

**Town of**  
**Roxbury**  
*Annual Town*  
*Report* **2018**

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WE DEDICATE THIS

**2018**

ANNUAL TOWN REPORT TO:  
**SYLVIA TOUCHETTE**

Sylvia Touchette has been an outstanding resident in the Town of Roxbury where she raised her family and still resides. She's very friendly and quick to help someone in need with a big smile. While looking through past year's Town reports Sylvia's name was on the municipal officers list so often that it made us research how many years of service she did give to our Town? After researching past history in our books we thought who would be more deserving of this dedication than Silvia Touchette.

She started as Town clerk in 1969 and severed in that position until 1985. She also served on the Cemetery committee 1990-1996 again in 2001-2015. She served as the warden at our elections for well over 15years and stepped down in 2015. Sylvia Touchette you deserve this recognition for all your years of service to the Town of Roxbury. The Town is lucky to have you as a resident in the past and present.



# Town of Roxbury

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At our 2018 town meeting, Roxbury citizens approved an article to secure bond to finance a new sand/salt building. The project was put out to bid. The two bids we received were in excess of what was approved by the town. Since then, we have requested bids from local contractors for the different components of the project. The selectmen felt putting the project components out separately might bring the total cost down. We are in the process of reviewing these bids and will then decide how to proceed.

We continue to work at Ellis Pond to improve water quality. A future project, replacing the retaining wall at the second beach is still a priority. In the spring, we will be putting up an information kiosk to provide the public with information on water quality.

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

*John Sutton*

Chair  
Board of Selectmen  
Town of Roxbury

# Municipal Officers-2018

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MODERATOR  
*KATHLEEN SUTTON*

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

TAX COLLECTOR/TREASURER  
*RENEE HODSDON*

TOWN CLERK AND ADMINISTRATIVE ASSISTANT  
*DOREEN STINSON*

REGISTRAR OF VOTERS AND HEALTH OFFICER  
*DOREEN STINSON*

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

SCHOOL BOARD REPRESENTATIVE  
*KATHY SUTTON*

FIRE CHIEF  
*RAYMOND CARVER*

ASSISTANT FIRE CHIEF  
*DALE ROBERTS*

EMERGENCY MANAGEMENT DIRECTOR  
*MATTHEW PATNEAUDE*

SOLID WASTE REPRESENTATIVE  
*SANDRA WITAS*

CEMETERY COMMITTEE  
*ROBERT LEBLANC*

BOARD OF APPEALS  
*MICHAEL GALLANT AND ROLAND PATNEAUDE*

PLUMBING INSPECTOR AND CODE ENFORCEMENT OFFICER  
*ROBERT FOLSOM, Sr.*

ANIMAL CONTROL OFFICER  
*SUSAN MILLIGAN*

## Town Office Hours

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<b>MONDAY</b>	<b>CLOSED</b>
<b>TUESDAY</b>	<b>CLOSED</b>
<b>WEDNESDAY</b>	<b>8:00 AM – 4:00 PM</b>
<b>THURSDAY</b>	<b>8:00 AM – 4:00 PM</b>
<b>FRIDAY</b>	<b>8:00 AM – 4:00 PM</b>

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

## 2019 Holidays

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**ELECTION DAYS**

**JUNE 11<sup>TH</sup>**

**NOVEMBER 5<sup>TH</sup>**

**OPEN 9:00 AM TO 8:00 PM**

**July 4<sup>th</sup> - Closed**

**THANKSGIVING WEEK: Open Monday, Tuesday & Wednesday Closed Thursday and Friday NOVEMBER 22<sup>nd</sup> AND 23<sup>rd</sup>.**

**CHRISTMAS WEEK: Open Friday Only**

## Selectboard Meetings

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

## Planning Board Meetings

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

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

# Town of Roxbury Directory

<b>AMBULANCE (EMERGENCY SERVICE)</b>	<b>AND FIRE</b>	<b>911</b>
<b>ANIMAL CONTROL OFFICER</b>	<b>SUSAN MILLIGAN</b>	<b>357-6796</b>
<b>ASSISTANT FIRE CHIEF</b>	<b>DALE ROBERTS</b>	<b>364-3802</b>
<b>BOARD OF DIRECTOR, RSU #10</b>	<b>KATHLEEN SUTTON</b>	<b>562-1104</b>
<b>CIVIL DEFENSE DIRECTOR</b>	<b>MATTHEW PATENEAUDE</b>	<b>364-5802</b>
<b>CODE ENFORCEMENT OFFICER</b>	<b>ROBERT FOLSOM, SR.</b>	<b>364-3982</b>
<b>STATE REPRESENTATIVE</b>	<b>JOSANNE DOLLOFF</b>	<b>357-3346</b>
<b>STATE SENATOR</b>	<b>LISA KEIM</b> <b>OFFICE</b>	<b>287-1505</b>
<b>BARKER'S GENERAL STORE</b>		<b>562-6023</b>
		<b>545-2713</b>
<b>E-MAIL</b>	<a href="mailto:roxbury1@roadrunner.com">roxbury1@roadrunner.com</a>	
<b>FACEBOOK</b>	-	<b>ROXBURY</b>
<b>WEBSITE</b>	<b>WWW.ROXBURYSMAINE.COM</b>	
<b>FIRE CHIEF</b>	<b>RAYMOND CARVER</b>	<b>364-3497</b>
<b>FIRE DEPARTMENT</b>	<b>TO REPORT A FIRE</b>	<b>911</b>
<b>FIRE PERMITS</b>	<b>RAYMOND CARVER</b> <b>ROLAND PATNEAUDE</b>	<b>364-3497</b> <b>357-8175</b>
<b>GARBAGE COLLECTION</b>	<b>ARCHIES, INC.</b>	<b>364-2425</b>
<b>HEALTH OFFICER</b>	<b>DOREEN STINSON</b>	<b>364-3982</b>
<b>PLANNING BOARD COMMISSIONERS</b>	<b>CATHY MATTSON, CHAIR</b> <b>MICHAEL WORTHLEY</b> <b>JAMES MANSON</b>	<b>364-3982</b>
<b>PLUMBING INSPECTOR</b>	<b>ROBERT FOLSOM, Sr.</b>	<b>364-3982</b>
<b>REGISTRAR OF VOTERS</b>	<b>DOREEN STINSON</b>	<b>364-3982</b>
<b>ROXBURY TOWN OFFICE</b>	<b>FAX 364-2145</b>	<b>364-3982</b>
<b>ROXBURY POST OFFICE</b>	<b>KAREN PIERCE</b>	<b>364-2410</b>
<b>RUMFORD PUBLIC LIBRARY</b>	<b>56 RUMFORD AVENUE</b>	<b>364-3661</b>
<b>SELECTMEN / ASSESSORS</b>	<b>JOHN SUTTON</b> <b>RODNEY CROSS</b> <b>TIMOTHY DeROUCHE</b>	<b>364-3982</b> <b>364-5036</b> <b>441-3630</b>
<b>WINTER ROADS CONTRACTOR</b>	<b>ROY HOWES</b>	<b>513-6464</b>
<b>TAX COLLECTOR/TREASURER</b>	<b>RENEE HODSDON</b>	<b>364-3982</b>
<b>TOWN CLERK / ADMIN. ASSISTANT</b>	<b>DOREEN STINSON</b>	<b>364-3982</b>

# VOLUNTEERS 2018

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2018 VOLUNTEERS!!!!

For the Town of Roxbury



Rick Henry and family ★ Timothy Derouche ★ Rodney Cross ★  
Elaine McCormack ★ Robbie Leblanc ★ Joyce Leblanc ★ Abbie Leblanc ★  
Matt Towle ★ Jean Chartier ★ Mike Plourde ★ Robert Worthley ★ Pamela Bulger  
★ Jean Shaw ★ Nancy LoveLace ★ John Sutton ★ Dwayne Felts ★ Gloria  
Patneau ★ Matthew Patneau ★ Roy Hodsdon ★  
Stormy Cogley ★

Roxbury ATV Club, Slippery Sliders Snowmobile club, Firemen's Relief  
Association,  
Mexico Lyons Club and the Explorers, The volunteer's for the milfoil inspections

My apology if I missed anyone



all!!

# Santa's visit to Roxbury

With the help of the Roxbury Fireman's Relief Association, Santa Clause stopped by for a visit!

*The Children are invited to take part in a Christmas themed craft and to have a snack while they wait for Santa to arrive!!*



*Santa arrives on the Roxbury Fire Truck!*



*Santa takes the time to talk with every child.*



Santa will be visiting Roxbury again in 2019! If you are interested in having your child attend, Please call the Town Office in November!!

# GENERAL ASSISTANCE ADMINISTRATOR REPORT

## 2018

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.

**2018:** We received 2 applications for assistance and paid 2 applicants which consisted of 2 Individuals. Of those 2 cases, we paid \$485.00 for heat, \$0.00 for electricity, \$50.00 for Food, \$0.00 household items. The Total cost for the 2 cases was \$535.00.

**2018:** \$1,347.49 was carried over from 2017, with an additional \$1,000.00 appropriated for a total of \$2,347.49 in 2018 budget.

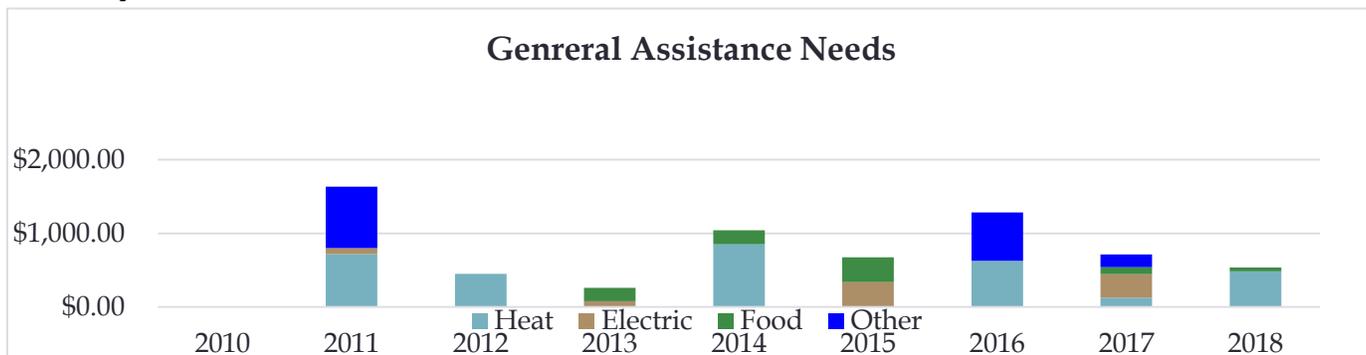
**2018:** \$535.00 was spent, with \$463.47 reimbursed by the State of Maine. That leaves a balance of \$2,275.96 in the account to be carried over into the 2019 budget.

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

Respectfully submitted,

*Timothy Derouche*

Timothy Derouche - General Assistance Administrator



# TOWN CLERK'S REPORT

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## Town Of Roxbury, Maine 2018

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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 2018  
:Births: 0                      Marriages: 0                      Deaths: 3

### ANIMAL CONTROL:      Dog licenses issued: 52

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 after February 1st. If your dog's rabies vaccination has been updated; please bring in your certificate. Fees are \$6.00 for altered dogs and \$11.00 if not.

### Licenses and Registrations:

Boats, Snowmobiles, ATV's are registered here as well as hunting and fishing licenses. We process new and renew motor vehicle registrations including trailers. Don't forget your law books!!

Respectfully submitted,

*Doreen Stinson*

Town Clerk, Administrative Assistant

# PLANNING BOARD REPORT

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## Roxbury Planning Board Report

January 1, 2018 through December 31, 2018

The Planning Board held 18 meetings with the following number of permit issued ---

Residential Building	2
Mobile Home	1
Additions or Decks	7
Sheds	2
Garages	3
Paved Driveways	1
Fill	0
Erosion Control	2
Access Ramp	0
Tree Removal	0

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Total Permits ----- 18

Respectfully Submitted,

Cathy Mattson

James Manson

Michael Worthley

December 28<sup>th</sup>, 2018

# ANIMAL CONTROL OFFICER'S REPORT

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## ANIMAL CONTROL REPORT FOR 2018

Dear Roxbury Residents,

Over the past year we have had:

- 1) 3- Assistance:
- 2) 5- Follow-up Investigations:
- 3) 4- Animals at large:
- 4) 2-Sick/Injured/Dead/Animal:
- 5) 2- Abandon/Stray Animal:
- 6) 1- Lost and Found:

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

Respectfully,

Sue Milligan

Animal Control Officer

# CODE ENFORCEMENT & PLUMBING INSPECTOR REPORT

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Code Enforcement Officer

Local Plumbing Inspector

2018 Report

As the Local Plumbing Inspector for the Town of Roxbury, Maine I issued four (4) External Plumbing (Septic) Permits and six (6) Internal Plumbing Permits.

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.

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. (Please note that the HHE-211 form was revised by the State on 7/24/2018.)

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

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

Thank you for the opportunity to serve you.

Respectfully,

Robert T. Folsom, Sr.

Roxbury Local Plumbing Inspector  
Roxbury Code Enforcement Officer

# ADDRESSING OFFICER REPORT

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Street Extension: No Changes  
Street Name Change: No Changes  
Delete Street/Road: No Changes  
Address NEW/ CORRECTIONS: 1



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

## HOW IT WORKS:

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

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

## FAQs

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

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

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

# ROXBURY FIRE DEPARTMENT

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To: The Citizens of The Town of Roxbury,

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

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

The fire department responded to 28 calls this year. The majority of those calls were tree on lines or lines down.

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

Respectfully,



Raymond Carver

Roxbury Fire Chief

# ROXBURY EMA REPRESENTATIVE

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## EMA report for 2018

The Town had no major incidents this year. I have attended meetings throughout the year in South Paris. We will keep working towards improvements that will help the Town in the Future.

Sincerely,

*Matthew Patneau*  
EMA Officer

# NORTHERN OXFORD REGIONAL SOLID WASTE BOARD

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## Northern Oxford Regional Solid Waste Board

### Annual Report 2018

In 2018, revenues from recycling showed a slight decrease over 2018, but due to the current market being very unstable, we did well in comparison to other communities in the state.

In 2018 we processed a total of 9169 tons of municipal solid waste from our six member towns compared to 8915 in 2017. The cost in 2018 for disposal (not including transportation) was \$491,431.62. We recycled 1064 tons of materials in 2018, bringing in total revenues of \$110,201.97. The tonnage of recyclables is up by 126 tons, however, the revenue received decreased by \$4,912.80 from 2017. Even with the current market, you can see by these figures, recycling does pay!

Separating recyclables from your trash not only creates revenue, but decreases the cost of disposal. Most of the trash created by an average person is made up of 50% recyclables, yet approximately 11% is currently being recycled.

