than any previous session of the Maine Legislature. Online meetings replaced in-person, public meetings for all committee work, and it was a difficult time of adjustment as technology challenges complicated the establishment of new methods and processes. In June, as COVID-19 restrictions lifted, the Legislature held session in person, to vote out the bills. Returning to the State House for final votes, with Legislators having never spoken in person for months, is not a method that produces the best policy outcomes. The lack of human connection, so essential to accomplishing meaningful work for our constituents, made itself felt in the partisan nature of this session. However, as with other challenges brought on by the pandemic, some beneficial changes will become permanent, such as the use of technology to allow persons from all over our state interactive access to their government. The limitations of distance have been almost erased, though internet access limitations were strongly felt and highlighted.

Before our adjournment on July 19th, the Legislature passed a supplemental budget as well as legislation directing how the American Rescue Plan funds will be spent. I remain strongly opposed to tax increases, and am pleased that no new taxes will be placed on the Maine people as a result of those two initiatives.

The 130th Legislature has a great deal of work still to do in the 2nd Regular session, which is statutorily set to run from January 5th to April 20th during which time I look forward to discussing the issues important to all of you. Working together, we can affect positive change.

Many of you have reached out regarding increasing costs and expenses, as well as the countless ways the pandemic has affected every aspect of your life; we are still in tough times. As your State Senator I will continue to do all I can to advocate for policies that benefit you and our beautiful western Maine.

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

Sincerely,



Lisa Keim
Senator, Maine State District 18

1505 Main St. Dixfield, ME
lisa.keim@legislature.maine.gov
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HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION
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Josanne Dolloff

6 Hemmingway Road
Milton Township, ME 04219
Residence: (207) 357-3346
Josanne.Dolloff@legislature.maine.gov

2021 Annual Town Report

Dear Friends and Neighbors,

It has been my honor and pleasure to serve you State Representative for House District 115. I currently serve on the Joint Committee on Veterans and Legal Affairs (VLA).

VLA has jurisdiction over the Maine National Guard, the Maine Department of Defense, Veterans and Emergency Management Services and the Bureau of Alcoholic Beverages and Lottery Operations, as well as administration of campaign finance, including Maine's Clean Elections system of public campaign financing.

It also has general oversight of policy regarding election and campaign law, the gambling and gaming sector, including the state lottery, voter registration, initiatives and referenda, governmental ethics, lobbyist registration, landlord-tenant laws, and veterans programs.

This session we will consider many issues of importance to you. My top priority is ensuring that government does not make your life harder than it already is. I plan on working to return the lion's share of the \$822 million projected revenue surplus to Mainers struggling to pay higher heating fuel, gasoline and food costs. It is taxpayer money that is best spent by all Mainers, not the government.

The statutory adjournment date for the second session for the 130th Legislature is scheduled for April 20th. With that in mind, I encourage you to actively participate in your state government. Phone calls and letters are always welcome.

With the wider use of technology, meetings and hearings are more accessible than ever. Using the homepage of the Maine Legislature: **[Legislature.Maine.Gov](https://legislature.maine.gov)**, you will find access to Zoom meetings and YouTube videos. I also send a weekly email with current state news. If you wish to receive these updates, please contact me at Josanne.Dolloff@legislature.maine.gov and we will gladly add you to our list.

Again, thank you for the honor of serving you at the State House and may you all have a safe and healthy 2022.

Sincerely,

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 safe and well. It remains a privilege to represent you in Congress, and I appreciate the opportunity to update you on what I have been working on for the people of the Second Congressional District.

This year, our small businesses, workers and families, hospitals, states, and towns continued to face challenges related to the coronavirus pandemic. COVID-19 has been a serious threat to public health and our economy that requires a comprehensive, ongoing response. While we are not yet out of the woods, there is a light at the end of the tunnel. Still, I know there are many Mainers who will continue to need assistance getting through this pandemic. I am committed to making sure our communities' most urgent needs are met to get our economy back on track.

One thing I am particularly proud of this year is that Democrats, Republicans, and the Biden Administration worked together to pass the bipartisan *Infrastructure Investment and Jobs Act*, which will make a once-in-a-generation investment in our nation's infrastructure and support Maine jobs. This bill will bring \$1.3 billion to Maine for highways and \$225 million for bridge replacement and repairs, as well as \$234 million to improve public transportation options. It will also allocate over \$100 million to help provide broadband access to the 42,000 Mainers currently without it and make 310,000 Mainers eligible for the Affordable Connectivity Benefit to help families pay for internet access. Crucially, it will also provide Maine with \$390 million to combat Maine's historically high rates of lead poisoning by replacing lead pipes and allowing Maine families access to clean drinking water.

Another one of my priorities in Congress is protecting Maine jobs. For one, shipbuilders at Bath Iron Works are a vital part of our economy, and the ships they build are critical to our national security. Throughout 2021, I led the Maine congressional delegation in pushing back against the Biden Administration's proposed decrease in DDG-51 shipbuilding, a proposal that would have had serious consequences for the shipbuilding workforce at BIW, one of the two shipyards that produces these destroyers, and American naval capabilities around the world. We fought successfully to include authorization for construction of three new DDG-51 destroyers in the final National Defense Authorization Act. I will continue to work hard with my colleagues on the House Armed Services Committee to ensure that we protect our national security and shipbuilding jobs in Maine.

My most meaningful work in Congress continues to be providing direct assistance to Mainers. My staff and I stand ready to serve you. If you are looking for assistance with a federal agency, help for your small business, or want to keep me informed about the issues that matter to you, please reach out to one of my offices below:

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

I am especially glad to share that my wife Izzy and I were pleased to welcome our daughter, Rosemary, into the world this year. Mom and baby are happy and healthy, and we're so thankful for this blessing. We look forward to showing her the beauty of Maine in the months and years ahead.

Sincerely,

Jared F. Golden
Member of Congress

OXFORD COUNTY SHERIFF'S OFFICE

Christopher R. Wainwright



Sheriff

Christopher Wainwright

Chief Deputy

James Urquhart

2021 Annual Report

Dear Neighbors, Residents, and Taxpayers,

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

As I have mentioned in previous years, our calls to service have continued to increase in volume as well as in their complexity. Deputies have responded to more calls regarding mental health concerns since the start of Covid-19, which speaks to the great need for state funding for services for our communities, and our sheriff's departments throughout our state, to keep individuals needing help, and others around them, safe.

We have continued to improve our visibility and response times by utilizing our substations in Dixfield, Brownfield, Rumford, and Bethel. As promised, over this past year, our office successfully completed the plans to convert the jail facilities from a 72-hour holding facility back to a full-service operation. This improvement has restored local control and has already saved taxpayers money.

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

On behalf of the deputies, correctional officers, and support staff, I want to thank and acknowledge the continued community support we have received. Your patience and cooperation during the difficult circumstances surrounding Covid-19 has made a great difference. Our deputies and staff have gone above the call to service, and I am happy to hear and see that their work has not gone unnoticed.

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

I wish you all a safe and healthy year ahead.

Respectfully,

Christopher Wainwright
Sheriff Christopher Wainwright



Oxford County Sheriff's Office

2021 Calls for Service by Location

Roxbury

| | | | |
|-------------------------|----|-----------------|----|
| Agency Assist | 6 | Plowing Compl | 1 |
| Alarm | 4 | Property Damage | 1 |
| Animal Noise | 3 | Property Watch | 1 |
| Animal Problem | 2 | Psychiatric | 2 |
| ATV Problem | 1 | Request Call | 9 |
| Bail Check | 1 | Request Officer | 17 |
| Bail Violation | 3 | Serve Subpoena | 1 |
| Boat Distress | 1 | Sex Off/90d/Reg | 3 |
| Burglary | 2 | Sex Off/Anl/Reg | 2 |
| Cardiac Arrest | 1 | Shots Fired | 1 |
| Citizen Dispute | 4 | Suicidal | 2 |
| Civil Problem | 4 | Suspicious | 6 |
| Custodial Int. | 1 | Theft | 4 |
| Detail Traffic | 1 | Theft from M/V | 1 |
| Disabled Vehicl | 2 | Threat | 1 |
| Disorderly | 1 | Traff Complaint | 8 |
| Domestic | 6 | Traffic Hazard | 1 |
| DUI | 1 | Traffic Offense | 3 |
| DV Follow Up | 2 | Trespassing | 1 |
| E911 HANG UP | 34 | Unconsciousness | 2 |
| Elder Abuse | 1 | Unwanted Person | 1 |
| Family Fight | 1 | Vehicle Off Rd | 1 |
| Fraud | 2 | Viol.of papers | 1 |
| Gross Sexual | 1 | Welfare Check | 10 |
| Harassment | 3 | | |
| Info | 1 | | |
| Intoxication | 1 | | |
| Juvenile Prob | 1 | | |
| LE Accident | 7 | | |
| Mail Tampering | 1 | | |
| Mental Subject | 3 | | |
| Misdialed Call | 5 | | |
| Missing Person | 5 | | |
| Noise Problem | 1 | | |
| Papers | 1 | | |
| PD Accident | 3 | | |
| Peace Officer | 1 | | |
| PFA | 3 | | |
| PFH | 2 | | |
| PI Accident | 4 | | |
| Total Calls for Service | | 207 | |



Dear Friends,

The Roxbury ATV Club is super excited to announce that going into this 2022 ATVing season; we are going to be operating with a new set of officers. With these new changes we are hoping that this will be a great opportunity to grow and bring change to the club. With that being said; we will still have the guidance of Mike and Wanda Worthley, to help ensure that we are leading the club in the right direction. Other exciting news; we are very excited to announce that after countless hours of hired and volunteer work the new connection trail to the Rumford/Mexico trails is now complete.

We are continuing with all the following events for the 2022 ATV Season, along with monthly meetings and much more!

- ATV Poker Run Ride and Raffle Drawing: May 29th, 2022
- Scavenger Hunt Ride/Raffle Drawing and Chili Cook Off: July 2nd, 2022
- ATV Poker Run Ride- Pig Roast, Potluck and Raffle Drawing: August 13th, 2022
- Wind Tower Ride #teamhaileyhugs @ Mike Worthley's: August 27th, 2022
- Fall Foliage Ride and Christmas Toy Drive Kick-off: October 1st, 2022
- 2023 Annual Ice Fishing Derby: Exact event date to be announced
- Work Party Events: Watch Roxbury ATV Riders Facebook Page for dates

The club will be working on multiple trails again this season. Most of the work requires heavy equipment to fix wet areas and to improve drainage on hilly terrain. The club is also looking forward to improving our signage and maintaining great relations with our land owners, members and the town of Roxbury is our goal. The Roxbury ATV Club Officials would like to thank you for your membership and look forward to a great 2022 ATVing Season!

Thank you,
Mike Hansen

President/Trail Master- Roxbury ATV Riders Club

BE SURE TO LIKE OUR FACEBOOK PAGE TO STAY UP TO DATE WITH CURRENT EVENTS, WORK PARTIES AND ANNOUNCEMENTS

Club Officers

Mike Hansen- President/Trail Master: 207-951-5034

Tasha Patneau- Treasurer/Secretary: 207-418-1974

SLIPPERY SLIDERS SNOWMOBILE CLUB

The Slippery Sliders Snowmobile Club is a nonprofit organization that grooms and maintains 90+ miles of trail with our new 2020 Tucker SnoCat 2000 with 300hp. We connect to Rumford, Mexico, Andover, Weld, Rangeley Lakes area, and points beyond. On average we groom 300 to 500 hours a season depending on snow conditions and it is all done by volunteers. Our volunteers spend over 1000 hours maintaining our trails which includes clearing, signing, building bridges, groomer maintenance, and acquiring landowner permission.

This fall the club voted to purchase a second groomer. A 1997 Massey Ferguson 383 with an 8' Marcel drag was bought from a club in Weare NH. It's been 5 years since our club had two groomers and we're excited to have the ability to groom two trails at the same time.

Our club had many projects planned this fall but due to a large and expensive excavation job we did between the Lohnes Farm Road in Byron to Route 120 in Roxbury, we spent way more money than anticipated. We canceled excavation work on ITS117 by Four Ponds and two bridge rebuilds. We kept busy fixing culverts and brushing trails.

We are a very small club with a large trail system. With only a handful of people doing all the work, we need more volunteers to help. Along with volunteering, another great way to help is to join and donate. Without our volunteers, memberships, and donations, we wouldn't be able to accomplish all that we do.

We need all the support we can get. Anyone who is interested in helping out, becoming a member, or donating can find more information on our website www.Roxburysno.com or on our Facebook page www.Facebook.com/Roxburysno **You can now join our club online!**

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

Thank you
Craig Young
President/Project Director
Slippery Sliders Snowmobile Club



2022
WARRANT FOR ANNUAL TOWN MEETING

ROXBURY, MAINE

COUNTY OF
OXFORD, SS

TO PAMELA BULGER, 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 AFFAIRS TO ASSEMBLE AT THE ROXBURY TOWN HALL IN ROXBURY THE THIRD SUNDAY IN MARCH, AD, 2022. IT BEING THE TWENTIETH DAY OF MARCH AT 12:00PM, 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 A SELECTPERSON FOR THE ENSUING TWO YEARS

ARTICLE 4: TO SEE IF THE TOWN WILL VOTE TO ELECT A TAX COLLECTOR/TREASURER FOR A TERM OF THREE YEARS

ARTICLE 5: 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 THAT THAT PROPERTY TAX LEVY LIMIT.

ARTICLE 6: TO FIX THE SALARIES FOR THE ENSUING YEAR FOR THE SELECTMEN WHERE CHANGE MAY BE NECESSARY.

SELECTMEN RECOMMEND: TRANSFER \$5,516.53 FROM EXCISE TAX AND TO RAISE \$1,230.47 FOR A TOTAL OF \$6,747.00.

| POSITION | 2021 TOTAL | INCREASE | MEETING 2022 STIPEND PAY | 2022 WAGES | TOTAL |
|---------------------|--------------------------|------------------|---|-------------------|---------------------------|
| SELECTPERSON, CHAIR | 2,457.79 | 77.21 | 1,267.50 1,267.50 (48.75/MEETING) | 0.00 | 2,535.00 |
| SELECTPERSON 1 | 2,045.70 | 60.30 | 1,053.00 1,053.00 (40.50/MEETING) | 0.00 | 2,106.00 |
| SELECTPERSON 2 | 2,045.70 | 60.30 | 1,053.00 1,053.00 (40.50/MEETING) | 0.00 | 2,106.00 |
| TOTALS | \$6,549.19 (2021) | \$ 197.81 | \$3,373.50 | \$3,373.50 | \$0.00= \$6,747.00 |

ARTICLE 7: TO FIX THE SALARIES FOR THE ENSUING YEAR FOR THE PLANNING BOARD AND BOARD OF APPEALS WHERE CHANGE MAY BE NECESSARY.

