

**ROXBURY, MAINE**  
**ANNUAL TOWN REPORT**  
**2022**

## **We, The Municipal Officers for the Town of Roxbury**

Dedicate this 2022 Town Report in Memory of Two residents who served the Town of Roxbury and our First Boston Cane Recipient.

### **Maurice Canwell**

Maurice Canwell was married to his wife Susan where they resided in Roxbury, Maine.

Maurice served on the Roxbury fire department according to our records he served as deputy under his father John William Canwell for one year in 1986 then became Chief from 1987, 1988 and 1989. If you happen to stop by the office we have a picture of Maurice with the members of the fire department that served using the old fire truck before removed from service.

### **Timothy Chambers**

Timothy Chamber was a resident in Roxbury where he lived with his wife Barbara Roach-Chambers.

He served as a Selectman for 3 years from 1991- 1993 and after that he remained on the board of appeals for a full term. We didn't see Tim that often at the Town office only when doing business and annual Town meetings.

### **Doris Hodgkins**

The Town of Roxbury was honored to have had Doris Hodgkins as our very first Boston Post Cane Award recipient. She held the award from 2016 till 2022 it was a honor to have known her as a loyal resident.

## Town of Roxbury, Maine 2022 Year in Review Board of Selectmen

### Projects completed in 2022:

- ❖ RoxWind wind tower \$27+ million project successfully came on line in October of 2021, thus adding (TIF) Tax Increment Finance to the Town of Roxbury in 2022. This will allow the Town of Roxbury to use this project yearly tax revenue on town projects with-out the need to raise additional tax.
- ❖ Roxbury Village Cemetery removal of the dangerous trees were removed in 2021 and three (3) new 10" trees replanted in 2022.
- ❖ The digital informational sign has been installed and functional, a Sign Ordinance will be voted on at 2023 annual meeting to allow sign to be changed more often than State ordinance on 20 minutes. This will allow larger wording for ease of viewing when driving by.

### Looking forward to 2023:

- ❖ A Scholar Ship from the Town of Roxbury, Maine was generated by a generous contribution from Palmer Associates to enable the Roxbury resident seniors to apply for a \$1,000 to \$4,000 scholar ship for their first year of extended education beyond high school.
- ❖ A 2022 discussion of a Town Administrator/Manager will be voted on at the 2023 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 solar projects which this would enhance our capability to manage successfully.
- ❖ Ordinance changes have been completed and reviewed by residents at a Hearing to be voted on at 2023 annual meeting. Ordinances included:
  - (updated) Cemetery Ordinance,
  - (updated) Planning Board Ordinance,
  - (enact) Sign Ordinance,
  - (enact) Town Administrator Ordinance.
- ❖ Continuing to work with Olivewood Energy on a 250+ acre \$50+ Million Solar Energy project off Bunker Pond Road.
- ❖ Start-up of "Roxbury, Maine Historical Society", Need volunteers to enact this program.

### Concerns for 2023:

- ❖ 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 was sent to all tax payers in Roxbury to give a better understanding of guidelines.
- ❖ Walking safety concern on Main Street: A couple of projects being worked on are:
  - a. Speed hump was installed last summer of 2022 by the Boat Launch / Public Beach Swim area. Another to be installed this summer with location to be determined.
  - b. A Grant % of funding for walking trail was proposed at the 2021 Annual Meeting along Main Street. The walking trail land has been purchased and Main Land engineering is involved to determine trail design to be pursue. (Can be a TIF financed project)
  - c. The grant application for the ADA compliant Boat Loading Dock at Ellis Pond was denied by State Parks saying it didn't look like a project that was important enough for the dollar amount and we have contacted a Dock supplier have reduced the cost by 42% continue. (Can be a TIF financed project)
  - d. The Beach Wall project is being discussed with adjacent resident. (this cost just keeps increasing if we don't implement) (May be a TIF financed project)

### Special Requests:

- ❖ We are always looking for volunteers for many positions that remain open. Please think about volunteering. See Town Office for Openings
  - a. Cemetery Committee
  - b. RSU #10 Board Member
  - c. Planning Board Alternate
  - d. Planning Board Secretary
  - e. Roxbury Historical Society
  - f. And More – See Town Office

Timothy Derouche

Chair Board of Selectmen

Town of Roxbury

# Municipal Officers 2022

MODERATOR

*Dave Duguay*

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

*Timothy Derouche, Matthew Patneaude, Ray Hodsdon*

TAX COLLECTOR/TREASURER

*Renee Hodsdon*

TOWN CLERK AND ADMINISTRATIVE ASSISTANT

*Brittany Gordon*

REGISTRAR OF VOTERS AND HEALTH OFFICER

*Brittany Gordon*

PLANNING BOARD / COMMISSIONERS

*Richard Cox, CHAIR*

*Bruce Waugh*

*Lora Greene*

SCHOOL BOARD REPRESENTATIVE

*Justeen Lapointe*

FIRE CHIEF

*Raymond Carver*

ASSISTANT FIRE CHIEF

*Eric Giroux*

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

*Susan Milligan*

## TOWN OFFICE HOURS

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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

## 2023 HOLIDAYS & VOTING DAYS

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Veterans day Friday November 10<sup>th</sup> - closed

Week of Thanksgiving, November 20-24

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

Friday December 22<sup>nd</sup> office will close at Noon

Elections:

June 13<sup>th</sup>, 2023 &

November 7<sup>th</sup>, 2023

Open 9:00 am to 8:00 pm

## SELECBOARD MEETINGS

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

## PLANNING BOARD MEETINGS

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REGULAR MEETINGS ARE HELD AT THE ROXBURY TOWN HALL ON THE 2<sup>ND</sup> & 4<sup>TH</sup> THURSDAYS OF  
EACH MONTH AT 6:00PM MARCH-OCTOBER  
& 3<sup>RD</sup> THURSDAYS OF THE MONTH JANUARY, FEBRUARY, NOVEMBER AND DECEMEBER

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

## TOWN OF ROXBURY DIRECTORY

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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	ERIC GIROUX	
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	VACANT	364-3982
GARBAGE COLLECTION	ARCHIE'S	364-2425
PLANNING BOARD	RICHARD COX, CHAIR BRUCE WAUGH LORA GREENE	364-3982
REGISTRAR OF VOTERS	BRITTANY GORDON	364-3982
ROXBURY TOWN OFFICE	FAX 364-2145	364-3982
ROXBURY POST OFFICE	REGINE CHAPMAN	364-2410
RUMFORD PUBLIC LIBRARY	56 RUMFORD AVENUE	364-3661
SELECTMEN	TIMOTHY DEROUCHE MATTHEW PATNEAUDE RAY HODSDON	441-3630
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	RACHEL HENDERSON	381-4237
E-MAIL	<a href="mailto:ROXBURY1@ROADRUNNER.COM">ROXBURY1@ROADRUNNER.COM</a>	
FACEBOOK	TOWN OF ROXBURY	
WEBSITE	WWW.ROXBURYSMAINE.COM	



# **2022 Volunteers**



Jerry Martin, Roxbury ATV club, Aubuchons Hardware, Bonney Gatchell, Pam Bulger, Roy Hodsdon, Nancy Lovelace, Jean Shaw, Gene Arsenault, Lynn Leclair, Elise Knapp, Kim Gautreau, Howard Whitten, Alston Roberts, Fire Dept, Anita Derouche, Pamela Dymment, Ray Hodsdon & Luna Gordon

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

Town Clerks Report  
For the  
Town of Roxbury, Maine  
2022

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**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 2022:

Births: 1

Marriages: 1

Deaths: 8

ANIMAL CONTROL:     Dog licenses issued: 56

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, 2022 through December 31, 2022

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

Residential Building	1
Additions	1
Residential Foundations/Slabs	2
Sheds	4
Garages	1
Driveways	3
Fill	1
Shore Land Zone Permit	5
Decks	6

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Total Permits ----- 24

Respectfully Submitted,

Richard Cox,

Bruce Waugh

&

Lora Greene

# TOWN OF ROXBURY

## 2022

### 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.

**2022:** We received 0 applications for assistance and paid 0 applicants which consisted of 0 Individuals. Of those 0 cases, we paid \$00.00 for heat, \$00.00 for electricity, \$00.00 for Food, \$00.00 for household items and \$00.00 for Funeral expense. The Total cost for the 2 cases was \$00.00.

**2022:** \$3,720.44 was carried over from 2021, with an additional \$1,150.00 appropriated for a total of \$3,720.44 in 2022 budget.

**2022:** \$0.00 was spent, with \$451.01 reimbursed by the State of Maine. That leaves a balance of \$4,171.45 in the account to be carried over into the 2023 budget.

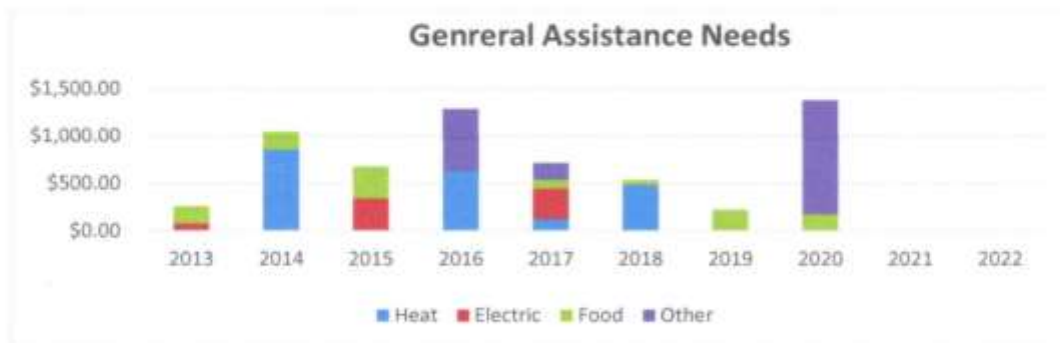
- 2022 we processed 0 applications, spending \$00.00
- 2021 we processed 0 applications, spending \$00.00
- 2020 we processed 2 applications, spending \$1,200.00
- 2019 we processed 2 applications, spending \$223.52
- 2018 we processed 2 applications, spending \$535.00
- 2017 we processed 5 applications, 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 OF ROXBURY**

**P O BOX 24 ROXBURY, MAINE 04275**

Timothy Derouche, Matthew Patneau & Ray Hodsdon SELECTBOARD

Renee Hodsdon, TAX COLLECTOR/ TREASURER

Brittany Gordon, TOWN CLERK

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

E -MAIL [roxbury1@roadrunner.com](mailto:roxbury1@roadrunner.com)

Website: [www.roxburymaine.com](http://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 2, 2023

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, shoreland zoning permits, along with hazard tree removal. 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  
2022 Annual Report

As the Local Plumbing Inspector for the Town of Roxbury, Maine I have issued five (5) External Plumbing (Septic) Permits, two (2) Internal Plumbing Permits and one (1) Holding Tank Permit during 2022.

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.

Please contact me by sending an email to [rtfolsom@megalink.net](mailto:rtfolsom@megalink.net) or by calling me at 207-824-8065. Please leave your name, telephone number and question on the recorder if I am not home.

Thank you for the opportunity to serve you.

Respectfully,

Robert T. Folsom, Sr.

Town of Roxbury

Local Plumbing Inspector

## Town of Roxbury E 9\*11 Addressing Officer

- STREET EXTENSIONS: No Changes
- STREET NAME CHANGES: No Changes
- DELETE STREET/ROAD: No Changes
- ADDRESS NEW/ CORRECTIONS: Six (6)
  - Addressing work will continue on West Shore Road in 2023.



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 life or someone you love.*

Thank You!  
Roland Patneadue  
(207)562-0949(day) or (207)357-8175



To: The Citizens of The Town of Roxbury,

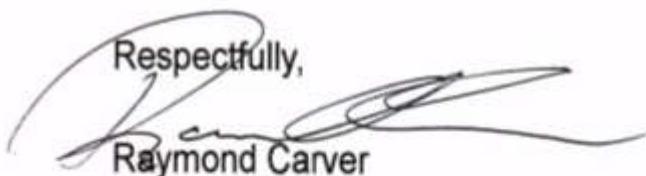
First I would like to thank the citizens of Roxbury for their continued support of the Roxbury Fire Department. The Fire Department had many changes this year. We had several long time members retire, therefore requiring us to recruit some new members. We currently have 10 members on the Fire Department. They all have been eager to learn, train, and help out when needed. Your continued support of the Fire Department allows our members to get the training and education required by the National Fire Association.

The Fire Department responded to 70 calls this year. That number of calls is double any other year the number we have responded to. For a small department that is a lot of calls. We are always looking for more members, if anyone is interested in joining the department please feel free to contact me.

Our members work hard to provide emergency services to the town as well as volunteering to raise funds that are in turn donated back to the community in various ways.

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

Respectfully,

A handwritten signature in black ink, appearing to read 'Raymond Carver', written over a horizontal line.

Raymond Carver  
Roxbury Fire Chief





# Roxbury EMA Report

## 2022

There has been no major issue to the town of Roxbury this year but it has been an on-going problem. COVID-19 and RSV is still present so please wear a mask when you can.

Sincerely,

Matthew Patneaude

EMA Officer

## Northern Oxford Regional Solid Waste Board

### Annual Report 2022

Revenues from recycling have stayed flat in 2022, and tipping fees have increased creating a shortfall in revenues making it necessary to raise appropriations to towns by an additional 6%. In 2022 we recycled a total of 904 tons of materials compared to 983 in 2021. Revenues from recycling brought in \$129,868, much less than the \$169,494 in 2021. We processed a total of 9,393 tons of municipal solid waste from our six member towns. The cost for disposal (not including transportation) was \$590,290.

Separating recyclables from your trash not only creates revenue, but decreases the cost of disposal. Most people have already made up their minds that one person cannot make any difference in regard to recycling waste. That thinking might apply in other fields, but in recycling, an individual can make a big difference.

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

We collected 86 units of household hazardous waste from area residents during the August 2022 collection. This amount was an increase from previous collections. Look for information in local papers about the 2023 collection. 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. Last year, 48 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 2023

★ TRANSFER STATION CLOSED—Pickup delayed one day

■ RECYCLING PICKUP

## January

S	M	T	W	T	F	S
1	★	3	4	5	■	7
8	9	10	11	12	13	14
15	16	17	18	■	20	21
22	23	24	25	26	27	28
29	30	31				

## February

S	M	T	W	T	F	S
			1	■	3	4
5	6	7	8	9	10	11
12	13	14	15	■	17	18
19	★	21	22	23	24	25
26	27	28				

## March

S	M	T	W	T	F	S
			1	■	3	4
5	6	7	8	9	10	11
12	13	14	15	■	17	18
19	20	21	22	23	24	25
26	27	28	29	■	31	

## April

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	■	14	15
16	17	18	19	20	21	22
23	24	25	26	■	28	29
30						

## May

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	■	12	13
14	15	16	17	18	19	20
21	22	23	24	■	26	27
28	★	30	31			

## June

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	■	9	10
11	12	13	14	15	16	17
18	19	20	21	■	23	24
25	26	27	28	29	30	

## July

S	M	T	W	T	F	S
						1
2	3	★	5	6	■	8
9	10	11	12	13	14	15
16	17	18	19	■	21	22
23	24	25	26	27	28	29
30	31					

## August

S	M	T	W	T	F	S
		1	2	■	4	5
6	7	8	9	10	11	12
13	14	15	16	■	18	19
20	21	22	23	24	25	26
27	28	29	30	■		

## September

S	M	T	W	T	F	S
					1	2
3	★	5	6	7	■	8
10	11	12	13	■	15	16
17	18	19	20	21	22	23
24	25	26	27	■	29	30

## October

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	■	13	14
15	16	17	18	19	20	21
22	23	24	25	■	27	28
29	30	31				

## November

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	■	10	★
12	13	14	15	16	17	18
19	20	21	22	★	■	25
26	27	28	29	30		

## December

S	M	T	W	T	F	S
					1	2
3	4	5	6	■	8	9
10	11	12	13	14	15	16
17	18	19	20	■	22	23
24	★	26	27	28	29	30
31						

## LOCAL HEALTH OFFICER

### 2022 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*



# MED-CARE AMBULANCE

*"In it for Life"*

290 Highland Terrace • Mexico, ME 04257  
207-364-8748 • Fax: 207-369-0635 • [med-careambulance.com](http://med-careambulance.com)



Paul Landry Jr.  
Director/Chief

LAURIEANN MILLIGAN  
Administrative Assistant/ Outreach Coordinator

Alberta Broomhall  
Assistant Director/Assistant Chief

Med-Care has been providing Advanced Life Support (ALS) Emergency Medical Services to the citizens of Roxbury for 35 years as of June 2023.

EMS call volume has been very difficult to predict over the past twelve months with significant fluctuations month to month. This has been managed by continuous monitoring of volume and making scheduling changes quickly to manage costs and ensure the provision of EMS services to the 11 towns.

Expenses have increased dramatically due to inflation. Fuel, medical supplies, and propane have had the greatest effect. We have decreased par levels on some supplies and increased others when opportunities present in order to control costs and cuts have been made in other areas of the budget.

The first half of 2022 we continue to see overall elevated call volume predicted to be on par with last years record number. Some of this increased volume is due to staffing shortages at the hospital necessitating the transfer of more patients often further distances. EMS/Health Care Provider staffing shortages are being seen on the Local, State, and National levels due to Provider burn out and vaccination mandates. Med-Care increased staffing levels in anticipation of these issues and currently has no vacant Fulltime positions.

Med-Care responded on 4285 requests for medical aid throughout the River Valley communities that we serve from January 1<sup>st</sup>, 2022 through December 31, 2022. Of this total, 62 calls were within the town of Roxbury. Up from 47 in the previous year. This total includes 911 calls, emergency transfers, routine transfers, and fire scene and other stand-by type calls.

The Med-Care Board continues to consider all factors and many tough decisions have been made. We continue to think outside of the box when it comes to restructuring and hybrid staffing models, not filling full time positions, employee health insurance changes, not purchasing new ambulances and other larger capital items. As well as the establishment of a 10 year capital plan and budget. Implementation of cost saving measures and ideas are always a constant process throughout the year. The Med-Care Board and all levels of management have been, and will remain, committed to providing the highest level of service possible in the most fiscally responsible manner.

Respectfully Submitted,

Paul Landry Jr.  
Director of Operations /Chief of Service  
Med-Care Ambulance Service



## CEMETERY COMMITTEE

It has been an honor to serve on the Cemetery Committee this past year. Thank you to all who assisted with your help, contributions and valuable research. We were able to accomplish the following:

1. All veteran graves in all three cemeteries were located and photographed. Flags and memorials were refreshed.
2. Invasive plants and trees were removed from the Village Cemetery as they were causing damage to headstones.
3. Headstones found in the woods at the Village Cemetery were placed back where they belong with one exception. We will research that one.
4. Dowsing appeared to indicate a few unmarked graves in the Village Cemetery. A crew from the University of Maine, Farmington came to use ground penetrating radar to identify unmarked graves but unfortunately the equipment failed. They plan on returning sometime in the near future.
5. Headstones in the Village Cemetery were all photographed and detailed notes in their condition were collected. Many were cleaned and turned around to face the proper direction.
6. All the above records are in binders and can be seen at the town office.