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

Food waste collection bins have been set up at the Recycling and Transfer station. Any food waste material, including vegetables, fruit, meat, bones, fat and dairy may now be dropped off in the containers by the recycling bins. It is estimated that 40% of trash is food waste.

We collected 46 units of household hazardous waste from area residents during the June 2018 collection. This amount was average compared to previous collections. It does not look like we will have a local program in 2019. However, there will be other alternatives available to dispose of these materials in neighboring town.

The paint collection program has greatly reduces the amount and cost for the Hazardous Waste Program. Bring paint and paint products anytime to the Transfer/Recycling Station. In addition, many garages will take your used motor oil.

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

Bins are also available to collect textiles, including clothing, shoes, handbags, bedding, towels, etc.

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

Respectfully Submitted, Northern Oxford Regional Solid Waste Board

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

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

# Roxbury - Byron Recycling Schedule 2019

★ TRANSFER STATION CLOSED Pick up delayed one day  
 ■ RECYCLING PICK UP

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

## January

S	M	T	W	T	F	S
		★	2	3	4	5
6	7	8	9	■	11	12
13	14	15	16	17	18	19
20	21	22	23	■	25	26
27	28	29	30	31		

## February

S	M	T	W	T	F	S
					1	2
3	4	5	6	■	8	9
10	11	12	13	14	15	16
17	★	19	20	21	■	23
24	25	26	27	28		

## March

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	25	26	27	28	29	30
31						

## April

S	M	T	W	T	F	S
	1	2	3	■	5	6
7	8	9	10	11	12	13
14	15	16	17	■	19	20
21	22	23	24	25	26	27
28	29	30				

## May

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	★	28	29	30	■	

## June

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						

## July

S	M	T	W	T	F	S
	1	2	3	★	5	6
7	8	9	10	■	12	13
14	15	16	17	18	19	20
21	22	23	24	■	26	27
28	29	30	31			

## August

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	31

## September

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

## October

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	■		

## November

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	★	12	13	14	■	16
17	18	19	20	21	22	23
24	25	26	27	★	■	30

## December

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	★	26	■	28
29	30	31				

# LOCAL HEALTH OFFICER REPORT

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This year 2018 we did have some power outages but didn't last for extended period of time.

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

Sincerely!

Doreen Stinson  
Health Officer  
Tel: 207- 364-3982

# **CEMETERY COMMITTEE 2018**

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## **Roxbury Cemetery Committee 2018 Annual Report**

### **Projects completed in 2018**

**Flags were installed at all veterans graves prior to Memorial Day.**

**Mowing, Trimming and general clean-up was done.**

**A few fallen trees were removed from The Village Cemetery.**

**2019 budgeting requests are being worked on.**

**A culvert is being considered at Pine View Cemetery to alleviate drainage problems and continuous maintenance that it creates, as well as possibly re-graveling the cemetery loop at the top of Pine View Cemetery.**

**Repairs are being planned to for the erosion in the road at Pine View Cemetery.**

**The Cemetery Committee would like to remind everyone to remove personal items by the end of October for winter.**

**We are also looking for more cemetery members if anyone is interested.**

**Attached is the assessment from The September visits to all 3 cemeteries.**

**Respectfully Submitted,**

**Robert LeBlanc  
Cemetery Committee**



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

PAUL R. LePAGE  
GOVERNOR

Dear Citizens of Maine:

For the past eight years as your Governor, my priority has been to make Maine prosperous. I am proud to say that my administration has had some success, but there is more that can be done.

Mainers experienced strong, record-setting economic growth in 2018, setting so many new records: a record-high number of employers; a record-high number of private-sector jobs; record-high revenues for the state; record-low unemployment; and the fastest net-earnings growth in New England. Our poverty rate declined to the lowest since 2005 with the fewest number of children in poverty in 17 years. Maine's future is the brightest it has been in decades: there's more new businesses, more money in your paycheck, and better opportunities for our children. And that's what it's all about: the future of our state.

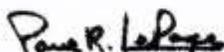
We have brought stability to state finances and implemented pro-business, pro-growth policies across state government. The incoming administration is taking on a state government that is vastly improved—both structurally and financially—from the one I inherited. Therefore, I have suggested to the new administration that now is the time to cut taxes by an additional 20 percent.

My administration lowered taxes by 20 percent for more than half-a-million Mainers. Cutting taxes for our families has proven to be an excellent policy decision. Despite this cut, we are seeing higher revenue in almost every tax category—sales and use tax, individual income tax, and corporate income tax. We must always remember that the revenue we receive in taxes is due to the hard work of Maine's people. Democrats stated they want to use surplus money to fully fund revenue sharing at 5 percent, rather than the 2 percent the towns have received for the past 6 years. **However, there is no guarantee your local government will cut your property taxes by one penny—never mind dollar-for-dollar—if revenue sharing is increased.**

The people of Maine and the municipal balance sheets would be better off if the state cut income taxes and allowed municipalities to collect property taxes or service fees from non-profits to supplement the local property taxes. Everyone should contribute to the operation of local community governments.

I encourage you to pay attention to what happens in your municipality and in Augusta. So many good people have worked much too hard to achieve our current prosperity. We must avoid letting politicians drive Maine's finances and its economy back into the ground. I promise you that I will be watching.

Sincerely,

  
Paul R. LePage  
Governor

PHONE: (207) 287-3531 (Voice)

888-577-6690 (TTY)  
[www.maine.gov](http://www.maine.gov)

FAX: (207) 287-1034

# United States Senate

WASHINGTON, DC 20510  
January 3, 2019

COMMITTEES  
ARMED SERVICES  
BUDGET  
ENERGY AND  
NATURAL RESOURCES  
INTELLIGENCE  
RULES AND ADMINISTRATION

Dear Friends,

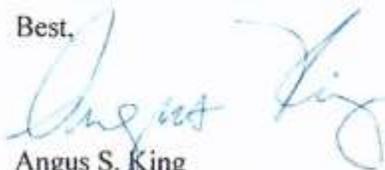
As I travel Maine, I hear from people who live in every corner of our state. I hear about their achievements, their successes, their work to improve their communities – I hear about the hope they have for our state. I also hear about our challenges, and all the work we have left to do. As I see it, that’s my job: to listen to you, act where I can to build on what’s good, and work on the tough parts. As 2018 comes to a close, I wanted to take a moment to share an update on some of the work we’re doing in Washington to lift up the accomplishments of Maine people and make progress on the challenges they face.

From Portland to Presque Isle, from Milo to Camden, I hear about the pain that the opioid epidemic is inflicting on Maine communities. I’ve met with Maine people in recovery, family members of those struggling with substance use disorders, treatment providers, and law enforcement officials to learn about their experiences with this terrible disease, and everyone agrees that in order to fully respond to these problems, we need a stronger federal effort to end the opioid epidemic. Fortunately, some help is on the way – in October, we overwhelmingly passed a sweeping, bipartisan opioids bill. I’ve pushed hard for this type of legislation and was proud to have provisions I’ve advocated for included in the bill. These priorities have been guided by the voices of Maine people, and we’ll keep working to confront this tragic problem.

I’ve also worked to strengthen the future of our forest economy. Maine’s forests have powered our state’s economy for generations, especially in our rural communities. So, when rapid shifts in the market led to the closure of many pulp and paper mills and biomass power plants, it required a collaborative approach to support future growth in this important industry. That’s why, together with the other members of the state’s Congressional delegation, I pushed to establish the Economic Development Assessment Team (EDAT). This integrated, multiagency effort aims to foster innovation and commercialization in Maine’s forest economy, and we’re already seeing the benefits: in recent months, several forest industry businesses have announced significant investments into Maine operations, and in September 2018, the Forest Opportunity Roadmap (FOR)/Maine released an action plan to make sure this industry, and the rural communities it supports, can continue to thrive for generations to come.

As I close this letter, please allow me to express my gratitude to each of you – for your dedication to our state, and to one another. It’s often said that Maine is like a big small town (with very long streets)—that’s because at our heart, we’re one big community. It’s not only a pleasure to serve you— it’s a pleasure to know you. Thank you for being the reason Maine is so special. Mary and I hope that 2019 will be a good year for you, your family, your community, and our great State.

Best,



Angus S. King  
United States Senator

Dear Friends,

It is an honor to represent Maine in the United States Senate. I am grateful for the trust the people of our state have placed in me and welcome this opportunity to share some key accomplishments from this past year.

As Chairman of the Senate Aging Committee, I worked to help ensure the well-being of our seniors. The *SeniorSafe Act* I authored became law last year and is empowering banks, credit unions, and other financial institutions to better protect seniors from financial fraud.

Following extensive committee investigations of prescription drug pricing, additional legislation I crafted became law, ending the egregious practice of pharmacy “gag clauses” that prevented pharmacists from informing patients on how to pay the lowest possible price.

This year, I was also successful in securing an extra \$425 million for Alzheimer’s research—the largest funding increase ever—bringing the total to \$2.34 billion. Additionally, the bipartisan *BOLD Act* I authored will create public health infrastructure to combat Alzheimer’s by promoting education, early diagnosis, and improved care management.

More than 40 million Americans—including 178,000 Mainers—are caregivers for parents, spouses, children, and other loved ones with disabilities or illnesses, such as Alzheimer’s. The *RAISE Family Caregivers Act* I authored was signed into law last year, giving caregivers more resources and training to better balance the full-time job of caregiving. Another law I wrote will help grandparents who are raising grandchildren, largely due to the opioid addiction crisis.

In addition to helping seniors, a major accomplishment over the past year is the increased federal investment in biomedical research that is leading to progress in the fight against numerous devastating diseases. Congress has boosted funding for the National Institutes of Health by \$7 billion in just the last three years, bringing total funding to more than \$39 billion.

One of my highest priorities as Chairman of the Transportation Appropriations Subcommittee is to improve our nation’s crumbling infrastructure and ensure that Maine’s needs are addressed. Since the Better Utilizing Investments to Leverage Development (BUILD) Transportation Grants program, formerly known as TIGER, was established in 2009, I have secured \$160 million for vital transportation projects throughout Maine.

Congress also delivered a Farm Bill last year, which includes many important provisions that will help the agriculture industry in Maine and across the country. Specifically, I secured provisions that will strengthen support for young farmers, improve local farm-to-market efforts, and increase funding for organic research.

Congress took decisive action to address the opioid addiction epidemic. In addition to appropriating \$8.5 billion in federal funding last year, Congress enacted the *SUPPORT for Patients and Communities Act*, a comprehensive package that embraces the multipronged approach I have long advocated for this epidemic: prevention, treatment, recovery, and enforcement to stop drug trafficking.

Maine plays a key role in ensuring a strong national defense. In 2018, Congress provided funding for five ships to be built at Bath Iron Works, which will help to keep our nation safe and provide our skilled shipbuilders a steady job. I also secured more than \$162 million for infrastructure projects at Portsmouth Naval Shipyard to support their important work to overhaul Navy submarines.

A Maine value that always guides me is our unsurpassed work ethic. In December 2018, I cast my 6,834<sup>th</sup> consecutive vote, continuing my record of never missing a roll-call vote since my Senate service began in 1997.

I appreciate the opportunity to serve Maine in the United States Senate. If ever I can be of assistance to you, please contact one of my state offices or visit my website at [www.collins.senate.gov](http://www.collins.senate.gov). May 2019 be a good year for you, your family, your community, and our state.

Sincerely,

A handwritten signature in blue ink that reads "Susan M. Collins". The signature is written in a cursive style with a large, stylized "M".

Susan M. Collins  
United States Senator

*129th Legislature*  
**Senate of**  
**Maine**  
*Senate District 18*

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

**Judiciary Committee**  
**Government Oversight Committee**

Dear Friends and Neighbors:

Thank you for reelecting me to represent you in Augusta; it is an honor to serve you in the Maine Senate. I am eager to continue working with you to make Maine an even better place to live, work and raise a family. Please let me provide you with a recap of the 128<sup>th</sup> Legislature as well as my hopes for the upcoming 129<sup>th</sup> Legislature, which began its work in December, 2018.

During my time as a member of the Maine Senate, I have been encouraged to see the significant progress that has occurred. The State of Maine closed the fiscal year that ended on June 30, 2018 with a budget surplus of more than \$126 million and a 'rainy day fund' totaling more than \$274 million, allowing our state to have a better borrowing capacity and long-term financial stability. After many years of budget shortfalls and high spending, the significance of these economic achievements cannot be overstated. Maine's unemployment is at an all-time low, and the state's jobless rate has been below four percent for a record length of time.

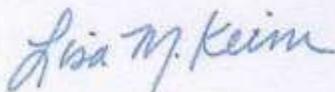
Perhaps the most significant action the 128<sup>th</sup> Legislature took was passing tax conformity. With the passage of that legislation, we ensured that Maine citizens would not see their tax burden increase as a result of the federal changes to the tax code. Additionally, the tax conformity legislation included a \$300 child credit and increased the property tax fairness credit. I am incredibly proud that both sides of the aisle came together on this issue to benefit the Maine people.

The 129<sup>th</sup> Legislature has many issues to tackle, including adequate funding of our schools and ensuring that our young people have the skills necessary to enter the workforce. I am a strong supporter of vocational schooling and will advocate that technical education be widely available.

I encourage you to reach out to me with your thoughts, concerns and ideas about state government. Your input will help me better represent your interests and those of the community. I also encourage you to contact me with news about community events and gatherings; I want to join in! You may contact me by phone at 287-1505 (Augusta) or 562-6023 (home) or by email at [Lisa.Keim@legislature.maine.gov](mailto:Lisa.Keim@legislature.maine.gov).

Once again, thank you for the privilege of representing your interests in Augusta.

Sincerely,



Lisa Keim  
State Senator, District 18

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



## HOUSE OF REPRESENTATIVES

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

### **Josanne Dolloff**

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

January 17, 2019

Town of Roxbury  
1095 Roxbury Road  
Roxbury, ME 04275

Dear Friends and Neighbors,

It is an honor and privilege to serve as your State Representative for House District 115. I'm proud of the progress made under the previous administration and pleased where we stand financially as a state. It's my goal to work hard this session to ensure we continue moving forward without raising the tax burden on Mainers.

This session I've been appointed by Legislative Leadership to serve on the Joint Standing Committee on Veterans and Legal Affairs. This committee has jurisdiction over the Maine National Guard, the Maine Department of Defense, Veterans and Emergency Management Services and the Bureau of Alcoholic Beverages and Lottery Operations, as well as administration of campaign finance, including Maine's Clean Elections system of public campaign financing.

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

I will be sending out weekly updates via e-mail and facebook throughout the year regarding current state news. If you wish to receive these updates, please contact at [josanne.dolloff@legislature.maine.gov](mailto:josanne.dolloff@legislature.maine.gov).

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

Sincerely,

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

Josanne Dolloff  
State Representative

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

**Congress of the United States**  
**House of Representatives**  
Washington, DC 20515-1902

Dear Friends,

I hope this letter finds you well. As I am settling into my new role as your representative, I wanted to give you an update on what we are doing in D.C. and in Maine this year.