SELECTMEN RECOMMEND: TRANSFER \$5,053.31 FROM EXCISE TAX AND RAISE \$1,054.69 FOR A TOTAL OF \$6,108.00.

| POSITION | 2021 TOTAL | INCREASE | 2022 STIPEND | MEETING PAY | 2022 WAGES | TOTAL |
|------------------------------|--------------------------|--------------------|-------------------|---------------------------|-------------------|---------------------|
| PLANNING BOARD, CHAIR | 858.13 | 41.87 | 450.00 | 450.00 (25.00/MEETING) | 0.00 | 900.00 |
| PLANNING BOARD MEMBER | 755.10 | 44.90 | 400.00 | 400.00 (22.22/MEETING) | 0.00 | 800.00 |
| PLANNING BOARD MEMBER | 755.10 | 44.90 | 400.00 | 400.00 (22.22/MEETING) | 0.00 | 800.00 |
| ALTER. PLANNING BOARD MEMBER | 0.00 | 800.00 | 400.00 | 400.00 (22.22/MEETING) | 0.00 | 800.00 |
| PLANNING BOARD SECRETARY | 0.00 | 2,448.00 | 0.00 | 0.00 | 2,448.00 | 2,448.00 |
| BOARD OF APPEALS | 120.00 | 240.00 | 0.00 | 360.00 (30.00/MEETING) | 0.00 | 360.00 |
| TOTALS | \$2,488.33 (2021) | \$ 3,619.67 | \$1,650.00 | \$2,010.00 | \$2,448.00 | = \$6,108.00 |

ARTICLE 8: TO FIX THE SALARIES FOR THE ENSUING YEAR FOR THE REGULAR STIPEND POSITIONS WHERE CHANGE MAY BE NECESSARY.

SELECTMEN RECOMMEND: TRANSFER \$10,114.82 FROM EXCISE TAX AND RAISE \$2,285.15 FOR A TOTAL OF \$12,399.97.

| POSITION | 2021 TOTAL | INCREASE | 2022 STIPEND | MEETING PAY | WAGES | 2022 TOTAL |
|------------------------------|---------------------------|-------------------|-------------------|----------------------------|-------------------|----------------------|
| TOWN CLERK | 1,373.60 | 149.68 | 1,523.28 | 0.00 | 0.00 | 1,523.28 |
| TREASURER | 1,373.60 | 76.09 | 1,449.69 | 0.00 | 0.00 | 1,449.69 |
| CIVIL DEFENSE (EMA) | 549.45 | 22.55 | 572.00 | 0.00 | 0.00 | 572.00 |
| HEALTH OFFICER | 412.09 | 16.91 | 429.00 | 0.00 | 0.00 | 429.00 |
| FIRE CHIEF | 1,373.60 | 56.40 | 1,430.00 | 0.00 | 0.00 | 1,430.00 |
| ASSIST. CHIEF | 755.47 | 24.53 | 780.00 | 0.00 | 0.00 | 780.00 |
| ADDRESSING OFFICER | 1,373.60 | 30.40 | 1,404.00 | 0.00 | 0.00 | 1,404.00 |
| REGISTRA OF VOTERS | 565.50 | 154.50 | 0.00 | 0.00 | 720.00 | 720.00 |
| ELECTION OFFICIALS | 1,631.25 | 240.75 | 0.00 | 0.00 | 1,872.00 | 1,872.00 |
| TOWN MEETING MODERATOR | 274.72 | 25.28 | 0.00 | 300.00 (150.00/MEETING) | 0.00 | 300.00 |
| MANDATORY EARNED TIME BUDGET | 960.00 | 960.00 | 0.00 | 0.00 | 1,920.00 | 1,920.00 |
| TOTALS | \$10,642.88 (2021) | \$1,757.09 | \$7,587.97 | \$300.00 | \$4,512.00 | = \$12,399.97 |

ARTICLE 9: TO SEE IF THE TOWN WILL VOTE TO TRANSFER FROM THE EXCISE TAX ACCOUNT THE SUM OF **\$12,222.80** AND RAISE **\$2,636.72** FOR A TOTAL OF **\$14,859.52** FOR THE ASSIST. TO THE TOWN CLERK SALARY FOR THE ENSUING YEAR. THIS IS BASED ON A 16 HOUR WORK WEEK
(LAST YEARS APPROPRIATION WAS \$4,104.28)

ARTICLE 10: TO SEE IF THE TOWN WILL VOTE TO TRANSFER FROM THE EXCISE TAX ACCOUNT THE SUM OF **\$18,460.03** AND RAISE **\$4,042.97** FOR A TOTAL OF **\$22,503.00** 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 \$22,542.00)

ARTICLE 11: TO SEE IF THE TOWN WILL VOTE TO TRANSFER FROM THE EXCISE TAX ACCOUNT THE SUM OF **\$28,632.51** AND RAISE **6,328.13** FOR A TOTAL OF **\$34,960.64** FOR THE TAX COLLECTOR'S SALARY FOR THE ENSUING YEAR.
THIS IS BASED ON A 32 HOUR WORK WEEK
(LAST YEARS APPROPRIATION WAS \$26,438.35)

ARTICLE 12: TO SEE IF THE TOWN WILL VOTE TO APPROPRIATE THE SUM OF \$4,284.80 FROM PERMIT FEES COLLECTED IN 2021 FOR THE CODE ENFORCEMENT OFFICER'S SALARY FOR THE ENSUING YEAR. THIS IS BASED ON 208 HOURS WORKED YEARLY.
(LAST YEARS APPROPRIATION WAS \$1,500.00 AND \$2,655.00 FROM BUILDING PERMIT FEES = \$4,155.00)

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|--|--------------------------|
| SELECTMEN RECOMMEND: BALANCE FORWARD FROM: PERMIT FEES 2021 | <u>\$4,284.80</u> |
| TOTAL | \$4,284.80 |

ARTICLE 13: 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 14: 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 15: 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 16: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$369.00** IN SUPPORT OF THE ANDROSCOGGIN HOME HEALTHCARE & HOSPICE. (REQUEST WAS MADE FOR \$369.00).

SELECTMEN RECOMMEND: \$369.00

ARTICLE 17: 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. (REQUEST WAS MADE FOR \$369.00).

SELECTMEN RECOMMEND: \$369.00

ARTICLE 18: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$369.00** IN SUPPORT OF THE CANCER RESOURCE CENTER OF WESTERN MAINE. (REQUEST WAS MADE FOR \$369.00)

SELECTMEN RECOMMEND: \$369.00

ARTICLE 19: 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 20: 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 21: 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 22: 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)

SELECTMEN RECOMMEND: \$369.00

ARTICLE 23: 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 24: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$800.00** IN SUPPORT OF THE SENIORS PLUS. (REQUEST WAS MADE FOR \$800.00)

SELECTMEN RECOMMEND: \$738.00

ARTICLE 25: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$100.00** IN SUPPORT OF SEXUAL ASSAULT PREVENTION AND REPOSE SERVICES (S.A.P.A.R.S) . (REQUEST WAS MADE FOR \$100.00)

SELECTMEN RECOMMEND: \$100.00

ARTICLE 26: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$1,000.00** IN SUPPORT OF THE SLIPPERY SLIDERS SNOWMOBILE CLUB. (REQUEST WAS MADE FOR \$1,000.00)

SELECTMEN RECOMMEND: \$738.00

ARTICLE 27: 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 28: TO SEE IF THE TOWN WILL VOTE TO HAVE THE BOARD OF SELECTMEN ACT AS BOARD OF ROAD COMMISSIONERS.

ARTICLE 29: TO SEE WHO THE TOWN WILL VOTE TO HAVE AS TOWN SOLICITOR.
SELECTMEN RECOMMEND THIS BE LEFT TO THE DISCRETION OF THE SELECTMEN.

ARTICLE 30: 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: | RAISE BY TAXATION | \$ 110,200.00 |
| | BALANCE FORWARD FROM 2021 | \$ 81,092.64 |
| | TOTAL | \$ 191,292.64 |

(LAST YEAR'S TOTAL APPROPRIATION WAS \$205,290.07)

ARTICLE 31: 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 | \$ 5,000.00 |
| | BALANCE FORWARD FROM 2021 | \$ <u>16,956.43</u> |
| | TOTAL | \$ 21,956.43 |

(LAST YEAR'S APPROPRIATION WAS \$29,181.31)

ARTICLE 32: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$47,157.16** FOR THE REPAYMENT OF THE BOND PRINCIPAL AND INTEREST USED FOR ROXBURY'S SALT/SAND STORAGE BUILDING PROJECT.

(LAST YEAR'S APPROPRIATION WAS \$47,957.16) (*BALANCE FORWARD* \$8.58)

ARTICLE 33: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$10,000.00** FOR THE TOWN OF ROXBURY CAPITAL IMPROVEMENT PROJECTS.

(LAST YEAR'S APPROPRIATION WAS \$10,000.00)(*BALANCE FORWARD* \$63,725.97)

ARTICLE 34: 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 2022 BUDGETARY ITEMS | \$19,000.00 |
| FOR LADDER TRUCK COVERAGE \$ | <u>1,300.00</u> |
| | \$20,300.00 TOTAL |

ARTICLE 35: 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* \$24,010.00)

ARTICLE 36: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$10,000.00** FOR MISCELLANEOUS FOR THE ENSUING YEAR.

(LAST YEAR'S APPROPRIATION WAS \$7,000.00)

ARTICLE 37: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$4,000.00** FOR TOWN OFFICER TRAINING AND MILEAGE

(LAST YEAR'S APPROPRIATION WAS \$1,200.00)

ARTICLE 38: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$200.00** FOR EMERGENCY MANAGEMENT EQUIPMENT AND TRAINING

(LAST YEAR'S APPROPRIATION WAS \$1,825.00)(*BALANCE FORWARD IS* \$4,913.24)

ARTICLE 39: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$23,313.00** FOR THE FOLLOWING ACCOUNTS:

| | |
|---------------------------------------|--------------------|
| ALL INSURANCE COSTS | \$12,313.00 |
| UNEMPLOYMENT | \$ 1,000.00 |
| <u>SOCIAL SECURITY/ MEDICARE COST</u> | <u>\$10,000.00</u> |
| TOTAL | \$23,313.00 |

(LAST YEAR'S APPROPRIATION WAS \$15,737.00) (*BALANCE FORWARD IS \$1,731.30*)

ARTICLE 40: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$14,000.00** FOR TOWN BUILDING GENERAL MAINTENANCE FOR THE ENSUING YEAR.

(LAST YEAR'S APPROPRIATION WAS \$14,000.00) (*BALANCE FORWARD IS \$6,577.02*)

ARTICLE 41: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$2,900.00** FOR TOWN BUILDING GENERATOR MAINTENANCE AND REPAIR ACCOUNT FOR THE ENSUING YEAR.

ARTICLE 42: TO SEE IF THE TOWN WILL VOTE TO APPROPRIATE **\$10,000.00** FROM CORONAVIRUS LOCAL FISCAL RECOVERY FUNDS (AKA AMERICAN RESCUE PLAN ACT OR ARPA FUNDS) RECEIVED BY THE TOWN FROM THE FEDERAL GOVERNMENT FOR THE FOLLOWING PROJECT: ELECTRONIC SIGN FOR THE TOWN OFFICE.

ARTICLE 43: TO SEE IF THE TOWN WILL VOTE TO APPROPRIATE **\$5,000.00** FROM CORONAVIRUS LOCAL FISCAL RECOVERY FUNDS (AKA AMERICAN RESCUE PLAN ACT OR ARPA FUNDS) RECEIVED BY THE TOWN FROM THE FEDERAL GOVERNMENT FOR THE FOLLOWING PROJECT: UPDATING THE DOOR AND LOCK SYSTEM WITH ADDED CAMERAS FOR THE TOWN OFFICE.

ARTICLE 44: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$39,000.00** FOR THE TOWN BUILDING REPAIR ACCOUNT FOR THE ENSUING YEAR.
(LAST YEAR'S APPROPRIATION WAS \$20,000.00) (*BALANCE FORWARD IS \$32,080.74*)

ARTICLE 45: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$5,000.00** FOR SALT/SAND STORAGE BUILDING MAINTENANCE AND REPAIR ACCOUNT FOR THE ENSUING YEAR.
(LAST YEAR'S APPROPRIATION WAS \$5,000.00)(*BALANCE FORWARD IS \$4,025.00*)

ARTICLE 46: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$6,000.00** FOR OFFICE SUPPLIES FOR THE ENSUING YEAR.
(LAST YEAR'S APPROPRIATION WAS \$6,000.00)

ARTICLE 47: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$900.00** FOR THE TOWN OF ROXBURY WEBSITE FOR THE ENSUING YEAR.
(LAST YEAR'S APPROPRIATION WAS \$900.00)

ARTICLE 48: 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 \$4,000.00)

ARTICLE 49: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$5,000.00** FOR THE FUTURE REVALUATION OF THE TOWN OF ROXBURY.
(LAST YEAR'S APPROPRIATION WAS \$2,500.00) (*BALANCE FORWARD IS \$22,411.77*)

ARTICLE 50: 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 \$4,000.00)

ARTICLE 51: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$2,605.10** FOR ANDROSCOGGIN VALLEY COUNCIL OF GOVERNMENTS (A.V.C.O.G.) DUES FOR THE ENSUING YEAR.
(LAST YEAR'S APPROPRIATION WAS \$2,523.00)

ARTICLE 52: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$2035.00** FOR MAINE MUNICIPAL ASSOCIATION DUES FOR THE ENSUING YEAR.
(LAST YEAR'S APPROPRIATION WAS \$1,886.00)

ARTICLE 53: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$26,363.59** FOR NORTHERN OXFORD REGIONAL SOLID WASTE BOARD FOR THE ENSUING YEAR.
(LAST YEAR'S APPROPRIATION WAS \$24,871.32)

ARTICLE 54: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$29,787.80** FOR REGULAR RUBBISH COLLECTION CONTRACT PAYMENT FOR THE ENSUING YEAR.
(LAST YEAR'S APPROPRIATION WAS \$25,388.46)

ARTICLE 55: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$5,000.00** IN SUPPORT OF A "SPRING CLEAN-UP" ROAD SIDE COLLECTION.
(LAST YEAR'S APPROPRIATION WAS \$3,500.00) (*BALANCE FORWARD IS \$2,991.00*)

ARTICLE 56: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$11,000.00** FOR ROXBURY POND BEACH AND BOAT LAUNCH AREA MAINTENANCE FOR THE ENSUING YEAR.