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

**-Howard Whitten**

*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 Maine Resident:

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

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

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

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

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

Thank you,

Janet T. Mills  
Governor

PHONE: (207) 287-3331 (Voice)

888-577-6690 (TTY)

FAX: (207) 287-1034

[www.maine.gov](http://www.maine.gov)

ANGUS S. KING, JR.  
MAINE

133 HART SENATE OFFICE BUILDING  
(202) 224-6344  
Website: <https://www.king.senate.gov>

## United States Senate

WASHINGTON, DC 20510

January 1, 2023

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

Dear Friends,

I've often thought that Maine is just one big small town connected by long roads. Well, in the past year or two, those roads have gotten steeper and bumpier as we dealt with an unprecedented pandemic and the resulting economic troubles.

As we faced the historic challenges, something impressive happened. We came together and lent a hand to our neighbors wherever we could to keep things running and spirits high.

Down in Washington, Congress tried to help Maine communities get through this struggle, so that our state would come out stronger. To do that, we put in the work and set some things into motion that are already helping Maine people. That's why you hired us, after all.

The pandemic made something we'd known for a while clear: those roads and networks that connect our big town needed repair, improvements, and expansion – from bridges to broadband. So, while Maine was uniting towards a common purpose, Congress came together to pass the *Bipartisan Infrastructure Law* – legislation that makes generational investments in physical infrastructure, broadband connections, harbors, and the energy grid. These efforts will lay the foundation for Maine's 21<sup>st</sup> century economy and make sure even the most rural areas aren't left behind.

Over the last two years, as we drove up and down our state, you couldn't help but see storefronts in trouble and prices rising as the economy struggled through a global recession. And again, while you focused your efforts on getting through the difficult times, Congress took meaningful action. We passed the *American Rescue Plan* in 2021, which enabled Governor Mills and the state of Maine to better meet the health and economic difficulties of the pandemic. At a critical moment it expanded healthcare efforts to confront COVID and invested in the state to keep the economy in far better shape than most others nationwide.

Congress didn't stop there. This year, we took even more concrete steps to cut costs, create jobs, and provide more affordable, cleaner energy. The bipartisan *CHIPS Act* will bring home the manufacturing of the technical components known as "chips" that are used in everything these days – from smartphones to microwaves to cars – and in doing so reduce prices and create good American jobs. We also passed the *Inflation Reduction Act (IRA)* to lower healthcare costs, allow Medicare to negotiate drug prices, and cut energy bills with new rebates for things like heat pumps and solar panels.

Beyond these major investments, we also passed vital legislation to improve the day-to-day lives of Maine people and Americans nationwide. On a bipartisan basis, we expanded health care for veterans exposed to toxins, strengthened protections for marriage equality, supported Ukraine as it fought off a bloody Russian invasion, secured our elections and the peaceful transfer of power, and delivered millions in federal investments to projects up and down our state.

So, as Maine worked to get through hard times, Congress took steps to support our state – and we're already starting to see brighter days ahead. I'm proud to have played a small part down here; it's a true privilege to listen to you, work with you, and build a brighter future for all the incredible people up and down the roads that connect our big small town. Mary and I wish you a happy, and safe 2023.

Best Regards,



ANGUS S. KING, JR.  
United States Senator

AUGUSTA  
40 Western Avenue, Suite 412  
Augusta, ME 04330  
(207) 625-8282

BANGOR  
200 Harten Street, Suite 20250  
Bangor, ME 04401  
(207) 946-8000

BIDDEFORD  
227 Main Street  
Biddeford, ME 04005  
(207) 282-6216

PORTLAND  
1 Pleasant Street, Unit 4W  
Portland, ME 04101  
(207) 246-1666

PRESQUE ISLE  
187 Academy Street, Suite A  
Presque Isle, ME 04769  
(207) 764-6124

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United States Senate  
WASHINGTON, DC 20510-1904

COMMITTEES:  
APPROPRIATIONS  
HEALTH, EDUCATION,  
LABOR, AND PENSIONS  
SELECT COMMITTEE  
ON INTELLIGENCE  
SPECIAL COMMITTEE  
ON AGING

Dear Friends:

It is an honor to represent Maine in the U.S. Senate. I am grateful for the trust that Mainers have placed in me and welcome this opportunity to share some key accomplishments for our state.

Last year, I secured more than \$500 million for 285 projects from Aroostook County to York County that will promote job creation, workforce training, and economic development; expand access to health care; improve public safety, infrastructure, and community resources; and protect our environment. To address the crisis of soaring inflation and high energy prices, I led efforts to provide \$2 billion in supplemental funds to the Low-Income Home Energy Assistance Program. In the new Congress that begins in 2023, I expect to be the Vice Chairman of the Appropriations Committee and will continue to champion investments to support Maine's communities and families.

Strengthening our economy and supporting good jobs remain a top priority. Along with the Governor and the rest of the Maine Delegation and the associations representing the lobster industry, I worked to protect our hardworking lobstermen and women by pausing for six years the onerous federal regulations that jeopardize our lobster fishery's very existence. Another ongoing threat to Maine's small businesses is the shortage of workers. That's why I led an effort to push the Administration to nearly double the number of H-2B visas that are critical to our hospitality industry. Additionally, when the Administration proposed to cut the construction of a destroyer to be built by Bath Iron Works, I restored this funding to protect Maine jobs and our national security.

When Maine Veterans' Homes announced last year that it planned to close its facilities in Caribou and Machias, I opposed that decision which would have had such a devastating effect on rural veterans and their families. I am glad that the decision was reversed, and I have secured \$3 million to help with upgrades to these facilities. My *AUTO for Vets Act* also became law, which will help disabled veterans maintain their independence by supporting the purchase of a new adaptive vehicle once a decade.

This past year, Congress demonstrated how effective it can be on behalf of the American people when both parties work together. A few of the bipartisan achievements that I was involved in include the *Respect for Marriage Act*, which will provide certainty to millions of loving couples in same-sex marriages while protecting religious liberties, and the *Electoral Count Reform Act*, which establishes clear guidelines for our system of certifying and counting electoral votes for President and Vice President.

No one works harder than the people of Maine, and I have honored that work ethic by showing up for every vote. During my Senate service, I have cast more than 8,500 consecutive votes, never having missed one. I remain committed to doing all that I can to address your community's concerns in 2023. If I may be of assistance to you in any way, I encourage you to contact one of my six state offices.

Sincerely,



Susan M. Collins  
United States Senator

*Senate of  
Maine  
Senate District 19*

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

Dear Friends and Neighbors:

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

Many of you have reached out regarding the increasing costs we face, as well as the countless ways the pandemic has impacted every aspect of your life. As your State Senator, I have advocated for policies that would improve life for Mainers during this trying time. In the 131<sup>st</sup> Legislature, my goal is to promote policies that empower people to build to a better future; in this era of diminishing personal liberty, restrictive regulations, and soaring costs, common sense solutions have never been more essential.

The pandemic has brought us many challenges, however, 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. Online access makes it easier for you to share your perspectives with the State Legislature. I strongly encourage you to engage; we need to hear from real people in the public hearing process.

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](mailto:lisa.keim@legislature.maine.gov)  
207.562.6023 (Home)  
207.287.1505 (Senate Republican Office)  
**Working Together for a Better Maine**

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





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

Dear Friends,

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

In August, I voted for the *Inflation Reduction Act* because it represented a dramatic turnaround from misguided efforts to pass sweeping, ill-designed legislation that tried to accomplish too many things through budget gimmicks, setting up problematic fiscal cliffs in numerous programs and refusing to make the difficult decisions to allow for a fiscally responsible bill.

The *Inflation Reduction Act*, which was signed into law by the president, was fiscally responsible and targeted four key priorities: reducing our national debt and putting our country back on a more sustainable path, lowering the cost of prescription drugs, and making health care more affordable, investing in an all-of-the-above energy strategy to significantly increase oil, gas, and renewable energy production to lower energy costs for Americans, and cracking down on the tax avoidance of billion-dollar multinational corporations. This bill was the first major legislation in the last decade to use the reconciliation process to create a fiscally responsible budget to reduce deficits. The Congressional Budget Office estimated it would reduce deficits by approximately \$300 billion.

As a member of the House Armed Services Committee, I also helped pass the Fiscal Year 2023 National Defense Authorization Act, which among other things, included key wins for Bath shipbuilders, UMaine, and servicemembers and their families. For shipbuilders, the bill secured authorization for a third DDG-51 destroyer; established a new contract for up to 15 DDG-51 destroyers over the next five years, many of which will be built at Bath Iron Works; and included funding for shipyard infrastructure. The bill also authorized over \$25 million for defense research programs, including UMaine's large-scale manufacturing program. Finally, the bill authorized a 4.6% pay increase to help servicemembers and their families deal with rising costs due to inflation.

Additionally, at the end of 2022, Congress passed a spending bill to fund the government through September of 2023. The bill funds nearly \$27 million in funding for community projects across the Second Congressional District, a lifeline for our lobster industry that freezes any regulatory action for at least six years, and secures millions in additional funding for the Low Income Housing Energy Assistance Program (LIHEAP) to help Mainers heat their homes.

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

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

I look forward to building on momentum from recent legislative wins for Mainers and continuing to work on your behalf in 2023. • Do not hesitate to reach out and voice an opinion on legislation, let us know about local events, or seek assistance navigating federal agencies or programs. It's an honor to represent you in Congress, and I wish you a healthy and prosperous year to come.

Respectfully,

Jared F. Golden  
Member of Congress

# OXFORD COUNTY SHERIFF'S OFFICE

*Christopher R. Wainwright*

*Sheriff*

*Christopher Wainwright*



*Chief Deputy*

*James Urquhart*

## OXFORD COUNTY SHERIFF'S OFFICE

### 2022 Annual Town Report

Dear Neighbors, Residents, and Taxpayers,

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

As I have mentioned in previous years, our calls to service have continued to increase in volume as well as their complexity. Our patrol division handled nearly 14,000 calls to service this past year, with more calls regarding mental health concerns since 2020. This speaks to the need for state funding for services for our communities and our sheriff's departments throughout the state, to keep individuals needing help, and others around them, safe.

We have continued to improve our visibility and response times by utilizing our substations in Dixfield, Brownfield, Rumford, and Bethel. As promised, over this past year, our office successfully completed the plans to convert the jail facilities from a 72-hour holding facility back to a full-service operation. The jail received its full accreditation this past October, and with this accomplishment completed, this improvement has restored local control and has already saved taxpayers money. In 2022, our corrections officers and jail administrators processed 1,795 bookings.

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

On behalf of the deputies, correctional officers, and support staff, I want to thank and acknowledge the continued community support we have received. Our deputies and staff have gone above the call to service, and I am happy to hear and see that their work has not gone unnoticed.

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

I wish you all a safe and healthy year ahead.

Respectfully,

A handwritten signature in blue ink, appearing to read "Christopher Wainwright".

Sheriff Christopher Wainwright





# Oxford County Sheriff's Office

## 2022 Calls For Service by Location

### Roxbury

---

Reported Offense	Total
911 hangup call (911H)	25
Abandoned Vehicle +++++ (ABAN)	1
Alarm (ALAR)	1
Ambulance or Medical Assist (AMAS)	4
Animal Problem (ANPR)	5
Agency Assist (ASST)	7
ATV Problem (ATV)	3
Burglary, Resident, Unlawf Ent (BRUE)	1
Citizen Dispute (CDIS)	1
Citizen Assist (CITA)	2
Dead Body (DBOD)	1
Domestic Incident (DOME)	2
Detail (DTAL)	1
Request Extra Patrol (EXPT)	2
Fraud (FRAU)	3
Harassment (HARS)	2
Juvenile Problem (JUVF)	1
Misdialed Number to 911 (MISD)	9
Mental Subject (MTAL)	3
Property Damage, Non-vandalism (PDNV)	1
Protection From Abuse Order (PTAO)	2
Request Call (RCAL)	11
Request Officer (ROFF)	4
Sex Offender Reg Verification (SORV)	1
Suicidal Person/Welfare Check (SUDL)	2
Suspicion (SUSP)	5
Traffic Accident, Prop Damage (TAPD)	9
Traffic Accident, Pers Injury (TAPI)	4
Threatening (THRE)	1
Theft, Property, Other (TPOT)	2
Trespassing (TRES)	1
Theft, Vehicle: Automobile (TVAU)	1
Unsecure Premises (UNSP)	1
Welfare Check (WELF)	16
Warrant Failure to Appear (WFTA)	1
Weapons Offense (WOFF)	1
<b>Total Incidents for This Agency:</b>	<b>137</b>



Dear Friends,

The Roxbury ATV Club is super excited to announce that going into this 2023 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 2023 ATV Season, along with monthly meetings and much more!

- 2023 Annual Ice Fishing Derby: February 18, 2023
- ATV Poker Run Ride and Raffle Drawing: TBD
- Scavenger Hunt Ride/Raffle Drawing and Chili Cook Off: TBD
- ATV Poker Run Ride- Pig Roast, Potluck and Raffle Drawing: TBD
- Wind Tower Ride #teamhaileyhugs @ Mike Worthley's: TBD
- Fall Foliage Ride and Christmas Toy Drive Kick-off: TBD
- 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 2023 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 TrailBoss with 300hp and 1997 Massey Ferguson 383 with 90hp. 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.

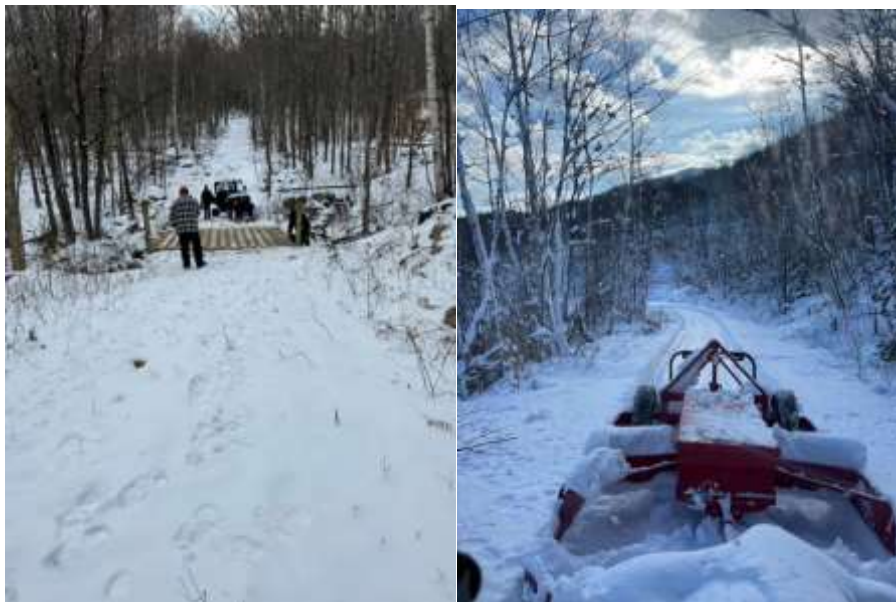
This fall the club excavated the Twin Mountain Trail in Roxbury, excavated the hill coming out of Coos Canyon in Byron, brushed Connector 117 in Roxbury, replaced a bridge on the Twin Mountain Trail, built new platforms for the Tucker, and did much needed maintenance to the Massey. Another huge project has been a reroute between Byron and Oquossoc on Connector 117 due to a logging operation. The club has spent many hours planning a 14 mile reroute with the landowner. A \$2,000,000 liability insurance policy was needed by the landowner, a bridge needed repair, and the entire reroute needed to be signed.

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.

Anyone who is interested in helping out, becoming a member, or donating can find more information on our website [www.Roxburysno.com](http://www.Roxburysno.com) or on our Facebook page [www.Facebook.com/Roxburysno](https://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



**2023**  
**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, 2023. IT BEING THE NINETEENTH 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 RSU # 10 BOARD MEMBER FOR A TERM OF THREE YEARS.

ARTICLE 4: TO SEE IF THE TOWN WILL VOTE TO INCREASE THE PROPERTY TAX LEVY LIMIT ESTABLISHED FOR THE TOWN OF ROXBURY BY STATE LAW IN THE EVENT THAT THE MUNICIPAL BUDGET APPROVED UNDER THE PRECEDING ARTICLES WILL RESULT IN A TAX COMMITMENT THAT IS GREATER THAN THAT PROPERTY TAX LEVY LIMIT.

ARTICLE 5: TO FIX THE SALARIES FOR THE ENSUING YEAR FOR THE SELECTMEN WHERE CHANGE MAY BE NECESSARY.

**SELECTMEN RECOMMEND: TRANSFER \$5,344.20 FROM EXCISE TAX AND TO RAISE \$1,537.74 FOR A TOTAL OF \$6,881.94.**

POSITION	2022 TOTAL	INCREASE	2023 STIPEND	MEETING PAY	WAGES	2023 TOTAL
SELECTPERSON, CHAIR	2,535.00	50.70	1,318.20	1,267.50 (48.75/MEETING)	0.00	2,585.70
SELECTPERSON 1	2,106.00	42.12	1,095.12	1,053.00 (40.50/MEETING)	0.00	2,148.12
SELECTPERSON 2	2,106.00	42.12	1,095.12	1,053.00 (40.50/MEETING)	0.00	2,148.12
<b>TOTALS</b>	<b>\$6,747.00 (2022)</b>	<b>\$134.94</b>	<b>\$3,508.44</b>	<b>\$3,373.50</b>	<b>\$0.00</b>	<b>= \$6,881.94</b>



**ARTICLE 6:** TO FIX THE SALARIES FOR THE ENSUING YEAR FOR THE PLANNING BOARD AND BOARD OF APPEALS WHERE CHANGE MAY BE NECESSARY.