My first priority is to be accessible to you and to our communities, which is why I have opened offices throughout the Second District at the following locations:

- **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, Bangor ME 04401. Phone: (207) 249-7400

My team and I are here to serve you, so please come meet my staff, voice an opinion, inform us of local events, or seek assistance with federal benefits. I come home to Maine every weekend to hear from you and see what's happening in our communities. I appreciate you keeping us informed.

This year, I was proud to be appointed to the House Armed Services and Small Business Committees. On Armed Services, I'm using my experience serving in Iraq and Afghanistan to make sure our servicemembers have the resources and training they need to succeed and keep us safe. Within Armed Services, I was assigned to the Seapower Subcommittee, where I am fighting for our shipyard jobs and making sure our military can count on Bath-built ships for generations to come. Beyond Bath, I will advocate for the entire network of good Maine jobs that support our troops, equipping them to carry out their duties reliably and safely.

Maine would just not be the same without our small, family-owned businesses. On the Small Business Committee, I am working to ensure our small businesses have the tools to grow, look out for their workers, and provide more good jobs to people all over Maine. Within the Small Business Committee, I was honored to be appointed Chairman of the Subcommittee on Contracting and Infrastructure. With this position, I am highlighting the need for infrastructure investment and fighting to level the playing field when small businesses compete for federal contracts.

One thing I love about Maine is that we help each other out. Whether it's ensuring a job well done or lending a hand to a neighbor, I know you are strengthening our communities every day. I am proud to serve alongside you and look forward to all that we will accomplish together.

My wife Isobel and I wish you and your family happiness, health, and success in the year to come.

Sincerely,



Jared F. Golden  
Member of Congress

# Oxford County Sheriff's Office

Christopher R. Wainwright, Sheriff

Sheriff  
Christopher R. Wainwright  
Chief Deputy  
James H. Urquhart



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

January 11, 2019

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

To the Inhabitants of the Town of Roxbury:

The enclosed document packet is a summary of law incidents, offenses and times reported where the Oxford County Sheriff's Office has performed or assisted in law enforcement functions within your municipality from January 1, 2018 to December 31, 2018.

The totals on the law incident analysis time reported will be lower in number than the totals on the law incident total report. The reason for the difference in the two totals is that in the law incident analysis report some of the calls may have generated more than one offense or multiple similar offenses during the time of the call or assistance.

In addition to the law enforcement incidents I have included a one page report that shows the number of emergency medical and fire calls received at the Oxford County Regional Communications Center for the calendar year of 2018 for your municipality.

If you ever have any questions or concerns please feel free to contact me.

Sincerely,

Christopher R. Wainwright  
Sheriff



# Oxford County Sheriff's Office

## Law Total Incident Report, by Location, Nature

Location: Roxbury

<u>Nature of Incident</u>	<u>Total Incidents</u>
Abandoned Vehicle	1
Administrative Personnel Case	1
Agency Assistance	3
Burglar Alarm	11
Vicious Animal	1
Animal Problem	7
Attended Death	1
Breathing Problems	1
Child Abuse or Neglect	1
Citizen Dispute	1
Civil Complaint	4
Custodial Interference	1
Domestic Problem	1
Drug Info/Statistics	1
TELEPHONE HANG UP CALL	6
Found Property	2
Fraud	3
Gaming And Weapons	1
Harassment	1
Information Report	1
Intoxicated Person	1
Juvenile Problem	2
Accident	9
Wrong Number	1
Missing Person	1
Service Of Papers	3
Traffic Accident w/ Damage	1
Peace Officer Detail	1
Traffic Accident, w/ Injuries	2
Request Call	9
Request Officer	2
Subpoena Service	2
Sex Off 90 day Registration	3
Sex Offender Annual Regist.	1
Illegal Shooting Weapons	2
Building Fire	1
Suspicious Person/Circumstance	2
Theft	2
Threat	1
Traffic Complaint	2
Unwanted Tenant	4
Animal Bite	1
Violation of Paners	1
Welfare Check	5
<b>Total Incidents for This Location</b>	<b>108</b>

Total reported: 108

### Report Includes:

All dates between `00:00:00 01/01/18` and `23:59:59 12/31/18`, All agencies matching `0900`, All natures, All locations matching `RXBRY`, All responsible officers, All dispositions, All clearance codes, All observed offenses, All reported offenses, All offense codes, All circumstance codes



# Oxford County Sheriff's Office

Law Incident Analysis, Time Reported, Roxbury

Hour	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday	Total
00:00-00:59	0	0	0	0	0	2	1	3
01:00-01:59	0	0	0	2	0	1	0	3
02:00-02:59	1	1	0	0	0	0	1	3
03:00-03:59	0	0	0	0	0	0	0	0
04:00-04:59	0	0	0	0	0	0	0	0
05:00-05:59	0	0	0	0	0	0	0	0
06:00-06:59	0	1	0	1	0	1	0	3
07:00-07:59	0	1	0	0	0	1	1	3
08:00-08:59	2	2	0	0	0	0	0	4
09:00-09:59	2	1	0	0	1	0	1	5
10:00-10:59	1	0	1	1	2	0	0	5
11:00-11:59	0	0	0	2	0	2	0	4
12:00-12:59	0	1	0	3	1	3	0	8
13:00-13:59	0	0	2	1	0	2	0	5
14:00-14:59	3	0	0	2	1	0	0	6
15:00-15:59	1	0	2	1	5	1	2	12
16:00-16:59	0	0	0	2	0	1	0	3
17:00-17:59	1	1	1	0	2	2	2	9
18:00-18:59	0	1	4	0	0	1	2	8
19:00-19:59	1	0	0	1	1	2	3	8
20:00-20:59	0	1	1	2	0	0	1	5
21:00-21:59	1	0	0	1	1	0	1	4
22:00-22:59	1	0	0	0	0	1	2	4
23:00-23:59	1	1	1	0	0	0	0	3
<b>Total by Day</b>	<b>15</b>	<b>11</b>	<b>12</b>	<b>19</b>	<b>14</b>	<b>20</b>	<b>17</b>	<b>108</b>

**Report Includes:**

All dates between '00:00:00 01/01/18' and '23:59:59 12/31/18', All agencies matching '0900', All offenses observed, All offenses reported, All offense codes, All nature of incidents, All location codes matching 'RXBRY'.

## 2018 Calls for Service by Town

Town	Total	Total
	Fire	EMS
Adamstown	1	0
Albany Twp	28	38
Andover	38	108
Andover North	0	2
Batchelders GT	0	1
Bethel	133	346
Brownfield	73	140
Buckfield	64	162
Byron	13	13
Canton	66	191
Denmark	32	72
Dixfield	85	316
Fryeburg	175	475
Gilead	20	30
Grafton Notch	10	10
Greenwood	26	124
Hanover	19	32
Hartford	45	95
Hebron	59	93
Hiram	28	65
Lincoln Plant	1	1
Lovell	56	117
Lower Cupsuptic	2	0
Magalloway Pln	4	4
Mason Twp	2	3
Mexico	104	461
Milton Twp	3	13
Newry	85	98
Norway	198	766
Otisfield	47	151
Oxford	239	642
Paris	240	905
Peru	67	153
Porter	17	65
Riley Twp	0	1
Roxbury	20	40
Rumford	227	1663
Stoneham	13	26
Stow	22	28
Sumner	34	69
Sweden	24	24
Township C	1	0
Upton	3	2
Waterford	53	145
West Paris	71	245
Woodstock	74	236

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

# ROXBURY ATV RIDERS



Dear Friends:

This year we have all new club officers, and we are looking to move on from last year and bring the club back to what it once was. To do that we have enlisted the help of Mike and Wanda Worthley to help guide us in the right direction. Mike has agreed to be our Trail Master and Wanda is helping behind the scenes. We also got back our longtime treasurer Jane Ryerson. These three additions are huge to the success of this club.

We are bringing back the following events in 2019, along with monthly meetings and more.

ATV Safety course in April

Roadside cleanup in May

ATV Ride and raffle drawing Memorial weekend

Wind tower ride to benefit Team Hailey Hugs in July

Maine Children's Cancer Night Ride in August

Fall Foliage Ride in October

The club will be working on multiple trails this season. Most of the work requires heavy equipment to fix wet areas and improve drainage on hilly terrain. The club will also be looking at improving signage and printing new maps. Finally we will be investigating the possibility of a suspension bridge over the swift river to give the clubhouse trail access.

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

Thank You,

A handwritten signature in black ink, appearing to read "Roger Laramee", is written over a white background.

Roger Laramee

President – Roxbury ATV Riders Club



# ROXBURY SNOWMOBILE CLUB

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The Roxbury Slippery Sliders Snowmobile Club is a nonprofit organization that grooms and maintains 90+ miles of trail with our newly refurbished 2005 Tucker Sno Cat 2000 that connects us to Oquossoc, Rumford, Mexico, Andover, Weld, and points beyond. On average we groom 300 to 400 hours a season depending on snow conditions and it's all done by volunteers. Each year we donate to the Hope Association, which we participate in the annual Ride-In. Club members and volunteers spend hundreds of hours clearing, signing, and building bridges in which we are very thankful. This year we built three new bridges and excavated three sections of trail. We are always looking for more volunteers for trail work, fundraisers, and grooming. We take a lot of pride in our trail system and do our best for everyone to enjoy a fun and exciting winter activity of snowmobiling.



2019  
**WARRANT FOR ANNUAL TOWN MEETING**

ROXBURY, MAINE  
OXFORD, SS

COUNTY OF

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

IN THE NAME OF THE STATE OF MAINE, YOU ARE HEREBY REQUIRED TO NOTIFY THE INHABITANTS OF THE TOWN OF ROXBURY WHO ARE QUALIFIED TO VOTE IN TOWN AFFAIRS TO ASSEMBLE AT THE ROXBURY TOWN HALL IN ROXBURY THE FIRST MONDAY IN MARCH, AD, 2019. IT BEING THE FOURTH DAY OF MARCH AT 6:00PM, THEN AND THERE TO ACT ON THE FOLLOWING ARTICLES TO WIT:

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

ARTICLE 2: TO SEE IF THE TOWN WILL VOTE TO ELECT A TAX COLLECTOR/ TREASURER FOR THE ENSUING THREE YEARS

ARTICLE 3: TO SEE IF THE TOWN WILL VOTE TO ELECT ONE SELECTPERSON FOR A TERM OF THREE YEARS.

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

**SELECTMEN RECOMMEND: TRANSFER \$20,828.19 FROM EXCISE TAX.**  
(LAST YEAR'S APPROPRIATION WAS \$19,956.85)

POSITION	(2018)STIPEND/PER MEETING	INCREASE	2019 TOTAL
SELECTPERSON	5,331.39/+ 10.00 (26)EACH	159.94	6,271.33
TOWN CLERK	1269.37	38.08	1307.45
TREASURER	1269.37	38.08	1307.45
CIVIL DEFENSE DIRECTOR (EMA)	507.76	15.23	522.99
HEALTH OFFICER	380.82	11.42	392.24
E-911 ADDRESSING OFFICER	1269.37	38.08	1307.45
FIRE CHIEF	1269.37	38.08	1307.45
ASST. FIRE CHIEF	698.16	20.94	719.10
REGISTRAR OF VOTERS	312.91	35.09	348.00
ELECTION OFFICIALS	883.49	117.01	1000.50
PLANNING BOARD	1,523.26/+10.00 (24) EACH	45.70	2288.96
BOARD OF APPEALS	0.00/ 10.00 (4)=120.00	0.00	120.00
TOWN MEETING MODERATOR	0.00/126.94 (2)=253.88	7.61	261.49
ASSISTANT TO TOWN CLERK	3367.70	306.10	3673.80
<b>TOTAL S</b>	<b>\$19,956.85 (2018)</b>	<b>\$ 871.36(INCREASE) =</b>	<b>\$20,828.21</b>

ARTICLE 5: TO SEE IF THE TOWN WILL VOTE TO TRANSFER FROM THE EXCISE TAX ACCOUNT THE SUM OF **\$19,562.66** FOR THE ADMINISTRATIVE ASSISTANT'S SALARY FOR THE ENSUING YEAR.  
THIS IS BASED ON A 24 HOUR WORK WEEK AND 2 MEETINGS A MONTH AT \$15.15 PER HOUR.  
(LAST YEARS APPROPRIATION WAS \$18,992.87)

ARTICLE 6: TO SEE IF THE TOWN WILL VOTE TO TRANSFER FROM THE EXCISE TAX ACCOUNT THE SUM OF **\$20,892.55** FOR THE TAX COLLECTOR'S SALARY FOR THE ENSUING YEAR.  
THIS IS BASED ON A 24 HOUR WORK WEEK AND 2 MEETINGS A MONTH AT \$16.18 PER HOUR.  
(LAST YEARS APPROPRIATION WAS \$20,284.03)

ARTICLE 7: TO SEE IF THE TOWN WILL VOTE TO TRANSFER FROM THE EXCISE TAX ACCOUNT THE SUM OF \$3895.00 TO BE ADDED TO THE PERMIT FEES COLLECTED FROM 2018 OF \$1,595.00 FOR THE CODE ENFORCEMENT OFFICER'S SALARY FOR THE ENSUING YEAR. THIS IS BASED ON 274.5 HOURS WORKED YEARLY AT \$20.00 PER HOUR.  
(LAST YEARS APPROPRIATION WAS \$3,895.00 AND \$1,605.00 FROM BUILDING PERMIT FEES = \$5,500.00)

<b>SELECTMEN RECOMMEND: BALANCE FORWARD FROM: PERMIT FEES 2018</b>	<b>\$1,595.00</b>
<b>TRANSFER FROM EXCISE TAX</b>	<b><u>\$3,895.00</u></b>
<b>TOTAL</b>	<b>\$5,490.00</b>

ARTICLE 8: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$500.00** IN SUPPORT OF THE AMERICAN RED CROSS. (REQUEST WAS MADE FOR \$500.00) (LATE REQUEST)

**SELECTMEN RECOMMEND: \$369.00**

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

**SELECTMEN RECOMMEND: \$100.00**

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

**SELECTMEN RECOMMEND: \$738.00**

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

**SELECTMEN RECOMMEND: \$0.00**

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

**SELECTMEN RECOMMEND: \$738.00**

ARTICLE 13: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$1,000.00** IN SUPPORT OF SAFE VOICES. (REQUEST WAS MADE FOR \$1000.00)

**SELECTMEN RECOMMEND: \$738.00**

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

**SELECTMEN RECOMMEND: \$738.00**

ARTICLE 15: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$370.00** IN SUPPORT OF THE LIFE FLIGHT OF MAINE FOUNDATION. (REQUEST WAS MADE FOR \$370.00)

**SELECTMEN RECOMMEND: \$369.00**

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

**SELECTMEN RECOMMEND: \$369.00**

ARTICLE 17: 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. (REQUEST WAS MADE FOR \$300.00)(LATE REQUEST)

**SELECTMEN RECOMMEND: \$300.00**

ARTICLE 18: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$738.00** IN SUPPORT OF THE RUMFORD PUBLIC LIBRARY. (REQUEST WAS MADE FOR \$738.00)

**SELECTMEN RECOMMEND: \$738.00**

ARTICLE 19: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$750.00** IN SUPPORT OF THE SENIORS PLUS. (REQUEST WAS MADE FOR \$750.00)

**SELECTMEN RECOMMEND: \$738.00**

ARTICLE 20: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$100.00** IN SUPPORT OF SAPARS . (REQUEST WAS MADE FOR \$100.00)

**SELECTMEN RECOMMEND: \$100.00**

ARTICLE 21: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$175.00** IN SUPPORT OF WESTERN MAINE VETERANS . (REQUEST WAS MADE FOR \$175.00)

**SELECTMEN RECOMMEND: \$175.00**

ARTICLE 22: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$1,500.00** TO COVER THE COST OF CODE ENFORCEMENT OFFICER'S MILEAGE.