FOR THE FOLLOWING ACCOUNTS:

| | | |
|-----------------------------------|--------------------|--|
| BOAT LAUNCH CLEAN-UP/ MAINTENANCE | \$5,000.00 | (<i>BALANCE FORWARD IS \$118.90</i>) |
| WORTHLEY PARK MAINTENANCE | \$5,000.00 | (<i>BALANCE FORWARD IS \$5,000.92</i>) |
| BEACH CLEAN-UP ACCT. | \$1,000.00 | (<i>BALANCE FORWARD IS \$3,593.11</i>) |
| TOTAL | \$11,000.00 | |

(LAST YEAR'S TOTAL APPROPRIATION FOR ALL ACCOUNTS WAS \$13,500.00)

ARTICLE 57: TO SEE IF THE TOWN WILL AUTHORIZE THE SELECTBOARD TO APPLY, ON THE BEHALF OF THE TOWN, FOR STATE FINANCING ASSISTANCE UNDER THE PROVISION OF THE BOATING FACILITY FUND, TITLE 12MRS §1896 & 1899 FOR THE DEVELOPMENT/REPLACEMENT OF THE FLOAT DOCK ACCESS ON ELLIS POND: AND FURTHER AUTHORIZE THE SELECTBOARD TO ENTER INTO THE BOATING FACILITY FUND PROJECT AGREEMENT WITH THE STATE SUBSEQUENT TO STATE APPROVAL OF THE PROJECT, AND TO SEE IF THE TOWN WILL RAISE \$25,000.00 FOR ALL OR PART OF THE LOCAL SHARE OF THE PROJECT COSTS.

ARTICLE 58: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$10,830.00** FOR MED-CARE FOR THE ENSUING YEAR.
(LAST YEAR'S APPROPRIATION WAS \$16,380.00)

ARTICLE 59: 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 60: 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 \$2,200.00) (BALANCE FORWARD IS \$1,713.27)

ARTICLE 61: 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 \$6,000.00) (*BALANCE FORWARD IS \$514.12*)

ARTICLE 62: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$1,500.00** FOR THE CEMETERY RESERVE ACCOUNT.
(LAST YEAR'S APPROPRIATION WAS \$0.00) (*BALANCE FORWARD IS \$9,543.05*)

ARTICLE 63: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$5,000.00** FOR THE TOWN OF ROXBURY'S SAVING ACCOUNT
(LAST YEAR'S APPROPRIATION WAS \$0.00) (*BALANCE FORWARD \$10,031.12*)

ARTICLE 64: 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 \$1,300.00) (*BALANCE FORWARD \$1,462.50*)

ARTICLE 65: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$20,000.00** FOR ELLIS POND WATERSHED PROJECTS.
(LAST YEAR'S APPROPRIATION WAS \$0.00) (*BALANCE FORWARD \$1,663.94*)

ARTICLE 66: 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 67: 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, 2022 TO JUNE 30, 2023 AND TO USE SAID FUNDS TO REDUCE THE TAX BURDEN WHERE APPLICABLE.

- A. MUNICIPAL REVENUE SHARING (example: \$14,000.00 used to reduce the 2021 tax burden)
- 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 (Example: \$33,000.00 used to reduce the 2021 tax burden)
- G. GENERAL ASSISTANCE REIMBURSEMENT
- H. VETERANS EXEMPTION REIMBURSEMENT (Example: \$518.00 used to reduce the 2021 tax burden)
- I. STATE AND FEDERAL GRANTS OR OTHER FUNDS (THIS CATEGORY INCLUDES ALL FUNDS RECEIVED FROM THE STATE THAT ARE NOT INCLUDED IN ITEMS A THROUGH H ABOVE)

ARTICLE 68: 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 69: 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, AMENDED IN TOWN MEETING MARCH 6, 2017 AND AMENDED IN TOWN MEETING MARCH 4, 2019.

SELECTMEN RECOMMEND AUTHORIZATION BE GRANTED

ARTICLE 70: TO SEE IF THE TOWN WILL VOTE TO FIX A DATE WHEN PROPERTY AND PERSONAL TAXES ARE DUE AND PAYABLE.

SELECTMEN RECOMMEND AUGUST 1, 2022

ARTICLE 71: TO SEE IF THE TOWN WILL VOTE TO ALLOW A DISCOUNT OF 3% ON ALL 2022 REAL ESTATE AND PERSONAL TAXES PAID ON OR BEFORE SEPTEMBER 1, 2022 AND IF SO, ALLOW **\$55,000.00** BE TRANSFERRED FROM THE GENERAL FUND TO DEFRAY THE COST OF SAME.

2021 ACTUAL DISCOUNTS GIVEN: \$50,082.93

- ARTICLE 72: TO SEE AT WHAT INTEREST RATE THE TOWN WILL VOTE TO CHARGE ON ALL REAL ESTATE AND PERSONAL PROPERTY TAXES PAID AFTER OCTOBER 31, 2022. RATE CAN BE NO MORE THAN 4%.
- ARTICLE 73: 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 74: TO SEE IF THE TOWN WILL VOTE TO AUTHORIZE REIMBURSEMENT OF PROPERTY TAX ABATEMENTS TO BE PAID OUT OF THE 2022 TAX OVERLAY.
- ARTICLE 75: 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 76: 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 77: 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 2022 ANNUAL BUDGET DURING THE PERIOD FROM JANUARY 1, 2023 TO THE ANNUAL TOWN MEETING IN MARCH 2023.
- ARTICLE 78: TO SEE IF THE TOWN WILL VOTE TO RAISE \$7,440.00 TO PURCHASE APPROXIMATELY 2 +/- ACRES OF MAP 3 LOT 28 FROM BAYROOT, LLC.
- ARTICLE 79: TO SEE IF THE TOWN WILL VOTE TO RAISE \$12,000 FOR THE SITE PLAN, PERMITTING AND WALKING TRAIL LAYOUT ON LAND TO BE PURCHASED FROM BAYROOT, LLC.
- ARTICLE 80: SHALL AN AMENDED ORDINANCE ENTITLED “AN ORDINANCE FOR THE REGULATION OF BUILDING PERMITS IN THE TOWN OF ROXBURY” BE ENACTED? (AN ATTESTED COPY OF THIS ORDINANCE IS ATTACHED TO, AND POSTED WITH, THIS WARRANT)
- ARTICLE 81: TO SEE IF THE TOWN WILL AUTHORIZE THE SELECTMEN TO TRANSACT ANY OTHER BUSINESS THAT MAY LEGALLY COME BEFORE THE NEXT TOWN MEETING.
-

ARTICLE 82: TO SEE IF THE TOWN WILL VOTE TO ADJOURN THE ANNUAL TOWN MEETING.

GIVEN UNDER OUR HANDS THIS 8TH DAY OF MARCH, 2022

-S-
TIMOTHY DEROUCHE

-S-
ROBERT LEBLANC

A TRUE COPY:

ATTEST -S-
BRITTANY GORDON, TOWN CLERK

AN ORDINANCE FOR THE REGULATION OF BUILDING PERMITS
IN THE TOWN OF ROXBURY

ARTICLE I. AUTHORITY

This Ordinance is adopted pursuant to Article VIII-A of the Maine Constitution and Title 30-A MRSA, Section 3001.

ARTICLE II. PURPOSE

The purpose of this Ordinance is to establish requirements wherein building permit application, permit fees and permit approval are obtained prior to construction of, improvement (s) to, or additions to real property and to provide for health, safety and public welfare of the residents of Roxbury.

ARTICLE III. APPLICABILITY

This Ordinance shall apply to all of the land area within the Town of Roxbury.

ARTICLE IV. DEFINITIONS

In general, words and terms used in these regulations shall have their customary dictionary meanings.

ARTICLE V. PERMIT REQUIREMENT

No person, firm, corporation, or other legal entity shall construct new, modify or add to an existing or locate into the Town **or demolish within the Town**, any structure **, including *temporary construction structures, which will increase the property 100 square feet or greater** without a permit issued by the Planning Board. The Planning Board shall issue a permit within **45 30 business** days of receipt of a complete, written application and make a positive finding that all existing and applicable Town Ordinances are complied with. Permits issued under this Ordinance shall be valid for a period of **one two one** years commencing on the date of issuance. Projects which have commenced and where construction is over **ten thirty (30)** percent complete under the terms of the issued permit at the end of this **TWO one** YEAR period shall be allowed **an additional two years** to continue to completion without application for a new permit. Where work is under **ten thirty (30)** percent complete or has not commenced prior to the expiration of the **two one** year period, the applicant (s) must reapply for a permit before work can continue or begin.

| |
|---|
| Shoreland zoning says substantial start is 30% |
|---|

Exception Trailers and mobile homes for storage or construction site office until moved off lot or lived in.

- A. Permits are not required for routine structural maintenance such as painting, replacement of existing heating systems, etc., except where required by separate Town Ordinance or Maine Statute.
- B. Permit Fees: The building permit fee shall be **three (\$3.00) dollars and** payable at the time of application. **(SEE FEE SCHEDULE)** The Select Board shall have the authority to revise the permit fee after a public hearing.

ARTICLE VI. ENFORCEMENT

1. Nuisances

Any violation of this Ordinance shall be deemed to be a nuisance.

2. Code Enforcement Officer

- A. **The Code Enforcement Officer shall conduct on-site inspections to insure compliance with all applicable laws and conditions attached to permit approvals. The Code Enforcement Officer shall also investigate all complaints of alleged violations of this Ordinance.**
- B. It shall be the duty of the Code Enforcement Officer to enforce the provisions of this Ordinance. If the Code Enforcement Officer shall find that any provision of this Ordinance is being violated, the CEO shall notify, in writing, the person responsible for such violation, indicating the nature of the violation and ordering the action necessary to correct it, including discontinuance of illegal use of land, buildings, structures, or work being done, removal of illegal building or structures, and abatement of nuisance conditions. A copy of such notice shall be forwarded to the Town Planning board and the Municipal Officers. A copy of such notice shall be maintained as a permanent record.

3. Legal Actions

When the above action does not result in the correction or abatement of the violation or nuisance condition, the Municipal Officers, upon notice from the Code Enforcement Officer, are hereby directed to institute any and all actions and proceedings, either legal or equitable, including seeking injunctions of violations and the imposition of monetary penalties, that may be appropriate or necessary to enforce the provisions of this Ordinance in the name of the municipality. The municipal officers, or their authorized agent, are hereby authorized to enter into administrative consent agreements for the purpose of eliminating violations of this Ordinance and recovering monetary penalties without Court action. Such agreements shall not allow an illegal structure or use to continue unless there is clear and convincing evidence that the illegal structure or use was constructed or conducted as a direct result of erroneous advice given by an authorized municipal official and there is no evidence that the owner acted in bad faith, or unless the removal of the structure or use will result in a threat or hazard to public health and safety or will result in substantial environmental damage.

~~When the above action does not result in the correction or abatement of the violation or nuisance condition, the Board of Selectmen, upon notice from the Code Enforcement Officer, and/or the Planning Board, are hereby authorized and directed to institute any and all actions and proceedings, either legal or equitable, including seeking injunctions of violations and the imposition of fines that may be appropriate or necessary to enforce the provisions of this Ordinance in the name of the municipality.~~

4. Fines

Any person, convicted in a court of law, including but not limited to a landowner, a landowner's agent or a contractor, who violates any provision or requirement of this Ordinance shall be penalized in accordance with 30-A, M.R.S.A. section 4452.

NOTE: Current penalties include fines of not less than \$100 nor more than \$2,500 per violation for each day that the violation continues.

~~Any person who violates any provisions of this Ordinance after receiving notice of such violation shall be subject to a fine of not less than \$100 or more than \$2,500 for each violation. Each day such a violation is continued is a separate offense. After the fact or late permits will be assessed, a late fine of the permit fee, the greater of \$25.00 or five (5) percent of the valuation of the non-permitted structure and the costs incurred by the Town in assessing the value of the non-permitted structure.~~

5. Amendments

This Ordinance may be amended by majority vote at a Town Meeting.

ARTICLE VII. VALIDITY AND SEVERABILITY

Should any section or provision of this Ordinance be declared by the courts to be invalid, such decision shall not invalidate any other section or provision of this Ordinance.

ARTICLE VIII. CONFLICTS WITH OTHER ORDINANCES

Where the provisions of this Ordinance conflict with the provisions of other ordinances, the more restrictive provisions shall prevail.

ARTICLE IX. EFFECTIVE DATE

The Ordinance shall become effective when enacted by the voters of the Town of Roxbury.

Given under our hands this 24th day of May, 1993.

TIMOTHY DEROUCHE

ROBERT LEBLANC

BOARD OF SELECTMEN
TOWN OF ROXBURY

A TRUE COPY

Attest: _____
BRITTANY GORDON, Town Clerk

Ordinance Adopted: May 13, 1993

Ordinance Amended: May 24, 1993 [Article 4]

Ordinance Amended: March 5, 2012 [Fee schedule- see attachment]

Ordinance Amended: _____, 2022[Article 79]

Town of Roxbury, Maine 04275

INDEPENDENT AUDITOR'S REPORT

The year ending December 31st, 2021 Annual Audit will be
conducted on March 2nd, 2022 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

2020 Annual Audit

TOWN OF ROXBURY, MAINE

ANNUAL FINANCIAL REPORT
with Independent Auditors Report

For the Year Ending December 31, 2020

TOWN OF ROXBURY, MAINE
ANNUAL FINANCIAL REPORT
Year Ended December 31, 2020
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KEEL J. HOOD
Certified Public Accountant
P.O. Box 302 - Fairfield, Maine 04937 - (207)453-2006

INDEPENDENT AUDITORS REPORT

Board of Selectmen
Town of Roxbury
Roxbury, Maine

March 26, 2021

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, 2020, 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, 2020 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.