**SELECTMEN RECOMMEND: TRANSFER \$5,137.05 FROM EXCISE TAX AND RAISE \$1,318.07 FOR A TOTAL OF \$6,455.12.**

POSITION	2022 TOTAL	INCREASE	2023 STIPEND	MEETING PAY	WAGES	2023 TOTAL
PLANNING BOARD, CHAIR	900.00	18.00	468.00	500.00 (25.00/MEETING)	0.00	968.00
PLANNING BOARD MEMBER	800.00	16.00	416.00	444.40 (22.22/MEETING)	0.00	860.40
PLANNING BOARD MEMBER	800.00	16.00	416.00	444.40 (22.22/MEETING)	0.00	860.40
ALTER. PLANNING BOARD MEMBER	800.00	16.00	416.00	444.40 (22.22/MEETING)	0.00	860.40
PLANNING BOARD SECRETARY	2,448.00	97.92	0.00	0.00	2,545.92	2,545.92
BOARD OF APPEALS	360.00	0.00	0.00	360.00 (30.00/MEETING)	0.00	360.00
<b>TOTAL \$</b>	<b>\$6,108.00 (2022)</b>	<b>\$163.92</b>	<b>\$1,716.00</b>	<b>\$1,833.20</b>	<b>\$2,545.92</b>	<b>= 6,455.12</b>

**ARTICLE 7:** TO FIX THE SALARIES FOR THE ENSUING YEAR FOR THE REGULAR STIPEND POSITIONS WHERE CHANGE MAY BE NECESSARY.

**SELECTMEN RECOMMEND: TRANSFER \$9,515.04 FROM EXCISE TAX AND RAISE \$3,536.45 FOR A TOTAL OF \$13,051.49.**

POSITION	2022 TOTAL	INCREASE	2023 STIPEND	MEETING PAY	WAGES	2023 TOTAL
TOWN CLERK	1,523.28	60.93	1,584.21	0.00	0.00	1,584.21
TREASURER	1,449.69	57.99	1,507.68	0.00	0.00	1,507.68
CIVIL DEFENSE (EMA)	572.00	22.88	594.88	0.00	0.00	594.88
HEALTH OFFICER	429.00	17.16	446.16	0.00	0.00	446.16
FIRE CHIEF	1,430.00	57.20	1,487.20	0.00	0.00	1,487.20
ASSIST. CHIEF	780.00	31.20	811.20	0.00	0.00	811.20
ADDRESSING OFFICER	1,404.00	56.16	1,460.16	0.00	0.00	1,460.16
REGISTRAR OF VOTERS	720.00	48.00	0.00	0.00	768.00	768.00
ELECTION OFFICIALS	1,872.00	288.00	0.00	0.00	2,160.00	2,160.00
TOWN MEETING MODERATOR	300.00	12.00	0.00	312.00 (156.00/MEETING)	0.00	312.00
MANDATORY EARNED TIME BUDGET	1,920.00	0.00	0.00	0.00	1,920.00	1,920.00
<b>TOTAL \$</b>	<b>\$12,399.97 (2022)</b>	<b>\$651.52</b>	<b>\$7,891.49</b>	<b>\$312.00</b>	<b>\$4,848.00</b>	<b>= \$13,051.49</b>

**ARTICLE 8:** TO SEE IF THE TOWN WILL VOTE TO TRANSFER FROM THE EXCISE TAX ACCOUNT THE SUM OF **\$12,157.74** AND RAISE **\$3,295.17** FOR A TOTAL OF **\$15,453.90** FOR THE ASSIST. TO THE TOWN CLERK SALARY FOR THE ENSUING YEAR.  
(LAST YEARS APPROPRIATION WAS \$14,859.52)

**ARTICLE 9:** TO SEE IF THE TOWN WILL VOTE TO TRANSFER FROM THE EXCISE TAX ACCOUNT THE SUM OF **\$18,570.21** AND RAISE **\$4,832.91** FOR A TOTAL OF **\$23,403.12** 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 \$22,503.00)

**ARTICLE 10:** TO SEE IF THE TOWN WILL VOTE TO TRANSFER FROM THE EXCISE TAX ACCOUNT THE SUM OF **\$27,753.16** AND RAISE **\$7,469.04** FOR A TOTAL OF **\$35,222.20** FOR THE TAX COLLECTOR'S SALARY FOR THE ENSUING YEAR. THIS IS BASED ON A 32 HOUR WORK WEEK  
(LAST YEARS APPROPRIATION WAS \$34,960.64)

**ARTICLE 11:** TO SEE IF THE TOWN WILL VOTE TO APPROPRIATE THE SUM OF **\$1,045.20** FROM PERMIT FEES COLLECTED IN 2021 AND 2022 AND TO TRANSFER **\$1,500.00** FROM THE EXCISE TAX ACCOUNT FOR THE CODE ENFORCEMENT OFFICER'S SALARY FOR THE ENSUING YEAR. THIS IS BASED ON 104 HOURS WORKED YEARLY.  
(LAST YEARS APPROPRIATION WAS \$1,500.00 AND \$4,284.80 FROM BUILDING PERMIT FEES = \$5,784.80)

<b>SELECTMEN RECOMMEND:</b>	<b>BALANCE FORWARD FROM: PERMIT FEES</b>	<b>\$1,045.20</b>
	<b>TRANSFER FROM EXCISE</b>	<b>\$1,500.00</b>
	<b>TOTAL</b>	<b>\$2,545.20</b>

**ARTICLE 12:** TO SEE IF THE TOWN WILL VOTE TO PAY **\$1,750.00** OUT OF THE ROXWIND TIF ACCOUNT FOR THE SLIPPERY SLIDERS SNOWMOBILE CLUB FOR THE PURPOSE OF MAINTAINING THEIR SNOWMOBILE BRIDGE. THESE TRAILS ARE TO BE OPEN TO THE USE OF THE PUBLIC AT ALL TIMES, AND ARE TO BE WITHIN THE TOWN OF ROXBURY. (REQUEST WAS MADE FOR \$20,000)

**ARTICLE 13:** TO SEE IF THE TOWN WILL VOTE TO PAY **\$1,000.00** OUT OF THE ROXWIND TIF ACCOUNT FOR THE ROXBURY ATV RIDERS FOR THE PURPOSE OF MAINTAINING THEIR ATV TRAILS. THESE TRAILS ARE TO BE OPEN TO THE USE OF THE PUBLIC AT ALL TIMES, AND ARE TO BE WITHIN THE TOWN OF ROXBURY. (REQUEST WAS MADE FOR \$1,000)

**ARTICLE 14:** TO SEE IF THE TOWN WILL VOTE TO PAY **\$1,000.00** OUT OF THE ROXWIND TIF ACCOUNT FOR ADMINISTRATIVE FEES.

**ARTICLE 15:** TO SEE IF THE TOWN WILL VOTE TO RAISE **\$1,500.00** TO SUPPORT THE START UP COSTS OF A ROXBURY HISTORICAL SOCIETY AS A 5013C.



ARTICLE 16: 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 17: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$500.00** IN SUPPORT OF THE ANDROSCOGGIN HOME HEALTHCARE & HOSPICE. (REQUEST WAS MADE FOR \$500.00).

**SELECTMEN RECOMMEND:      \$361.00**

ARTICLE 18: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$361.00** IN SUPPORT OF THE LIFE FLIGHT OF MAINE. (REQUEST WAS MADE FOR \$361.00).

**SELECTMEN RECOMMEND:      \$361.00**

ARTICLE 19: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$50.00** IN SUPPORT OF THE CANCER RESOURCE CENTER OF WESTERN MAINE. (REQUEST WAS MADE FOR \$50.00)

**SELECTMEN RECOMMEND:      \$50.00**

ARTICLE 20: 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:      \$722.00**

ARTICLE 21: 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) (LATE REQUEST)

**SELECTMEN RECOMMEND:    \$722.00**

ARTICLE 22: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$1,000.00** IN SUPPORT OF THE GREATER RUMFORD COMMUNITY CENTER (GRCC). (REQUEST WAS MADE FOR \$1,000.00)

**SELECTMEN RECOMMEND:    \$722.00**

ARTICLE 23: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$361.00** IN SUPPORT OF THE RIVER VALLEY CHAMBER OF COMMERCE. (REQUEST WAS MADE FOR \$361.00)

**SELECTMEN RECOMMEND:    \$361.00**

ARTICLE 24: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$500.00** IN SUPPORT OF THE TRI-COUNTY MENTAL HEALTH (REQUEST WAS MADE FOR \$500.00)

**SELECTMEN RECOMMEND: \$361.00**

ARTICLE 25: 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: \$722.00**

ARTICLE 26: 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: \$722.00**

ARTICLE 27: 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 28: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$300.00** IN SUPPORT OF RIVER VALLEY HEALTHY COMMUNITIES COALITION (RVHCC). (REQUEST WAS MADE FOR \$300.00) (LATE REQUEST)

**SELECTMEN RECOMMEND: \$300.00**

ARTICLE 29: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$250.00** IN SUPPORT OF WESTERN VALLEY ACCESS CHANNEL . (REQUEST WAS MADE FOR \$250.00)

**SELECTMEN RECOMMEND: \$250.00**

ARTICLE 30: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$1,000.00** TO COVER THE COST OF CODE ENFORCEMENT OFFICER'S MILEAGE.  
(LAST YEARS APPROPRIATION WAS \$1,500.00)

ARTICLE 31: TO SEE IF THE TOWN WILL VOTE TO HAVE THE BOARD OF SELECTMEN ACT AS BOARD OF ROAD COMMISSIONERS.

ARTICLE 32: TO SEE WHO THE TOWN WILL VOTE TO HAVE AS TOWN SOLICITOR.  
**SELECTMEN RECOMMEND THIS BE LEFT TO THE DISCRETION OF THE SELECTMEN.**

ARTICLE 33: 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.

<b>SELECTMEN RECOMMEND:</b>	<b>RAISE BY TAXATION</b>	<b>\$ 230,356.95</b>
	<b>BALANCE FORWARD FROM 2022</b>	<b>\$ 40,632.18</b>
	<b>TOTAL</b>	<b>\$ 270,989.13</b>

(LAST YEAR'S TOTAL APPROPRIATION WAS \$110,200)

ARTICLE 34: TO SEE WHAT SUM OF MONEY, IF ANY, THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE FOR SUMMER ROADS MAINTENANCE.

<b>SELECTMEN RECOMMEND:</b>	<b>RAISE BY TAXATION</b>	<b>\$ 13,087.29</b>
	<b>BALANCE FORWARD FROM 2022</b>	<b>\$ 12,123.61</b>
	<b>TOTAL</b>	<b>\$ 25,210.90</b>

(LAST YEAR'S APPROPRIATION WAS \$5,000)

ARTICLE 35: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$46,357.14** FOR THE REPAYMENT OF THE BOND PRINCIPAL AND INTEREST USED FOR ROXBURY'S SALT/SAND STORAGE BUILDING PROJECT.

(LAST YEAR'S APPROPRIATION WAS \$47,157.16) (*BALANCE FORWARD \$10.02*)

ARTICLE 36: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$2,000.00** FOR THE TOWN OF ROXBURY CAPITAL IMPROVEMENT PROJECTS.

(LAST YEAR'S APPROPRIATION WAS \$10,000.00) (*BALANCE FORWARD \$73,725.97*)

ARTICLE 37: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$30,899.00** FOR FIRE PROTECTION FOR THE ENSUING YEAR.

(LAST YEAR'S APPROPRIATION WAS \$20,300.00).

FOR 2023 BUDGETARY ITEMS	\$29,599.00
FOR LADDER TRUCK COVERAGE \$	1,300.00
	<b>\$30,899.00 TOTAL</b>

ARTICLE 38: 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 \$25,517.19*)

ARTICLE 39: 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 \$10,000.00)

ARTICLE 40: 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 \$4,000.00)



ARTICLE 41: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$22,813.00** FOR THE FOLLOWING ACCOUNTS:

ALL INSURANCE COSTS	\$12,313.00
UNEMPLOYMENT	\$ 750.00
<u>SOCIAL SECURITY/ MEDICARE COST</u>	<u>\$10,000.00</u>
<b>TOTAL</b>	<b>\$23,063.00</b>

(LAST YEAR'S APPROPRIATION WAS \$23,313.00) (BALANCE FORWARD IS \$8,950.90)

ARTICLE 42: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$15,500.00** FOR TOWN BUILDING GENERAL MAINTENANCE FOR THE ENSUING YEAR.

(LAST YEAR'S APPROPRIATION WAS \$14,000.00) (BALANCE FORWARD IS \$6,331.94)

ARTICLE 43: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$2,950.00** FOR TOWN BUILDING GENERATOR MAINTENANCE AND REPAIR ACCOUNT FOR THE ENSUING YEAR.

(LAST YEAR'S APPROPRIATION WAS \$2,900.00)

ARTICLE 44: TO SEE IF THE TOWN WILL VOTE TO APPROPRIATE **\$2,826.87** FROM CORONAVIRUS LOCAL FISCAL RECOVERY FUNDS (AKA AMERICAN RESCUE PLAN ACT OR ARPA FUNDS) RECEIVED BY THE TOWN FROM THE FEDERAL GOVERNMENT FOR MEDCARE AMBULANCE CAPITAL IMPROVEMENTS.

ARTICLE 45: TO SEE IF THE TOWN WILL VOTE TO APPROPRIATE **\$7,500.00** FROM CORONAVIRUS LOCAL FISCAL RECOVERY FUNDS (AKA AMERICAN RESCUE PLAN ACT OR ARPA FUNDS) RECEIVED BY THE TOWN FROM THE FEDERAL GOVERNMENT FOR UPGRADING FIRE DEPARTMENT EQUIPMENT.

ARTICLE 46: TO SEE IF THE TOWN WILL VOTE TO APPROPRIATE **\$2,750.00** FROM CORONAVIRUS LOCAL FISCAL RECOVERY FUNDS (AKA AMERICAN RESCUE PLAN ACT OR ARPA FUNDS) RECEIVED BY THE TOWN FROM THE FEDERAL GOVERNMENT FOR UPDATING THE TOWN OF ROXBURY WEBSITE.

ARTICLE 47: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$20,000.00** FOR THE TOWN BUILDING REPAIR ACCOUNT FOR THE ENSUING YEAR.  
(LAST YEAR'S APPROPRIATION WAS \$24,000) (BALANCE FORWARD IS \$42,666.79)

ARTICLE 48: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$9,051.82** FOR SALT/SAND STORAGE BUILDING MAINTENANCE AND REPAIR ACCOUNT FOR THE ENSUING YEAR.  
(LAST YEAR'S APPROPRIATION WAS \$5,000.00)(BALANCE FORWARD IS \$7,530.68)

ARTICLE 49: 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 50: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$950.00** FOR THE TOWN OF ROXBURY WEBSITE FOR THE ENSUING YEAR.  
(LAST YEAR'S APPROPRIATION WAS \$900.00)

ARTICLE 51: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$4,500.00** FOR THE AUDITOR FOR THE ENSUING YEAR.  
(LAST YEAR'S APPROPRIATION WAS \$4,000.00)

ARTICLE 52: 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 \$5,000.00) (*BALANCE FORWARD IS \$27,411.77*)

ARTICLE 53: 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 54: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$2,588.18** FOR ANDROSCOGGIN VALLEY COUNCIL OF GOVERNMENTS (A.V.C.O.G.) DUES FOR THE ENSUING YEAR.  
(LAST YEAR'S APPROPRIATION WAS \$2,605.10)

ARTICLE 55: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$2,103.00** FOR MAINE MUNICIPAL ASSOCIATION DUES FOR THE ENSUING YEAR.  
(LAST YEAR'S APPROPRIATION WAS \$2,035.00)

ARTICLE 56: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$28,005.06** FOR NORTHERN OXFORD REGIONAL SOLID WASTE BOARD FOR THE ENSUING YEAR.  
(LAST YEAR'S APPROPRIATION WAS \$26,363.59)

ARTICLE 57: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$31,404.88** FOR REGULAR RUBBISH COLLECTION CONTRACT PAYMENT FOR THE ENSUING YEAR.  
(LAST YEAR'S APPROPRIATION WAS \$29,787.80)

ARTICLE 58: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$3,000.00** IN SUPPORT OF A "SPRING CLEAN-UP" ROAD SIDE COLLECTION.  
(LAST YEAR'S APPROPRIATION WAS \$5,000.00) (*BALANCE FORWARD IS \$4,831.00*)

ARTICLE 59: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$3,837.97** FOR ROXBURY POND BEACH AND BOAT LAUNCH AREA MAINTENANCE FOR THE ENSUING YEAR.

FOR THE FOLLOWING ACCOUNTS:

BOAT LAUNCH CLEAN-UP/ MAINTENANCE	\$0.00	( <i>BALANCE FORWARD IS \$3,864.64</i> )
WORTHLEY PARK MAINTENANCE	\$ 442.17	( <i>BALANCE FORWARD IS \$7,382.43</i> )
BEACH CLEAN-UP ACCT.	<u>\$3,395.80</u>	( <i>BALANCE FORWARD IS \$321.70</i> )
<b>TOTAL</b>	<b>\$3,837.97</b>	

(LAST YEAR'S TOTAL APPROPRIATION FOR ALL ACCOUNTS WAS \$11,000.00)



ARTICLE 60: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$13,718.00** FOR MED-CARE FOR THE ENSUING YEAR.  
(LAST YEAR'S APPROPRIATION WAS \$10,830.00)

ARTICLE 61: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$1,800.00** FOR STREET LIGHTS FOR THE ENSUING YEAR.  
(LAST YEAR'S APPROPRIATION WAS \$1,056.00)

ARTICLE 62: 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 \$2,854.89)

ARTICLE 63: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$6,895.00** FOR CEMETERY MAINTENANCE FOR THE ENSUING YEAR.  
(LAST YEAR'S APPROPRIATION WAS \$6,000.00) (BALANCE FORWARD IS \$1,929.87)

ARTICLE 64: 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 \$1,500.00) (BALANCE FORWARD IS \$11,045.94)

ARTICLE 65: TO SEE IF THE TOWN WILL AUTHORIZE THE TRANSFER OF **\$700.00** FROM THE GENERAL FUND TO THE CEMETERY RESERVE ACCOUNT FOR CEMETERY PLOT SALES MADE IN 2022.

ARTICLE 66: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$300.00** FOR GENERAL ASSISTANCE.  
(LAST YEAR'S APPROPRIATION WAS \$0.00)(BALANCE FORWARD IS \$4,171.45)

ARTICLE 67: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$2,500.00** FOR THE TOWN OF ROXBURY'S SAVING ACCOUNT  
(LAST YEAR'S APPROPRIATION WAS \$5,000.00) (BALANCE FORWARD \$13,354.20)

ARTICLE 68: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$1,000.00** FOR WATERSHED MANAGEMENT. (ELLIS POND WATER TESTING)  
(LAST YEAR'S APPROPRIATION WAS \$1,300.00) (BALANCE FORWARD \$1,167.50)

ARTICLE 69: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$15,000.00** FOR ELLIS POND WATERSHED EROSION PROJECTS.  
(LAST YEAR'S APPROPRIATION WAS \$20,000.00) (BALANCE FORWARD \$19,578.94)

ARTICLE 70: 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 CALENDAR YEAR.

ARTICLE 71: TO SEE IF THE TOWN WILL AUTHORIZE THE MUNICIPAL OFFICERS TO ACCEPT DONATIONS OR GIFTS ON BEHALF OF THE MUNICIPAL FIRE DEPARTMENT.