(LAST YEARS APPROPRIATION WAS \$1,500.00)

ARTICLE 23: TO SEE IF THE TOWN WILL VOTE TO HAVE THE BOARD OF SELECTMEN ACT AS BOARD OF ROAD COMMISSIONERS.

ARTICLE 24: TO SEE WHO THE TOWN WILL VOTE TO HAVE AS TOWN SOLICITOR.  
**SELECTMEN RECOMMEND THIS BE LEFT TO THE DISCRETION OF THE SELECTMEN.**

ARTICLE 25: 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>TRANSFER FROM EXCISE TAX</b>	<b>\$ 10,000.00</b>
	<b>RAISE BY TAXATION</b>	<b>160,566.21</b>
	<b>BALANCE FORWARD FROM 2018</b>	<b>14,433.79</b>
	<b>TOTAL</b>	<b>\$ 185,000.00</b>

(LAST YEAR'S TOTAL APPROPRIATION WAS \$160,930.39)

ARTICLE 26: 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>29,124.61</b>
	<b>BALANCE FORWARD FROM 2018</b>	<b>5,875.39</b>
	<b>TOTAL</b>	<b>\$ 35,000.00</b>

(LAST YEAR'S APPROPRIATION WAS \$25,107.13)

ARTICLE 27: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$112,285.71** AND TO TRANSFER **\$6,000.00** FROM THE DEPARTMENT OF TRANSPORTATION FUND FOR THE REPAYMENT OF THE BOND PRINCIPAL AND INTEREST USED FOR ROXBURY'S CAPITAL IMPROVEMENT ROAD PROJECT. (LAST YEAR'S APPROPRIATION WAS \$124,500.00) (*BALANCE FORWARD \$4,936.57*)

- ARTICLE 28: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$15,000.00** FOR THE TOWN OF ROXBURY CAPITAL IMPROVEMENT PROJECTS.  
(LAST YEAR'S APPROPRIATION WAS \$17,000.00)(*BALANCE FORWARD \$29,350.45*)
- ARTICLE 29: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$1,000.00** FOR THE TOWN OF ROXBURY ELLIS POND RETAINING WALL ENGINEERING.  
(LAST YEAR'S APPROPRIATION WAS \$00.00)(*BALANCE FORWARD \$215.00*).
- ARTICLE 30: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$2,000.00** FOR THE TOWN OF ROXBURY ELLIS POND RETAINING WALL CONSTRUCTION PROJECT.  
(LAST YEAR'S APPROPRIATION WAS \$5,500.00)(*BALANCE FORWARD \$20,450.66*).
- ARTICLE 31: TO SEE IF THE TOWN WILL AUTHORIZE THE SELECTMEN TO NEGOTIATE THE TERMS OF A LOAN FOR THE PURPOSE OF CONSTRUCTING THE TOWN OF ROXBURY SALT/SAND STORAGE BUILDING. THE AMOUNT TO BE NEGOTIATED AT NO MORE THAN \$300,000.00 PLUS INTEREST TO BE PAID BACK OVER A PERIOD NOT EXCEED SEVEN YEARS.
- ARTICLE 32: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$25,000.00** FOR THE FUTURE CONSTRUCTION OF A SALT/SAND STORAGE BUILDING AND TO TRANSFER ANY FUNDS NOT DISPERSED ON THE ENGINEERING OF SAID PROJECT TO THE FUTURE CONSTRUCTION.  
(LAST YEAR'S APPROPRIATION WAS \$0.00)(*BALANCE FORWARD \$75,000.00*)
- ARTICLE 33: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$20,300.00** FOR FIRE PROTECTION FOR THE ENSUING YEAR.  
(LAST YEAR'S APPROPRIATION WAS \$18,300.00).
- |                              |                          |
|------------------------------|--------------------------|
| FOR 2019 BUDGETARY ITEMS     | \$19,000.00              |
| FOR LADDER TRUCK COVERAGE \$ | <u>1,300.00</u>          |
|                              | <b>\$20,300.00 TOTAL</b> |
- ARTICLE 34: 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 \$19,472.06*)
- ARTICLE 35: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$7,000.00** FOR MISCELLANEOUS FOR THE ENSUING YEAR.  
(LAST YEAR'S APPROPRIATION WAS \$6,000.00)
- ARTICLE 36: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$1,000.00** FOR TOWN OFFICER TRAINING AND MILEAGE  
(LAST YEAR'S APPROPRIATION WAS \$1,000.00)

ARTICLE 37: TO SEE IF THE TOWN WILL VOTE TRANSFER FROM THE SPEED CONTROL STUDY ACCOUNT THE AMOUNT OF **\$500.00** TO THE SUMMER ROADS ACCOUNT.  
(LAST YEAR'S APPROPRIATION WAS \$0.00) (*BALANCE FORWARD IS \$500.00*)

ARTICLE 38: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$6,750.00** AND TO TRANSFER \$5,500.00 FROM EXCISE TAX FOR THE FOLLOWING ACCOUNTS:

ALL INSURANCE COSTS	\$6,750.00
<u>TO DEFRAY SOCIAL SECURITY/ MEDICARE COST</u>	<u>\$5,500.00</u>
<b>TOTAL</b>	<b>\$12,250.00</b>

(LAST YEAR'S APPROPRIATION AND TRANSFER TOTAL \$11,983.00) (*BALANCE FORWARD IS \$1071.79*)

ARTICLE 39: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$10,000.00** FOR TOWN BUILDING GENERAL MAINTENANCE FOR THE ENSUING YEAR.  
(LAST YEAR'S APPROPRIATION WAS \$10,000.00) (*BALANCE FORWARD IS \$5,549.32*)

ARTICLE 40: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$2,000.00** FOR THE TOWN BUILDING REPAIR ACCOUNT FOR THE ENSUING YEAR.  
(LAST YEAR'S APPROPRIATION WAS \$4,000.00) (*BALANCE FORWARD IS \$19,627.85*)

ARTICLE 41: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$2,500.00** FOR THE PURCHASE AND INTEGRATION OF AN AUTOMATIC BACK-UP GENERATOR SYSTEM FOR THE TOWN OFFICE.  
(LAST YEAR'S APPROPRIATION WAS \$13,000.00) (*BALANCE FORWARD IS \$13,000.00*)

ARTICLE 42: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$4,500.00** FOR OFFICE SUPPLIES FOR THE ENSUING YEAR.  
(LAST YEAR'S APPROPRIATION WAS \$4,500.00)

ARTICLE 43: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$720.00** FOR THE TOWN OF ROXBURY WEBSITE FOR THE ENSUING YEAR.  
(LAST YEAR'S APPROPRIATION WAS \$720.00)

ARTICLE 44: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$3,800.00** FOR THE AUDITOR FOR THE ENSUING YEAR.  
(LAST YEAR'S APPROPRIATION WAS \$3,500.00)

ARTICLE 45: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$2,500.00** FOR THE FUTURE REVALUATION OF THE TOWN OF ROXBURY.  
(LAST YEAR'S APPROPRIATION WAS \$2,500.00) (*BALANCE FORWARD IS \$14,911.77*)

ARTICLE 46: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$3,500.00** FOR ASSESSOR'S AGENT SERVICES.  
(LAST YEAR'S APPROPRIATION WAS \$3,500.00)

ARTICLE 47: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$2,200.00** FOR ANDROSCOGGIN VALLEY COUNCIL OF GOVERNMENTS (A.V.C.O.G.) DUES FOR THE ENSUING YEAR.

(LAST YEAR'S APPROPRIATION WAS \$2,141.47)

ARTICLE 48: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$1,877.00** FOR MAINE MUNICIPAL ASSOCIATION DUES FOR THE ENSUING YEAR.

(LAST YEAR'S APPROPRIATION WAS \$1,554.00)

ARTICLE 49: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$23,471.85** FOR NORTHERN OXFORD REGIONAL SOLID WASTE BOARD FOR THE ENSUING YEAR.

(LAST YEAR'S APPROPRIATION WAS \$23,471.85) (BALANCE FORWARD IS \$54.97)

ARTICLE 50: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$23,854.89** FOR REGULAR RUBBISH COLLECTION CONTRACT PAYMENT FOR THE ENSUING YEAR.

(LAST YEAR'S APPROPRIATION WAS \$23,949.90) (BALANCE FORWARD IS \$95.01)

ARTICLE 51: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$4,500.00** IN SUPPORT OF A "SPRING CLEAN-UP" ROAD SIDE COLLECTION.

(LAST YEAR'S APPROPRIATION WAS \$3,500.00) (BALANCE FORWARD IS \$195.00)

ARTICLE 52: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$6,500.00** FOR ROXBURY POND BEACH AND BOAT LAUNCH AREA MAINTENANCE FOR THE ENSUING YEAR.

FOR THE FOLLOWING ACCOUNTS:

BOAT LAUNCH CLEAN-UP/ MAINTENANCE	\$1,000.00	(BALANCE FORWARD IS \$334.71)
WORTHLEY PARK MAINTENANCE	\$4,000.00	(BALANCE FORWARD IS \$266.58)
BEACH CLEAN-UP ACCT.	\$1,500.00	(BALANCE FORWARD IS \$61.03)

**TOTAL** **\$6,500.00**

(LAST YEAR'S TOTAL APPROPRIATION FOR ALL ACCOUNTS WAS \$4,200.00)

ARTICLE 53: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$9205.50** FOR MED-CARE FOR THE ENSUING YEAR.

(LAST YEAR'S APPROPRIATION WAS \$8,664.00)

ARTICLE 54: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$1056.00** FOR STREET LIGHTS FOR THE ENSUING YEAR.

(LAST YEAR'S APPROPRIATION WAS \$900.00)

ARTICLE 55: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$1,000.00** FOR ANIMAL CONTROL FOR THE ENSUING YEAR.

(LAST YEAR'S APPROPRIATION WAS \$0.00) (BALANCE FORWARD IS \$1,100.35)

ARTICLE 56: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$2,000.00** FOR CEMETERY MAINTENANCE FOR THE ENSUING YEAR.

(LAST YEAR'S APPROPRIATION WAS \$2,000.00) (BALANCE FORWARD IS \$587.00)

ARTICLE 57: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$3,000.00** FOR CEMETERY RESERVE ACCOUNT FOR THE ENSUING YEAR.  
(LAST YEAR'S APPROPRIATION WAS \$1,000.00) (*BALANCE FORWARD \$4,431.76*)

ARTICLE 58: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$525.00** FOR GENERAL ASSISTANCE.  
(LAST YEAR'S APPROPRIATION WAS \$1,000.00) (*BALANCE FORWARD \$2,275.96*)

ARTICLE 59: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$1,075.00** FOR WATERSHED MANAGEMENT. (ELLIS POND WATER TESTING)  
(LAST YEAR'S APPROPRIATION WAS \$1,000.00) (*BALANCE FORWARD \$17.50*)

ARTICLE 60: TO SEE IF THE TOWN WILL VOTE TO AUTHORIZE THE PAYMENT OF AGENTS FEES TO BE PAID OUT ANNUALLY TO ALL CERTIFIED MUNICIPAL AGENTS THAT WORK WITHIN THE CALANDER YEAR.

ARTICLE 61: TO SEE IF THE TOWN WILL VOTE TO AUTHORIZE THE BOARD OF SELECTMEN TO ENTER INTO A FIRST EXTENTION AND AMENDMENT (FIRST RENEWAL TERM) TO THE AGREEMENT FOR A JOINT SOLID WASTE DISPOSAL FACILITY, FOR A PERIOD OF TWENTY YEARS AND TO AUTHORIZE THE SELECT BOARD TO SIGN SAID AGREEMENT IN THE TOWN'S NAME.  
(A COPY OF THE AGREEMENT WITH THE FIRST AND AMENDMENTS ARE AVAILABLE AT THE TOWN OFFICE.)

ARTICLE 62: 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, 2019 TO JUNE 30, 2020.

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

ARTICLE 63: 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 64: 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 AND AMENDMENDED IN TOWN MEETING MARCH 6, 2017. **EXEPT THAT THE MUNICIPAL OFFICERS SHALL USE THE SPECIAL SALE PROCESS REQUIRED BY 36M.R.S. § 943-C FOR QUALIFYING HOMESTEAD PROPERTY IF THEY CHOOSE TO SELL IT TO ANYONE OTHER THAN THE FORMER OWNER(S).**

**SELECTMEN RECOMMEND AUTHORIZATION BE GRANTED**

ARTICLE 65: TO SEE IF THE TOWN WILL VOTE TO FIX A DATE WHEN PROPERTY AND PERSONAL TAXES ARE DUE AND PAYABLE.

**SELECTMEN RECOMMEND AUGUST 1, 2019**

ARTICLE 66: TO SEE IF THE TOWN WILL VOTE TO ALLOW A DISCOUNT OF 5% ON ALL 2019 REAL ESTATE AND PERSONAL TAXES PAID ON OR BEFORE SEPTEMBER 1, 2019 AND IF SO, TO ALLOW **\$83,500.00** BE TRANFERRED FROM THE GENERAL FUND TO DEFRAIY THE COST OF SAME.

2018 ACTUAL DISCOUNTS GIVEN: \$69,833.84

ARTICLE 67: TO SEE IF THE TOWN WILL VOTE TO CHARGE INTEREST AT THE RATE OF **9%** ON ALL REAL ESTATE AND PERSONAL PROPERTY TAXES PAID AFTER OCTOBER 31, 2019.

ARTICLE 68: TO SEE IF THE TOWN WILL VOTE TO AUTHORIZE THE TAX COLLECOTR OR TREASURER TO ACCEPT PREPAYMENTS OF TAXES NOT YET COMMITTED PURSUANT TO 36 M.R.S.A SEC.506

ARTICLE 69: 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 70: 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.