Julia J. Wood, CPA

Statement 1

TOWN OF ROXBURY, MAINE
Statement of Net Position
December 31, 2020

| ASSETS | Governmental Activities |
|--|------------------------------------|
| Current Assets: | |
| Cash | \$ 620,637 |
| Receivables | |
| Taxes | 46,079 |
| Liens | 9,177 |
| Total Current Assets | <u>675,893</u> |
| Noncurrent Assets: | |
| Capital assets, net | 2,545,044 |
| Total Assets | <u>3,220,937</u> |
| LIABILITIES | |
| Current Liabilities: | |
| Accounts payable | 2,711 |
| Bonds payable | 157,143 |
| Total Current Liabilities | <u>159,854</u> |
| Long-term liabilities | |
| Bonds payable | 214,286 |
| Total Liabilities | <u>374,140</u> |
| NET POSITION | |
| Invested in capital assets, net of related debt | 2,173,616 |
| Restricted | 49,460 |
| Unrestricted | 623,721 |
| Total net position | <u>\$ 2,846,797</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, 2020

| 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 | 147,788 | 6,451 | | | (141,337) |
| Public safety | 35,539 | 489 | | | (35,050) |
| Public works | 249,874 | | 6,212 | | (243,662) |
| Health and sanitation | 56,714 | | 53 | | (56,661) |
| Leisure services | 59,237 | | | | (59,237) |
| Education | 1,073,218 | | | | (1,073,218) |
| Special assessments | 173,149 | | | | (173,149) |
| Unclassified | 99,837 | | | | (99,837) |
| Debt Services | 15,757 | | | | (15,757) |
| Total governmental activities | 1,911,113 | 6,940 | 6,265 | 0 | (1,897,908) |

| | <u>Governmental Activities</u> |
|-----------------------------|------------------------------------|
| Net (expense) / revenue | |
| General revenues: | |
| Property taxes | 1,809,607 |
| Excise taxes | 81,228 |
| Interest and costs on taxes | 3,887 |
| Intergovernmental: | |
| State revenue sharing | 14,241 |
| Homestead exemption | 25,626 |
| Tree growth | 39,541 |
| Snowmobile reimbursement | 56,502 |
| Veterans exemption | 518 |
| BETE | 415 |
| Miscellaneous | 7,927 |
| Unrestricted interest | 4,594 |
| Total general revenues | 2,044,086 |
| Change in Net Position | 146,178 |
| Net Position - beginning | 2,700,619 |
| Net Position - ending | 2,846,797 |

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

page 4

TOWN OF ROXBURY, MAINE
Balance Sheet
Governmental Funds
December 31, 2020

Statement 3

| | | General Fund | Total Governmental Funds |
|--|----|-----------------|--------------------------------|
| ASSETS | | | |
| Cash | \$ | 620,637 | \$ 620,637 |
| Receivables | | | |
| Taxes | | 46,079 | 46,079 |
| Liens | | 9,177 | 9,177 |
| | | | |
| Total Assets | | <u>675,893</u> | <u>675,893</u> |
| LIABILITIES | | | |
| Accounts payable | | 2,711 | 2,711 |
| | | | |
| Total Liabilities | | <u>2,711</u> | <u>2,711</u> |
| UNEARNED REVENUE | | | |
| Unearned property taxes | | 48,000 | 48,000 |
| | | | |
| Total Liabilities and Unearned Revenue | | <u>50,711</u> | <u>50,711</u> |
| FUND BALANCES | | | |
| Committed for capital purchases | | 22,503 | 22,503 |
| Committed for endowments | | 49,460 | 49,460 |
| Assigned revenues | | 89,055 | 89,055 |
| Assigned expenditures | | 281,183 | 281,183 |
| Unassigned | | 182,981 | 182,981 |
| | | | |
| Total Fund Equity | | <u>625,182</u> | <u>625,182</u> |
| Total Liabilities and Fund Equity | \$ | <u>675,893</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. | 2,545,044 |
| Other long-term assets are not available to pay for current-periods expenditures and therefore are deferred in the funds. | 48,000 |
| 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 | (371,429) |
| Net position of governmental activities | <u>\$ 2,846,797</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, 2020

| | General Fund | Total Governmental Funds |
|---|-------------------|--------------------------------|
| Revenues: | | |
| Taxes | \$ 1,882,723 | \$ 1,882,723 |
| Intergovernmental | 143,108 | 143,108 |
| Interest | 4,594 | 4,594 |
| Charges for services | 6,940 | 6,940 |
| Miscellaneous | 7,927 | 7,927 |
| Total Revenues | <u>2,045,292</u> | <u>2,045,292</u> |
| Expenditures: | | |
| Current: | | |
| General government | 136,455 | 136,455 |
| Public safety | 35,539 | 35,539 |
| Public works | 240,361 | 240,361 |
| Health and sanitation | 56,714 | 56,714 |
| Leisure services | 59,237 | 59,237 |
| Education | 1,073,218 | 1,073,218 |
| Special assessments | 173,149 | 173,149 |
| Debt Service | 172,900 | 172,900 |
| Unclassified | 99,837 | 99,837 |
| Total Expenditures | <u>2,047,410</u> | <u>2,047,410</u> |
| Excess of Revenues Over (Under) Expenditures | <u>(2,118)</u> | <u>(2,118)</u> |
| Fund Balances - Beginning | 627,300 | 627,300 |
| Fund Balances - Ending | <u>\$ 625,182</u> | <u>\$ 625,182</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, 2020

| | | |
|--|----|---------|
| Net change in fund balances - total governmental funds | \$ | (2,118) |
| 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:

| | |
|-------------------------------------|----------|
| Capital asset purchases capitalized | 35,636 |
| Depreciation expense | (56,483) |

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 | 157,143 |
|--|---------|

Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds

| | |
|-------------------------------|--------|
| Deferred property tax revenue | 12,000 |
|-------------------------------|--------|

| | | |
|---|----|----------------|
| Change in Net position of Governmental Activities | \$ | <u>146,178</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, 2020

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 \$620,637. Bank balances for all accounts was \$720,338. 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, 2020, all of the Town's deposits were insured or collateralized.

4. Property Tax

Property taxes for the year were committed on June 30, 2020, on the assessed value listed as of April 1, 2020, for all taxable real and personal property located in the Town. Payment of taxes was due on August 1, 2020 with interest at 8.00% on all tax bills unpaid as of October 31, 2020.

4. Property Tax, 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, 2020 upon which the levy for the year ended December 31, 2020, was based, was \$152,955,523. 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 2020 | Increases | Decreases | Balance December 31 2020 |
|-------------------------------|------------------------------|--------------------|-------------|--------------------------------|
| Assets not being depreciated | | | | |
| Land | \$ 24,985 | \$ | \$ | \$ 24,985 |
| Assets being depreciated | | | | |
| Buildings | 703,031 | 35,636 | | 738,667 |
| Vehicles | 213,868 | | | 213,868 |
| Infrastructure | 6,578,233 | | | 6,578,233 |
| | <u>7,520,117</u> | <u>35,636</u> | <u>0</u> | <u>7,555,753</u> |
| Less accumulated depreciation | | | | |
| Buildings | 171,988 | 26,869 | | 198,857 |
| Vehicles | 225,478 | | | 225,478 |
| Infrastructure | 4,556,761 | 29,614 | | 4,586,375 |
| | <u>4,954,227</u> | <u>56,483</u> | <u>0</u> | <u>5,010,710</u> |
| Capital Assets, net | \$ <u>2,565,890</u> | \$ <u>(20,847)</u> | \$ <u>0</u> | \$ <u>2,545,043</u> |
| Depreciation Expense: | | | | |
| General government | \$ 11,333 | | | |
| Public works | 45,150 | | | |
| | <u>\$ 56,483</u> | | | |

6. Long-term Debt

The following is a summary of long-term debt transactions of the Town for the year December 31, 2020:

| | |
|---|-------------------|
| Long-term debt payable at January 1, 2020 | \$ 528,572 |
| Debt Proceeds | 0 |
| Debt Retired | 157,143 |
| Long-term debt payable at December 31, 2020 | \$ <u>371,429</u> |
| Interest Paid | <u>10,717</u> |

6. Long-term Debt, continued

Long-term debt payable at December 31, 2020 is comprised of the following:

| | Interest rate | Final maturity date | Balance end of year |
|-------------------------------|------------------|---------------------------|---------------------------|
| <u>General Long-term Debt</u> | | | |
| Road bonds | varied | 2021 | \$ 114,286 |
| Sand shed note | varied | 2026 | 257,143 |
| | | | <u>\$ 371,429</u> |

The annual requirement to amortize all long-term debt outstanding as of December 31, 2020 are as follows:

| Year | Bonds and Notes | |
|-------|-------------------|------------------|
| | <u>Principal</u> | <u>Interest</u> |
| 2021 | \$ 157,144 | \$ 7,663 |
| 2022 | 42,857 | 4,299 |
| 2023 | 42,857 | 3,489 |
| 2024 | 42,857 | 2,653 |
| 2025 | 42,857 | 1,787 |
| 2026 | 42,857 | 909 |
| Total | <u>\$ 371,429</u> | <u>\$ 20,800</u> |

7. Short Term Debt

The Town of Roxbury, Maine borrowed \$420,000 in tax anticipation notes on May 1, 2020 at 2.85%. The Town paid \$425,039 including interest of \$5,039 on September 24, 2020.

8. Unassigned General Fund Fund Equity

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

| | |
|---|-------------------|
| Balance - January 1, 2020 | \$ 255,981 |
| Increase (Decrease): | |
| Actual over (under) budgeted revenues | 0 |
| Actual under budgeted expenditures | 0 |
| Carried balances and use of fund equity | (73,000) |
| Net Increase (Decrease) | (73,000) |
| Balance - December 31, 2020 | <u>\$ 182,981</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, 2020, the following reserve balances were carried forward:

| | | |
|------------------------|----|---------------|
| Fire equipment reserve | \$ | 22,503 |
| Endowments | | 49,460 |
| Totals | \$ | <u>71,963</u> |

10. 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, 2020:

| | | |
|------------------------|----|---------------|
| State revenue sharing | \$ | 31,516 |
| Local roads assistance | | 7,500 |
| Tree growth | | 50,039 |
| Total | \$ | <u>89,055</u> |

11. 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, 2020:

| | | |
|------------------------------|----|----------------|
| Comprehensive Plan | \$ | 20,000 |
| Road Loan | | 1,771 |
| Education | | 46,704 |
| Payroll Taxes | | 476 |
| Town Lines | | 446 |
| Town Building Repairs | | 14,388 |
| Town Building Maintenance | | 4,876 |
| Unemployment | | 646 |
| Assessment Update | | 500 |
| Revaluation | | 19,912 |
| Rubbish | | 20 |
| Spring Clean Up | | 3,649 |
| Beach Clean Up | | 4,360 |
| Retaining Wall | | 25,666 |
| General Assistance | | 1,853 |
| George Worthley Park | | 1,752 |
| Dry Hydrants | | 1,542 |
| Capital Improvement Projects | | 53,726 |
| Emergency Management | | 3,299 |
| Fire Protection | | 20,211 |
| Plumbing Inspector | | 61 |
| Animal Control | | 1,456 |
| Summer Roads | | 9,181 |
| Winter Roads | | 40,290 |
| E911 | | 448 |
| Cemetery Maintenance | | 2,123 |
| Watershed Management | | 163 |
| Ellis Pond Watershed | | 1,664 |
| Total | \$ | <u>281,183</u> |

12. 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, 2020, will not materially affect the financial condition of the Town.

13. Economic Dependency

The Town of Roxbury, Maine is economically dependent on Record Hill Wind LLC. For the year ended December 31, 2020 Record Hill Wind LLC paid \$990,566 or 54.74% of the total tax commitment.

14. Subsequent Events

The Town's management has concluded that no events that occurred prior to December 31, 2020 and before March 26, 2021 require disclosure as subsequent events.

TOWN OF ROXBURY, MAINE
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2020

| | Original Budget | Final Budget | Actual | Variance Favorable Unfavorable |
|---|--------------------|-------------------|-------------------|--------------------------------------|
| Revenues: | | | | |
| Taxes | \$ 1,889,785 | \$ 1,889,785 | \$ 1,882,723 | \$ (7,062) |
| Intergovernmental | 77,464 | 77,464 | 143,108 | 65,644 |
| Interest | | | 4,594 | 4,594 |
| Charges for services | | | 6,940 | 6,940 |
| Miscellaneous | | | 7,927 | 7,927 |
| Total Revenues | <u>1,967,249</u> | <u>1,967,249</u> | <u>2,045,292</u> | <u>78,043</u> |
| Expenditures: | | | | |
| Current: | | | | |
| General government | 213,212 | 213,212 | 136,455 | 76,757 |
| Public safety | 113,231 | 113,231 | 35,539 | 77,692 |
| Public works | 254,277 | 254,277 | 240,361 | 13,916 |
| Health and sanitation | 78,772 | 78,772 | 56,714 | 22,058 |
| Leisure services | 27,166 | 27,166 | 59,237 | (32,071) |
| Education | 1,119,922 | 1,119,922 | 1,073,218 | 46,704 |
| Special assessments | 217,412 | 217,412 | 173,149 | 44,263 |
| Cemeteries | 169,631 | 169,631 | 172,900 | (3,269) |
| Transfer out | 111,158 | 111,158 | 99,837 | 11,321 |
| Total Expenditures | <u>2,304,781</u> | <u>2,304,781</u> | <u>2,047,410</u> | <u>257,371</u> |
| Excess of Revenues Over (Under) Expenditures | <u>(337,532)</u> | <u>(337,532)</u> | <u>(2,118)</u> | <u>335,414</u> |
| Fund Balances - Beginning | <u>627,300</u> | <u>627,300</u> | <u>627,300</u> | <u>0</u> |
| Fund Balances - Ending | <u>\$ 289,768</u> | <u>\$ 289,768</u> | <u>\$ 625,182</u> | <u>\$ 335,414</u> |

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

ADMINISTRATION

TOWN OFFICERS SALARY

| | |
|--|-------------|
| Balance as of 1/1/2021 | |
| APPROPRIATED (Code Enforcement) | \$5,655.00 |
| APPROPRIATED (Earned Time) | \$960.00 |
| APPROPRIATED EXCISE TAX (All Officers) | \$22,824.68 |
| APPROPRIATED EXCISE TAX (Administrative Assistant) | \$22,542.00 |
| APPROPRIATED EXCISE TAX (Tax Collector) | \$26,438.35 |

EXPENDED:

SELECTMEN:

| | | | |
|--------------------------|--------------------------------|--------------------|--------------------|
| | TIMOTHY DEROUCHE | \$2,251.30 | |
| | RODNEY CROSS | \$1,852.27 | |
| | ROBERT LEBLANC | \$1,787.62 | |
| TOWN CLERK | BRITTANY GORDON | \$1,268.53 | |
| TREASURER | RENEE HODSDON | \$1,213.52 | |
| TAX COLLECTOR | RENEE HODSDON | \$19,152.62 | |
| EMA DIRECTOR | MATTHEW PATNEAUDE | \$507.42 | |
| HEALTH OFFICER | BRITTANY GORDON | \$380.56 | |
| FIRE CHIEF | RAYMOND CARVER | \$1,268.52 | |
| ASST. CHIEF | DALE ROBERTS | \$697.68 | |
| REGISTRAR OF VOTERS | BRITTANY GORDON | \$306.14 | |
| ELECTION OFFICIALS | | \$592.80 | |
| PLANNING BOARD | CATHY MATTSON | \$663.20 | |
| | JAMES MANSON | \$595.75 | |
| | BRUCE WAUGH | \$509.93 | |
| | RICHARD COX (ALT.) | \$147.76 | |
| APPEALS BOARD | | \$0.00 | |
| CODE ENFORCEMENT | RICHARD COULOMBE | \$535.63 | |
| CEO MILEAGE | | \$160.20 | |
| E911 ADD. OFFICER | ROLAND PATNEAUDE | \$1,268.51 | |
| DEPUTIES | DOREEN STINSON/BRITTANY GORDON | \$3,548.53 | |
| ADMINISTRATIVE ASSISTANT | DOREEN STINSON/BRITTANY GORDON | \$17,749.82 | |
| TOWN MEETING MODERATOR | DAVID DUGUAY | \$126.85 | |
| TO TAX WITHHOLDING ACCT. | | \$6,017.00 | |
| TO SOC/MED. ACCT. | | \$5,183.27 | |
| TO AFLAC | | \$373.75 | |
| BALANCE TO GENERAL FUND | | \$10,260.85 | |
| | | \$78,420.03 | \$78,420.03 |