ARTICLE 72: TO SEE IF THE TOWN WILL AUTHORIZE THE MUNICIPAL OFFICERS TO DISPOSE OF TOWN-OWNED PERSONAL PROPERTY WITH A VALUE OF \$1,000.00 OR LESS, UNDER SUCH TERMS AND CONDITIONS AS THEY DEEM ADVISABLE.

ARTICLE 73: TO SEE IF THE TOWN WILL AUTHORIZE THE MUNICIPAL OFFICERS TO ACCEPT DONATIONS OR GIFTS ON BEHALF OF THE TOWN OF ROXBURY CEMETERIES.

ARTICLE 74: 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, 2023 TO JUNE 30, 2024 AND TO USE SAID FUNDS TO REDUCE THE TAX BURDEN WHERE APPLICABLE.

- |             |  |
|-------------|--|
| A.          | MUNICIPAL REVENUE SHARING  |
| B.          | LOCAL ROAD ASSISTANCE  |
| C.          | STATE AID TO EDUCATION (INCLUDING FEDERAL PASS                   |
| THROUGH     | FUNDS AND PROPERTY TAX RELIEF)                                   |
| D.          | CIVIL EMERGENCY FUNDS (EMERGENCY MANAGEMENT                      |
| ASSISTANCE) |  |
| E.          | SNOWMOBILE REGISTRATION MONEY                                    |
| F.          | TREE GROWTH REIMBURSEMENT  |
| G.          | GENERAL ASSISTANCE REIMBURSEMENT                                 |
| H.          | VETERANS EXEMPTION REIMBURSEMENT                                 |
| I.          | STATE 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 75: 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 76: 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 77: TO SEE IF THE TOWN WILL VOTE TO FIX A DATE WHEN PROPERTY AND PERSONAL TAXES ARE DUE AND PAYABLE.

**SELECTMEN RECOMMEND AUGUST 1, 2023**

ARTICLE 78: TO SEE IF THE TOWN WILL VOTE TO ALLOW A DISCOUNT OF 3% ON ALL 2023 REAL ESTATE AND PERSONAL TAXES PAID ON OR BEFORE SEPTEMBER 1, 2023 AND IF SO, ALLOW **\$65,000.00** BE TRANSFERRED FROM THE GENERAL FUND TO DEFRAY THE COST OF SAME.

2022 ACTUAL DISCOUNTS GIVEN: \$55,348.51

ARTICLE 79: TO SEE AT WHAT INTEREST RATE THE TOWN WILL VOTE TO CHARGE ON ALL REAL ESTATE AND PERSONAL PROPERTY TAXES PAID AFTER OCTOBER 31, 2023. RATE CAN BE NO MORE THAN 8%.

ARTICLE 80: 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 81: TO SEE IF THE TOWN WILL VOTE TO AUTHORIZE REIMBURSEMENT OF PROPERTY TAX ABATEMENTS TO BE PAID OUT OF THE 2023 TAX OVERLAY.

ARTICLE 82: 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 83: 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 84: 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 2023 ANNUAL BUDGET DURING THE PERIOD FROM JANUARY 1, 2024 TO THE ANNUAL TOWN MEETING IN MARCH 2024.

ARTICLE 85: TO SEE IF THE TOWN WILL VOTE TO RAISE **\$1,500** FOR THE SITE PLAN, PERMITTING AND WALKING TRAIL LAYOUT ON LAND THAT WAS PURCHASED FROM BAYROOT, LLC.



ARTICLE 86: SHALL AN ORDINANCE ENTITLED "ROXBURY CHANGEABLE SIGN ORDINANCE" BE ENACTED?  
(AN ATTESTED COPY OF THIS ORDINANCE IS ATTACHED TO, AND POSTED WITH, THIS WARRANT)

ARTICLE 87: SHALL AN ORDINANCE ENTITLED "ROXBURY TOWN ADMINISTRATOR ORDINANCE" BE ENACTED?  
(AN ATTESTED COPY OF THIS ORDINANCE IS ATTACHED TO, AND POSTED WITH, THIS WARRANT)

ARTICLE 88: SHALL AN ORDINANCE ENTITLED "ESTABLISHMENT OF THE ROXBURY PLANNING BOARD" BE AMENDED?  
(AN ATTESTED COPY OF THIS ORDINANCE IS ATTACHED TO, AND POSTED WITH, THIS WARRANT)

ARTICLE 89: SHALL AND ORDINANCE ENTITLED "TOWN OF ROXBURY, MAINE CEMETERY ORDINANCE" BE AMENDED?  
(AN ATTESTED COPY OF THIS ORDINANCE IS ATTACHED TO, AND POSTED WITH, THIS WARRANT)

ARTICLE 90: TO SEE IF THE TOWN WILL AUTHORIZE THE SELECTMEN TO TRANSACT ANY OTHER BUSINESS THAT MAY LEGALLY COME BEFORE THE NEXT TOWN MEETING.

ARTICLE 91: TO SEE IF THE TOWN WILL VOTE TO ADJOURN THE ANNUAL TOWN MEETING.


GIVEN UNDER OUR HANDS THIS 28TH DAY OF FEBRUARY, 2023

  
TIMOTHY DEROUCHÉ

  
MATTHEW PATNEAUDE

  
RAY HODSDON

A TRUE COPY:  
ATTEST

  
BRITTANY GORDON, TOWN CLERK



Adopted at Annual Town Meeting on: March 7<sup>th</sup>, 2016  
Amended on: November 2<sup>nd</sup>, 2017

# **TOWN OF ROXBURY, MAINE**

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## **Cemetery Ordinance**

Draft 12/20/22

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## Section 1: Definitions

### A. Cemeteries

The term cemeteries, as used in this ordinance, shall be construed to include all lands now or hereinafter deeded to and accepted by the Town of Roxbury for burial purposes, including the following locations:

1. Frye Cemetery
2. Pineview Cemetery
3. Roxbury Village Cemetery

### B. Cemetery Committee Members

The Cemetery Committee shall mean the Members appointed by the Board of Selectmen to serve for a staggering term of three years on the cemetery committee.

### C. Grave

An area suitable for the interment of one body, except in the case of a parent and child or two infants buried in one casket simultaneously. Further variations may be made in the case of cremations, subject to the placing of markers and upon approval of the Sexton.

(2 Person plot = 2 full bodies; 1 full body and ~~four~~ two cremations; or ~~eight~~ four cremations)

### D. Gravestones

Any stone which marks a grave, a grave site, or corner markers.

### E. Marker

Any stone flush with the ground ~~and shall~~ must be installed by the Sexton or a qualified monument installer

### F. Corner Markers

Show the limits of the plot ~~and shall~~ must be installed by the Sexton or a qualified monument installer

## G. Grave Stones

Markers and corner Markers ~~shall~~ must be installed by the Sexton or a qualified monument installer

## H. Plot

A plot of land that is approximately 9' L x 8' W sufficient for two graves.

A plot of land that is approximately 9' L x 14' W sufficient for four graves.

A plot of land that is approximately 18' L x 15' W sufficient for eight graves.

Pineview Cemetery has two, four, and eight place grave plots available.

## I. Resident

A person who has resided in the Town for at least two (2) consecutive years ~~at time of purchase. or an infant of a resident, during some point in his/her life, an infant of a resident, or someone who is a current resident of the Town.~~

## J. Non-Resident

A person not residing in the Town for at least two (2) consecutive years ~~at time of purchase. during some point in his/her life or not currently a resident of the Town.~~

## Section 2: Plot Ownership

### 1. Right of Burial

The term owner of lot shall mean an individual who, through purchase, grant, or transfer, acquired the right and privilege of burial of the dead or, erecting monuments or ornaments in accordance with the provisions of this ordinance as it exists or may hereinafter be amended.

### 2. Granting, Transferring and/or Selling of Plots

The granting, transferring and selling of plots shall be under the control of the ~~Cemetery Committee-Town Clerk and Selectboard~~, subject to the rules and regulations adopted by a vote of the Town and under the general supervision of the Town Clerk. Owners' transferring, granting, or selling plots must obtain the consent of the Board of Selectmen and a Certificate of Transfer from the Town Clerk. The Certificate must then be filed with the Registry of Deeds ~~at owners expense.~~



### 3. Purchase:

Any individual wishing to purchase a cemetery plot shall apply to the Town Clerk and then select from those plots available for the plot he/she desires to purchase. Upon having made a plot selection, the Conveyance Certificate will be made and recorded at the Registry of Deeds. A receipt from the Town Clerk (or Deputy) will serve as the right of burial. If the plot purchased requires ledge removal, the purchaser must pay any extra charges required, or the grave may be exchanged for another available plot.

## Section 3: Supervising of Care of the Cemeteries

Care of the Town cemeteries and plots therein shall be under the supervision of the Cemetery Committee and under the general supervision of the Town Clerk who will engage personnel to care for the Town cemeteries. The payment of moneys to implement this section shall be made from Town Appropriations and the sale of lots.

## Section 4: Cemetery Sexton

1. APPOINTMENT: The Cemetery Sexton shall work closely with the Funeral Home and the Town Clerk for the administration of the Cemetery Ordinance adopted by the Town of Roxbury.
2. AUTHORITY: The Cemetery Sexton has the authority to enter the Cemetery to make preparations for burials.

## Section 5: Care of Cemetery

1. ANNUAL CARE: Any person who purchases a plot and pays the Town Treasurer, in full, the established sum for said plot in accordance with this ordinance receives reasonable care of said plot/plots. Reasonable care of cemeteries shall include the cutting of the grass on the plot/plots at reasonable intervals, the raking and clearing of the plot and such work as may be necessary to keep the grave in a neat condition. Reasonable care shall not include maintenance/repair of any monuments, or the planting of flowers or shrubs upon any plot.
2. VETERANS GRAVESITES: In addition to displaying flags on veterans' gravesite, municipalities also have responsibility for the maintenance and repair of wartime veterans' gravesites. Maine State Statute 13 M.R.S.A. Section 1101 requires that municipalities "keep in good condition and repair, all graves, headstones, monuments or markers" designating the burial place of wartime veterans, including those from the Revolutionary War, and "keep the grass suitably cut and trimmed from May 1<sup>st</sup> to September 30<sup>th</sup> of each year."

3. Any floral design or pieces not removed by the end of OCTOBER each year may be removed by the Members of the Cemetery Committee ~~or designated person by Cemetery Committee or Selectboard.~~

## Section 6: Regulations for Improving Plots

1. ENCLOSURES: No enclosure of any nature, such as fences, hedges, or ditches shall hereinafter be erected on any plot.
2. TREES, SHRUBS, ETC.: No trees will be allowed. No shrubs allowed.
3. GRAVESTONES: All headstones and monuments shall have a foundation. All markers shall be not more than 1' by 2' and shall be flush with the surface of the ground and do not require a foundation. The location of all gravestones and markers shall meet the approval of the Sexton. ~~Gravestones must be installed by sexton or qualified person.~~
4. MOTORCYCLES, SNOWMOBILES, AND ATV'S ARE PROHIBITED.

## Section 7: Interment

1. A twenty four hour notice by the Sexton shall be given the Town Clerk before any Interment.
2. A burial permit is required, issued by the Funeral Director or Sexton, and must be left with the Town Clerk ~~before within 10 business days after~~ the time of Interment.
3. For health and safety reasons of cemetery employees, and the general public, all traditional, Full size burials (Adult or Child) must have a concrete vault or liner as an outside container. For the burial of a baby, a smaller, sturdy outside container may be used such as a cherub.
4. ~~For health and safety reasons of cemetery employees, and the general public, all traditional, Urns must have a concrete vault or liner as an outside container.~~

## Section 8: Disinterment

No body shall be disinterred within the cemetery without written permission from the Board of Selectmen and all the proper paper work as required by the State of Maine, Department of Human Services. The charge for disinterment of a body in the cemetery is set by the Board of Selectmen and is subject to change without notice.

## Section 9: Grandfathered

All fixtures existing prior to the adoption of this ordinance are grandfathered.

## Section 10: Adoption and Amendments

1. This Ordinance shall become effective on passage at Town Meeting.

2. This Ordinance may be amended in accordance with the general provisions of the town governing all ordinances.
3. The invalidity of any portion of this Ordinance shall not invalidate any other part.

### Section 11: Appeals

Any appeals to this ordinance shall be in writing and handled by the Board of Selectmen for the Town. The Board of Selectmen shall schedule a hearing as soon as possible and render a written decision on the appeal within fifteen (15) days.

### Section 12: Price Schedule

	RESIDENT	NON-RESIDENT
9' X 8' TWO PERSON GRAVE	\$ 200.00	\$ 300.00
9' x 15' FOUR PERSON GRAVE	\$ 400.00	\$600.00
18' x 15' EIGHT PERSON GRAVE	\$ 800.00	\$1,200.00

The cost of all plots is determined by the Board of Selectmen and will be reviewed periodically. The cost to have a Cemetery Conveyance recorded at the Registry of Deeds is at the rate at the time of purchase.

### Section 13: Refunds

Refunds may be obtained as long as there is nothing on the plot that was purchased. The refund would be the amount paid less any cost incurred by the Town for a Quit Claim Deed to sell the plot back to the Town for recording this document at the Registry of Deeds.

Adopted: March 7<sup>th</sup>, 2016

Amended: November 2nd, 2017

BOARD OF SELECTMEN:

\_\_\_\_\_  
TIMOTHY DEROUCHE, CHAIR

\_\_\_\_\_  
MATTHEW PATNEAUDE

\_\_\_\_\_  
RAY HODSDON

ATTEST: \_\_\_\_\_  
BRITTANY GORDON, TOWN CLERK

DATE: \_\_\_\_\_



## **TOWN OF ROXBURY CHANGEABLE SIGN ORDINANCE**

1. **SHORT TITLE:** This Ordinance shall be known and may be cited as the "Roxbury Changeable Sign Ordinance."
2. **PURPOSE:** The purpose of this ordinance is to regulate the frequency and manner of change of a display on each side of the changeable sign and to do so in a manner that promotes highway safety and to protect the public health, safety and welfare of the inhabitants of the Town of Roxbury.
3. **AUTHORITY:** This ordinance is enacted pursuant to the Constitution of the State of Maine and the laws of the United States of America and the laws of the State of Maine, in particular to, but not limited to, 23 M.R.S. § 1914 (11-A) and 30-A M.R.S. §3001.
4. **DEFINITIONS:**
  - a. **Changeable Sign-** means an on-premises sign created, designed, manufactured or modified in such a way that its message may be electronically, digitally or mechanically altered by the complete substitution or replacement of one display by another on each side.
  - b. **Display-** means that portion of the surface area of a changeable sign that is, or is designed to be or is capable of being periodically altered for the purpose of conveying a message.
  - c. **Flash-** means a brief sudden burst of bright light.
  - d. **Message-** means a communication conveyed by means of a visual display.
  - e. **Phasing-** means the gradual appearance or disappearance of text on a display.
  - f. **Scrolling-** means the moving of text across a display as if by unrolling a scroll.
  - g. **Time and Temperature Sign-** means a changeable sign that electronically or mechanically displays the time and temperature by complete substitution or replacement of a display showing the time with a display showing the temperature.
5. **REGULATIONS:** The display on each side of a changeable sign:
  - a. May be changed no more frequently than once every two (2) seconds.
  - b. Must be changed as rapidly as technologically practicable, provided, however, that a display may change by scrolling, or phasing, and
  - c. Time and temperature signs are specifically permitted so long as the display changes no more or frequently than every two seconds.
6. **PROHIBITION:** In no event shall a display or any changeable sign flash.



7. **STATE LAW:** Except as provided herein, changeable signs within the Town of Roxbury shall comply with all requirements of state law, in particular, but not limited to, 23 M.R.S. § 1914 (1-A).
8. **ADMINISTRATION:** The Town shall notify the Maine Department of Transportation in writing that it has adopted this ordinance and shall send it a copy of the same. The Maine Department of Transportation shall administer the provisions of this ordinance.

ADOPTED: \_\_\_\_\_

BOARD OF SELECTMEN:

\_\_\_\_\_  
TIMOTHY DEROUICHE, CHAIR

\_\_\_\_\_  
MATTHEW PATNEAUDE

\_\_\_\_\_  
RAY HODSDON

ATTEST: \_\_\_\_\_  
BRITTANY GORDON, TOWN CLERK

DATE: \_\_\_\_\_

# **Establishment of the Roxbury Planning Board**

Pursuant to Article VIII, pt.2, Section 1 of the Maine Constitution and 30 MRSA section ~~3001 2151-A~~, the Town of Roxbury hereby establishes the Roxbury Planning Board.

1. Board members shall be appointed by the municipal officers and sworn in by the clerk or other person authorized to administer oaths.

The Board shall consist of three (3) members and one associate member.

The term of each member shall be three (3) years except the initial appointments which shall be for one (1), two (2) and three (3) years respectively. The term of the associate member shall be for three (3) years.

When there is a permanent vacancy, the municipal officers shall within 60 days of its occurrence appoint a person to serve for the unexpired term. A vacancy shall occur upon the resignation, ~~or of~~ death of any member, or when a member ceases to be a legal resident of the Town, or when a member fails to attend three (3) consecutive meetings, or fails to attend at least 75% of all meetings during the preceding twelve (12) month period. When a vacancy occurs, the chairperson of the board shall immediately so advise the municipal officers in writing. The board may recommend ~~in writing~~ to the municipal officers that the attendance provision be waived for cause, in which case no vacancy will then exist until the municipal officers disapprove the recommendation. The municipal officers may remove members of the Planning Board by unanimous vote, for cause, after notice and hearing.

No municipal officer or his/her spouse may serve as a member on the Planning Board or as an associate member.

## 2. Organization and rules

The Board shall elect a Chairperson and a Vice-chairperson from among its members. The Board may ~~elect~~ recommend a secretary. ~~from among its members or hire a non-board member~~ The ~~Selectboard~~ will appoint a person to serve as secretary. The term of all offices shall be for a one (1) year term, with eligibility for re-~~appointment~~ election.

- a. CHAIRPERSON. The Chairperson shall perform all duties required by law and these by-laws and shall preside at all meetings of the Planning Board. The Chairperson shall rule on issues of evidence, order, and procedure, and shall take such other actions as are necessary for the efficient and orderly conduct of hearings, unless directed otherwise by a majority of the Board. The Chairperson shall appoint any committee found necessary to carry out the business of the Board.
- b. VICE-CHAIRPERSON. The Vice-chairperson shall serve in the absence of the Chairperson and shall have all the powers of the Chairperson during the Chairperson's absence, disability or disqualification.

- c. SECRETARY. The Secretary, subject to the direction of the Board and the Chairperson, shall keep minutes of all Board proceedings, showing the vote of each member upon every question, and shall indicate if a member of the Board did not vote due to absence. The Secretary shall also arrange proper and legal notification of hearings; attend to correspondence of the Board, and to other duties as are normally carried out by a secretary. The Secretary shall keep a record of all resolutions, transactions, correspondence, findings and determinations of the Board, and shall prepare a complete record of each hearing, including date(s), time(s), and place(s) of such hearings; subject of the hearing(s), identification of each participant; any agreement made between parties and the Board regarding procedures; the testimony presented; findings of fact and conclusions; the decision of the board; and the issuance of the decision. All records are public and may be inspected at reasonable times.