# **INDEPENDENT AUDITOR'S REPORT**

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The year ending **December 31, 2018** Annual Audit  
Will be conducted on February 21<sup>st</sup> and 22<sup>nd</sup> , 2019 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 **2017 Annual Audit.**

TOWN OF ROXBURY, MAINE  
 ANNUAL FINANCIAL REPORT  
 with Independent Auditors Report  
 For the Year Ending December 31, 2017

TOWN OF ROXBURY, MAINE  
 ANNUAL FINANCIAL REPORT  
 Year Ended December 31, 2017  
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# KEEL J. HOOD

Certified Public Accountant

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

## INDEPENDENT AUDITORS REPORT

Board of Selectmen  
Town of Roxbury  
Roxbury, Maine

February 9, 2018

### Report on the Financial Statements

I have audited the accompanying financial statements of the governmental activities and the major fund of Town of Roxbury, Maine, as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

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

### Auditor's Responsibility

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

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

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

### Opinions

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the Town of Roxbury, Maine as of December 31, 2017 and the respective changes in financial position, and where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

**Other Matters**

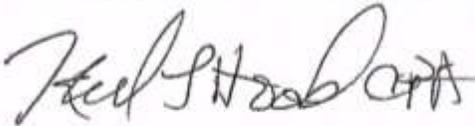
**Required Supplementary Information**

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

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

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, I have also issued my report dated February 9, 2018, on my consideration of Town of Roxbury, Maine's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of my audit.



Statement 1

TOWN OF ROXBURY, MAINE  
Statement of Net Positions  
December 31, 2017

<b>ASSETS</b>	<u>Governmental Activities</u>
<b>Current Assets:</b>	
Cash	\$ 656,003
Receivables	
Taxes	20,518
Liens	9,630
<b>Total Current Assets</b>	<u>686,151</u>
<b>Noncurrent Assets:</b>	
Capital assets, net	2,309,249
<b>Total Assets</b>	<u>2,995,400</u>
<b>LIABILITIES</b>	
<b>Current Liabilities:</b>	
Accounts payable	4,084
Bonds payable	114,286
<b>Total Current Liabilities</b>	<u>118,370</u>
<b>Long-term liabilities</b>	
Notes payable	342,857
<b>Total Liabilities</b>	<u>461,227</u>
<b>NET POSITION</b>	
Invested in capital assets, net of related debt	1,852,106
Restricted	3,428
Unrestricted	678,639
<b>Total net position</b>	<u>\$ 2,534,173</u>

The accompanying notes to the financial statements are an integral part of this statement.  
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TOWN OF ROXBURY, MAINE  
Statement of Activities  
For the Year Ended December 31, 2017

Function/Programs	Program Revenues			Net (Expense) Revenues
	Expenses	Charges for Services	Operating grants and contributions	
Governmental activities:	\$			
General government	111,628	5,435		(106,193)
Public safety	58,218	480		(57,738)
Public works	174,317		6,500	(167,817)
Health and sanitation	54,290		62	(54,228)
Leisure services	51,502			(51,502)
Education	791,275			(791,275)
Special assessments	140,190			(140,190)
Unclassified	101,111			(101,111)
Debt Services	13,210		16,683	3,473
Total governmental activities	1,495,741	5,915	23,245	0

	<u>Governmental Activities</u>
Net (expense) / revenue	
General revenues:	
Property taxes	1,430,222
Excise taxes	89,611
Interest and costs on taxes	4,089
Intergovernmental:	
State revenue sharing	6,284
Homestead exemption	10,917
Sale of assets	
Tree growth	33,703
Snowmobile reimbursement	47,707
Veterans exemption	449
BETE	3,364
Miscellaneous	9,020
Unrestricted interest	1,524
Total general revenues	<u>1,636,890</u>
Change in Net Position	170,309
Net Position - beginning	2,363,864
Net Position - ending	<u><u>2,534,173</u></u>

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

TOWN OF ROXBURY, MAINE  
Balance Sheet  
Governmental Funds  
December 31, 2017

	ASSETS	General Fund	Total Governmental Funds
Cash		\$ 656,003	\$ 656,003
Receivables			
Taxes		20,518	20,518
Liens		9,630	9,630
	Total Assets	<u>686,151</u>	<u>686,151</u>
	LIABILITIES		
Accounts payable		4,084	4,084
	Total Liabilities	<u>4,084</u>	<u>4,084</u>
	UNEARNED REVENUE		
Unearned property taxes		25,000	25,000
	Total Liabilities and Unearned Revenue	<u>29,084</u>	<u>29,084</u>
	FUND BALANCES		
Fund Balances			
Capital purchases		17,954	17,954
Endowments		3,428	3,428
Unreserved:			
Assigned revenues		70,940	70,940
Assigned expenditures		298,519	298,519
Unassigned		266,226	266,226
	Total Fund Equity	<u>657,067</u>	<u>657,067</u>
	Total Liabilities and Fund Equity	<u>\$ 686,151</u>	

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

Capital assets used in governmental activities are financial resources and, therefore, are not in the funds.	2,309,249
Other long-term assets are not available to pay for current-periods expenditures and therefore are deferred in the funds.	25,000
Long-term liabilities, including bonds payable are Not due and payable in the current period and Therefore are not reported in the funds.	
Bonds payable	(457,143)
Net position of governmental activities	<u>\$ 2,534,173</u>

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

TOWN OF ROXBURY, MAINE  
Statement of Revenues, Expenditures, and Changes in Fund Balances  
Governmental Funds  
For the Year Ended December 31, 2017

	General Fund	Total Governmental Funds
<b>Revenues:</b>		
Taxes	\$ 1,530,922	\$ 1,530,922
Intergovernmental	125,670	125,670
Interest	1,524	1,524
Charges for services	5,915	5,915
Miscellaneous	9,020	9,020
Total Revenues	1,673,051	1,673,051
<b>Expenditures:</b>		
Current:		
General government	100,296	100,296
Public safety	42,452	42,452
Public works	144,703	144,703
Health and sanitation	54,290	54,290
Leisure services	51,502	51,502
Education	791,275	791,275
Special assessments	140,190	140,190
Debt Services	287,496	287,496
Unclassified	101,111	101,111
Total Expenditures	1,713,315	1,713,315
Excess of Revenues Over (Under) Expenditures	(40,264)	(40,264)
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(40,264)	(40,264)
Fund Balances - Beginning	697,331	697,331
Fund Balances - Ending	\$ 657,067	\$ 657,067

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

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, 2017

Net change in fund balances - total governmental funds	\$	(40,264)
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		(56,713)
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		274,286
Revenues in the Statement of Activities that do not provide current financial resources are reported as revenues in the funds.		
Deferred property tax revenue		(7,000)
Change in Net position of Governmental Activities	\$	<u>170,309</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, 2017

Summary of Significant Accounting Policies

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

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

**A. Reporting Entity**

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

**B. Government-wide Financial Statements**

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

1. Summary of Significant Accounting Policies, continued

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

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

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

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

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

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

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

1. Summary of Significant Accounting Policies, continued

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

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

The Town reports the following major governmental fund:

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

Additionally, the Town reports the following fund types:

**Fiduciary Funds**

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

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

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

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

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

**D. Capital Assets**

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

1. Summary of Significant Accounting Policies, continued

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

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

**E. Fund Equity**

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

**F. Use of Estimates**

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

2. Budgetary Accounting

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

3. Deposits

At year end, the Town's carrying amount of deposits was \$694,447 bank balances for all accounts was \$785,075. 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, 2017, all of the Town's deposits were insured and collateralized.

4. Property Tax

Property taxes for the year were committed on July 31, 2017, on the assessed value listed as of April 1, 2017, for all taxable real and personal property located in the Town. Payment of taxes was due on August 1, 2017 with interest at 7.00% on all tax bills unpaid as of October 31, 2017.

1. Summary of Significant Accounting Policies, continued

Assessed values are periodically established by the Town's Assessor at 100% of assumed market value. The assessed value for the list of April 1, 2017 upon which the levy for the year ended December 31, 2017, was based, was \$164,204,097. 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 2017	<u>Increases</u>	<u>Decreases</u>	Balance December 31 2017
Assets not being depreciated				
Land	\$ 24,985	\$	\$	\$ 24,985
Assets being depreciated				
Buildings	353,253			353,253
Vehicles	213,868			213,868
Infrastructure	6,578,233			6,578,233
	<u>7,170,339</u>	<u>0</u>	<u>0</u>	<u>7,170,339</u>
Less accumulated depreciation				
Buildings	123,880	11,333		135,213
Vehicles	212,578	15,767		228,345
Infrastructure	4,467,919	29,613		4,497,532
	<u>4,804,377</u>	<u>56,713</u>	<u>0</u>	<u>4,861,090</u>
Capital Assets, net	\$ <u>2,365,962</u>	\$ <u>(56,713)</u>	\$ <u>0</u>	\$ <u>2,309,249</u>
Depreciation Expense:				
General government	\$ 11,333			
Public works	29,613			
Public safety	15,767			
	<u>\$ 56,713</u>			

6. Long-term Debt

The following is a summary of long-term debt transactions of the Town for the year December 31, 2017:

<u>Long-term debt payable at January 1, 2017</u>	\$ 731,429
Debt Retired	<u>274,286</u>
Long-term debt payable at December 31, 2017	\$ <u>457,143</u>
Interest Paid	<u>3,816</u>

1. Summary of Significant Accounting Policies, continued

Long-term debt payable at December 31, 2017 is comprised of the following:

<u>General Long-term Debt</u>	<u>Interest rate</u>	<u>Final maturity date</u>	<u>Balance end of year</u>
Road bonds	varied	2021	\$ 457,143
			<u>\$ 457,143</u>

The annual requirement to amortize all long-term debt outstanding as of December 31, 2017 are as follows:

<u>Year</u>	<u>Bonds and Notes</u>	
	<u>Principal</u>	<u>Interest</u>
2017	\$ 114,286	\$ 8,240
2018	114,286	6,720
2019	114,286	4,846
2020	114,285	2,571
Total	<u>\$ 457,143</u>	<u>\$ 22,377</u>

7. Assigned Revenues

The Town has set aside certain revenue balances for use in budgeting in future years. These accounts were as follows at December 31, 2017:

State revenue sharing	\$ 23,579
Local roads assistance	6,572
Tree growth	39,184
Building permits	1,605
Total	<u>\$ 70,940</u>

8. Unassigned General Fund Fund Equity

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

Balance - January 1, 2017	\$ 263,647
Increase (Decrease):	
Actual over(under) budgeted revenues	47,518
Actual under budgeted expenditures	27,061
Carried balances and use of fund equity	<u>(72,000)</u>
Net Increase (Decrease)	2,579
Balance - December 31, 2017	<u>\$ 266,226</u>

9. Committed

Historically, the townspeople vote to raise certain balances in anticipation of expenditure for capital items in future years. This is usually in lieu of additional appropriations in any particular account. At December 31, 2017, the following reserve balances were carried forward:

Fire equipment reserve	\$ 17,954
Totals	<u>\$ 17,954</u>

1. Summary of Significant Accounting Policies, continued

10. Assigned Expenditures

The Town has set aside certain budgetary balances for accumulation until expenditure in future years. These accounts were as follows at December 31, 2017:

Comprehensive plan	\$	20,000
Payroll taxes		892
Building loan		2,962
Town lines		446
Town building repairs		15,628
Town building maintenance		6,029
Animal control		2,315
Unemployment		1,903
Revaluation		12,412
Education		46,704
Summer roads		13,107
Speed control		500
General assistance		1,347
Beach clean up		61
Spring clean up		620
Dry hydrant		5,042
Rubbish		95
Winter roads		37,930
Retaining wall		15,166
Salt Shed		88,224
Capital improvements		12,350
Cemetery maintenance		800
Watershed management		2,073
Ellis Pond watershed		5,956
Emergency management		4,685
E911		539
Plumbing inspector		554
Boat launch		110
George Worthley Park		69
Total	\$	<u>298,519</u>

11. Risk Management

The Town of Roxbury is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Town maintains insurance coverage for part of its risk management. Expenditures and claims are recognized when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. In determining claims, events that might create claims, but for which none have been reported, are considered. The Town's management estimates that the amount of actual or potential claims against the Town as of December 31, 2017, will not materially affect the financial condition of the Town.

12. Economic Dependency

The Town of Roxbury, Maine is economically dependent on River Hill Wind LLC. For the year ended December 31, 2017 River Hill Wind LLC paid \$823,265 or 58% of the total tax commitment.

1. Summary of Significant Accounting Policies, continued

13. Subsequent Events

The Town's management has concluded that no events that occurred prior to December 31, 2017 and before February 9, 2018 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, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable Unfavorable</u>
<b>Revenues:</b>				
Taxes	\$ 1,503,034	\$ 1,503,034	\$ 1,530,922	\$ 27,888
Intergovernmental	48,498	112,889	125,670	12,781
Interest			1,524	1,524
Charges for services			5,915	5,915
Miscellaneous			9,020	9,020
<b>Total Revenues</b>	<u>1,551,532</u>	<u>1,615,923</u>	<u>1,673,051</u>	<u>57,128</u>
<b>Expenditures:</b>				
<b>Current:</b>				
General government	162,190	162,190	100,296	61,894
Public safety	56,652	56,652	42,452	14,200
Public works	291,315	291,315	144,703	146,612
Health and sanitation	54,859	54,859	54,290	569
Leisure services	19,855	67,562	51,502	16,060
Human Services	1,561	1,561		1,561
Education	837,979	837,979	791,275	46,704
Special assessments	163,404	163,404	140,190	23,214
Cemeteries	290,458	290,458	287,496	2,962
Transfer out	97,730	114,413	101,111	13,302
<b>Total Expenditures</b>	<u>1,976,003</u>	<u>2,040,393</u>	<u>1,713,315</u>	<u>327,078</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	<u>(424,471)</u>	<u>(424,470)</u>	<u>(40,264)</u>	<u>384,206</u>
<b>Fund Balances - Beginning</b>	697,329	697,329	697,329	0
<b>Fund Balances - Ending</b>	<u>\$ 272,858</u>	<u>\$ 272,859</u>	<u>\$ 657,065</u>	<u>\$ 384,206</u>

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

Certified Public Accountant

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

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

February 9, 2018

Board of Selectmen  
Town of Roxbury, Maine  
Roxbury, Maine

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of Town of Roxbury, Maine as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise Town of Roxbury, Maine's basic financial statements, and have issued my report thereon dated February 9, 2018.

#### Internal Control over Financial Reporting

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

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

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

#### Compliance and Other Matters

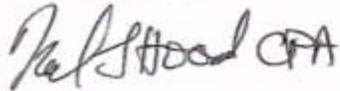
As part of obtaining reasonable assurance about whether Town of Roxbury, Maine's financial statements are free from material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and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

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

Purpose of this Report

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

February 9, 2018

Handwritten signature of Paul Hood CPA in black ink.