INLAND FISHERIES & WILDLIFE

| | | |
|-----------------------------|--|-------------------|
| Balance as of 1/1/2021 | | \$1,589.09 |
| RECEIPTS | | \$18,248.49 |
| EXPENDED: | | |
| INLAND FISHERIES & WILDLIFE | | \$18,391.30 |
| BALANCE FORWARD 1/1/22 | | \$1,446.28 |

\$19,837.58 **\$19,837.58**

BUREAU OF MOTOR VEHICLE

| | | |
|-------------------------|--|-----------------|
| Balance as of 1/1/2021 | | \$29.74 |
| RECEIPTS | | \$15,152.25 |
| EXPENDED: | | |
| BUREAU OF MOTOR VEHICLE | | \$15,022.25 |
| BALANCE FORWARD 1/1/22 | | \$159.74 |

\$15,181.99 **\$15,181.99**

AGENT FEE

| | | |
|--------------------------|--|----------------|
| Balance as of 1/1/2021 | | \$0.00 |
| RECEIPTS | | \$1,448.00 |
| EXPENDED: | | |
| RENEE HODSDON | | \$382.13 |
| DOREEN STINSON | | \$427.11 |
| BRITTANY GAUDET | | \$437.13 |
| TO SOC/MED. ACCT. | | \$108.62 |
| TO TAX WITHHOLDING ACCT. | | \$65.00 |
| BALANCE TO GENERAL FUND | | \$28.01 |

\$1,448.00 **\$1,448.00**

BUILDING PERMIT FEES

| | | |
|---|-------------------|-------------------|
| Balance as of 1/1/2021 | | \$2,655.00 |
| RECEIPTS | | \$4,380.00 |
| TRANS. TO CODE ENFORCEMENT PAYROLL 2021 | \$2,655.00 | |
| BALANCE FORWARD 1/1/22 | \$4,380.00 | |
| | \$7,035.00 | \$7,035.00 |

MISCELLANEOUS

| | | |
|---|--|--------------|
| Balance as of 1/1/2021 | | \$0.00 |
| APPROPRIATED | | \$7,000.00 |
| ACCOUNT RECEIPTS: | | |
| CABLE FRANCHISE | | \$5,485.48 |
| COPIES/ CERTIFICATES | | \$134.50 |
| INSURANCE DIVIDENDS | | \$66.00 |
| CEMETERY PLOT SALES | | \$1,200.00 |
| POWER REBATE | | \$386.96 |
| LIEN FEES | | \$1,128.50 |
| INSURANCE REIMBURSEMENT | | \$644.00 |
| TREE GROWTH PENALTY | | \$9,130.00 |
| TAX ANTICIPATION NOTE | | \$450,000.00 |
| FEMA GENERATOR GRANT FUND REIMBURSEMENT | | \$7,050.00 |
| OTHER MISCELLANEOUS | | \$304.83 |

EXPENDED:

| | | |
|--|---------------------|---------------------|
| RECORDING FEES | \$752.55 | |
| OVERCHARGE REIMBURSEMENTS | \$290.15 | |
| INTEREST & FEES | \$13.49 | |
| POSTAGE | \$901.42 | |
| DUES & SUBSCRIPTIONS | \$361.00 | |
| ADVERTISING | \$2,386.12 | |
| SUPPLIES | \$512.21 | |
| MAINE LAND DEVELOPMENT- SURVEY | \$1,000.00 | |
| JAMES ALLEN- CONTRACTOR 1ST BEACH | \$800.00 | |
| RECONCILIATION DISCR. | (\$30.08) | |
| STATE CERTIFICATE SERVICE FEES | \$37.20 | |
| TO TOWN OFFICE GENERATOR | \$7,050.00 | |
| TO TAX ANTICIPATION NOTE ACCT. | \$453,554.25 | |
| TO CEMETERY RESERVE (PLOT SALES) | \$1,200.00 | |
| TO CEMETERY MAINT. ACCOUNT (FLAG DONATION) | \$127.68 | |
| TO INSURANCE | \$644.00 | |
| TO OPEN A.R.P. A. FUNDS ACCOUNT | \$50.00 | |
| BALANCE TO GENERAL FUND | \$13,080.28 | |
| | \$482,530.27 | \$482,530.27 |

OFFICE SUPPLIES

| | | |
|---|-------------------|-------------------|
| Balance as of 1/1/2021 | | \$0.00 |
| APPROPRIATED | | \$6,000.00 |
| RECEIPTS: | | |
| EXPENDED: | | |
| FORMS & RECORD BOOKS | \$656.97 | |
| MANUALS | \$189.00 | |
| EQUIPMENT | \$993.37 | |
| PROGRAM SUBSCRIPTIONS | \$1,046.68 | |
| GENERAL OFFICE SUPPLIES (paper, ink, envelopes, etc...) | \$2,523.19 | |
| BALANCE TO GENERAL FUND | \$590.79 | |
| | \$6,000.00 | \$6,000.00 |

MUNICIPAL WEBSITE

| | | |
|--------------------------------|-----------------|-----------------|
| Balance as of 1/1/2021 | | \$0.00 |
| APPROPRIATED | | \$900.00 |
| EXPENDED: | | |
| REVISE LLC. | \$900.00 | |
| BALANCE TO GENERAL FUND | \$0.00 | |
| | \$900.00 | \$900.00 |

TOWN BUILDING MAINTENANCE

| | | |
|------------------------|------------|-------------|
| Balance as of 1/1/2021 | | \$4,875.58 |
| APPROPRIATED | | \$14,000.00 |
| FROM FIRE DEPT. | | |
| FROM SUMMER ROADS | | |
| EXPENDED: | | |
| HEAT | \$3,556.50 | |
| ELECTRICITY | \$1,302.07 | |
| TELEPHONE | \$1,740.76 | |

TOWN BUILDING MAINTENANCE (CONT.)

| | | |
|-------------------------------------|--------------------|--------------------|
| INTERNET | \$890.51 | |
| MINOR REPAIRS & CLEANING SUPPLIES | \$1,458.24 | |
| SPECIALTY SERVICES- FURNACE REPAIR | \$543.99 | |
| COMMUNITY ENERGY | \$95.00 | |
| ELECTRICAL SYSTEMS OF MAINE | \$900.00 | |
| NICHOLAS PIERCE- CONTRACTOR | \$100.00 | |
| MAINTENANCE POSITION: DANIEL BULGER | \$680.15 | |
| MOWING: NICHOLAS PIERCE | \$975.00 | |
| TO SOC/MED. ACCT. | \$56.34 | |
| BALANCE FORWARD 1/1/22 | \$6,577.02 | |
| | \$18,875.58 | \$18,875.58 |

TOWN BUILDING REPAIR

| | | |
|------------------------------------|--------------------|--------------------|
| Balance as of 1/1/2021 | | \$14,388.29 |
| APPROPRIATED | | \$20,000.00 |
| EXPENDED: | | |
| ULINE | \$941.72 | |
| C.A. PAPPAS- ROOF REPAIR | \$695.00 | |
| SPECIALTY SERVICES- FURNACE REPAIR | \$670.83 | |
| BALANCE FORWARD 1/1/22 | \$32,080.74 | |
| | \$34,388.29 | \$34,388.29 |

INSURANCES

| | | |
|--------------------------------|-------------------|-------------------|
| Balance as of 1/1/2021 | | \$0.00 |
| APPROPRIATED | | \$8,237.00 |
| FROM MISC. -REIMB. | | \$644.00 |
| EXPENDED: | | |
| MMA | \$1,505.00 | |
| KYES | \$7,335.00 | |
| BALANCE TO GENERAL FUND | \$41.00 | |
| | \$8,881.00 | \$8,881.00 |

MAINE MUNICIPAL ASSOCIATION

| | | |
|--------------------------------|-------------------|-------------------|
| Balance as of 1/1/2021 | | \$0.00 |
| APPROPRIATED | | \$1,886.00 |
| EXPENDED: | | |
| MMA | \$1,860.00 | |
| BALANCE TO GENERAL FUND | \$26.00 | |
| | \$1,860.00 | \$1,886.00 |

A.V.C.O.G.

| | | |
|--------------------------------|-------------------|-------------------|
| Balance as of 1/1/2021 | | \$0.00 |
| APPROPRIATED | | \$2,523.00 |
| EXPENDED: | | |
| | \$2,522.72 | |
| BALANCE TO GENERAL FUND | \$0.28 | |
| | \$2,523.00 | \$2,523.00 |

TOWN LINES

| | | |
|-------------------------------|-----------------|-----------------|
| Balance as of 1/1/2021 | | \$446.22 |
| APPROPRIATED | | \$0.00 |
| EXPENDED: | | |
| | \$0.00 | |
| BALANCE FORWARD 1/1/22 | \$446.22 | |
| | \$446.22 | \$446.22 |

TAX WITHHOLDING ACCTS.

| | | |
|-------------------------------|-------------------|-------------------|
| Balance as of 1/1/2021 | | \$0.00 |
| RECEIPTS | | |
| FROM PAYROLL | | \$6,095.00 |
| EXPENDED: | | |
| FEDERAL WITHHOLDING TAX | \$3,752.00 | |
| STATE WITHHOLDING TAX | \$2,343.00 | |
| BALANCE FORWARD 1/1/22 | \$0.00 | |
| | \$6,095.00 | \$6,095.00 |

UNEMPLOYMENT

| | | |
|-------------------------------|-------------------|-------------------|
| Balance as of 1/1/2021 | | \$645.74 |
| APPROPRIATED | | \$500.00 |
| EXPENDED: | | |
| | \$731.75 | |
| BALANCE FORWARD 1/1/22 | \$413.99 | |
| | \$1,145.74 | \$1,145.74 |

| | | | |
|---------------------------------------|---------------------|---------------------|-------------|
| AFLAC INSURANCE | | | |
| BALANCE FORWARD 1/1/2021 | | | \$0.00 |
| RECEIPTS | | | |
| FROM PAYROLL | | | \$373.75 |
| EXPENDED: AFLAC | \$358.80 | | |
| BALANCE FORWARD 1/1/22 | \$14.95 | | |
| | <u>\$373.75</u> | <u>\$373.75</u> | |
| SOCIAL SECURITY MEDICARE FUNDS | | | |
| Balance as of 1/1/2021 | | | \$476.24 |
| APPROPRIATED | | | \$7,000.00 |
| RECEIVED FROM WITHHOLDINGS | | | \$6,158.93 |
| EXPENDED: | \$12,317.86 | | |
| BALANCE FORWARD 1/1/22 | \$1,317.31 | | |
| | <u>\$13,635.17</u> | <u>\$13,635.17</u> | |
| AUDITOR | | | |
| Balance as of 1/1/2021 | | | \$0.00 |
| APPROPRIATED | | | \$4,000.00 |
| EXPENDED: | | | |
| KEEL HOOD, C.P.A. | \$3,700.00 | | |
| BALANCE TO GENERAL FUND | \$300.00 | | |
| | <u>\$4,000.00</u> | <u>\$4,000.00</u> | |
| REVALUATION RE-MAP | | | |
| Balance as of 1/1/2021 | | | \$19,911.77 |
| APPROPRIATED | | | \$2,500.00 |
| EXPENDED: | | | |
| BALANCE FORWARD 1/1/22 | \$22,411.77 | | |
| | <u>\$22,411.77</u> | <u>\$22,411.77</u> | |
| COMPREHENSIVE PLAN UPDATE | | | |
| Balance as of 1/1/2021 | | | \$20,000.00 |
| APPROPRIATED | | | \$0.00 |
| EXPENDED: | \$0.00 | | |
| BALANCE FORWARD 1/1/22 | \$20,000.00 | | |
| | <u>\$20,000.00</u> | <u>\$20,000.00</u> | |
| ASSESSMENT UPDATE | | | |
| Balance as of 1/1/2021 | | | \$0.00 |
| APPROPRIATED | | | \$4,000.00 |
| EXPENDED: | | | |
| ROBERT B. STEVENS, JR CMA | \$3,232.25 | | |
| TO SOC/MED. ACCT. | \$267.75 | | |
| BALANCE TO GENERAL FUND | \$500.00 | | |
| | <u>\$3,500.00</u> | <u>\$3,500.00</u> | |
| TOWN OFFICER TRAINING | | | |
| Balance as of 1/1/2021 | | | \$0.00 |
| APPROPRIATED | | | \$1,200.00 |
| EXPENDED: | | | |
| TRAINING FEES | \$345.00 | | |
| MEALS & TRAVEL | | | |
| BALANCE TO GENERAL FUND | \$855.00 | | |
| | <u>\$1,200.00</u> | <u>\$1,200.00</u> | |
| STATE REVENUE SHARING | | | |
| Balance as of 1/1/2021 | | | \$31,515.57 |
| ACCOUNT RECEIPTS: | | | \$23,714.08 |
| TO REDUCE TAXES | \$14,000.00 | | |
| BALANCE FORWARD 1/1/22 | \$41,229.65 | | |
| | <u>\$55,229.65</u> | <u>\$55,229.65</u> | |
| VETERANS REIMBURSEMENT | | | |
| Balance as of 1/1/2021 | | | \$0.00 |
| ACCOUNT RECEIPTS: | | | \$567.00 |
| TO REDUCE TAXES | \$518.00 | | |
| BALANCE TO GENERAL FUND | \$49.00 | | |
| | <u>\$567.00</u> | <u>\$567.00</u> | |
| TREE GROWTH REIMBURSEMENT | | | |
| Balance as of 1/1/2021 | | | \$50,039.48 |
| ACCOUNT RECEIPTS: | | | \$64,722.28 |
| TO REDUCE TAXES | \$33,000.00 | | |
| BALANCE FORWARD 1/1/22 | \$81,761.76 | | |
| | <u>\$114,761.76</u> | <u>\$114,761.76</u> | |