The Secretary shall, within a time deemed reasonable by the Board, process all notes and written records into a report, this report or a copy of the report shall be kept on file at the Roxbury Town Office for viewing by the public. [For more job description details, refer to the Selectboard adopted description at the Town Office.](#)

- d. ASSOCIATE MEMBER. When a member is unable to act because of interest, physical incapacity, absence or any other reason satisfactory to the Chairperson, the Chairperson shall designate the associate member to sit in that member's stead.

The associate member may attend all meetings of the Board and participate in its proceedings, but may only vote when he/she has been designated by the Chairperson to sit for a member.

3. CONFLICT OF INTEREST.

Any question of whether a particular issue involves a "conflict of interest" sufficient to disqualify a member from voting on an issue shall be decided by a majority vote of the members, except the member whose potential conflict is under consideration.

The term "conflict of interest" shall be construed to mean direct or indirect pecuniary interest, which shall include pecuniary benefit to any member of the person's immediate family (father, grandfather, children or siblings, for example) or to his/her employer or the employer of any member of the person's immediate family.

4. MEETINGS.

The Chairperson shall call at least one regular meeting of the Board each month. The meetings, being open to the public, should be held either at the Town Office or at a location easily available to the public.



No meeting of the Board shall be held without a quorum consisting of two (2) members or associate members authorized to vote. The Board shall act by majority vote.

The Planning Board shall adopt rules for transactions of business (by-laws) and the secretary shall keep a record of its resolutions, transactions, correspondence, findings, and determinations. All records shall be deemed public and may be inspected at reasonable times.

5. DUTIES AND POWERS.

- a. The Board shall prepare or supervise the preparation of a Comprehensive Plan as defined by 30 MRSA Section ~~4960-C-4324-2~~.
- b. The Board shall perform such duties and exercise such powers as are provided by Town of Roxbury ordinance and the laws of the State of Maine.
- c. The Board may obtain goods and services necessary to its proper function within the limits of expenditures approved by the Board of Selectmen and/or appropriations made for the purpose.

6. AREAS OF AUTHORITY

The Planning Board shall have the authority to issue permits for the following:

- a. Principal structures – the structure in which the primary use of the lot is conducted.
- b. Construction of residential and/or seasonal dwellings.
- c. Garages, barns, sheds, or buildings with similar uses.
- d. Decks, porches and construction with similar uses.
- e. Non-conforming uses – “grandfathered” land uses.
- f. Conversion of seasonal dwellings to year-round residences
- g. Breakwaters, culverts, piers, docks, wharves, marinas, causeways, bridges over 20 feet in length, any construction or uses that will extend or project into water bodies.
- h. Land fill, dredging, or moving more than 10 yards of soil.
- i. Remodeling or renovation of existing building that will involve interior plumbing changes, exterior plumbing changes, the installation of a new bathroom; and construction that will change the ratio of building lot (size).
- j. Commercial structures.
- k. Signs.
- l. Campgrounds.
- m. Roads.
- n. Floodplain construction
- o. Construction on or near steep slopes that could cause erosion or destruction of the banking.
- p. Wetlands.
- q. Mineral exploration.
- r. Timber harvesting.

7. The Planning Board shall have no authority to issue permits for construction or installation of septic systems, sewage disposal systems, or indoor plumbing, this being the province of the plumbing inspector.
8. The Planning Board shall have no authority to issue a "variance" permit, e. i. minimum lot size, insufficient set-back, etc., this being the province of the Board of Appeals.
9. The Planning Board shall have no authority to issue an entertainment or amusement permit, or a Victualer's license; this being the province of the Board of Selectmen.
10. The Planning Board shall make themselves sufficiently familiar with the State of Maine laws, as well as Town of Roxbury ordinances, that regulate the issuance of permits.
11. Enforcement of Town ordinances and/or (applicable) State of Maine laws shall be province of the Code Enforcement Officer for the Town.
12. The Planning Board shall notify the Code Enforcement Officer of all permits issued or denied, delineating the scope of the construction allowed or denied, so that he may perform his office unhindered or with no unnecessary delay.
13. The Planning Board shall review and render a decision on building permit applications within ~~30~~ 45 days, with the exception of cases where insufficient or incorrect information has been supplied by the application. In such cases, the period of ~~30~~ 45 days shall apply from the time of the receipt of the correct information being made available to the Planning Board.
  - a. Planning Board may send out Code Enforcement Officer for inspection before permit is approved.
14. Meetings and/or hearings shall be held in compliance with State of Maine suggestions for the conduct of public hearings, which shall be available for the Board's use and for the public in general perusal at the Town Office.

Adopted: February 26<sup>th</sup>, 1990

Amended: DRAFT

BOARD OF SELECTMEN:

\_\_\_\_\_  
Timothy Derouche, Chair Selectperson

\_\_\_\_\_  
Matthew Patneau, Selectperson

\_\_\_\_\_  
Ray Hodsdon, Selectperson

DATE: \_\_\_\_\_

Attest: a true copy of the ordinance entitled "Establishment of the Roxbury Planning Board" as certified to me by the Municipal Officers of Roxbury on the \_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

\_\_\_\_\_  
Brittany Gordon, Town Clerk



## **TOWN OF ROXBURY**

### **TOWN ADMINISTRATOR ORDINANCE**

1. **SHORT TITLE:** This Ordinance shall be known and may be cited as the “Roxbury Town Administrator Ordinance.”
2. **PURPOSE:** The purpose of this ordinance is to authorize the position of Town Administrator to the Board of Selectmen and to authorize the position of Town Administrator to undertake actions on behalf of the Board of Selectmen as outlined in this Ordinance.
3. **AUTHORITY:** This ordinance is enacted pursuant to the Constitution of the State of Maine and the laws of the United States of America and the laws of the State of Maine, in particular to, but not limited to, 23 M.R.S. § 1914 (11-A) and 30-A M.R.S. §3001.
4. **RESPONSIBILITIES AND DUTIES:** The Town Administrator is:
  - a. responsible for assisting the Board of Selectmen in managing Town affairs in accordance with Municipal Ordinances and the Laws of the State of Maine and of the United States.
  - b. charged with executing the policies and procedures put forth by the Board of Selectmen and the Town Meeting. The Town Administrator shall act in such capacity as the Board of Selectmen may direct in municipal, state, federal and other policy issues affecting the Town.
  - c. responsible for the annual consolidation of a proposed budget (in conjunction with the Selectmen and the Budget Committee if applicable) and the administration of the budget once adopted. The Town Administrator is also responsible for developing administrative procedures and for ensuring adherence to these procedures by all departments and employees.
  - d. charged with the responsibility of advising the Board and general public on the current status of all affairs of the Town and is responsible for preparing an annual report of the previous year's activities.
  - e. responsible for the maintenance of sound positive public relations between the Town and its citizens, between the Town and other governmental agencies and between the various Boards and Commissions that make up the Town Government. The Town Administrator will contact the chairperson of each Board or Commission at least once a quarter and at all times for procedural guidance and

advice. The Town Administrator will attend Board meetings and/or Commission meetings as deemed necessary.

- f. to carry out the directives of the Board of Selectmen and to prepare reports and written recommendations as part of these activities.
- g. to attend meetings of the Board of Selectmen as deemed necessary.
- h. to serve as the liaison between the Board of Selectmen and personnel and to act as Personnel Director for the Town; hires (with Board of Selectmen approval), evaluates and directs the Town's staff.
- i. to monitor the budget and all financial affairs of the Town and to work closely with the Selectmen, the Budget Committee, if applicable, and department heads to develop a comprehensive budget and work program.
- j. to administer the yearly operating budget and capital improvements budgets and submit regular reports to the Board on the status of the Town's budget.
- k. to be responsible for implementing all Board of Selectmen's policy decisions and provide staff in all departments with the clear and efficient operating procedures necessary to carry out Board policy mandates.
- l. to serve as the approval agent for Town purchasing.
- m. to attend meetings and conventions on behalf of the Town.
- n. to represent the Town to a variety of outside organizations and agencies.
- o. to perform such other duties as may be directed by the Board of Selectmen.

## **5. REQUIREMENTS:**

- a. The Town Administrator is required to have knowledge of:
  - i. municipal management, municipal government, programs, community problems and decision-making processes.
  - ii. of municipal financial management and accounting procedures, budgeting and investments.
  - iii. the statutory Treasurer's responsibilities as practiced in the State of Maine.
  - iv. the application process for state and federal grant programs.
  - v. handling and managing any Tax Increment Financing programs associated with the Town.
  - vi. state and federal programs and decision-making processes.
  - vii. the principles of personnel administration.
  - viii. purchasing principles and practices, including the bid process.
  - ix. computers, including word processing and data entry.



- b. The Town Administrator must have the ability to:
    - i. communicate effectively orally and in writing, including research capability and reporting ability.
    - ii. maintain positive relations with town personnel and direct, supervise and motivate staff.
    - iii. organize and use time effectively and be creative and analytical.
    - iv. listen and accept criticism and must possess conflict resolution skills and public relations skills.
  - c. The Town Administrator should have considerable experience in a responsible position of a managerial nature, preferably in local government. A background in financial management and accounting, budget preparation and accounting, personnel management, administrator/organizational development, human relations skills is also preferable. A degree in public administration or a related field or an equivalent combination of experience and training is required.
6. The Board of Selectmen shall be solely responsible for the hiring and firing of the Town Administrator. The Town Administrator shall be subject to a probationary period of six (6) months and may be dismissed without cause during the probationary period pursuant to 30-A M.R.S. § 2701.

# **INDEPENDENT AUDITOR'S REPORT**

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The year ending December 31<sup>st</sup>, 2022 Annual Audit will be conducted on March 16<sup>th</sup> & 17<sup>th</sup>, 2023 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

**2021 Annual Audit**

TOWN OF ROXBURY, MAINE  
ANNUAL FINANCIAL REPORT  
with Independent Auditor's Report  
For the Year Ending December 31, 2021

TOWN OF ROXBURY, MAINE  
ANNUAL FINANCIAL REPORT  
Year Ended December 31, 2021  
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**KEEL J. HOOD**  
Certified Public Accountant  
P.O. Box 302 - Fairfield, Maine 04937 - (207)453-2006

**INDEPENDENT AUDITORS REPORT**

March 2, 2022

Board of Selectmen  
Town of Roxbury  
Roxbury, Maine

**Opinion**

I have audited the accompanying financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the Town of Roxbury, Maine as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise Town of Roxbury, Maine's basic financial statements as listed in the table of contents.

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the major fund, and the aggregate remaining fund information of the Town of Roxbury, Maine, as of December 31, 2021, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Basis for Opinions**

I conducted my audit in accordance with auditing standards generally accepted in the United States of America. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am required to be independent of Town of Roxbury, Maine, and to meet my ethical responsibilities, in accordance with the relevant ethical requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

**Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Town of Roxbury, Maine's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

**Auditor's Responsibilities for the Audit of the Financial Statements**

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinions. Reasonable assurance is a high level of assurance but it is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or

in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, I:

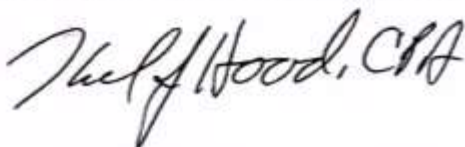
- Exercise professional judgment and maintain professional skepticism throughout the audit
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Town of Roxbury, Maine's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in my judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Town of Roxbury, Maine's ability to continue as a going concern for a reasonable period of time.

I am required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that I identified during the audit.

#### **Required Supplementary Information**

Management has omitted Management's Discussion and 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 opinions on the basic financial statements are not affected by this missing information.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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 and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge we obtained 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.



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Statement 1

TOWN OF ROXBURY, MAINE  
Statement of Net Position  
December 31, 2021

<b>ASSETS</b>	<u>Governmental Activities</u>
Current Assets:	
Cash	\$ 868,171
Receivables	
Taxes	45,431
Liens	1,809
Total Current Assets	<u>915,411</u>
Noncurrent Assets:	
Capital assets, net	2,488,562
Total Assets	<u>3,403,973</u>
<b>LIABILITIES</b>	
Current Liabilities:	
Accounts payable	23,804
Bonds payable	42,857
Total Current Liabilities	<u>66,661</u>
Long-term liabilities	
Bonds payable	171,429
Total Liabilities	<u>238,090</u>
<b>NET POSITION</b>	
Invested in capital assets, net of related debt	2,274,276
Restricted	9,543
Unrestricted	882,064
Total net position	<u>\$ 3,165,883</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, 2021

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	136,276	8,848			(127,428)
Public safety	39,502	402			(39,100)
Public works	182,545		6,776		(175,769)
Health and sanitation	76,366		14,798		(61,568)
Leisure services	61,654				(61,654)
Education	1,060,947				(1,060,947)
Debt service	7,663				(7,663)
Special assessments	162,072				(162,072)
Unclassified	68,019				(68,019)
Total governmental activities	1,795,044	9,250	21,574	0	(1,764,220)

	<u>Governmental Activities</u>
Net (expense) / revenue	
General revenues:	
Property taxes	1,779,555
Excise taxes	85,842
Interest and costs on taxes	3,510
Intergovernmental:	
State revenue sharing	23,714
Homestead exemption	77,831
ATV grant	21,789
Tree growth	64,722
Snowmobile reimbursement	37,484
ARPA	19,064
Emergency management	7,050
Veterans reimbursement	567
BETE	28
Unrestricted interest	3,255
Miscellaneous	8,895
Total general revenues	2,083,306
Change in Net Position	319,086
Net Position - beginning	2,846,797
Net Position - ending	3,165,883

The accompanying notes to the financial statements are an integral part of this statement.  
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TOWN OF ROXBURY, MAINE  
Balance Sheet  
Governmental Funds  
December 31, 2021

Statement 3

<b>ASSETS</b>	General <u>Fund</u>	Total Governmental <u>Funds</u>
Cash	\$ 868,171	\$ 868,171
Receivables		
Taxes	45,431	45,431
Liens	1,809	1,809
Total Assets	<u>915,411</u>	<u>915,411</u>
<b>LIABILITIES</b>		
Accounts payable	23,804	23,804
Total Liabilities	<u>23,804</u>	<u>23,804</u>
<b>UNEARNED REVENUE</b>		
Unearned property taxes	38,000	38,000
Total Liabilities and Unearned Revenue	<u>61,804</u>	<u>61,804</u>
<b>FUND BALANCES</b>		
Fund balances		
Committed for capital purchases	24,010	24,010
Committed for endowments	9,543	9,543
Assigned revenues	154,562	154,562
Assigned expenditures	390,521	390,521
Unassigned	274,971	274,971
Total Fund Equity	<u>853,607</u>	<u>853,607</u>
Total Liabilities and Fund Equity	<u>\$ 915,411</u>	

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

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	2,488,562
Other long-term assets are not available to pay for current-periods expenditures and therefore are deferred in the funds.	38,000
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	(214,286)
Net position of governmental activities	<u>\$ 3,165,883</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, 2021

	General Fund	Total Governmental Funds
<b>Revenues:</b>		
Taxes	\$ 1,878,908	\$ 1,878,908
Intergovernmental	223,822	223,822
Interest	3,255	3,255
Charges for services	9,250	9,250
Miscellaneous	8,895	8,895
<b>Total Revenues</b>	<u>2,124,130</u>	<u>2,124,130</u>
<b>Expenditures:</b>		
Current:		
General government	124,943	124,943
Public safety	39,502	39,502
Public works	137,395	137,395
Health and sanitation	76,366	76,366
Leisure services	61,654	61,654
Education	1,060,947	1,060,947
Debt service	164,806	164,806
Special assessments	162,072	162,072
Unclassified	68,019	68,019
<b>Total Expenditures</b>	<u>1,895,704</u>	<u>1,895,704</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	<u>228,426</u>	<u>228,426</u>
<b>Fund Balances - Beginning</b>	625,181	625,181
<b>Fund Balances - Ending</b>	<u>\$ 853,607</u>	<u>\$ 853,607</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, 2021

Net change in fund balances - total governmental funds	\$ 228,426
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental funds report capital outlays as expenditures, while governmental activities report depreciation expense to allocate those expenditures over the life of the assets:	
Depreciation expense	(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	(10,000)
Change in Net position of Governmental Activities \$	<u>319,086</u>

The accompanying notes to the financial statements are an integral part of this statement.  
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TOWN OF ROXBURY, MAINE  
Notes to Combined Financial Statements  
December 31, 2021

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



1. Summary of Significant Accounting Policies, continued

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 \$868,174. Bank balances for all accounts was \$977,324. 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, 2021, all of the Town's deposits were insured or collateralized.

4. Property Tax

Property taxes for the year were committed on July 27, 2021, on the assessed value listed as of April 1, 2021, for all taxable real and personal property located in the Town. Payment of taxes was due on August 1, 2021 with interest at 5% on all tax bills unpaid as of that date.

#### 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, 2021 upon which the levy for the year ended December 31, 2021, was based, was \$149,655,575. 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 2021	Increases	Decreases	Balance December 31 2021
Assets not being depreciated				
Land	\$ 24,985	\$	\$	\$ 24,985
Assets being depreciated				
Buildings	738,667			738,667
Vehicles	213,868			213,868
Infrastructure	6,578,233			6,578,233
	<u>7,555,753</u>	<u>0</u>	<u>0</u>	<u>7,555,753</u>
Less accumulated depreciation				
Buildings	198,857	26,869		225,726
Vehicles	225,477			225,477
Infrastructure	4,586,374	29,614		4,615,988
	<u>5,010,708</u>	<u>56,483</u>	<u>0</u>	<u>5,067,191</u>
Capital Assets, net \$	<u>2,545,045</u>	<u>(56,483)</u>	<u>0</u>	<u>2,488,562</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, 2021:

<u>Long-term debt payable at January 1, 2021</u>	\$ 371,429
Debt Proceeds	0
Debt Retired	<u>157,143</u>
Long-term debt payable at December 31, 2021	<u>\$ 214,286</u>
Interest Paid	<u>7,663</u>



6. Long-term Debt, continued

Long-term debt payable at December 31, 2021 is comprised of the following:

	Interest rate	Final maturity date	Balance end of year
<u>General Long-term Debt</u>			
Sand shed note	varied	2026	214,286
			<u>\$ 214,286</u>

The annual requirement to amortize all long-term debt outstanding as of December 31, 2021 is as follows:

<u>Year</u>	<u>Bonds and Notes</u>	
	<u>Principal</u>	<u>Interest</u>
2022	\$ 42,857	4,299
2023	42,857	3,489
2024	42,857	2,653
2025	42,857	1,787
2026	42,858	909
Total	<u>\$ 214,286</u>	<u>\$ 13,137</u>

7. Short Term Debt

The Town of Roxbury, Maine borrowed \$450,000 in tax anticipation notes on May 19, 2021 at 2.75%. The Town paid \$453,554 including interest of \$3,554 on August 26, 2021.