# TREASURER'S REPORT 2018

## TREASURER'S REPORT 2018

BALANCE FORWARD 01/01/2018		624460.94
<b>REVENUE RECEIVED FROM THE STATE OF MAINE</b>		
STATE REVENUE SHARE	\$6,661.87	
DEPT. OF TRANSPORTATION	\$6,464.00	
VETERANS DISBURSEMENT	\$520.00	
TREE GROWTH REIMBURSEMENT	\$33,270.35	
BETE TAX REIMBURSEMENT	\$73.00	
SNOWMOBILE GRANT MONIES	\$50,256.33	
HOMESTEAD REIMBURSEMENT	\$15,094.00	
GENERAL ASSISTANCE REIMBURSEMENT	\$463.47	
SNOWMOBILE REG. REIMBURSEMENT	\$463.40	
STATE ISSUED BURN PERMITS	\$2.00	
	<u>\$113,268.42</u>	
<b>REVENUE RECEIVED FROM THE TAX COLLECTOR</b>		
2019 PROPERTY TAX	\$911.45	
2018 PROPERTY TAX	\$1,442,146.10	
2017 PROPERTY TAX	\$10,966.34	
EXCISE TAX	\$87,694.74	
TAX INTEREST	\$1,416.32	
2018 TAX DISCOUNTS GIVEN	<del>-\$69,833.84</del>	
	<u>\$1,473,301.11</u>	
<b>REVENUE RECEIVED FROM MISCELLANEOUS ACCOUNTS</b>		
2017 TAX LIENS	\$2,714.07	
2016 TAX LIENS	\$5,414.57	
2015 TAX LIENS	\$1,125.84	
2014 TAX LIENS	\$121.98	
TAX OVERPAYMENTS	\$743.56	
LIEN CHARGES	\$1,358.39	
AGENT FEES	\$1,556.00	
MISCELLANEOUS OFFICE CHARGES	\$448.87	
TAX FORECLOSURE REIMB. COSTS	\$6,113.98	
WATERSHED GRANT FUNDS	\$1,125.00	
POWER REIMBURSEMENT	\$475.27	
INSURANCE DIVIDENDS	\$66.00	
CABLE FRANCHISE FEES	\$1,358.48	
CEMETERY PLOTS	\$0.00	
ANIMAL CONTROL	\$468.00	
BUILDING PERMITS	\$1,595.00	
PLUMBING PERMITS	\$1,455.00	
BUREAU OF MOTOR VEHICLE REGISTRATIONS	\$15,314.00	
INLAND FISHERIES & WILDLIFE SALES	\$19,350.13	
BANK INTEREST EARNED	\$1,531.48	
TAX ANTICIPATION NOTE	\$200,000.00	
TRANSFER FROM RESERVE ACCOUNTS	\$0.00	
GENERAL JOURNAL ENTRIES (ACCT. RECON.)	\$1.38	
	<u>\$262,337.00</u>	
TOTAL REVENUE		\$1,848,906.53
TOTAL AVAILABLE		\$2,473,367.47
LESS WARRANTS 1-24		\$1,859,454.14
TRANSFER(S) TO RESERVE ACCOUNTS		\$2,500.00
BALANCE FORWARD 01/01/2019		\$611,413.33

# DEPARTMENTAL ACCOUNTS

## DEPARTMENTAL ACCOUNTS

### ADMINISTRATION

#### TOWN OFFICERS SALARY

Balance as of 1/1/18		
APPROPRIATED (Code Enforcement)		\$7,000.00
APPROPRIATED EXCISE TAX (All Officers)		\$19,956.85
APPROPRIATED EXCISE TAX (Administrative Assistant)		\$18,992.87
APPROPRIATED EXCISE TAX (Tax Collector)		\$20,284.03

#### EXPENDED:

##### SELECTMEN:

	JOHN SUTTON	\$2,069.58	
	TIMOTHY DEROUICHE	\$1,754.83	
	RODNEY CROSS	\$1,745.59	
TOWN CLERK	DOREEN STINSON	\$1,162.27	
TREASURER	RENEE HODSDON	\$1,117.26	
TAX COLLECTOR	RENEE HODSDON	\$14,475.27	
EMA DIRECTOR	MATTHEW PATNEAUDE	\$468.92	
HEALTH OFFICER	DOREEN STINSON	\$312.37	
FIRE CHIEF	RAYMOND CARVER	\$1,172.26	
ASST. CHIEF	DALE ROBERTS	\$644.75	
REGISTRAR OF VOTERS	DOREEN STINSON	\$304.04	
ELECTION OFFICIALS		\$878.31	
PLANNING BOARD	CATHY MATTSON	\$693.75	
	JAMES MANSON	\$568.89	
	MICHAEL WORTHLEY	\$418.69	
CODE ENFORCEMENT	ROBERT FOLSOM, SR.	\$1,768.50	
CEO MILEAGE	ROBERT FOLSOM, SR.	\$581.58	
E911 ADD. OFFICER	ROLAND PATNEAUDE	\$525.28	
DEPUTIES		\$1,320.62	
ADMINISTRATIVE ASSISTANT	DOREEN STINSON	\$14,448.37	
TOWN MEETING MODERATOR		\$0.00	
TO TAX WITHHOLDING ACCT.		\$6,092.00	
TO SOC/MED. ACCT.		\$4,327.52	
AFLAC		\$1,274.52	
<b>BALANCE TO GENERAL FUND</b>		<b>\$8,108.58</b>	

	<b>\$66,233.75</b>	<b>\$66,233.75</b>
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#### INLAND FISHERIES & WILDLIFE

Balance as of 1/1/18		\$2,669.28
RECEIPTS		\$19,350.13
EXPENDED:		
INLAND FISHERIES & WILDLIFE	\$19,464.38	
<b>BALANCE FORWARD 1/1/19</b>	<b>\$2,555.03</b>	

	<b>\$22,019.41</b>	<b>\$22,019.41</b>
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#### BUREAU OF MOTOR VEHICLE

Balance as of 1/1/18		\$309.24
RECEIPTS		\$15,314.00
EXPENDED:		
BUREAU OF MOTOR VEHICLE	\$15,304.00	
<b>BALANCE FORWARD 1/1/19</b>	<b>\$319.24</b>	

	<b>\$15,623.24</b>	<b>\$15,623.24</b>
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#### AGENT FEE

Balance as of 1/1/18		\$0.00
RECEIPTS		\$1,556.00
EXPENDED:		
RENEE HODSDON	\$636.70	
DOREEN STINSON	\$681.70	
TO SOC/MED. ACCT.	\$114.60	
TO TAX WITHHOLDING ACCT.	\$65.00	
<b>BALANCE TO GENERAL FUND</b>	<b>\$58.00</b>	

	<b>\$1,556.00</b>	<b>\$1,556.00</b>
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#### BUILDING PERMIT FEES

Balance as of 1/1/18		\$1,605.00
RECEIPTS		\$1,595.00
TRANS. TO CODE ENFORCEMENT PAYROLL 2018	\$1,605.00	
<b>BALANCE FORWARD 1/1/19</b>	<b>\$1,595.00</b>	

	<b>\$3,200.00</b>	<b>\$3,200.00</b>
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**MISCELLANEOUS**

Balance as of 1/1/18		\$0.00
APPROPRIATED		\$6,000.00
ACCOUNT RECEIPTS:		
CABLE FRANCHISE		\$1,358.48
COPIES/ CERTIFICATES		\$94.00
HALL RENTAL FEES		\$100.00
HALL SECURITY DEPOSIT FEE		\$50.00
WORKERS COMP. DIVIDEND		\$66.00
CEMETERY PLOT SALES		\$0.00
POWER REBATE		\$475.27
LIEN FEES		\$1,358.39
TAX FORECLOSURE FEES		\$6,480.55
319 WATERSHED GRANT REIMBURSEMENT		\$1,125.00
TAX ANTICIPATION NOTE		\$200,000.00
OTHER MISCELLANEOUS		\$206.87
EXPENDED:		
RECORDING FEES	\$1,048.10	
HALL SECURITY DEPOSIT FEE REIMB.	\$50.00	
MMA	\$19.00	
KRECKEL LAW	\$410.00	
OVERCHARGE REIMBURSEMENTS	\$166.98	
TAX FORECLOSURE DEPOSITS REIMB.	\$925.00	
POSTAGE	\$1,167.85	
DUES	\$165.00	
ADVERTISING	\$3,244.47	
SUPPLIES	\$162.93	
RECONCILIATION DISCR.	\$1.38	
STATE CERTIFICATE SERVICE FEES	\$2.00	
TO TAX ANTICIPATION NOTE ACCT.	\$202,611.56	
TO WATERSHED PROJECTS	\$1,125.00	
TO CEMETERY RESERVE (PLOT SALES)	\$0.00	
TO HOMESTEAD REIMB.	\$366.11	
TO 2016 TAX (FORECLOSURE SALE)	\$131.46	
TO 2015 TAX (FORECLOSURE SALE)	\$113.13	
TO 2014 TAX (FORECLOSURE SALE)	\$121.98	
BALANCE TO GENERAL FUND	\$5,604.59	
	<u>\$217,436.54</u>	<u>\$217,314.56</u>

**OFFICE SUPPLIES**

Balance as of 1/1/18		\$0.00
APPROPRIATED		\$4,500.00
RECEIPTS:		
EXPENDED:		
FORMS & RECORD BOOKS	\$1,165.39	
MANUALS	\$148.00	
EQUIPMENT	\$619.82	
PROGRAM SUBSCRIPTIONS	\$732.43	
GENERAL OFFICE SUPPLIES (paper, ink, envelopes, etc...)	\$1,828.29	
BALANCE TO GENERAL FUND	\$6.07	
	<u>\$4,500.00</u>	<u>\$4,500.00</u>

**MUNICIPAL WEBSITE**

Balance as of 1/1/18		\$0.00
APPROPRIATED		\$720.00
EXPENDED:		
REVISE LLC.	\$600.00	
BALANCE TO GENERAL FUND	\$120.00	
	<u>\$720.00</u>	<u>\$720.00</u>

**TOWN BUILDING MAINTENANCE**

Balance as of 1/1/18		\$6,029.07
APPROPRIATED		\$10,000.00
EXPENDED:		
HEAT	\$4,159.47	
ELECTRICITY	\$862.06	
TELEPHONE	\$2,226.48	
INTERNET	\$731.88	
MINOR REPAIRS & CLEANING SUPPLIES	\$1,049.86	

**TOWN BUILDING MAINTENANCE (CONT.)**

MAINTENANCE POSITION: DANIEL BULGER  
 MOWING: NICHOLAS PIERCE  
 TO SOC/MED. ACCT.  
**BALANCE FORWARD 1/1/19**

\$1,062.02  
 \$300.00  
 \$87.98  
**\$5,549.32**

\$16,029.07      \$16,029.07

**TOWN BUILDING REPAIR**

Balance as of 1/1/18  
 APPROPRIATED  
 EXPENDED:  
**BALANCE FORWARD 1/1/19**

\$15,627.85  
 \$4,000.00

\$0.00  
**\$19,627.85**

\$19,627.85      \$19,627.85

**INSURANCES**

Balance as of 1/1/18  
 APPROPRIATED  
 EXPENDED:  
 MMA  
 KYES  
**BALANCE TO GENERAL FUND**

\$0.00  
 \$6,483.00

\$1,338.00  
 \$5,145.00  
**\$0.00**

\$6,483.00      \$6,483.00

**MAINE MUNICIPAL ASSOCIATION**

Balance as of 1/1/18  
 APPROPRIATED  
 EXPENDED:  
 MMA  
**BALANCE FORWARD 1/1/19**

\$0.00  
 \$1,554.00

\$1,554.00  
**\$0.00**

\$1,554.00      \$1,554.00

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

Balance as of 1/1/18  
 APPROPRIATED  
 EXPENDED:  
**BALANCE FORWARD 1/1/19**

\$0.00  
 \$2,141.47

\$2,141.47  
**\$0.00**

\$2,141.47      \$2,141.47

**TOWN LINES**

Balance as of 1/1/18  
 APPROPRIATED  
 EXPENDED:  
**BALANCE FORWARD 1/1/19**

\$446.22  
 \$0.00

\$0.00  
**\$446.22**

\$446.22      \$446.22

**TAX WITHHOLDING ACCTS.**

Balance as of 1/1/18  
 RECEIPTS  
 FROM PAYROLL  
 EXPENDED:  
 FEDERAL WITHHOLDING TAX  
 STATE WITHHOLDING TAX  
**BALANCE FORWARD 1/1/19**