HOMESTEAD REIMBURSEMENT

| | | |
|--------------------------------|--------------------|--------------------|
| Balance as of 1/1/2021 | | \$0.00 |
| ACCOUNT RECEIPTS: | | \$27,831.00 |
| FROM MISC. | | |
| TO REDUCE TAXES | \$27,414.25 | |
| BALANCE TO GENERAL FUND | \$416.75 | |
| | <u>\$27,831.00</u> | <u>\$27,831.00</u> |

BETE REIMBURSEMENT

| | | |
|--------------------------------|----------------|----------------|
| Balance as of 1/1/2021 | | \$0.00 |
| ACCOUNT RECEIPTS: | | \$28.00 |
| EXPENDED: | | |
| TO REDUCE TAXES | \$23.76 | |
| BALANCE TO GENERAL FUND | \$4.24 | |
| | <u>\$28.00</u> | <u>\$28.00</u> |

DISCOUNTS (5%)

| | | |
|--------------------------------|--------------------|--------------------|
| Balance as of 1/1/2021 | | \$0.00 |
| APPROPRIATED FROM GENERAL FUND | | \$55,000.00 |
| APPROPRIATED | | \$0.00 |
| EXPENDED: | \$50,082.93 | |
| BALANCE TO GENERAL FUND | \$4,917.07 | |
| | <u>\$55,000.00</u> | <u>\$55,000.00</u> |

OVERLAY

| | | |
|-----------------------------------|--------------------|--------------------|
| Balance as of 1/1/2021 | | \$0.00 |
| INCLUDED IN 2021 TAX ACCOUNTS | | \$54,052.24 |
| EXPENDED: | | |
| 2021 TAX ABATEMENT REIMBURSEMENTS | \$55.23 | |
| 2021 TAX ABATEMENT | \$25.43 | |
| 2020 TAX ADJUSTMENTS | \$0.26 | |
| 2020 TAX ABATEMENT REIMBURSEMENTS | \$10.50 | |
| 2019 TAX ABATEMENT REIMBURSEMENTS | \$330.70 | |
| BALANCE TO GENERAL FUND | \$53,630.12 | |
| | <u>\$54,052.24</u> | <u>\$54,052.24</u> |

INTEREST

| | | |
|--------------------------------|-------------------|-------------------|
| Balance as of 1/1/2021 | | \$0.00 |
| ACCOUNT RECEIPTS: | | |
| FROM 2021 TAX | | \$44.54 |
| FROM 2020 TAX/ LIENS | | \$1,699.19 |
| FROM 2019 TAX/ LIENS | | \$448.86 |
| FROM 2018 TAX/ LIENS | | \$189.32 |
| BANK EARNED INTEREST | | \$3,242.18 |
| BALANCE TO GENERAL FUND | \$5,624.09 | |
| | <u>\$5,624.09</u> | <u>\$5,624.09</u> |

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

| | | |
|-------------------------------|--------------------|--------------------|
| Balance as of 1/1/2021 | | \$0.00 |
| APPROPRIATED | | \$24,871.32 |
| EXPENDED: | | |
| N.O.R.S.W.B. | \$24,871.32 | |
| BALANCE FORWARD 1/1/22 | \$0.00 | |
| | <u>\$24,871.32</u> | <u>\$24,871.32</u> |

PLUMBING

| | | |
|-------------------------------|-------------------|-------------------|
| Balance as of 1/1/2021 | | \$61.07 |
| APPROPRIATED | | \$700.00 |
| RECEIPTS | | \$3,020.00 |
| EXPENDED: | | |
| INSPECTOR | | \$1,995.61 |
| TREASURER, STATE OF MAINE | | \$715.00 |
| TO SOC/MED. ACCT. | | \$166.39 |
| TO TAX WITHHOLDING ACCT. | | \$13.00 |
| BALANCE FORWARD 1/1/22 | \$891.07 | |
| | <u>\$3,781.07</u> | <u>\$3,781.07</u> |

ROBERT FOLSOM

REGULAR RUBBISH COLLECTION

| | | |
|-------------------------------|--------------------|--------------------|
| Balance as of 1/1/2021 | | \$20.00 |
| APPROPRIATED | | \$25,388.46 |
| EXPENDED: | | |
| ARCHIES INC. | \$25,408.46 | |
| BALANCE FORWARD 1/1/22 | \$0.00 | |
| | <u>\$25,408.46</u> | <u>\$25,408.46</u> |

SPRING CLEAN-UP FUND

| | | |
|-------------------------------|-------------------|-------------------|
| Balance as of 1/1/2021 | | \$3,649.00 |
| APPROPRIATED | | \$3,500.00 |
| EXPENDED: | | |
| ARCHIES INC. | \$4,158.00 | |
| BALANCE FORWARD 1/1/22 | \$2,991.00 | |
| | \$7,149.00 | \$7,149.00 |

GENERAL ASSISTANCE

| | | |
|-------------------------------|-------------------|-------------------|
| Balance as of 1/1/2021 | | \$1,852.94 |
| APPROPRIATED | | \$1,150.00 |
| RECEIPTS | | \$717.50 |
| EXPENDED: | | |
| BALANCE FORWARD 1/1/22 | \$3,720.44 | |
| | \$3,720.44 | \$3,720.44 |

SMALL COMMUNITY GRANT- SEPTIC SYSTEM FUNDS

| | | |
|-------------------------------|--------------------|--------------------|
| Balance as of 1/1/2021 | | \$9,625.00 |
| APPROPRIATED | | \$6,500.00 |
| RECEIPTS | | \$14,080.10 |
| EXPENDED: GORHAM CONTRACTING | \$12,900.00 | |
| BRACKETTS PUMPING | \$510.00 | |
| BALANCE FORWARD 1/1/22 | \$16,795.10 | |
| | \$30,205.10 | \$30,205.10 |

WATERSHED PROJECTS

| | | |
|-------------------------------|-------------------|-------------------|
| Balance as of 1/1/2021 | | \$1,663.94 |
| APPROPRIATED | | \$0.00 |
| EXPENDED: | | |
| BALANCE FORWARD 1/1/22 | \$1,663.94 | |
| | \$1,663.94 | \$1,663.94 |

WATERSHED MANAGEMENT

| | | |
|-------------------------------|-------------------|-------------------|
| Balance as of 1/1/2021 | | \$162.50 |
| APPROPRIATED | | \$1,300.00 |
| RECEIPTS | | \$0.00 |
| EXPENDED: | | |
| BALANCE FORWARD 1/1/22 | \$1,462.50 | |
| | \$1,462.50 | \$1,462.50 |

BEACH PICK-UP ROXBURY POND

| | | |
|-------------------------------|-------------------|-------------------|
| Balance as of 1/1/2021 | | \$4,359.81 |
| APPROPRIATED | | \$1,000.00 |
| EXPENDED: | | |
| JAMES ALLEN- CONTRACTOR | \$1,766.70 | |
| BALANCE FORWARD 1/1/22 | 3,593.11 | |
| | \$5,359.81 | \$5,359.81 |

GEORGE WORTHLEY MEMORIAL PARK

| | | |
|-------------------------------|--------------------|--------------------|
| Balance as of 1/1/2021 | | \$1,752.29 |
| APPROPRIATED | | \$10,000.00 |
| EXPENDED: | | |
| SUPPLIES | \$166.67 | |
| STEVE SWASEY, INC.-GRAVEL | \$4,360.00 | |
| BRACKETTS PUMPING | \$1,280.00 | |
| MARY ALLEN- COVID-19 CLEANER | \$858.94 | |
| TO SOC/MED. ACCT. | \$85.76 | |
| BALANCE FORWARD 1/1/22 | \$5,000.92 | |
| | \$11,752.29 | \$11,752.29 |

BOAT RAMP ROXBURY POND

| | | |
|-------------------------------|-------------------|-------------------|
| Balance as of 1/1/2021 | | \$0.00 |
| APPROPRIATED | | \$2,500.00 |
| FROM BEACH PICK-UP | | |
| EXPENDED: | | |
| BRACKETTS PUMPING | \$780.00 | |
| M. ALLEN- COVID-19 CLEANER | \$676.37 | |
| JAMES ALLEN- CONTRACTOR | \$883.30 | |
| TO SOC/MED. ACCT. | \$41.43 | |
| BALANCE FORWARD 1/1/22 | \$118.90 | |
| | \$2,500.00 | \$2,500.00 |

SNOWMOBILE REFUND & GRANT ACTIVITY

| | | |
|---------------------------------|---------------|-------------|
| Balance as of 1/1/2021 | | \$0.00 |
| ACCOUNT RECEIPTS: | | |
| STATE FUNDED GRANTS | | \$37,100.00 |
| SNOWMOBILE REGISTRATION REFUNDS | | \$383.96 |
| EXPENDED: | | |
| SLIPPERY SLIDERS | \$37,483.96 | |
| BALANCE FORWARD 1/1/22 | \$0.00 | |

| | | |
|--|--------------------|--------------------|
| | \$37,483.96 | \$37,483.96 |
|--|--------------------|--------------------|

STATE ATV GRANT ACTIVITY

| | | |
|-------------------------------|--------------------|-------------|
| Balance as of 1/1/2021 | | \$0.00 |
| ACCOUNT RECEIPTS: | | |
| STATE FUNDED GRANTS | | \$21,788.81 |
| EXPENDED: | | |
| ROXBURY ATV RIDERS CLUB | | |
| BALANCE FORWARD 1/1/22 | \$21,788.81 | |

| | | |
|--|--------------------|--------------------|
| | \$21,788.81 | \$21,788.81 |
|--|--------------------|--------------------|

PROTECTION**FIRE DEPARTMENT**

| | | |
|---|-------------------|-------------|
| Balance as of 1/1/2021 | | \$0.00 |
| APPROPRIATED | | \$20,300.00 |
| RECEIPTS | | \$0.00 |
| EXPENDED: | | |
| RUMFORD FIRE DEPT. (LADDER TRUCK MAINT.) | \$1,275.00 | |
| TRAINING/CALL PAY | \$2,539.15 | |
| INSURANCE/ PHYSICALS | \$435.00 | |
| EQUIPMENT REPAIR | \$2,870.14 | |
| EQUIPMENT | \$7,618.74 | |
| FUEL | \$499.26 | |
| SUPPLIES | \$576.19 | |
| DUES AND SUBSCRIPTIONS | \$759.00 | |
| TO SOC/MED. ACCT. | \$210.35 | |
| TO TAX WITHHOLDING ACCT. | \$0.00 | |
| BALANCE TO FIRE DEPARTMENT CAPTIAL | \$3,517.17 | |

| | | |
|--|--------------------|--------------------|
| | \$20,300.00 | \$20,300.00 |
|--|--------------------|--------------------|

STREET LIGHTS

| | | |
|--------------------------------|-----------------|------------|
| Balance as of 1/1/2021 | | \$0.00 |
| APPROPRIATED | | \$1,056.00 |
| EXPENDED: | | |
| CENTRAL MAINE POWER CO. | \$893.18 | |
| BALANCE TO GENERAL FUND | \$162.82 | |

| | | |
|--|-------------------|-------------------|
| | \$1,056.00 | \$1,056.00 |
|--|-------------------|-------------------|

ANIMAL CONTROL

| | | |
|--|-------------------|------------|
| Balance as of 1/1/2021 | | \$1,456.37 |
| APPROPRIATED | | \$2,200.00 |
| RECEIPTS | | \$402.00 |
| EXPENDED: | | |
| TREASURER, STATE OF MAINE | \$594.00 | |
| ANIMAL CONTROL OFFICER- SUSAN MILLIGAN | \$470.98 | |
| MILEAGE REIMBURSEMENT | \$269.36 | |
| TO SOC/MED. ACCT. | \$39.02 | |
| FRANKLIN COUNTY ANIMAL SHELTER | \$811.80 | |
| RUMFORD POLICE DEPT.- ACO PHONE & TRAINING | \$159.94 | |
| BALANCE FORWARD 1/1/22 | \$1,713.27 | |

| | | |
|--|-------------------|-------------------|
| | \$4,058.37 | \$4,058.37 |
|--|-------------------|-------------------|

E- 911 (ADDRESS UPDATES)

| | | |
|-------------------------------|-----------------|----------|
| Balance as of 1/1/2021 | | \$448.44 |
| APPROPRIATED | | \$0.00 |
| EXPENDED: SUPPLIES | | |
| BALANCE FORWARD 1/1/22 | \$448.44 | |

| | | |
|--|-----------------|-----------------|
| | \$448.44 | \$448.44 |
|--|-----------------|-----------------|

AMBULANCE SERVICE

| | | |
|--------------------------------|---------------|-------------|
| Balance as of 1/1/2021 | | \$0.00 |
| APPROPRIATED | | \$16,380.00 |
| EXPENDED: | | |
| MEDCARE AMBULANCE | \$16,380.00 | |
| BALANCE TO GENERAL FUND | \$0.00 | |

| | | |
|--|--------------------|--------------------|
| | \$16,380.00 | \$16,380.00 |
|--|--------------------|--------------------|

EMERGENCY MANAG. EQUIP./ TRAINING

| | | |
|---|-------------------|-------------------|
| Balance as of 1/1/2021 | | \$3,298.80 |
| APPROPRIATED | | \$1,825.00 |
| EXPENDED: | | |
| MEDCARE AMBULANCE | AED SUPPLIES | \$34.20 |
| MILEAGE REIMBURSEMENT | MATTHEW PATNEAUDE | \$92.40 |
| MEXICO POLICE DEPT. (COVID-19 SUPPLIES) | | \$83.96 |
| BALANCE FORWARD 1/1/22 | | \$4,913.24 |
| | | <u>\$5,123.80</u> |
| | | \$5,123.80 |

FIRE DEPARTMENT CAPITAL IMPROVEMENTS

| | | |
|------------------------------------|--|--------------------|
| Balance as of 1/1/2021 | | \$20,211.22 |
| FROM: FIRE DEPT. ACCT 2021 SURPLUS | | \$3,517.17 |
| EXPENDED: | | |
| BALANCE FORWARD 1/1/22 | | \$23,728.39 |
| | | <u>\$23,728.39</u> |
| | | \$23,728.39 |

ROADS**SUMMER ROADS**

| | | |
|--|--|--------------------|
| Balance as of 1/1/2021 | | \$9,181.31 |
| APPROPRIATED | | \$20,000.00 |
| EXPENDED: | | |
| NICHOLAS PIERCE- CONTRACTOR | | \$3,115.00 |
| STATE PERMIT FEES | | \$258.00 |
| WHITE SIGNS | | \$2,078.64 |
| TRAFFIC SAFETY STORE- SPEED HUMP | | \$1,849.68 |
| SMARTSIGN | | \$377.45 |
| CUSTOM PRODUCTS CORP.- SLIM SPEED REDUCING POSTS | | \$1,130.37 |
| SUPPLIES | | \$97.25 |
| COZY ACRERS GREENHOUSE- TRIANGLE MAINT. | | \$369.00 |
| SHERWIN WILLIAMS | | \$149.49 |
| TJ WATSON & SON TREE REMOVAL | | \$2,800.00 |
| BALANCE FORWARD 1/1/22 | | \$16,956.43 |
| | | <u>\$29,181.31</u> |
| | | \$29,181.31 |