8. Unassigned General Fund Fund Equity

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

Balance - January 1, 2021	\$ 182,981
Increase (Decrease):	
Actual over (under) budgeted revenues	55,918
Actual under budgeted expenditures	91,072
Carried balances and use of fund equity	<u>(55,000)</u>
Net Increase (Decrease)	91,990
Balance - December 31, 2021	<u>\$ 274,971</u>

9. Committed Balances

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, 2021, the following reserve balances were carried forward:

Fire equipment reserve	\$	24,010
Endowments		9,543
Totals	\$	<u>33,553</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, 2021:

State revenue sharing	\$	41,230
Local roads assistance		8,076
Tree growth		81,762
ARPA		19,114
Building permits		4,380
Total	\$	<u>154,562</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, 2021:

Animal control	\$	1,713
Beach clean up		3,593
Boat launch		119
Building loan		9
Capital improvement projects		63,726
Cemetery maintenance		514
Comprehensive plan		20,000
Dry hydrants		1,542
E911		448
Education		46,704
Ellis Pond watershed		1,664
Emergency management		4,913
Fire protection		23,728
General assistance		3,720
George Worthley Park		5,001
Payroll taxes		1,731
Plumbing inspector		891
Retaining wall		25,666
Revaluation		22,412
Salt shed		4,025
Septic grants		16,795
Spring clean Up		2,991
Summer roads		16,956
Town building maintenance		6,577
Town building repairs		32,081
Town lines		446
Watershed management		1,463
Winter roads		81,093
Total	\$	<u>390,521</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, 2021 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, 2021 Record Hill Wind LLC paid \$953,499 or 53.86% of the total tax commitment.

14. Subsequent Events

The Town's management has concluded that no events that occurred prior to December 31, 2021 and before March 2, 2022 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, 2021

	Original Budget	Final Budget	Actual	Variance Favorable Unfavorable
<b>Revenues:</b>				
Taxes	\$ 1,848,190	\$ 1,848,190	\$ 1,878,908	\$ 30,718
Intergovernmental	81,156	81,156	223,822	142,666
Interest			3,255	3,255
Charges for services			9,250	9,250
Miscellaneous			8,895	8,895
<b>Total Revenues</b>	<u>1,929,346</u>	<u>1,929,346</u>	<u>2,124,130</u>	<u>194,784</u>
<b>Expenditures:</b>				
Current:				
General government	216,755	216,755	124,943	91,812
Public safety	134,257	134,257	39,502	94,755
Public works	239,471	239,471	137,395	102,076
Health and sanitation	84,044	84,044	76,366	7,678
Leisure services	28,166	28,166	61,654	(33,488)
Education	1,107,650	1,107,650	1,060,947	46,703
Debt service	166,014	166,014	164,806	1,208
Special assessments	215,702	215,702	162,072	53,630
Transfer out	73,471	73,471	68,019	5,452
<b>Total Expenditures</b>	<u>2,265,530</u>	<u>2,265,530</u>	<u>1,895,704</u>	<u>369,826</u>
Excess of Revenues Over (Under) Expenditures	<u>(336,184)</u>	<u>(336,184)</u>	<u>228,426</u>	<u>564,610</u>
Fund Balances - Beginning	625,181	625,181	625,181	0
Fund Balances - Ending	<u>\$ 288,997</u>	<u>\$ 288,997</u>	<u>\$ 853,607</u>	<u>\$ 564,610</u>



**DEPARTMENTAL ACCOUNTS****ADMINISTRATION****TOWN OFFICERS SALARY**

Balance as of 1/1/2022	
APPROPRIATED (Code Enforcement)	\$5,784.80
RAISE & APPROPRIATED (Earned Time)	\$1,920.00
RAISE & APPROPRIATED (All Officers)	\$38,194.49
RAISE & APPROPRIATED (Administrative Assistant)	\$22,503.00
RAISE & APPROPRIATED (Tax Collector)	\$34,960.64

## EXPENDED:

## SELECTMEN:

	TIMOTHY DEROUCHÉ	\$2,296.05	
	MATTHEW PATNEAUDE	\$1,757.88	
	ROBERT LEBLANC	\$224.41	
	RAY HODSDON	\$1,140.75	
TOWN CLERK	BRITTANY GORDON	\$1,406.75	
TREASURER	RENEE HODSDON	\$1,283.78	
TAX COLLECTOR	RENEE HODSDON	\$22,639.78	
EMA DIRECTOR	MATTHEW PATNEAUDE	\$528.25	
HEALTH OFFICER	BRITTANY GORDON	\$396.18	
FIRE CHIEF	RAYMOND CARVER	\$1,320.60	
ASST. CHIEF	ERIC GIROUX	\$720.33	
REGISTRAR OF VOTERS	BRITTANY GORDON	\$384.39	
ELECTION OFFICIALS		\$594.72	
PLANNING BOARD	RICHARD COX	\$900.41	
	LORA GREENE	\$738.76	
	BRUCE WAUGH	\$574.60	
	ALTERNATE	\$0.00	
PLANNING BOARD SECRETARY		\$0.00	
APPEALS BOARD		\$0.00	
CODE ENFORCEMENT	RICHAR COULOMBE	\$646.82	
CEO MILEAGE		\$178.64	
E911 ADD. OFFICER	ROLAND PATNEAUDE	\$1,296.59	
DEPUTIES	DOREEN STINSON	\$7,081.93	
ADMINISTRATIVE ASSISTANT	BRITTANY GORDON	\$17,923.67	
TOWN MEETING MODERATOR	DAVID DUGUAY	\$277.05	
TO TAX WITHHOLDING ACCT.		\$6,081.00	
TO SOC/MED. ACCT.		\$5,828.52	
TO AFLAC		\$373.75	
<b>BALANCE TO GENERAL FUND</b>		<b>\$26,767.32</b>	
		<b>\$103,362.93</b>	<b>\$103,362.93</b>

**INLAND FISHERIES & WILDLIFE**

Balance as of 1/1/2022		\$1,446.28
RECEIPTS		\$16,700.08
EXPENDED:		
INLAND FISHERIES & WILDLIFE	\$16,647.83	
<b>BALANCE FORWARD 1/1/23</b>	<b>\$1,498.53</b>	
	<hr/>	
	\$18,146.36	\$18,146.36

**BUREAU OF MOTOR VEHICLE**

Balance as of 1/1/2022		\$159.74
RECEIPTS		\$14,370.50
EXPENDED:		
BUREAU OF MOTOR VEHICLE	\$14,263.50	
BALANCE FORWARD 1/1/23	\$266.74	
	<hr/>	
	\$14,530.24	\$14,530.24

**AGENT FEE**

Balance as of 1/1/2022			\$0.00
RECEIPTS			\$1,281.00
EXPENDED:			
RENEE HODSDON		\$305.79	
DOREEN STINSON		\$374.79	
BRITTANY GAUDET		\$384.79	
TO SOC/MED. ACCT.		\$95.61	
TO TAX WITHHOLDING ACCT.		\$89.00	
BALANCE TO GENERAL FUND		\$31.02	
		<hr/>	
		\$1,281.00	\$1,281.00

<b>BUILDING PERMIT FEES</b>		
Balance as of 1/1/2022		\$4,380.00
RECEIPTS		\$950.00
TRANS. TO CODE ENFORCEMENT PAYROLL 2022	\$4,284.80	
<b>BALANCE FORWARD 1/1/23</b>	<b>\$1,045.20</b>	
	<b>\$5,330.00</b>	<b>\$5,330.00</b>
<b>MISCELLANEOUS</b>		
Balance as of 1/1/2022		\$0.00
APPROPRIATED		\$10,000.00
ACCOUNT RECEIPTS:		
CABLE FRANCHISE		\$5,217.52
COPIES/ CERTIFICATES		\$232.00
INSURANCE DIVIDENDS		\$375.00
CEMETERY PLOT SALES		\$700.00
POWER REBATE		\$708.97
LIEN FEES		\$604.48
TREE GROWTH PENALTY		\$4,512.00
TAX ANTICIPATION NOTE		\$450,000.00
MMA SAFETY GRANT FUND REIMBURSEMENT		\$455.03
OTHER MISCELLANEOUS		\$203.00
EXPENDED:		
RECORDING FEES	\$533.50	
OVERCHARGE REIMBURSEMENTS	\$752.00	
POSTAGE	\$1,441.54	
DUES & SUBSCRIPTIONS	\$165.00	
ADVERTISING	\$3,121.70	
SUPPLIES	\$132.56	
KYES INSURANCE	\$688.35	
RECONCILIATION DISCR.	\$138.85	
STATE CERTIFICATE SERVICE FEES	\$10.00	
JENNIFER KRECKLE, PA	\$200.00	
TO TAX ANTICIPATION NOTE ACCT.	\$455,154.84	
TO VETERANS EXEMPTION REIMB.	\$94.00	
TO CEMETERY MAINT. ACCOUNT (FLAG DONATION)	\$105.00	
TO REGULAR RUBBISH COLLECTION ACCT.	\$45.00	
TO LAND AQUISITION	\$119.88	
TO FIRE DEPT.	\$800.00	
<b>BALANCE TO GENERAL FUND</b>	<b>\$9,605.78</b>	
	<b>\$473,008.00</b>	<b>\$473,008.00</b>
<b>OFFICE SUPPLIES</b>		
Balance as of 1/1/2022		\$0.00
APPROPRIATED		\$6,000.00
RECEIPTS:		
EXPENDED:		
FORMS & RECORD BOOKS	\$345.28	
MANUALS	\$225.00	
EQUIPMENT	\$101.30	
PROGRAM SUBSCRIPTIONS	\$829.71	
GENERAL OFFICE SUPPLIES (paper, ink, envelopes, etc...)	\$3,750.85	
<b>BALANCE TO GENERAL FUND</b>	<b>\$747.86</b>	
	<b>\$6,000.00</b>	<b>\$6,000.00</b>
<b>MUNICIPAL WEBSITE</b>		
Balance as of 1/1/2022		\$0.00
APPROPRIATED		\$900.00
EXPENDED:		
REVISE LLC.	\$900.00	
<b>BALANCE TO GENERAL FUND</b>	<b>\$0.00</b>	
	<b>\$900.00</b>	<b>\$900.00</b>
<b>TOWN BUILDING MAINTENANCE</b>		
Balance as of 1/1/2022		\$6,577.02
APPROPRIATED		\$14,000.00
EXPENDED:		
HEAT	\$5,511.11	
ELECTRICITY	\$2,008.85	
TELEPHONE	\$1,845.18	

**TOWN BUILDING MAINTENANCE (CONT.)**

INTERNET	\$731.88	
MINOR REPAIRS & CLEANING SUPPLIES	\$543.12	
MOUNTAIN STREAM ELECTRIC	\$289.64	
PROTECTION PROFESSIONALS	\$420.00	
CUNNINGHAM SECURITY SYSTEMS	\$420.00	
AAA FIRE EXTINGUISHERS	\$50.25	
MAINTENANCE POSITION: DANIEL BULGER	\$1,223.12	
MOWING: NICHOLAS PIERCE	\$975.00	
TO TAX WITHHOLDING ACCT.	\$116.00	
TO SOC/MED. ACCT.	\$110.93	
<b>BALANCE FORWARD 1/1/23</b>	<b>\$6,331.94</b>	
	<u>\$20,577.02</u>	<u>\$20,577.02</u>

**TOWN BUILDING REPAIR**

Balance as of 1/1/2022		\$32,080.74
APPROPRIATED		\$24,000.00
RECEIPTS: FROM ARPA FUNDS		\$15,000.00
EXPENDED:		
WARE- BUTLER	\$300.59	
NEOKRAFT SIGNS	\$21,335.08	
WAUGHS MOUNTAIN ELECTRIC	\$3,997.00	
DOYONS SEPTIC SERVICES	\$500.00	
SPECIALTY SERVICES- FURNACE REPAIR	\$2,281.28	
<b>BALANCE FORWARD 1/1/23</b>	<b>\$42,666.79</b>	
	<u>\$71,080.74</u>	<u>\$71,080.74</u>

**INSURANCES**

Balance as of 1/1/2022		\$0.00
APPROPRIATED		\$12,313.00
RECEIPTS		\$0.00
EXPENDED:		
MMA	\$1,847.00	
KYES	\$7,633.65	
<b>BALANCE TO GENERAL FUND</b>	<b>\$2,832.35</b>	
	<u>\$12,313.00</u>	<u>\$12,313.00</u>

**MAINE MUNICIPAL ASSOCIATION**

Balance as of 1/1/2022		\$0.00
APPROPRIATED		\$2,035.00
EXPENDED:		
MMA	\$2,035.00	
<b>BALANCE TO GENERAL FUND</b>	<b>\$0.00</b>	
	<u>\$2,035.00</u>	<u>\$2,035.00</u>

**A.V.C.O.G.**

Balance as of 1/1/2022		\$0.00
APPROPRIATED		\$2,605.10
EXPENDED:		
<b>BALANCE TO GENERAL FUND</b>	<b>\$0.00</b>	
	<u>\$2,605.10</u>	<u>\$2,605.10</u>

**TOWN LINES**

Balance as of 1/1/2022		\$446.22
APPROPRIATED		\$0.00
EXPENDED:		
<b>BALANCE FORWARD 1/1/23</b>	<b>\$446.22</b>	
	<u>\$446.22</u>	<u>\$446.22</u>

**TAX WITHHOLDING ACCTS.**

Balance as of 1/1/2022		\$0.00
RECEIPTS		
FROM PAYROLL		\$6,286.00
EXPENDED:		
FEDERAL WITHHOLDING TAX	\$3,427.00	
STATE WITHHOLDING TAX	\$1,813.00	
<b>BALANCE FORWARD 1/1/23</b>	<b>\$1,046.00</b>	
	<u>\$6,286.00</u>	<u>\$6,286.00</u>

**UNEMPLOYMENT**

Balance as of 1/1/2022		\$413.99
APPROPRIATED		\$1,000.00
EXPENDED:		
<b>BALANCE FORWARD 1/1/23</b>	<b>\$929.37</b>	
	<u>\$1,413.99</u>	<u>\$1,413.99</u>

<b>AFLAC INSURANCE</b>			
BALANCE FORWARD 1/1/2022			\$14.95
RECEIPTS			
FROM PAYROLL			\$373.75
EXPENDED: AFLAC	\$358.80		
BALANCE FORWARD 1/1/23	<b>\$29.90</b>		
	<u>\$388.70</u>		<u>\$388.70</u>
<b>SOCIAL SECURITY MEDICARE FUNDS</b>			
Balance as of 1/1/2022			\$1,317.31
APPROPRIATED			\$10,000.00
RECEIVED FROM WITHHOLDINGS			\$7,100.44
EXPENDED:	\$10,396.22		
BALANCE FORWARD 1/1/23	<b>\$8,021.53</b>		
	<u>\$18,417.75</u>		<u>\$18,417.75</u>
<b>AUDITOR</b>			
Balance as of 1/1/2022			\$0.00
APPROPRIATED			\$4,000.00
EXPENDED:			
KEEL HOOD, C.P.A.	\$3,900.00		
BALANCE TO GENERAL FUND	<b>\$100.00</b>		
	<u>\$4,000.00</u>		<u>\$4,000.00</u>
<b>REVALUATION RE-MAP</b>			
Balance as of 1/1/2022			\$22,411.77
APPROPRIATED			\$5,000.00
EXPENDED:			
BALANCE FORWARD 1/1/23	<b>\$27,411.77</b>		
	<u>\$27,411.77</u>		<u>\$27,411.77</u>
<b>COMPREHENSIVE PLAN UPDATE</b>			
Balance as of 1/1/2022			\$20,000.00
APPROPRIATED			\$0.00
EXPENDED:	\$0.00		
BALANCE FORWARD 1/1/23	<b>\$20,000.00</b>		
	<u>\$20,000.00</u>		<u>\$20,000.00</u>
<b>ASSESSMENT UPDATE</b>			
Balance as of 1/1/2022			\$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	<b>\$600.00</b>		
	<u>\$3,500.00</u>		<u>\$3,500.00</u>
<b>TOWN OFFICER TRAINING</b>			
Balance as of 1/1/2022			\$0.00
APPROPRIATED			\$4,000.00
EXPENDED:			
TRAINING FEES	\$155.00		
MEALS & TRAVEL			
BALANCE TO GENERAL FUND	<b>\$3,845.00</b>		
	<u>\$4,000.00</u>		<u>\$4,000.00</u>
<b>STATE REVENUE SHARING</b>			
Balance as of 1/1/2022			\$41,229.65
ACCOUNT RECEIPTS:			\$37,204.27
TO REDUCE TAXES	\$40,000.00		
BALANCE FORWARD 1/1/23	<b>\$38,433.92</b>		
	<u>\$78,433.92</u>		<u>\$78,433.92</u>
<b>VETERANS REIMBURSEMENT</b>			
Balance as of 1/1/2022			\$0.00
ACCOUNT RECEIPTS:			\$473.00
FROM MISC			\$94.00
TO REDUCE TAXES	\$567.00		
BALANCE TO GENERAL FUND	<b>\$0.00</b>		
	<u>\$567.00</u>		<u>\$567.00</u>
<b>TREE GROWTH REIMBURSEMENT</b>			
Balance as of 1/1/2022			\$81,761.76
ACCOUNT RECEIPTS:			\$75,458.72
TO REDUCE TAXES	\$64,722.28		
BALANCE FORWARD 1/1/23	<b>\$92,498.20</b>		
	<u>\$157,220.48</u>		<u>\$157,220.48</u>