\$570.00  
 \$6,157.00

\$3,803.00  
 \$2,924.00  
**\$0.00**

\$6,727.00      \$6,727.00

**UNEMPLOYMENT**

Balance as of 1/1/18  
 APPROPRIATED  
 EXPENDED:  
**BALANCE FORWARD 1/1/19**

\$1,902.81  
 \$0.00

\$705.56  
**\$1,197.25**

\$1,902.81      \$1,902.81

**AFLAC INSURANCE**

BALANCE FORWARD 1/1/18  
 RECEIPTS  
 FROM PAYROLL  
 EXPENDED: AFLAC  
**BALANCE TO GENERAL FUND**

\$106.21  
 \$1,274.52

\$1,274.52  
**\$106.21**

\$1,380.73      \$1,380.73

**SOCIAL SECURITY MEDICARE FUNDS**

Balance as of 1/1/18  
 APPROPRIATED EXCISE TAX  
 RECEIVED FROM WITHHOLDINGS  
 EXPENDED:  
**BALANCE FORWARD 1/1/19**

\$891.83  
 \$5,500.00  
 \$5,320.04

\$10,640.08  
**\$1,071.79**

\$11,711.87      \$11,711.87

<b>AUDITOR</b>		
Balance as of 1/1/18		\$0.00
APPROPRIATED		\$3,500.00
EXPENDED:		
KEEL HOOD, C.P.A.	\$3,150.00	
<b>BALANCE TO GENERAL FUND</b>	<b>\$350.00</b>	
	<u>\$3,500.00</u>	<u>\$3,500.00</u>
<b>REVALUATION RE-MAP</b>		
Balance as of 1/1/18		\$12,411.77
APPROPRIATED		\$2,500.00
EXPENDED:		
<b>BALANCE FORWARD 1/1/19</b>	<b>\$14,911.77</b>	
	<u>\$14,911.77</u>	<u>\$14,911.77</u>
<b>COMPREHENSIVE PLAN UPDATE</b>		
Balance as of 1/1/18		\$20,000.00
APPROPRIATED		\$0.00
EXPENDED:		
<b>BALANCE FORWARD 1/1/19</b>	<b>\$0.00</b>	
	<u>\$20,000.00</u>	<u>\$20,000.00</u>
<b>ASSESSMENT UPDATE</b>		
Balance as of 1/1/18		\$0.00
APPROPRIATED		\$3,500.00
EXPENDED:		
ROBERT B. STEVENS, JR. CMA	\$3,001.37	
TO SOC/MED. ACCT.	\$248.63	
<b>BALANCE TO GENERAL FUND</b>	<b>\$250.00</b>	
	<u>\$3,500.00</u>	<u>\$3,500.00</u>
<b>TOWN OFFICER TRAINING</b>		
Balance as of 1/1/18		\$0.00
APPROPRIATED		\$1,000.00
EXPENDED:		
TRAINING FEES	\$250.00	
MEALS & TRAVEL	\$541.82	
<b>BALANCE TO GENERAL FUND</b>	<b>\$208.18</b>	
	<u>\$1,000.00</u>	<u>\$1,000.00</u>
<b>STATE REVENUE SHARING</b>		
Balance as of 1/1/18		\$23,578.88
ACCOUNT RECEIPTS:		\$6,661.87
TO REDUCE TAXES	\$6,000.00	
<b>BALANCE FORWARD 1/1/19</b>	<b>\$24,240.55</b>	
	<u>\$30,240.55</u>	<u>\$30,240.55</u>
<b>VETERANS REIMBURSEMENT</b>		
Balance as of 1/1/18		\$0.00
ACCOUNT RECEIPTS:		\$520.00
TO REDUCE TAXES	\$300.00	
<b>BALANCE TO GENERAL FUND</b>	<b>\$220.00</b>	
	<u>\$520.00</u>	<u>\$520.00</u>
<b>TREE GROWTH REIMBURSEMENT</b>		
Balance as of 1/1/18		\$39,183.90
ACCOUNT RECEIPTS:		\$33,270.35
TO REDUCE TAXES	\$30,000.00	
<b>BALANCE FORWARD 1/1/19</b>	<b>\$42,454.25</b>	
	<u>\$72,454.25</u>	<u>\$72,454.25</u>
<b>HOMESTEAD REIMBURSEMENT</b>		
Balance as of 1/1/18		\$0.00
ACCOUNT RECEIPTS:		\$15,094.00
FROM MISC.		\$366.11
TO REDUCE TAXES	\$15,460.11	
<b>BALANCE TO GENERAL FUND</b>	<b>\$0.00</b>	
	<u>\$15,460.11</u>	<u>\$15,460.11</u>
<b>BETE REIMBURSEMENT</b>		
Balance as of 1/1/18		\$0.00
ACCOUNT RECEIPTS:		\$73.00
EXPENDED:		
TO REDUCE TAXES	\$66.86	
<b>BALANCE TO GENERAL FUND</b>	<b>\$6.14</b>	
	<u>\$73.00</u>	<u>\$73.00</u>

<b>DISCOUNTS (5%)</b>			
Balance as of 1/1/18			\$0.00
APPROPRIATED FROM GENERAL FUND			\$72,000.00
EXPENDED:		\$69,833.84	
<b>BALANCE TO GENERAL FUND</b>		<b>\$2,166.16</b>	
		<u>\$72,000.00</u>	<u>\$72,000.00</u>
<b>OVERLAY</b>			
Balance as of 1/1/18			\$0.00
INCLUDED IN 2018 TAX ACCOUNTS			\$24,903.38
EXPENDED:			
2017 TAX ABATEMENTS		\$309.41	
2018 TAX ADJUSTMENTS		\$0.08	
<b>BALANCE TO GENERAL FUND</b>		<b>\$24,593.89</b>	
		<u>\$24,903.38</u>	<u>\$24,903.38</u>
<b>INTEREST</b>			
Balance as of 1/1/18			\$0.00
ACCOUNT RECEIPTS:			
FROM 2018 TAX			\$61.82
FROM 2017 TAX/ LIENS			\$600.61
FROM 2016 TAX/ LIENS			\$685.11
FROM 2015 TAX/ LIENS			\$68.78
BANK EARNED INTEREST			\$1,531.48
<b>BALANCE TO GENERAL FUND</b>		<b>\$2,947.80</b>	
		<u>\$2,947.80</u>	<u>\$2,947.80</u>
<b><u>HEALTH, WELFARE AND RECREATION</u></b>			
<b>SOLID WASTE DISPOSAL</b>			
Balance as of 1/1/18			\$0.00
APPROPRIATED			\$23,471.85
EXPENDED:			
N.O.R.S.W.B.		\$23,416.88	
<b>BALANCE FORWARD 1/1/19</b>		<b>\$54.97</b>	
		<u>\$23,471.85</u>	<u>\$23,471.85</u>
<b>PLUMBING</b>			
Balance as of 1/1/18			\$553.55
APPROPRIATED			\$0.00
RECEIPTS			\$1,465.00
EXPENDED:			
INSPECTOR	ROBERT FOLSOM	\$993.69	
TREASURER, STATE OF MAINE		\$418.75	
TO SOC/MED. ACCT.		\$82.31	
<b>BALANCE FORWARD 1/1/19</b>		<b>\$513.80</b>	
		<u>\$2,008.55</u>	<u>\$2,008.55</u>
<b>REGULAR RUBBISH COLLECTION</b>			
Balance as of 1/1/18			\$95.01
APPROPRIATED			\$23,949.90
EXPENDED:			
ARCHIES INC.		\$23,949.90	
<b>BALANCE FORWARD 1/1/19</b>		<b>\$95.01</b>	
		<u>\$24,044.91</u>	<u>\$24,044.91</u>
<b>SPRING CLEAN-UP FUND</b>			
Balance as of 1/1/18			\$620.00
APPROPRIATED			\$3,500.00
EXPENDED:			
ARCHIES INC.		\$3,925.00	
<b>BALANCE FORWARD 1/1/19</b>		<b>\$195.00</b>	
		<u>\$4,120.00</u>	<u>\$4,120.00</u>
<b>GENERAL ASSISTANCE</b>			
Balance as of 1/1/18			\$1,347.49
APPROPRIATED			\$1,000.00
RECEIPTS			\$463.47
EXPENDED:			
		\$535.00	
<b>BALANCE FORWARD 1/1/19</b>		<b>\$2,275.96</b>	
		<u>\$2,810.96</u>	<u>\$2,810.96</u>

**WATERSHED PROJECTS**

Balance as of 1/1/18		\$5,956.43
APPROPRIATED		\$0.00
RECEIPTS: FROM MISC.- 319 GRANT FUNDS		\$1,125.00
EXPENDED:		
PUIIA LUMBER	\$824.80	
OXFORD COUNTY SOIL & WATER CONSERV.	\$400.00	
SWASEY EXCAVATION	\$573.00	
<b>BALANCE FORWARD 1/1/19</b>	<b>\$5,283.63</b>	
	<u>\$7,081.43</u>	<u>\$7,081.43</u>

**WATERSHED MANAGEMENT**

Balance as of 1/1/18		\$2,072.50
APPROPRIATED		\$1,000.00
RECEIPTS		\$0.00
EXPENDED:	\$3,055.00	
<b>BALANCE FORWARD 1/1/19</b>	<b>\$17.50</b>	
	<u>\$17.50</u>	<u>\$3,072.50</u>

**BEACH PICK-UP ROXBURY POND**

Balance as of 1/1/18		\$61.03
APPROPRIATED		\$1,500.00
EXPENDED:		
NICHOLAS PIERCE- CONTRACTOR	\$1,500.00	
<b>BALANCE FORWARD 1/1/19</b>	<b>61.03</b>	
	<u>\$1,561.03</u>	<u>\$1,561.03</u>

**GEORGE WORTHLEY MEMORIAL PARK**

Balance as of 1/1/18		\$68.55
APPROPRIATED		\$1,500.00
EXPENDED:		
SUPPLIES	\$41.97	
BRACKETTS PUMPING	\$1,260.00	
<b>BALANCE FORWARD 1/1/19</b>	<b>\$266.58</b>	
	<u>\$1,568.55</u>	<u>\$1,568.55</u>

**BOAT RAMP ROXBURY POND**

Balance as of 1/1/18		\$109.71
APPROPRIATED		\$1,200.00
EXPENDED:		
BRACKETTS PUMPING	\$625.00	
NICHOLAS PIERCE- CONTRACTOR	\$350.00	
<b>BALANCE FORWARD 1/1/19</b>	<b>\$334.71</b>	
	<u>\$1,309.71</u>	<u>\$1,309.71</u>

**SNOWMOBILE REFUND & GRANT ACTIVITY**

Balance as of 1/1/18		\$0.00
ACCOUNT RECEIPTS:		
STATE FUNDED GRANTS		\$50,256.33
SNOWMOBILE REGISTRATION REFUNDS		\$463.40
EXPENDED:		
SLIPPERY SLIDERS	\$50,719.73	
<b>BALANCE FORWARD 1/1/19</b>	<b>\$0.00</b>	
	<u>\$50,719.73</u>	<u>\$50,719.73</u>

**STATE ATV GRANT ACTIVITY**

Balance as of 1/1/18		\$0.00
ACCOUNT RECEIPTS:		
STATE FUNDED GRANTS		\$0.00
EXPENDED:		
ROXBURY ATV RIDERS CLUB	\$0.00	
<b>BALANCE FORWARD 1/1/19</b>	<b>\$0.00</b>	
	<u>\$0.00</u>	<u>\$0.00</u>

## PROTECTION

<b>FIRE DEPARTMENT</b>			
Balance as of 1/1/18			\$0.00
APPROPRIATED			\$18,300.00
RECEIPTS			\$0.00
EXPENDED:			
RUMFORD FIRE DEPT. (LADDER TRUCK MAINT.)	\$1,275.00		
TRAINING/CALL PAY	\$5,541.00		
INSURANCE/ PHYSICALS	\$350.00		
EQUIPMENT	\$5,397.44		
EQUIPMENT REPAIR	\$2,442.65		
FUEL	\$452.67		
SUPPLIES	\$402.89		
DUES	\$605.00		
TO SOC/MED. ACCT.	\$459.00		
<b>BALANCE TO FIRE DEPARTMENT CAPITAL</b>	<b>\$1,374.35</b>		
	<u>\$18,300.00</u>		<u>\$18,300.00</u>
<b>STREET LIGHTS</b>			
Balance as of 1/1/18			\$0.00
APPROPRIATED			\$900.00
EXPENDED:			
CENTRAL MAINE POWER CO.	\$893.22		
<b>BALANCE TO GENERAL FUND</b>	<b>\$6.78</b>		
	<u>\$900.00</u>		<u>\$900.00</u>
<b>ANIMAL CONTROL</b>			
Balance as of 1/1/18			\$2,315.08
APPROPRIATED			\$0.00
RECEIPTS			\$468.00
EXPENDED:			
TREASURER, STATE OF MAINE	\$255.00		
FRANKLIN COUNTY ANIMAL SHELTER	\$738.00		
MCKENNELS ANIMAL SHELTER	\$192.19		
RUMFORD ANIMAL HOSPITAL	\$210.00		
WHITE SIGNS	\$94.35		
ACO	\$193.19		
<b>BALANCE FORWARD 1/1/19</b>	<b>\$1,100.35</b>		
	<u>\$2,783.08</u>		<u>\$2,783.08</u>
<b>E- 911 (ADDRESS UPDATES)</b>			
Balance as of 1/1/18			\$539.01
APPROPRIATED			\$0.00
EXPENDED:			
<b>BALANCE FORWARD 1/1/19</b>	<b>\$0.00</b>		
	<u>\$539.01</u>		<u>\$539.01</u>
<b>AMBULANCE SERVICE</b>			
Balance as of 1/1/18			\$0.00
APPROPRIATED			\$8,664.00
EXPENDED:			
MEDCARE AMBULANCE	\$8,664.00		
<b>BALANCE TO GENERAL FUND</b>	<b>\$0.00</b>		
	<u>\$8,664.00</u>		<u>\$8,664.00</u>
<b>EMERGENCY MANAG. EQUIP./ TRAINING</b>			
Balance as of 1/1/18			\$4,684.97
APPROPRIATED			\$400.00
EXPENDED:			
<b>BALANCE FORWARD 1/1/19</b>	<b>\$5,084.97</b>		
	<u>\$5,084.97</u>		<u>\$5,084.97</u>
<b>SPEED CONTROL STUDY</b>			
Balance as of 1/1/18			\$500.00
APPROPRIATED			\$0.00
EXPENDED:			
<b>BALANCE FORWARD 1/1/19</b>	<b>\$500.00</b>		
	<u>\$500.00</u>		<u>\$500.00</u>
<b>FIRE DEPARTMENT CAPITAL IMPROVEMENTS</b>			
Balance as of 1/1/18			\$1,419.95
FROM: FIRE DEPT. ACCT 2018 SURPLUS			\$1,374.35
EXPENDED:			
<b>BALANCE FORWARD 1/1/19</b>	<b>\$2,794.30</b>		
	<u>\$2,794.30</u>		<u>\$2,794.30</u>

## ROADS

### SUMMER ROADS

Balance as of 1/1/18		\$13,107.13
FROM DOT FUND		\$0.00
APPROPRIATED		\$12,000.00
EXPENDED:		
PUIIA LUMBER	\$53.91	
STEVE SWASEY INC.- CONTRACTOR	\$2,835.00	
NICHOLAS PIERCE- CONTRACTOR	\$3,585.00	
WHITE SIGNS	\$2,557.83	
PROSEAL, LLC	\$6,700.00	
GOODALL LANDSCAPPING	\$3,500.00	
<b>BALANCE FORWARD 1/1/19</b>	<b>\$5,875.39</b>	
	<u>\$25,107.13</u>	<u>\$25,107.13</u>

### WINTER ROADS

Balance as of 1/1/18		\$37,930.39
FROM EXCISE TAX		\$10,000.00
APPROPRIATED		\$113,000.00
EXPENDED:		
STEVE SWASEY, INC.- SAND	\$7,875.00	
EASTERN SALT CO. INC.	\$37,197.25	
RICHARD PELLETIER	\$275.00	
ROY HOWES EXCAVATION, SAND & GRAVEL, LLC	\$100,892.66	
SALT SHED LIGHTING (CMP)	\$256.69	
<b>BALANCE FORWARD 1/1/19</b>	<b>\$14,433.79</b>	
	<u>\$160,930.39</u>	<u>\$160,930.39</u>

### CAPITAL IMPROVEMENT PROJECTS

Balance as of 1/1/18		\$12,350.45
APPROPRIATED		\$17,000.00
EXPENDED:		
<b>BALANCE FORWARD 1/1/19</b>	<b>\$29,350.45</b>	
	<u>\$29,350.45</u>	<u>\$29,350.45</u>

### CAPITAL ROAD IMPROVEMENT PROJECT BOND

Balance as of 1/1/18		\$2,962.28
APPROPRIATED		\$118,500.00
FROM DOT FUND		\$8,000.00
EXPENDED:		
U.S.BANK CORP- BOND INTEREST	\$8,240.00	
U.S.BANK CORP- BOND PRINCIPAL	\$114,285.71	
<b>BALANCE FORWARD 1/1/19</b>	<b>\$4,936.57</b>	
	<u>\$127,462.28</u>	<u>\$127,462.28</u>