WINTER ROADS

| | | |
|-------------------------------|--|---------------------|
| Balance as of 1/1/2021 | | \$40,290.07 |
| FROM EXCISE TAX | | \$5,000.00 |
| APPROPRIATED | | \$160,000.00 |
| EXPENDED: | | |
| EASTERN SALT CO. INC. | | \$25,967.80 |
| C.A. PAPPAS | | \$95,789.28 |
| NICHOLAS PIERCE- CONTRACTOR | | \$2,000.00 |
| SALT SHED LIGHTING (CMP) | | \$440.35 |
| BALANCE FORWARD 1/1/22 | | \$81,092.64 |
| | | <u>\$205,290.07</u> |
| | | \$205,290.07 |

CAPITAL IMPROVEMENT PROJECTS

| | | |
|-------------------------------|--|--------------------|
| Balance as of 1/1/2021 | | \$53,725.97 |
| APPROPRIATED | | \$10,000.00 |
| EXPENDED: | | \$0.00 |
| BALANCE FORWARD 1/1/22 | | \$63,725.97 |
| | | <u>\$63,725.97</u> |
| | | \$63,725.97 |

CAPITAL ROAD IMPROVEMENT PROJECT BOND

| | | |
|--------------------------------|--|---------------------|
| Balance as of 1/1/2021 | | \$1,770.85 |
| APPROPRIATED | | \$110,085.71 |
| FROM DOT FUND | | \$6,200.00 |
| EXPENDED: | | |
| U.S.BANK CORP- BOND INTEREST | | \$2,571.42 |
| U.S.BANK CORP- BOND PRINCIPAL | | \$114,285.74 |
| BALANCE TO GENERAL FUND | | \$1,199.40 |
| | | <u>\$118,056.56</u> |
| | | \$118,056.56 |

DEPARTMENT OF TRANSPORTATION

| | | |
|--|--|--------------------|
| Balance as of 1/1/2021 | | \$7,500.18 |
| ACCOUNT RECEIPTS: | | \$6,776.00 |
| TRANSFER TO CAPITAL ROADS BOAD PAYMENT | | \$6,200.00 |
| BALANCE FORWARD 1/1/22 | | \$8,076.18 |
| | | <u>\$14,276.18</u> |
| | | \$14,276.18 |

EDUCATION

| | | |
|-------------------------------|-----------------------|-----------------------|
| Balance as of 1/1/2021 | | \$46,703.75 |
| APPROPRIATED | | \$1,060,946.57 |
| EXPENDED: | | |
| RSU#10 | \$1,060,946.56 | |
| BALANCE FORWARD 1/1/22 | \$46,703.76 | |
| | \$1,107,650.32 | \$1,107,650.32 |

UNCLASSIFIED**SALT & SAND SHED ACCOUNT**

| | | |
|----------------------------------|-------------------|-------------------|
| Balance as of 1/1/2021 | | \$0.00 |
| APPROPRIATED | | \$5,000.00 |
| EXPENDED: | | |
| NICHOLAS PIERCE- CONTRACTOR | \$975.00 | |
| BALANCE TO FORWARD 1/1/22 | \$4,025.00 | |
| | \$5,000.00 | \$5,000.00 |

SALT & SAND STORAGE BUILDING BOND

| | | |
|-------------------------------|--------------------|--------------------|
| Balance as of 1/1/2021 | | \$0.00 |
| APPROPRIATED | | \$47,957.16 |
| FROM MISC. | | |
| EXPENDED: | | |
| U.S.BANK CORP- BOND INTEREST | \$5,091.44 | |
| U.S.BANK CORP- BOND PRINCIPAL | \$42,857.14 | |
| BALANCE FORWARD 1/1/22 | \$8.58 | |
| | \$47,957.16 | \$47,957.16 |

RETAINING WALL AT ELLIS POND ACCOUNT

| | | |
|-------------------------------|--------------------|--------------------|
| Balance as of 1/1/2021 | | \$25,665.66 |
| APPROPRIATED | | |
| EXPENDED: | | |
| BALANCE FORWARD 1/1/22 | \$0.00 | |
| | \$25,665.66 | \$25,665.66 |

DRY HYDRANT CONSTRUCTION

| | | |
|-------------------------------|-------------------|-------------------|
| Balance as of 1/1/2021 | | \$1,542.09 |
| APPROPRIATED | | \$0.00 |
| EXPENDED: | | |
| BALANCE FORWARD 1/1/22 | \$0.00 | |
| | \$1,542.09 | |
| | \$1,542.09 | \$1,542.09 |

TAX ANTICIPATION NOTE

| | | |
|---|---------------------|---------------------|
| Balance as of 1/1/2021 | | \$0.00 |
| RECEIPTS FROM MISC | | \$453,554.25 |
| EXPENDED: | | |
| FRANKLIN SAVINGS BANK PRINCIPAL | \$450,000.00 | |
| FRANKLIN SAVINGS BANK INTEREST AND FEES | \$3,554.25 | |
| BALANCE FORWARD 1/1/22 | \$0.00 | |
| | \$453,554.25 | \$453,554.25 |

CEMETERIES

| | | |
|-------------------------------------|-------------------|-------------------|
| Balance as of 1/1/2021 | | \$2,122.90 |
| APPROPRIATED | | \$6,000.00 |
| RECEIPTS- FROM MISC.- FLAG DONATION | | \$127.68 |
| EXPENDED: | | |
| N.W.P. LAWN CARE | \$2,350.00 | |
| T.J. WATSON & SON | \$5,000.00 | |
| TRI-STATE FLAGS, INC | \$258.78 | |
| BALANCE FORWARD 1/1/22 | \$514.12 | |
| | \$8,122.90 | \$8,122.90 |

CEMETERY RESERVE

| | | |
|-------------------------------|-------------------|-------------------|
| Balance as of 1/1/2021 | | \$8,340.53 |
| APPROPRIATED | | \$0.00 |
| RECEIPTS (plot sales) | | \$1,200.00 |
| INTEREST EARNED | | \$2.52 |
| EXPENDED: | | |
| BALANCE FORWARD 1/1/22 | \$0.00 | |
| | \$9,543.05 | |
| | \$9,543.05 | \$9,543.05 |

SUPPORT SERVICES

Balance as of 1/1/2021
APPROPRIATED

\$0.00
\$6,773.00

EXPENDED:

| | |
|---------------------------------------|---------------|
| HOPE ASSOCIATION | \$738.00 |
| ROXBURY ATV RIDERS CLUB | \$738.00 |
| SLIPPERY SLIDERS | \$738.00 |
| RIVER VALLEY CHAMBER OF COMMERCE | \$369.00 |
| RIVER VALLEY HEALTHY COMMUNITIES | \$300.00 |
| TRI COUNTY MENTAL HEALTH SERVICES | \$369.00 |
| MAINE PUBLIC BROADCAST ASSOCIATION | \$100.00 |
| COMMUNITY CONCEPTS | \$738.00 |
| RUMFORD PUBLIC LIBRARY | \$738.00 |
| SENIORS PLUS | \$738.00 |
| S.A.P.A.R.S (SEXUAL ASSAULT SERVICES) | \$100.00 |
| AMERICAN RED CROSS | \$369.00 |
| SAFE VOICES | \$738.00 |
| BALANCE TO GENERAL FUND | \$0.00 |

\$6,773.00 \$6,773.00

COUNTY TAX

Balance as of 1/1/2021
APPROPRIATED GENERAL TAXATION
EXPENDED:

\$0.00
\$161,650.00

\$161,650.00
\$161,650.00 \$161,650.00

TOWN BUILDING/FIRE DEPARTMENT GENERATOR

Balance as of 1/1/2021
FROM TOWN BUILDING REPAIRS
RECEIPTS- FROM MISC.
EXPENDED:

\$7,050.00

BALANCE TO GENERAL FUND

\$0.00
\$7,050.00
\$7,050.00 \$7,050.00

RESERVE AND TRUST FUNDS**PETTY CASH**

Balance as of 1/1/2021

\$100.00

BALANCE FORWARD 1/1/22

\$100.00
\$100.00 \$100.00

FIRE EQUIPMENT RESERVE ACCOUNT

Balance as of 1/1/2021
INTEREST EARNED
APPROPRIATED

\$22,503.26
\$6.74
\$1,500.00

BALANCE FORWARD 1/1/22

\$24,010.00
\$24,010.00 \$24,010.00

SAVINGS ACCOUNT

Balance as of 1/1/2021
INTEREST EARNED
APPROPRIATED

\$10,028.11
\$3.01

EXPENDED:

BALANCE FORWARD 1/1/22

\$0.00
\$10,031.12
\$10,031.12 \$10,031.12

AMERICAN RECOVERY PLAN ACT FUNDS (COVID-19 FUNDING)

Balance as of 1/1/2021
INTEREST EARNED
RECEIPTS
FROM MISC.- OPEN ACCT.
APPROPRIATED

\$0.00
\$0.79
\$19,063.65
\$50.00

EXPENDED:

BALANCE FORWARD 1/1/22

\$0.00
\$19,114.44
\$19,114.44 \$19,114.44

GENERAL FUND

| | | |
|---------------------------------------|---------------------|---------------------|
| Balance as of 1/1/2021 | | \$188,147.56 |
| ACCOUNT RECEIPTS: | | |
| EXCISE TAX | | \$8,076.94 |
| BETE REIMBURSEMENT | | \$4.24 |
| MAINE MUNICIPAL ASSOC. | | \$26.00 |
| AGENT FEES | | \$28.01 |
| MISC. | | \$13,080.28 |
| INSURANCE | | \$41.00 |
| VETERANS EXEMPTION REIMB. | | \$49.00 |
| HOMESTEAD REIMB. | | \$416.75 |
| A.V.C.O.G | | \$0.28 |
| CAPTIAL ROAD IMPROVMENT BOND | | \$1,199.40 |
| TOWN OFFICER TRAINING | | \$855.00 |
| TOWN OFFICE/ FIRE DEPT. GENERATOR | | \$7,050.00 |
| OFFICE SUPPLY | | \$590.79 |
| OVERLAY | | \$53,630.12 |
| STREET LIGHTS | | \$162.82 |
| ASSESSMENT UPDATE | | \$500.00 |
| AUDITOR | | \$300.00 |
| INTEREST | | \$5,624.09 |
| DISCOUNTS | | \$4,917.07 |
| SALARIES | | \$10,260.85 |
| | | <u>\$294,960.20</u> |
| EXPENDED: TRANSFER FROM GENERAL FUNDS | | |
| DISCOUNTS | \$55,000.00 | |
| BALANCE FORWARD 1/1/22 | \$239,960.20 | |
| | <u>\$294,960.20</u> | <u>\$294,960.20</u> |

TAX ACCOUNTS**EXCISE TAX**

| | | |
|---|--------------------|--------------------|
| Balance as of 1/1/2021 | | \$0.00 |
| ACCOUNT RECEIPTS: | | \$85,841.97 |
| EXPENDED: | | |
| TRANSFER TO T.O. SALARY | \$23,784.68 | |
| TRANSFER TO ADMINISTRATIVE ASST. SALARY | \$22,542.00 | |
| TRANSFER TO TAX COLLECTOR SALARY | \$26,438.35 | |
| TRANSFER TO WINTER ROADS | \$5,000.00 | |
| TRANSFER TO GENERAL FUND | \$8,076.94 | |
| | <u>\$85,841.97</u> | <u>\$85,841.97</u> |

2022 TAX PREPAYMENTS

| | | |
|-------------------------------|-----------------|-----------------|
| Balance as of 1/1/2021 | | \$0.00 |
| ACCOUNT RECEIPTS: | | \$302.83 |
| EXPENDED: | \$0.00 | |
| BALANCE FORWARD 1/1/22 | \$302.83 | |
| | <u>\$302.83</u> | <u>\$302.83</u> |

2021 TAXES

| | | |
|--|----------------------------|------------------------------|
| LOCAL APPROPRIATIONS | | \$652,697.68 |
| RSU#10 | | \$1,060,946.57 |
| COUNTY TAX | | \$161,650.00 |
| OVERLAY | | \$54,052.24 |
| TOTAL TAX ASSESSMENT | | <u>\$1,929,346.49</u> |
| TRANSFER FROM VETERANS REIMBURSEMENT | \$518.00 | |
| TRANSFER FROM TREE GROWTH | \$33,000.00 | |
| TRANSFER FROM REVENUE SHARING | \$14,000.00 | |
| TRANSFER FROM EXCISE TAX | \$77,765.03 | |
| TRANSFER FROM DEPARTMENT OF TRANSPORTATION | \$6,200.00 | |
| HOMESTEAD EXEMPTION | \$27,414.25 | |
| BETE REIMBURSEMENT | \$23.76 | |
| TOTAL DEDUCTIONS | <u>\$158,921.04</u> | |