<b>HOMESTEAD REIMBURSEMENT</b>			
Balance as of 1/1/2022			\$0.00
ACCOUNT RECEIPTS:			\$27,057.00
FROM MISC.			
TO REDUCE TAXES	\$26,517.01		
<b>BALANCE TO GENERAL FUND</b>	<b>\$539.99</b>		
	<u>\$27,057.00</u>	<u>\$27,057.00</u>	
<b>BETE REIMBURSEMENT</b>			
Balance as of 1/1/2022			\$0.00
ACCOUNT RECEIPTS:			\$46.00
EXPENDED:			
TO REDUCE TAXES	\$39.80		
<b>BALANCE TO GENERAL FUND</b>	<b>\$6.20</b>		
	<u>\$46.00</u>	<u>\$46.00</u>	
<b>DISCOUNTS (5%)</b>			
Balance as of 1/1/2022			\$0.00
APPROPRIATED FROM GENERAL FUND			\$55,000.00
APPROPRIATED			\$0.00
EXPENDED: ALL DISCOUNTS	\$55,348.51		
ADJUSTMENT OF TIF DISCOUNT	(\$8,710.17)		
<b>BALANCE TO GENERAL FUND</b>	<b>\$8,361.66</b>		
	<u>\$55,000.00</u>	<u>\$55,000.00</u>	
<b>OVERLAY</b>			
Balance as of 1/1/2022			\$0.00
INCLUDED IN 2022 TAX ACCOUNTS			\$53,826.18
EXPENDED:			
2022 TAX ABATEMENT REIMBURSEMENTS	\$0.00		
2022 TAX ABATEMENT	\$0.00		
2021 TAX ADJUSTMENTS	\$14.47		
2021 TAX ABATEMENT REIMBURSEMENTS	\$70.98		
2020 TAX ABATEMENT REIMBURSEMENTS	\$70.98		
<b>BALANCE TO GENERAL FUND</b>	<b>\$53,669.75</b>		
	<u>\$53,826.18</u>	<u>\$53,826.18</u>	
<b>INTEREST</b>			
Balance as of 1/1/2022			\$0.00
ACCOUNT RECEIPTS:			
FROM 2022 TAX			\$46.81
FROM 2021 TAX/ LIENS			\$1,000.30
FROM 2020 TAX/ LIENS			\$56.12
FROM 2019 TAX/ LIENS			\$375.90
BANK EARNED INTEREST			\$3,623.87
<b>BALANCE TO GENERAL FUND</b>	<b>\$5,103.00</b>		
	<u>\$5,103.00</u>	<u>\$5,103.00</u>	
<b><u>HEALTH, WELFARE AND RECREATION</u></b>			
<b>SOLID WASTE DISPOSAL (NORTHERN OXFORD REGIONAL SOLID WASTE BOARD)</b>			
Balance as of 1/1/2022			\$0.00
APPROPRIATED			\$26,363.59
EXPENDED:			
N.O.R.S.W.B.	\$26,363.58		
<b>BALANCE TO GENERAL FUND</b>	<b>\$0.01</b>		
	<u>\$26,363.59</u>	<u>\$26,363.59</u>	
<b>PLUMBING</b>			
Balance as of 1/1/2022			\$891.07
APPROPRIATED			\$0.00
RECEIPTS			\$1,870.00
EXPENDED:			
INSPECTOR	\$1,219.02		
TREASURER, STATE OF MAINE	\$472.50		
TO SOC/MED. ACCT.	\$100.98		
TO TAX WITHHOLDING ACCT.	\$0.00		
<b>BALANCE FORWARD 1/1/23</b>	<b>\$968.57</b>		
	<u>\$2,761.07</u>	<u>\$2,761.07</u>	

**REGULAR RUBBISH COLLECTION**

Balance as of 1/1/2022		\$0.00
APPROPRIATED		\$29,787.80
RECEIPTS: FROM MISC.		\$45.00
EXPENDED:		
ARCHIES INC.	\$29,832.80	
<b>BALANCE FORWARD 1/1/23</b>	<b>\$0.00</b>	
	<u>\$29,832.80</u>	<u>\$29,832.80</u>

**SPRING CLEAN-UP FUND**

Balance as of 1/1/2022		\$2,991.00
APPROPRIATED		\$5,000.00
EXPENDED:		
ARCHIES INC.	\$3,160.00	
<b>BALANCE FORWARD 1/1/23</b>	<b>\$4,831.00</b>	
	<u>\$7,991.00</u>	<u>\$7,991.00</u>

**GENERAL ASSISTANCE**

Balance as of 1/1/2022		\$3,720.44
APPROPRIATED		\$0.00
RECEIPTS		\$451.01
EXPENDED:		
<b>BALANCE FORWARD 1/1/23</b>	<b>\$4,171.45</b>	
	<u>\$4,171.45</u>	<u>\$4,171.45</u>

**SMALL COMMUNITY GRANT- SEPTIC SYSTEM FUNDS**

Balance as of 1/1/2022		\$16,795.10
APPROPRIATED		\$0.00
RECEIPTS		\$0.00
EXPENDED:		
<b>BALANCE FORWARD 1/1/23</b>	<b>\$0.00</b>	
	<u>\$16,795.10</u>	<u>\$16,795.10</u>

**WATERSHED PROJECTS**

Balance as of 1/1/2022		\$1,663.94
APPROPRIATED		\$20,000.00
EXPENDED:		
NICHOLAS PIERCE- CONTRACTOR (MAIN ST. & 1ST BEACH)	\$2,085.00	
<b>BALANCE FORWARD 1/1/23</b>	<b>\$19,578.94</b>	
	<u>\$21,663.94</u>	<u>\$21,663.94</u>

**WATERSHED MANAGEMENT**

Balance as of 1/1/2022		\$1,462.50
APPROPRIATED		\$1,300.00
RECEIPTS		\$0.00
EXPENDED: SILVER LAKE CAMP OWNERS ASSOCIATION	\$1,595.00	
<b>BALANCE FORWARD 1/1/23</b>	<b>\$1,167.50</b>	
	<u>\$2,762.50</u>	<u>\$2,762.50</u>

**BEACH PICK-UP ROXBURY POND**

Balance as of 1/1/2022		\$3,593.11
APPROPRIATED		\$1,000.00
EXPENDED:		
SUPPLIES: TRASH BAGS	\$121.08	
ARCHIES INC.: DUMPSTER	\$798.00	
JAMES ALLEN- CONTRACTOR	\$3,352.33	
<b>BALANCE FORWARD 1/1/23</b>	<b>\$21.70</b>	
	<u>\$4,593.11</u>	<u>\$4,593.11</u>

**GEORGE WORTHLEY MEMORIAL PARK**

Balance as of 1/1/2022		\$5,000.92
APPROPRIATED		\$5,000.00
EXPENDED:		
SUPPLIES	\$0.00	
BRACKETTS PUMPING	\$1,522.00	
MARY ALLEN- COVID-19 CLEANER	\$1,012.62	
TO SOC/MED. ACCT.	\$83.87	
<b>BALANCE FORWARD 1/1/23</b>	<b>\$7,382.43</b>	
	<u>\$10,000.92</u>	<u>\$10,000.92</u>

**BOAT RAMP ROXBURY POND**

Balance as of 1/1/2022		\$118.90
APPROPRIATED		\$5,000.00
FROM BEACH PICK-UP		
EXPENDED:		
BRACKETTS PUMPING	\$706.00	
M. ALLEN- COVID-19 CLEANER	\$506.31	
TO SOC/MED. ACCT.	\$41.95	
<b>BALANCE FORWARD 1/1/23</b>	<b>\$3,864.64</b>	
	<u>\$5,118.90</u>	<u>\$5,118.90</u>

**BOAT DOCK ROXBURY POND- GRANT FUNDS**

Balance as of 1/1/2022		\$0.00
APPROPRIATED		\$25,000.00
EXPENDED:		
<b>BALANCE FORWARD 1/1/23</b>	<b>\$25,000.00</b>	
	<u>\$25,000.00</u>	<u>\$25,000.00</u>

**WALKING TRAIL SYSTEM**

Balance as of 1/1/2022		\$0.00
APPROPRIATED		\$12,000.00
EXPENDED:		
<b>BALANCE FORWARD 1/1/23</b>	<b>\$0.00</b>	
	<b>\$12,000.00</b>	
	<u>\$12,000.00</u>	<u>\$12,000.00</u>

**LAND AQUISITION**

Balance as of 1/1/2022		\$0.00
APPROPRIATED		\$7,440.00
FROM MISC.		\$119.88
EXPENDED:		
KRECKEL IOLTA	\$7,559.88	
<b>BALANCE TO GENERAL FUND</b>	<b>\$0.00</b>	
	<u>\$5,118.90</u>	<u>\$5,118.90</u>

**SNOWMOBILE REFUND & GRANT ACTIVITY**

Balance as of 1/1/2022		\$0.00
ACCOUNT RECEIPTS:		
STATE FUNDED GRANTS		\$28,003.50
SNOWMOBILE REGISTRATION REFUNDS		\$436.92
EXPENDED:		
SLIPPERY SLIDERS	\$28,003.50	
<b>BALANCE FORWARD 1/1/23</b>	<b>\$436.92</b>	
	<u>\$28,440.42</u>	<u>\$28,440.42</u>

**STATE ATV GRANT ACTIVITY**

Balance as of 1/1/2022		\$21,788.81
ACCOUNT RECEIPTS:		
STATE FUNDED GRANTS		\$35,505.00
EXPENDED:		
ROXBURY ATV RIDERS CLUB	\$57,293.81	
<b>BALANCE FORWARD 1/1/23</b>	<b>\$0.00</b>	
	<u>\$57,293.81</u>	<u>\$57,293.81</u>

**PROTECTION****FIRE DEPARTMENT**

Balance as of 1/1/2022		\$0.00
APPROPRIATED		\$20,300.00
RECEIPTS:		
FROM SUMMER ROADS		\$351.00
FROM MISC.		\$800.00
EXPENDED:		
RUMFORD FIRE DEPT. (LADDER TRUCK MAINT.)	\$1,275.00	
TRAINING/CALL PAY	\$6,891.17	
INSURANCE/ PHYSICALS	\$460.00	
EQUIPMENT REPAIR	\$2,257.34	
EQUIPMENT	\$5,796.49	
FUEL	\$2,074.43	
SUPPLIES	\$1,230.04	
DUES AND SUBSCRIPTIONS	\$864.00	
TO SOC/MED. ACCT.	\$570.83	
TO TAX WITHHOLDING ACCT.	\$0.00	
<b>BALANCE TO FIRE DEPARTMENT CAPITAL</b>	<b>\$31.70</b>	
	<u>\$21,451.00</u>	<u>\$21,451.00</u>

**STREET LIGHTS**

Balance as of 1/1/2022		\$0.00
APPROPRIATED		\$1,056.00
EXPENDED:		
CENTRAL MAINE POWER CO.	\$895.25	
<b>BALANCE TO GENERAL FUND</b>	<b>\$160.75</b>	
	<u>\$1,056.00</u>	<u>\$1,056.00</u>

**ANIMAL CONTROL**

Balance as of 1/1/2022		\$1,713.27
APPROPRIATED		\$2,200.00
RECEIPTS		\$471.00
EXPENDED:		
TREASURER, STATE OF MAINE	\$571.00	
TO SOC/MED. ACCT.	\$0.00	
FRANKLIN COUNTY ANIMAL SHELTER	\$794.20	
RUMFORD POLICE DEPT. - ACO PHONE & TRAINING	\$164.18	
<b>BALANCE FORWARD 1/1/23</b>	<b>\$2,854.89</b>	
	<u>\$4,384.27</u>	<u>\$4,384.27</u>

**E- 911 (ADDRESS UPDATES)**

Balance as of 1/1/2022		\$448.44
APPROPRIATED		\$0.00
EXPENDED: SUPPLIES	\$39.58	
<b>BALANCE FORWARD 1/1/23</b>	<b>\$408.86</b>	
	<u>\$448.44</u>	<u>\$448.44</u>

**AMBULANCE SERVICE**

Balance as of 1/1/2022		\$0.00
APPROPRIATED		\$10,830.00
EXPENDED:		
MEDCARE AMBULANCE	\$10,830.00	
<b>BALANCE TO GENERAL FUND</b>	<b>\$0.00</b>	
	<u>\$10,830.00</u>	<u>\$10,830.00</u>

**EMERGENCY MANAG. EQUIP./ TRAINING**

Balance as of 1/1/2022		\$4,913.24
APPROPRIATED		\$200.00
EXPENDED:		
MILEAGE REIMBURSEMENT MATTHEW PATNEAUDE	\$89.60	
<b>BALANCE FORWARD 1/1/23</b>	<b>\$5,023.84</b>	
	<u>\$5,113.24</u>	<u>\$5,113.24</u>

**FIRE DEPARTMENT CAPITAL IMPROVEMENTS**

Balance as of 1/1/2022		\$23,728.39
FROM: FIRE DEPT. ACCT 2022 SURPLUS		\$31.70
EXPENDED:		
COMMUNICATION CONSULTANT SERVICES	\$2,634.50	
NORTHEAST EMERGENCY APPARATUS	\$2,772.48	
MORRISON MOTORS, INC	\$538.52	
AUBUCHON HARWARE	\$809.98	
4 GUYS FIRE TRUCKS	\$206.00	
<b>BALANCE FORWARD 1/1/23</b>	<b>\$16,798.61</b>	
	<u>\$23,760.09</u>	<u>\$23,760.09</u>

**ROADS****SUMMER ROADS**

Balance as of 1/1/2022		\$16,956.43
APPROPRIATED		\$5,000.00
EXPENDED:		
NICHOLAS PIERCE- CONTRACTOR	\$1,110.00	
C.A. PAPPAS	\$7,250.00	
SMARTSIGN	\$369.40	
TO DRY HYDRANTS	\$107.91	
TO FIRE DEPT. FOR CULVERT FLUSHING	\$351.00	
SUPPLIES	\$291.34	
COZY ACERS GREENHOUSE- TRIANGLE MAINT.	\$353.17	
<b>BALANCE FORWARD 1/1/23</b>	<b>\$12,123.61</b>	
	<u>\$21,956.43</u>	<u>\$21,956.43</u>



**WINTER ROADS**

Balance as of 1/1/2022		\$81,092.64
FROM EXCISE TAX		\$0.00
APPROPRIATED		\$110,200.00
EXPENDED:		
MORTON SALT	\$25,821.63	
EASTERN SALT CO. INC.	\$17,764.23	
C.A.PAPPAS	\$103,112.50	
STEVE SWASEY, INC.	\$168.97	
SUPPLIES	\$88.56	
T.J. WATSON & SON	\$2,750.00	
SALT SHED LIGHTING (CMP)	\$958.57	
BALANCE FORWARD 1/1/23	<b>\$40,632.18</b>	
	<b>\$191,292.64</b>	<b>\$191,292.64</b>

**CAPITAL IMPROVEMENT PROJECTS**

Balance as of 1/1/2022		\$63,725.97
APPROPRIATED		\$10,000.00
EXPENDED:	\$0.00	
BALANCE FORWARD 1/1/23	<b>\$73,725.97</b>	
	<b>\$73,725.97</b>	<b>\$73,725.97</b>

**DEPARTMENT OF TRANSPORTATION**

Balance as of 1/1/2022		\$8,076.18
ACCOUNT RECEIPTS:		\$6,740.00
EXPENDED:	\$0.00	
BALANCE FORWARD 1/1/22	<b>\$14,816.18</b>	
	<b>\$14,816.18</b>	<b>\$14,816.18</b>

**EDUCATION**

Balance as of 1/1/2022		\$46,703.75
APPROPRIATED		\$1,058,637.55
EXPENDED:		
RSU#10	\$1,058,637.54	
BALANCE FORWARD 1/1/23	<b>\$46,703.76</b>	
	<b>\$1,105,341.30</b>	<b>\$1,105,341.30</b>

**UNCLASSIFIED****SALT & SAND SHED ACCOUNT**

Balance as of 1/1/2022		\$4,025.00
APPROPRIATED		\$5,000.00
EXPENDED:		
NICHOLAS PIERCE- CONTRACTOR	\$975.00	
SUPPLIES	\$519.32	
BALANCE TO FORWARD 1/1/23	<b>\$7,530.68</b>	
	<b>\$9,025.00</b>	<b>\$9,025.00</b>

**SALT & SAND STORAGE BUILDING BOND**

Balance as of 1/1/2022		\$8.58
APPROPRIATED		\$47,157.16
FROM MISC.		
EXPENDED:		
U.S.BANK CORP- BOND INTEREST	\$4,298.58	
U.S.BANK CORP- BOND PRINCIPAL	\$42,857.14	
BALANCE FORWARD 1/1/23	<b>\$10.02</b>	
	<b>\$47,165.74</b>	<b>\$47,165.74</b>

**RETAINING WALL AT ELLIS POND ACCOUNT**

Balance as of 1/1/2022		\$25,665.66
APPROPRIATED		
EXPENDED: MAIN LAND DEVELOPMENT- BOUNDARY LINE	\$900.00	
BALANCE FORWARD 1/1/23	<b>\$24,765.66</b>	
	<b>\$25,665.66</b>	<b>\$25,665.66</b>

**DRY HYDRANT CONSTRUCTION**

Balance as of 1/1/2022		\$1,542.09
APPROPRIATED		\$0.00
RECEIPTS: FROM SUMMER ROADS		\$107.91
EXPENDED:		
STEVE SWASEY, INC.	\$1,650.00	
BALANCE FORWARD 1/1/23	<b>\$0.00</b>	
	<b>\$1,650.00</b>	<b>\$1,650.00</b>

**TAX ANTICIPATION NOTE**

Balance as of 1/1/2022

\$0.00

RECEIPTS FROM MISC

\$455,154.84

EXPENDED:

FRANKLIN SAVINGS BANK PRINCIPAL

\$450,000.00

FRANKLIN SAVINGS BANK INTEREST AND FEES

\$5,154.84

**BALANCE FORWARD 1/1/23****\$0.00**

\$455,154.84	\$455,154.84
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**CEMETERIES**

Balance as of 1/1/2022

\$514.12

APPROPRIATED

\$6,000.00

RECEIPTS- FROM MISC.- FLAG DONATION

\$105.00

EXPENDED:

N.W.P. LAWN CARE

\$2,010.00

PIPER LANDSCAPING

\$2,500.00

SUPPLIES

\$74.25

TRI-STATE FLAGS, INC

\$105.00

**BALANCE FORWARD 1/1/23****\$1,929.87**

\$6,619.12	\$6,619.12
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**CEMETERY RESERVE**

Balance as of 1/1/2022

\$9,543.05

APPROPRIATED

\$1,500.00

RECEIPTS (plot sales)

\$0.00

INTEREST EARNED

\$2.89

EXPENDED:

\$0.00

**BALANCE FORWARD 1/1/23****\$11,045.94**

\$11,045.94	\$11,045.94
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**SUPPORT SERVICES**

Balance as of 1/1/2022

\$0.00

APPROPRIATED

\$7,211.00

EXPENDED:

HOPE ASSOCIATION

\$738.00

ROXBURY ATV RIDERS CLUB

\$738.00

SLIPPERY SLIDERS

\$738.00

RIVER VALLEY CHAMBER OF COMMERCE

\$369.00

LIFE FLIGHT OF MAINE

\$369.00

ANDROSCOGGIN HOME HEALTH

\$369.00

CANCER RESOURCE CENTER OF WESTERN MAINE

\$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 ASSUALT SERVICES)

\$100.00

AMERICAN RED CROSS

\$369.00

SAFE VOICES

\$738.00

**BALANCE TO GENERAL FUND****\$0.00**

\$7,211.00	\$7,211.00
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**COUNTY TAX**

Balance as of 1/1/2022

\$0.00

APPROPRIATED GENERAL TAXATION

\$156,926.00

EXPENDED:

\$156,926.00

\$156,926.00	\$156,926.00
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**TOWN BUILDING/FIRE DEPARTMENT GENERATOR**

Balance as of 1/1/2022

\$2,900.00

APPROPRIATED

FROM TOWN BUILDING REPAIRS

RECEIPTS- FROM MISC.

EXPENDED: ELECTRICAL SYSTEMS OF MAINE

\$497.00

**BALANCE TO GENERAL FUND****\$2,403.00**

\$2,900.00	\$2,900.00
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# RESERVE AND TRUST FUNDS

## PETTY CASH

Balance as of 1/1/2022

\$100.00

**BALANCE FORWARD 1/1/23**

**\$100.00**

**\$100.00**

**\$100.00**

## FIRE EQUIPMENT RESERVE ACCOUNT

Balance as of 1/1/2022

\$24,010.00

INTEREST EARNED

\$7.19

APPROPRIATED

\$1,500.00

**BALANCE FORWARD 1/1/23**

**\$25,517.19**

**\$25,517.19**

**\$25,517.19**

## SAVINGS ACCOUNT

Balance as of 1/1/2022

\$10,031.12

INTEREST EARNED

\$3.08

APPROPRIATED

\$5,000.00

EXPENDED: PIERCE ATTWOOD, LLP- TIF Policy Legal Fees

\$1,680.00

**BALANCE FORWARD 1/1/23**

**\$13,354.20**

**\$15,034.20**

**\$15,034.20**

## AMERICAN RECOVERY PLAN ACT FUNDS (COVID-19 FUNDING)

Balance as of 1/1/2022

\$19,114.44

INTEREST EARNED

\$8.04

RECEIPTS

\$19,107.95

FROM MISC.- OPEN ACCT.

APPROPRIATED

\$15,000.00

EXPENDED: TO TOWN OFFICE MAINT.

**BALANCE FORWARD 1/1/23**

**\$23,230.43**

**\$38,230.43**

**\$38,230.43**

## ROXWIND TIF FUND ACCOUNT

Balance as of 1/1/2022

\$0.00

INTEREST EARNED

\$328.46

RECEIPTS

\$281,628.80

FROM MISC.- OPEN ACCT.

APPROPRIATED

\$23,061.04

EXPENDED: PIERCE ATTWOOD, LLP- TIF Legal Fees

**BALANCE FORWARD 1/1/23**

**\$258,896.22**

**\$281,957.26**

**\$281,957.26**

## GENERAL FUND

Balance as of 1/1/2022

\$239,960.20

ACCOUNT RECEIPTS:

EXCISE TAX

\$9,513.53

BETE REIMBURSEMENT

\$6.20

DISCOUNTS

\$8,361.66

AGENT FEES

\$31.02

MISC.

\$9,505.78

INSURANCE

\$2,832.35

HOMESTEAD REIMB.

\$539.99

TOWN OFFICER TRAINING

\$3,845.00

TOWN OFFICE/ FIRE DEPT. GENERATOR

\$2,403.00

SOLID WASTE DISPOSAL (N.O.R.S.W.B.)

\$0.01

OFFICE SUPPLY

\$747.86

OVERLAY

\$53,630.12

STREET LIGHTS

\$160.75

ASSESSMENT UPDATE

\$500.00

AUDITOR

\$100.00

INTEREST

\$5,103.00

SALARIES

\$26,767.32

EXPENDED: TRANSFER FROM GENERAL FUNDS

DISCOUNTS

\$55,000.00

**BALANCE FORWARD 1/1/23**

**\$309,007.79**

**\$364,007.79**

**\$364,007.79**

## TAX ACCOUNTS

### EXCISE TAX

Balance as of 1/1/2022		\$0.00
ACCOUNT RECEIPTS:		\$89,513.53
EXPENDED:		
TRANSFER TO T.O. SALARY	\$32,907.46	
TRANSFER TO ADMINISTRATIVE ASST. SALARY	\$18,460.03	
TRANSFER TO TAX COLLECTOR SALARY	\$28,632.51	
TRANSFER TO WINTER ROADS	\$0.00	
TRANSFER TO GENERAL FUND	<u>\$9,513.53</u>	
	\$89,513.53	\$89,513.53

### 2023 TAX PREPAYMENTS

Balance as of 1/1/2022		\$0.00
ACCOUNT RECEIPTS:		\$327.57
EXPENDED:	\$0.00	
BALANCE FORWARD 1/1/23	<u>\$327.57</u>	
	\$327.57	\$327.57

### 2022 TAXES

LOCAL APPROPRIATIONS		\$587,876.78
RSU#10		\$1,058,637.55
COUNTY TAX		\$156,926.00
TIF ACCOUNTS		\$290,339.00
OVERLAY		<u>\$53,826.18</u>
TOTAL TAX ASSESSMENT		<u>\$2,147,605.51</u>
TRANSFER FROM VETERANS REIMBURSEMENT	\$567.00	
TRANSFER FROM TREE GROWTH	\$64,722.28	
TRANSFER FROM REVENUE SHARING	\$40,000.00	
TRANSFER FROM EXCISE TAX	\$80,000.00	
TRANSFER FROM ARPA FUNDS	\$15,000.00	
HOMESTEAD EXEMPTION	\$26,517.01	
BETE REIMBURSEMENT	\$39.80	
TOTAL DEDUCTIONS	<u>\$226,846.09</u>	

### 2022 TAXES CONTINUED

TOTAL ASSESSMENT FOR COMMITMENT		\$1,920,759.42
SUPPLEMENTAL TAXES		
COLLECTIONS	\$1,829,801.57	
DISCOUNTS	\$55,348.51	
FROM OVERLAY (ABATEMENTS)	\$0.00	
ADJUSTMENTS	\$1.00	
OUTSTANDING TAXES	<u>\$35,610.34</u>	
	\$1,920,761.42	\$1,920,759.42

### 2022 OUTSTANDING TAX

BAKER'S COUNTRY STORE		\$1,490.65
BLANCHARD	JOSEPH & CHARLOTTE	\$604.36
BOWKOWSKY	DANIEL	\$247.52
BROADSTREAM INVESTMENTS, LLC		\$2,794.55
BRYANT	PATTI, ETAL.	\$781.24
CAMPBELL	LAWRENCE M. & CAMBELL, AMANDA	\$398.26
CLARK	HEATHER	\$1,634.17
** CUNNINGHAM	ZACHARY & PAULA	\$943.67
DAHLE	RONALD & SHERYL	\$383.99
FLAHERTY	MARK C.	\$1,361.36
FLAHERTY	PATRICIA; ETAL.	\$1,098.37
GILLIS	AMY, PR.	\$1,081.80
HODGKINS	DALE	\$438.69
HODGKINS	FREDRICK & BONNIE	\$588.97



**2022 OUTSTANDING TAX CONT.**

HODGKINS	LONNY	\$510.52
HOLMES	JAMI & ROBERT,III	\$2,439.84
HUTCHINS	JEFFREY & MARY	\$775.71
KNAPP	WENDY	\$506.09
KUBESH	ALEXANDER	\$276.25
LAPOINTE	JUSTEEN	\$489.94
LAVERTU	SANDRA & LIZOTTE, MICHAEL	\$697.27
LEBLANC	ROBERT & JOYCE	\$475.15
** LOUVAT	ROLAND JR.	\$237.58
MCCRILLIS	ANN	\$1,975.79
MURPHY	WILLIAM	\$3,445.22
NORTH	CAROL	\$197.80
NORTH	TIMOTHY & NORTH, CAROL	\$430.95
O'BRIEN	PHILIP & ANGELA	\$342.55
PERKINS	NATHAN	\$233.60
PHELAN	MICHELLE	\$2,132.65
PRUE	ROBERT & PRUE, GREG	\$674.90
RICCI	BRANDON & KATIE	\$621.13
RICHMOND	ELIZABETH	\$641.14
RUBESKI	SCOTT	\$232.05
SIMARD	DANIEL, JR.	\$466.31
THERIAULT	ROBIN , LIVING TRUST	\$590.07
THOMPSON	RAYMOND E.	\$309.40
TOUCHETTE	CINDY	\$608.86
TROJANO	STEVEN & TARA	\$7.82
TRUE	STEPHEN & JOAN	\$801.01
UPLAND MAINE PROPERTIES,LLC		\$450.84
* WILES FAMILY IRREVOCABLE TRUST		\$539.24
* WORTHLEY	BRYAN SR.	\$653.06
<b>TOTAL FORWARD</b>		<b>\$35,610.34</b>

**\*\* PAID AFTER JANUARY 1, 2023****\*PARTIAL PAYMENT AFTER JANUARY 1, 2023****2021 OUTSTANDING TAX**

BAKER'S COUNTRY STORE		\$1,595.87
FLAHERTY	MARK C.	\$1,457.46
HODGKINS	DALE	\$469.65
HODGKINS	LONNY	\$546.55
THOMPSON	RAY	\$92.55
** WORTHLEY	BRYAN SR.	\$304.00
<b>TOTAL FORWARD</b>		<b>\$4,466.08</b>

**\*\* PAID AFTER JANUARY 1, 2023****\*PARTIAL PAYMENT AFTER JANUARY 1, 2023****2021 TAX LIENS OUTSTANDING**

BALANCE FORWARD 1/1/2022		\$42,430.40
FROM OVERLAY (ADJUSTMENTS)-Discount not recorded	\$14.47	
ACCOUNT RECEIPTS:	\$37,949.85	
<b>BALANCE FORWARD 1/1/23</b>	<b>\$4,486.08</b>	
	<b>\$42,430.40</b>	<b>\$42,430.40</b>

**2020 OUTSTANDING TAX**

** BAKER'S COUNTRY STORE		\$1,595.87
** HODGKINS	DALE	\$469.65
<b>TOTAL FORWARD</b>		<b>\$2,065.52</b>

**\*\* PAID AFTER JANUARY 1, 2023****\*PARTIAL PAYMENT AFTER JANUARY 1, 2023****2020 TAX LIENS OUTSTANDING**

BALANCE FORWARD 1/1/2022		\$3,000.59
FROM OVERLAY (ABATEMENTS)		
ACCOUNT RECEIPTS:	\$935.07	
<b>BALANCE FORWARD 1/1/23</b>	<b>\$2,065.52</b>	
	<b>\$3,000.59</b>	<b>\$3,000.59</b>

**2019 TAX LIENS OUTSTANDING**  
 BALANCE FORWARD 1/1/2022  
 FROM OVERLAY (ABATEMENTS)  
 ACCOUNT RECEIPTS:  
**BALANCE FORWARD 1/1/23**

	\$1,808.86
\$1,808.86	
<b>\$0.00</b>	
<u>\$1,808.86</u>	<u>\$1,808.86</u>

**TAX OVERPAYMENTS**

Balance as of 1/1/2022  
 ACCOUNT RECEIPTS:  
 EXPENDED:  
**BALANCE FORWARD 1/1/23**

	\$90.99
	\$1,521.76
\$1,467.11	
<b>\$145.64</b>	
<u>\$1,612.75</u>	<u>\$1,612.75</u>

TREASURER'S REPORT  
2022

BALANCE FORWARD 01/01/2022

\$805,431.90

**REVENUE RECEIVED FROM THE STATE OF MAINE**

STATE REVENUE SHARE	\$37,204.27
DEPT. OF TRANSPORTATION	\$6,740.00
VETERANS DISBURSEMENT	\$473.00
TREE GROWTH REIMBURSEMENT	\$75,458.72
BETE TAX REIMBURSEMENT	\$46.00
SNOWMOBILE GRANT MONIES	\$28,003.50
ATV GRANT MONIES	\$35,505.00
HOMESTEAD REIMBURSEMENT	\$27,057.00
GENERAL ASSISTANCE REIMBURSEMENT	\$451.01
SNOWMOBILE REG. REIMBURSEMENT	\$436.92
BURN PERMITS	\$2.00
AMERICAN RECOVERY PLAN ACT FUNDS	\$19,107.95
	<u>\$230,485.37</u>

**REVENUE RECEIVED FROM THE TAX COLLECTOR**

2023 PROPERTY TAX	\$327.57
2022 PROPERTY TAX	\$1,594,508.28
2021 PROPERTY TAX/LIENS	\$37,949.85
EXCISE TAX	\$89,513.53
TAX INTEREST	\$1,479.13
TIF REVENUES	\$290,338.97
2022 TAX DISCOUNTS GIVEN	<u>-\$55,348.51</u>
	<u>\$1,958,768.82</u>

**REVENUE RECEIVED FROM MISCELLANEOUS ACCOUNTS**

2019 TAX LIENS	\$1,808.86
2020 TAX LIENS	\$935.07
TAX OVERPAYMENTS	\$1,521.76
LIEN CHARGES	\$604.48
AGENT FEES	\$1,281.00
MISCELLANEOUS OFFICE CHARGES	\$328.00
TREE GROWTH PENALTY	\$4,512.00
POWER REIMBURSEMENT	\$708.97
VETERANS FLAG DONATION	\$105.00
MMA SAFETY GRANT FUNDS	\$455.03
INSURANCE DIVIDENDS & REFUNDS	\$375.00
CABLE FRANCHISE FEES	\$5,217.52
CEMETERY PLOTS	\$700.00
ANIMAL CONTROL	\$471.00
BUILDING PERMITS	\$950.00
PLUMBING PERMITS	\$1,870.00
BUREAU OF MOTOR VEHICLE REGISTRATIONS	\$14,370.50
INLAND FISHERIES & WILDLIFE SALES	\$16,700.08
BANK INTEREST EARNED	\$3,623.87
TAX ANTICIPATION NOTE	\$450,000.00
GENERAL JOURNAL ENTRIES (ACCT. RECON.)	<u>-\$139.75</u>
	<u>\$506,398.39</u>

TOTAL REVENUE		\$2,695,652.58
TRANSFER(S) FROM RESERVE/OTHER ACCOUNTS		\$39,741.04
TOTAL AVAILABLE		\$3,540,825.52
LESS WARRANTS 1-24		\$2,317,292.01
TRANSFER(S) TO RESERVE/OTHER ACCOUNTS		\$308,736.75
BALANCE FORWARD 01/01/2023		\$914,796.76

## REPORT OF ASSESSORS

LIST OF PROPERTY AT ITS JUST VALUATION IN THE TOWN OF ROXBURY,  
COUNTY OF OXFORD, FOR THE YEAR 2022 TO THE BUREAU OF TAXATION AS REQUIRED BY LAW

RATE OF TAXATION	.01105	
REAL ESTATE VALUATION		151,565,767.26
PERSONAL PROPERTY VALUE		113,498.39
TIF VALUE		26,275,020.00
VETERANS EXEMPT VALUE	174,000.00	
HOMESTEAD EXEMPT VALUE	3,287,300.00	
BETE EXEPTION	7,203.00	
TAX EXEMPT PROPERTY	661,400.00	
		<hr/> 173,824,382.65
<u>APPROPRIATIONS</u>		
FROM EXCISE	80,000.00	
FROM AMERICAN RESCUE PLAN ACT FUNDS	15,000.00	
TOWN OFFICE SALARIES	17,578.13	
CEO MILEAGE	1,500.00	
WINTER ROADS	110,200.00	
SUMMER ROADS	5,000.00	
SALT/SAND STORAGE BUILDING BOND	47,157.16	
CAPITAL IMPROVEMENT PROJECTS	10,000.00	
LAND ACQUISITION	7,440.00	
WALKING TRAIL SYSTEM	12,000.00	
FLOAT DOCK ACCESS LOCAL SHARE	25,000.00	
FIRE DEPARTMENT	20,300.00	
FIRE DEPARTMENT EQUIPMENT	1,500.00	
MISCELLANEOUS	10,000.00	
TOWN OFFICER TRAINING	4,000.00	
EMA EQUIP./TRAINING	200.00	
INSURANCE	12,313.00	
UNEMPLOYMENT	1,000.00	
SOCIAL SECURITY/MEDICARE COSTS	10,000.00	
TOWN OFFICE MAINTANANCE	14,000.00	
TOWN BUILDING REPAIR ACCOUNT	24,000.00	
TOWN BUILDING GENERATOR MAINTENANCE	2,900.00	
SALT/SAND STORAGE BUILDING	5,000.00	
OFFICE SUPPLIES	6,000.00	
ROXBURY WEBSITE	900.00	
AUDITOR	4,000.00	
FUTURE REVALUATION	5,000.00	
ASSESSOR'S AGENT SERVICES	4,000.00	
AVCOG	2,605.10	
MMA	2,035.00	
NORSWB	26,363.59	
RUBBISH	29,787.80	
SPRING CLEAN-UP FUND	5,000.00	
BOAT RAMP/ CLEAN UP	5,000.00	
BEACH CLEAN-UP	1,000.00	
WORTHLEY PARK	5,000.00	
AMBULANCE	10,830.00	



**REPORT OF ASSESSORS CONT.**

WATERSHED MANAG.	1,300.00
COMMUNITY CONCEPTS	738.00
HOPE ASSOCIATION	738.00
AMERICAN RED CROSS	369.00
RUMFORD PUBLIC LIBRARY	738.00
ANDROSCOGGIN HOME HEALTHCARE & HOSPICE	369.00
S.A.P.A.R.S	100.00
CANCER RESOURCE CENTER OF WESTERN MAINE	369.00
SENIORS PLUS	738.00
LIFE FLIGHT OF MAINE	369.00
SAFE VOICES	738.00
RIVER VALLEY CHAMBER OF COMMERCE	369.00
ROXBURY ATV RIDERS CLUB	738.00
SLIPPERY SLIDERS SNOWMOBILE CLUB	738.00
MAINE PUBLIC BROADCAST	100.00
<b>TOTAL RAISED BY TAXATION</b>	<b>587,876.78</b>
AT TOWN MEETING	

RAISED TAXATION AT TOWN MEETING	587,876.78
RSU #10	1,058,637.55
COUNTY TAX	156,926.00
TIF FINANCING PLAN AMOUNT	290,339.00
OVERLAY	<u>53,826.18</u>

TOTAL BUDGET FOR TOWN 2,147,605.51

**LESS:**

STATE REVENUE SHARING	40,000.00
VETERANS REIMBURSEMENT	567.00
TREE GROWTH REIMBURSEMENT	64,722.28
FROM EXCISE REVENUE	80,000.00
FROM BETE	39.80
FROM AMERICAN RESCUE PLAN ACT FUNDS	15,000.00
HOMESTEAD REIMBURSEMENT	<u>26,517.01</u>
	-226,846.09

TOTAL COMMITMENT 1,920,759.42

TOTAL TAXABLE VALUE 173,824,383 X .001105 1,920,759

**NOTICE IS HEREBY GIVEN THAT THE BOARD OF ASSESORS WILL BE IN SESSION  
APRIL 11TH, 2023 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, ME**

**INCORPORATED:**

**MARCH 7, 1835**

**POPULATION: 361**

**(BASED OFF 2020 CENSUS)**



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