2021 TAXES CONTINUED
TOTAL ASSESSMENT FOR COMMITMENT
\$1,770,425.45
SUPPLEMENTAL TAXES
COLLECTIONS
\$1,677,912.38
DISCOUNTS
\$50,082.93
FROM OVERLAY (ABATEMENTS)
ADJUSTMENTS (FROM OVERLAY)
\$0.26
OUTSTANDING TAXES
\$42,430.40
\$1,770,425.71
\$1,770,425.71
2021 OUTSTANDING TAX

| | | |
|------------------------------|--------------------------------|--------------------|
| BAKER'S COUNTRY STORE | | \$1,595.87 |
| BLANCHARD | JOSEPH & CHARLOTTE | \$630.54 |
| BOWKOWSKY | DANIEL | \$264.99 |
| * BRACKETT | DANIEL | \$177.45 |
| BROADSTREAM INVESTMENTS, LLC | | \$2,991.81 |
| CAMPBELL | LAWRENCE M. & CAMPBELL, AMANDA | \$460.19 |
| CARVALHO | BRENDA, PR | \$817.45 |
| COYNE | RICHARD & COYNE, MICHAEL V. | \$736.42 |
| FERBER REVOCABLE TRUST | | \$928.66 |
| FERRONE | RICHARD J. | \$1.98 |
| FLAHERTY | JOHN | \$970.06 |
| FLAHERTY | MARK C. | \$1,457.46 |
| FLAHERTY | PATRICIA; ETAL. | \$1,175.90 |
| FOWLER | PATRICIA | \$922.74 |
| ** GILLIS | AMY, PR. | \$1,158.16 |
| GOLDEN | RICHARD & LAURA | \$1,057.60 |
| HENTSCHEL | CHRISTOPHER | \$1,818.27 |
| HODGKINS | DALE | \$469.65 |
| HODGKINS | DAVID, M. | \$483.85 |
| HODGKINS | LONNY | \$546.55 |
| HUTCHINS | JEFFREY & MARY | \$830.46 |
| JAROS | COLLEEN | \$865.07 |
| KUBESH | ALEXANDER | \$295.75 |
| LAVERTU | SANDRA & LIZOTTE, MICHAEL | \$657.78 |
| LOUVAT | ROLAND JR. | \$254.35 |
| MACDONALD | PHILIP, JR. & COLE, MICHAEL | \$241.33 |
| MERCIER | MICHAEL & MERCIER SUSAN | \$381.32 |
| ** MURPHY | WILLIAM | \$21.56 |
| NORTH | CAROL | \$211.76 |
| NORTH | TIMOTHY & NORTH, CAROL | \$461.37 |
| OXFORD WEST TEL. CO. | | \$248.43 |
| PERKINS | LEON G. JR. | \$250.09 |
| PHELAN | MICHELLE | \$2,283.19 |
| PILLSBURY | DON & PILLSBURY, GLORIA L. | \$321.78 |
| PRUE | ROBERT & PRUE, GREG | \$722.54 |
| ** RICCI | BRANDON & KATIE | \$667.33 |
| RICHMOND | ELIZABETH | \$674.31 |
| ROBINSON | DANIEL & ROBINSON, AIMEE | \$2,798.98 |
| ROXBURY ATV RIDERS CLUB | | \$1,928.29 |
| RYAN | THOMAS & RYAN, ANGELA D. | \$1,558.01 |
| SMEDBERG | PETER | \$259.08 |
| THOMPSON | KENNETH D. | \$1,016.20 |
| THOMPSON | RAY | \$331.24 |
| TOUCHETTE | ANTHONY | \$460.19 |
| TOUCHETTE | CINDY | \$351.83 |
| TROJANO | STEVEN & TROJANO, TARA | \$1,651.94 |
| TRUE | STEPEHN & JOAN | \$854.64 |
| UPLAND MAINE PROPERTIES, LLC | | \$14.47 |
| WILEY | KENNETH | 576.12 |
| WOODS | JANE | \$1,166.44 |
| WOODS | STEVEN & JANE | \$709.80 |
| WORTHLEY | BRYAN SR. | \$699.15 |
| TOTAL FORWARD | | \$42,430.40 |

**** PAID AFTER JANUARY 1, 2022**
***PARTIAL PAYMENT AFTER JANUARY 1, 2022**

2020 OUTSTANDING TAX

| | | |
|-----------------------|-------------------------|-------------------|
| BAKER'S COUNTRY STORE | | \$1,595.87 |
| HODGKINS | DALE | \$469.65 |
| ** MERCIER | MICHAEL & MERCIER SUSAN | \$381.32 |
| * WORTHLEY | BRYAN SR. | \$553.75 |
| | TOTAL FORWARD | \$3,000.59 |

**** PAID AFTER JANUARY 1, 2022*****PARTIAL PAYMENT AFTER JANUARY 1, 2022****2020 TAX LIENS OUTSTANDING**

| | | |
|-------------------------------|--------------------|--------------------|
| BALANCE FORWARD 1/1/2021 | | \$46,078.80 |
| FROM OVERLAY (ABATEMENTS) | \$25.43 | |
| ACCOUNT RECEIPTS: | \$43,052.78 | |
| BALANCE FORWARD 1/1/22 | \$3,000.59 | |
| | \$46,078.80 | \$46,078.80 |

2019 OUTSTANDING TAX

| | | |
|--------------------------|----------------------|-------------------|
| ** BAKER'S COUNTRY STORE | | \$1,397.57 |
| ** HODGKINS | DALE | \$411.29 |
| | TOTAL FORWARD | \$1,808.86 |

**** PAID AFTER JANUARY 1, 2022*****PARTIAL PAYMENT AFTER JANUARY 1, 2022****2019 TAX LIENS OUTSTANDING**

| | | |
|-------------------------------|-------------------|-------------------|
| BALANCE FORWARD 1/1/2021 | | \$7,946.58 |
| FROM OVERLAY (ABATEMENTS) | | |
| ACCOUNT RECEIPTS: | \$6,137.72 | |
| BALANCE FORWARD 1/1/22 | \$1,808.86 | |
| | \$7,946.58 | \$7,946.58 |

2018 LIENS OUTSTANDING

| | | |
|-------------------------------|-------------------|-------------------|
| BALANCE FORWARD 1/1/2021 | | \$1,230.29 |
| FROM OVERLAY (ABATEMENTS) | | |
| ACCOUNT RECEIPTS: | \$1,230.29 | |
| BALANCE FORWARD 1/1/22 | \$0.00 | |
| | \$1,230.29 | \$1,230.29 |

TAX OVERPAYMENTS

| | | |
|-------------------------------|-------------------|-------------------|
| Balance as of 1/1/2021 | | \$91.69 |
| ACCOUNT RECEIPTS: | | \$925.30 |
| EXPENDED: | \$926.00 | |
| BALANCE FORWARD 1/1/22 | \$90.99 | |
| | \$1,016.99 | \$1,016.99 |

TREASURER'S REPORT
2021

BALANCE FORWARD 01/01/2021

579724.96

REVENUE RECEIVED FROM THE STATE OF MAINE

| | |
|----------------------------------|---------------------|
| STATE REVENUE SHARE | \$23,714.08 |
| DEPT. OF TRANSPORTATION | \$6,776.00 |
| VETERANS DISBURSEMENT | \$567.00 |
| TREE GROWTH REIMBURSEMENT | \$64,722.28 |
| BETE TAX REIMNBURSEMENT | \$28.00 |
| SNOWMOBILE GRANT MONIES | \$37,100.00 |
| ATV GRANT MONIES | \$21,788.81 |
| HOMESTEAD REIMBURSEMENT | \$27,831.00 |
| GENERAL ASSISTANCE REIMBURSEMENT | \$717.50 |
| SNOWMOBILE REG. REIMBURSEMENT | \$383.96 |
| SEPTIC GRANT FUNDS | \$14,080.10 |
| AMERICAN RECOVERY PLAN ACT FUNDS | \$19,063.65 |
| | <u>\$216,772.38</u> |

REVENUE RECEIVED FROM THE TAX COLLECTOR

| | |
|--------------------------|-----------------------|
| 2022 PROPERTY TAX | \$302.83 |
| 2021 PROPERTY TAX | \$1,727,682.35 |
| 2020 PROPERTY TAX/LIENS | \$43,078.21 |
| EXCISE TAX | \$85,841.97 |
| TAX INTEREST | \$2,381.91 |
| 2020 TAX ABATEMENT | -\$25.43 |
| 2021 TAX DISCOUNTS GIVEN | -\$50,082.93 |
| | <u>\$1,809,178.91</u> |

REVENUE RECEIVED FROM MISCELLANEOUS ACCOUNTS

| | |
|--|---------------------|
| 2018 TAX LIENS | \$1,230.29 |
| 2019 TAX LIENS | \$6,137.72 |
| TAX OVERPAYMENTS | \$925.30 |
| LIEN CHARGES | \$1,128.50 |
| AGENT FEES | \$1,448.00 |
| MISCELLANEOUS OFFICE CHARGES | \$311.65 |
| TREE GROWTH PENALTY | \$9,130.00 |
| POWER REIMBURSEMENT | \$386.96 |
| VETERANS FLAG DONATION | \$127.68 |
| FEMA GENERATOR GRANT FUNDS | \$7,050.00 |
| INSURANCE DIVIDENDS & REFUNDS | \$710.00 |
| CABLE FRANCHISE FEES | \$5,485.48 |
| CEMETERY PLOTS | \$1,200.00 |
| ANIMAL CONTROL | \$402.00 |
| BUILDING PERMITS | \$4,380.00 |
| PLUMBING PERMITS | \$3,020.00 |
| BUREAU OF MOTOR VEHICLE REGISTRATIONS | \$15,152.25 |
| INLAND FISHERIES & WILDLIFE SALES | \$18,248.49 |
| BANK INTEREST EARNED | \$3,242.18 |
| TAX ANTICIPATION NOTE | \$450,000.00 |
| GENERAL JOURNAL ENTRIES (ACCT. RECON.) | \$30.08 |
| | <u>\$529,746.58</u> |

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|---------------|--|----------------|
| TOTAL REVENUE | | \$2,555,697.87 |
|---------------|--|----------------|

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|-----------------|--|----------------|
| TOTAL AVAILABLE | | \$3,135,422.83 |
|-----------------|--|----------------|

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|--------------------|--|----------------|
| LESS WARRANTS 1-24 | | \$2,308,177.28 |
|--------------------|--|----------------|

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|---------------------------------------|--|-------------|
| TRANSFER(S) TO RESERVE/OTHER ACCOUNTS | | \$21,813.65 |
|---------------------------------------|--|-------------|

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| BALANCE FORWARD 01/01/2022 | | \$805,431.90 |
|----------------------------|--|--------------|

REPORT OF ASSESSORS

LIST OF PROPERTY AT ITS JUST VALUATION IN THE TOWN OF ROXBURY,
COUNTY OF OXFORD, FOR THE YEAR 2021 TO THE BUREAU OF TAXATION AS REQUIRED BY LAW.

| | | |
|---|--------------|-----------------------|
| RATE OF TAXATION | .01183 | |
| REAL ESTATE VALUATION | | 153,709,845.80 |
| PERSONAL PROPERTY VALUE | | 143,645.98 |
| VETERANS EXEMPT VALUE | 180,000.00 | |
| HOMESTEAD EXEMPT VALUE | 3,310,500.00 | |
| BETE EXEPTION | 4,017.00 | |
| TAX EXEMPT PROPERTY | 703,400.00 | |
| | | <u>149,655,574.78</u> |
| <u>APPROPRIATIONS</u> | | |
| FROM EXCISE | 77,765.03 | |
| CEO SALARY | 1,500.00 | |
| CEO MILEAGE | 1,500.00 | |
| WINTER ROADS | 160,000.00 | |
| SUMMER ROADS | 20,000.00 | |
| CAPITAL ROAD IMPROVEMENT PROJECT BOND | 116,285.71 | |
| SALT/SAND STORAGE BUILDING BOND | 47,957.16 | |
| CAPITAL IMPROVEMENT PROJECTS | 10,000.00 | |
| FIRE DEPARTMENT | 20,300.00 | |
| FIRE DEPARTMENT EQUIPMENT | 1,500.00 | |
| MISCELLANEOUS | 7,000.00 | |
| TOWN OFFICER TRAINING | 1,200.00 | |
| EMA EQUIP./TRAINING | 1,825.00 | |
| INSURANCE | 8,237.00 | |
| UNEMPLOYMENT | 500.00 | |
| SOCIAL SECURITY/MEDICARE COSTS | 7,000.00 | |
| TOWN OFFICE MAINTANANCE | 14,000.00 | |
| TOWN BUILDING REPAIR ACCOUNT | 20,000.00 | |
| SALT/SAND STORAGE BUILDING MAINTENANCE/REPAIR | 5,000.00 | |
| OFFICE SUPPLIES | 6,000.00 | |
| ROXBURY WEBSITE | 900.00 | |
| AUDITOR | 4,000.00 | |
| FUTURE REVALUATION | 2,500.00 | |
| ASSESSMENT UPDATE | 4,000.00 | |
| AVCOG | 2,523.00 | |
| MMA | 1,886.00 | |
| NORSWB | 24,871.32 | |
| RUBBISH | 25,388.46 | |
| SPRING CLEAN-UP FUND | 3,500.00 | |
| BOAT RAMP/ CLEAN UP | 2,500.00 | |
| BEACH CLEAN-UP | 1,000.00 | |
| WORTHLEY PARK | 10,000.00 | |
| AMBULANCE | 16,380.00 | |
| STREET LIGHTS | 1056.00 | |
| ANIMAL CONTROL | 2200.00 | |
| CEMETERIES | 6,000.00 | |
| PLUMBING | 700.00 | |
| GENERAL ASSISTANCE | 1,150.00 | |
| WATERSHED MANAG. | 1,300.00 | |
| SMALL COMMUNITY GRANT SEPTIC SYSTEM FUND | 6,500.00 | |
| COMMUNITY CONCEPTS | 738.00 | |
| HOPE ASSOCIATION | 738.00 | |

REPORT OF ASSESSORS CONT.

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|-----------------------------------|------------|
| AMERICAN RED CROSS | 369.00 |
| RUMFORD PUBLIC LIBRARY | 738.00 |
| S.A.P.A.R.S | 100.00 |
| SENIORS PLUS | 738.00 |
| SAFE VOICES | 738.00 |
| RIVER VALLEY CHAMBER OF COMMERCE | 369.00 |
| RIVER VALLEY HEALTHY COMMUNITIES | 300.00 |
| ROXBURY ATV RIDERS CLUB | 738.00 |
| SLIPPERY SLIDERS SNOWMOBILE CLUB | 738.00 |
| TRI-COUNTY MENTAL HEALTH SERVICES | 369.00 |
| MAINE PUBLIC BROADCAST | 100.00 |
| TOTAL RAISED BY TAXATION | 652,697.68 |
| AT TOWN MEETING | |

| | |
|---------------------------------|--------------|
| RAISED TAXATION AT TOWN MEETING | 652,697.68 |
| RSU #10 | 1,060,946.57 |
| COUNTY TAX | 161,650.00 |
| OVERLAY | 54,052.24 |

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|-----------------------|--------------|
| TOTAL BUDGET FOR TOWN | 1,929,346.49 |
|-----------------------|--------------|

LESS:

| | |
|---------------------------|-------------|
| STATE REVENUE SHARING | 14,000.00 |
| VETERANS REIMBURSEMENT | 518.00 |
| TREE GROWTH REIMBURSEMENT | 33,000.00 |
| FROM EXCISE REVENUE | 77,765.03 |
| FROM D.O.T. | 6,200.00 |
| FROM BETE | 23.76 |
| HOMESTEAD REIMBURSEMENT | 27,414.25 |
| | -158,921.04 |

| | |
|------------------|-----------|
| TOTAL COMMITMENT | 1,770,425 |
|------------------|-----------|

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|---------------------|-------------|-----------|-----------|
| TOTAL TAXABLE VALUE | 149,655,575 | X .01183= | 1,770,425 |
|---------------------|-------------|-----------|-----------|

NOTICE IS HEREBY GIVEN THAT THE BOARD OF ASSESORS WILL BE IN SESSION
APRIL 12TH, 2022 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:

361

(BASED OFF 2020 CENSUS)