### DEPARTMENT OF TRANSPORTATION

Balance as of 1/1/18		\$6,572.18
ACCOUNT RECEIPTS:		\$8,484.00
TRANSFER TO CAPITAL ROADS BOAD PAYMENT	\$6,000.00	
<b>BALANCE FORWARD 1/1/19</b>	<b>\$7,036.18</b>	
	<u>\$13,036.18</u>	<u>\$13,036.18</u>

### EDUCATION

Balance as of 1/1/18		\$46,703.75
APPROPRIATED		\$904,956.12
EXPENDED:		
RSU#10	\$904,956.12	
<b>BALANCE FORWARD 1/1/19</b>	<b>\$46,703.75</b>	
	<u>\$951,659.87</u>	<u>\$951,659.87</u>

## UNCLASSIFIED

### ENGINEERING OF SALT/ SAND SHED

Balance as of 1/1/18		\$13,224.00
APPROPRIATED		\$0.00
EXPENDED:		
A.E. HODSDON CONSULTANTING ENGINEERS	\$5,338.80	
<b>BALANCE FORWARD 1/1/19</b>	<b>\$7,885.20</b>	
	<u>\$13,224.00</u>	<u>\$13,224.00</u>

<b>SALT &amp; SAND SHED ACCOUNT</b>			
Balance as of 1/1/18			\$75,000.00
APPROPRIATED			\$0.00
EXPENDED:		\$0.00	
<b>BALANCE FORWARD 1/1/19</b>		<b>\$75,000.00</b>	
		<u>\$75,000.00</u>	<u>\$75,000.00</u>
<b>ENGINEERING OF RETAINING WALL AT ELLIS POND</b>			
Balance as of 1/1/18			\$215.00
APPROPRIATED			\$0.00
EXPENDED:		\$0.00	
<b>BALANCE FORWARD 1/1/19</b>		<b>\$215.00</b>	
		<u>\$215.00</u>	<u>\$215.00</u>
<b>RETAINING WALL AT ELLIS POND ACCOUNT</b>			
Balance as of 1/1/18			\$14,950.66
APPROPRIATED			\$5,500.00
EXPENDED:		\$0.00	
<b>BALANCE FORWARD 1/1/19</b>		<b>\$20,450.66</b>	
		<u>\$20,450.66</u>	<u>\$20,450.66</u>
<b>DRY HYDRANT CONSTRUCTION</b>			
Balance as of 1/1/18			\$5,042.09
APPROPRIATED			\$0.00
EXPENDED:		\$0.00	
<b>BALANCE FORWARD 1/1/19</b>		<b>\$5,042.09</b>	
		<u>\$5,042.09</u>	<u>\$5,042.09</u>
<b>TAX ANTICIPATION NOTE</b>			
Balance as of 1/1/18			\$0.00
RECEIPTS FROM MISC			\$202,611.56
EXPENDED:			
FRANKLIN SAVINGS BANK PRINCIPAL		\$200,000.00	
FRANKLIN SAVINGS BANK INTEREST AND FEES		\$2,611.56	
<b>BALANCE FORWARD 1/1/19</b>		<b>\$0.00</b>	
		<u>\$202,611.56</u>	<u>\$202,611.56</u>
<b>CEMETERIES</b>			
Balance as of 1/1/18			\$800.00
APPROPRIATED			\$2,000.00
EXPENDED:			
N.W.P. LAWN CARE		\$1,900.00	
TRI-STATE FLAGS, INC		\$313.00	
<b>BALANCE FORWARD 1/1/19</b>		<b>\$587.00</b>	
		<u>\$2,800.00</u>	<u>\$2,800.00</u>
<b>CEMETERY RESERVE</b>			
Balance as of 1/1/18			\$3,428.30
APPROPRIATED			\$1,000.00
RECEIPTS (plot sales)			\$0.00
INTEREST EARNED			\$3.46
EXPENDED:		\$0.00	
<b>BALANCE FORWARD 1/1/19</b>		<b>\$4,431.76</b>	
		<u>\$4,431.76</u>	<u>\$4,431.76</u>
<b>SUPPORT SERVICES</b>			
Balance as of 1/1/18			\$0.00
APPROPRIATED			\$6,092.00
EXPENDED:			
HOPE ASSOCIATION		\$738.00	
MAINE PUBLIC BROADCASTING		\$100.00	
ROXBURY ATV RIDERS CLUB		\$738.00	
RIVER VALLEY CHAMBER OF COMMERCE		\$369.00	
LIFE FLIGHT OF MAINE		\$369.00	
ADROSCROGGIN HOME HEALTH		\$345.00	
COMMUNITY CONCEPTS		\$738.00	
RIVER VALLEY HEALTHY COALITION		\$250.00	
RUMFORD PUBLIC LIBRARY		\$738.00	
SENIORS PLUS		\$500.00	
S.A.P.A.R.S (SEXUAL ASSUALT SERVICES)		\$100.00	
AMERICAN RED CROSS		\$369.00	
SAFE VOICES		\$738.00	
<b>BALANCE TO GENERAL FUND</b>		<b>\$0.00</b>	
		<u>\$6,092.00</u>	<u>\$6,092.00</u>

**COUNTY TAX**

Balance as of 1/1/18		\$0.00
APPROPRIATED GENERAL TAXATION		\$166,948.00
EXPENDED:	\$166,948.00	
	<u>\$166,948.00</u>	<u>\$166,948.00</u>

**TOWN BUILDING/FIRE DEPARTMENT GENERATOR**

Balance as of 1/1/18		\$0.00
APPROPRIATED		\$13,000.00
RECEIPTS		\$0.00
EXPENDED:	\$0.00	
<b>BALANCE FORWARD 1/1/19</b>	<b>\$13,000.00</b>	
	<u>\$0.00</u>	<u>\$13,000.00</u>

**RESERVE AND TRUST FUNDS**

**PETTY CASH**

Balance as of 1/1/18		\$100.00
<b>BALANCE FORWARD 1/1/19</b>	<b>\$100.00</b>	
	<u>\$100.00</u>	<u>\$100.00</u>

**FIRE EQUIPMENT RESERVE ACCOUNT**

Balance as of 1/1/18		\$17,953.93
INTEREST EARNED		\$18.13
APPROPRIATED		\$1,500.00
<b>BALANCE FORWARD 1/1/19</b>	<b>\$19,472.06</b>	
	<u>\$19,472.06</u>	<u>\$19,472.06</u>

**SAVINGS ACCOUNT**

Balance as of 1/1/18		\$10,119.38
INTEREST EARNED		\$5.18
APPROPRIATED		\$0.00
EXPENDED:		
<b>BALANCE FORWARD 1/1/19</b>	<b>\$10,124.56</b>	
	<u>\$10,124.56</u>	<u>\$10,124.56</u>

**GENERAL FUND**

Balance as of 1/1/18		\$217,522.12
ACCOUNT RECEIPTS:		
EXCISE TAX		\$12,960.99
VETERANS EXEMPTION		\$220.00
MUNICIPAL WEBSITE		\$120.00
AGENT FEES		\$58.00
MISC.		\$5,604.59
AFLAC		\$106.21
TOWN OFFICER TRAINING		\$208.18
OFFICE SUPPLY		\$6.07
OVERLAY		\$24,593.89
STREET LIGHTS		\$6.78
ASSESSMENT UPDATE		\$250.00
AUDITOR		\$350.00
INTEREST		\$2,947.80
DISCOUNTS		\$2,166.16
SALARIES		\$8,108.58
		<u>\$275,229.37</u>
EXPENDED: TRANSFER FROM GENERAL FUNDS		
DISCOUNTS	\$72,000.00	
<b>BALANCE FORWARD 1/1/19</b>	<b>\$203,229.37</b>	
	<u>\$275,229.37</u>	<u>\$275,229.37</u>

**TAX ACCOUNTS**

**EXCISE TAX**

Balance as of 1/1/18	\$0.00
ACCOUNT RECEIPTS:	\$87,694.74
EXPENDED:	
TRANSFER TO T.O. SALARY	\$19,956.85
TRANSFER TO ADMINISTRATIVE ASST. SALARY	\$18,992.87
TRANSFER TO TAX COLLECTOR SALARY	\$20,284.03
TRANSFER TO SOCIAL SECURITY	\$5,500.00
TRANSFER TO WINTER ROADS	\$10,000.00
TRANSFER TO GENERAL FUND	<u>\$12,960.99</u>
	<u>\$87,694.74</u> <u>\$87,694.74</u>

**2019 TAX PREPAYMENTS**

Balance as of 1/1/18	\$0.00
ACCOUNT RECEIPTS:	\$911.45
EXPENDED:	\$0.00
<b>BALANCE FORWARD 1/1/19</b>	<u>\$911.45</u>
	<u>\$911.45</u> <u>\$911.45</u>

**2018 TAXES**

LOCAL APPROPRIATIONS	\$507,004.97
RSU#10	\$904,956.12
COUNTY TAX	\$166,948.00
OVERLAY	<u>\$24,903.38</u>
<b>TOTAL TAX ASSESSMENT</b>	<u>\$1,603,812.47</u>
TRANSFER FROM VETERANS REIMBURSEMENT	\$300.00
TRANSFER FROM TREE GROWTH	\$30,000.00
TRANSFER FROM REVENUE SHARING	\$6,000.00
TRANSFER FROM EXCISE TAX	\$74,733.75
TRANSFER FROM DEPARTMENT OF TRANSPORTATION	\$6,000.00
HOMESTEAD EXEMPTION	\$15,460.11
BETE REIMBURSEMENT	\$66.86
<b>TOTAL DEDUCTIONS</b>	<u>\$132,560.72</u>
<b>TOTAL ASSESSMENT FOR COMMITMENT</b>	<u>\$1,471,251.75</u>
SUPPLEMENTAL TAXES	0
COLLECTIONS	\$1,372,546.64
DISCOUNTS	\$69,833.84
FROM OVERLAY (ABATEMENTS)	
FROM OVERLAY (ADJUSTMENTS)	\$0.08
OUTSTANDING TAXES	<u>\$28,871.19</u>
	<u>\$1,471,251.75</u> <u>\$1,471,251.75</u>

**2018 OUTSTANDING TAX**

ABU	DAVID	\$1,120.48
BAKER'S COUNTRY STORE		\$1,230.29
BLANCHARD	JOSEPH & CHARLOTTE	\$811.68
BOWKOWSKY	DANIEL	\$204.29
BUNTEN	BARRY & CATALONI, RICHARD	\$979.81
CARVALHO	BRENDA, PR	\$630.19
DAHLE	RONALD & SHERYL	\$316.92
** FAY	TODD & JENNIFER	\$1,284.10
FERREIRA	ADAM	\$512.55
FLAHERTY	JOHN	\$747.84
FLAHERTY	PATRICIA; ETAL.	\$906.53
FOWLER	PATRICIA	\$756.96
FRECHETTE	PAUL; ETAL.	\$904.70
GILLIS	AMY, PR.	\$870.19
** HAMEL	WAYNE & LINDA	\$311.90
HENTSCHEL	CHRISTOPHER	\$1,012.32
HENTSCHEL	DONALD & BARBARA (ADAMS)	\$389.42
HODGKINS	DALE	\$362.06
HODGKINS	DAVID, M.	\$378.61
HODGKINS	FREDRICK & BONNIE	\$486.09
HODGKINS	LONNY	\$466.94
HUTCHINS	JEFFREY & MARY	\$640.23
JAROS	COLLEEN	\$671.03
KNAPP	WENDY	\$463.30
KOLICHE	SUZANNE	\$293.26
KUBESH	ALEXANDER	\$228.00

**2018 OUTSTANDING TAX CONT.**

LAVERTU	SANDRA & LIZOTTE, SUSAN	\$543.55
LAVOIE	PETER	\$364.80
LOUVAT	ROLAND JR.	\$241.68
O'BRIEN	PHILIP & ANGELA	\$282.72
ORFE	THOMAS	\$589.15
PETERSON	JAMES	\$1,173.39
** PHELAN	MICHELLE	\$8.42
PILLSBURY	DON & GLORIA	\$248.06
POPOLOSKI	RYAN	\$655.73
PRUE	ROBERT & PRUE, GREG	\$557.02
RICCI	BRANDON & KATIE	\$514.46
RICHMOND	ELIZABETH	\$519.84
SOUSA	DANIELLE & GIBBERSON, TY	\$1,250.35
ST. CLAIR	KEVIN & TEAUGE, REBECCA S.	\$366.32
THOMPSON	KENNETH	\$685.51
TIBBETTS	EVAN	\$926.77
TRUE	STEPEHN & JOAN	\$706.71
WOODS	JANE	\$1,127.23
WOODS	STEVEN & JANE	\$547.20
WORTHLEY	BRYAN SR.	\$584.59
	<b>TOTAL FORWARD</b>	<b>\$28,871.19</b>

\*\* PAID AFTER JANUARY 1, 2019

\*PARTIAL PAYMENT AFTER JANUARY 1, 2019

**2017 OUTSTANDING TAX**

ABU	DAVID	\$1,086.08
BLANCHARD	JOSEPH & CHARLOTTE	\$376.78
CARVALHO	BRENDA, PR	\$553.55
** FAY	TODD & JENNIFER	\$1,244.67
HENTSCHEL	CHRISTOPHER	\$981.24
HENTSCHEL	DONALD & BARBARA (ADAMS)	\$377.47
HODGKINS	DALE	\$350.95
HODGKINS	FREDRICK & BONNIE	\$471.17
HODGKINS	LONNY	\$244.86
LOUVAT	ROLAND JR.	\$234.26
RICHMOND	ELIZABETH	\$208.37
WORTHLEY	BRYAN SR.	\$566.65
	<b>TOTAL FORWARD</b>	<b>\$6,696.05</b>

\*\* PAID AFTER JANUARY 1, 2019

\*PARTIAL PAYMENT AFTER JANUARY 1, 2019

**2017 LIENS OUTSTANDING**

BALANCE FORWARD 1/1/18		\$20,517.90
FROM OVERLAY (ABATEMENTS)	\$141.44	
ACCOUNT RECEIPTS:	\$13,680.41	
<b>BALANCE FORWARD 1/1/19</b>	<b>\$6,696.05</b>	
	<u>\$20,517.90</u>	<u>\$20,517.90</u>

**2016 OUTSTANDING TAX**

** ABU	DAVID	\$738.78
** FAY	TODD & JENNIFER	\$1,171.46
** HENTSCHEL	DONALD & BARBARA (ADAMS)	\$861.36
** HODGKINS	FREDRICK & BONNIE	\$74.90
** WORTHLEY	BRYAN SR.	\$121.03
	<b>TOTAL FORWARD</b>	<b>\$2,967.53</b>

\*\* PAID AFTER JANUARY 1, 2019

\*PARTIAL PAYMENT AFTER JANUARY 1, 2019

**2016 LIENS OUTSTANDING**

BALANCE FORWARD 1/1/18		\$8,382.10
FROM MISC. (FORECLOSURE SALE)	\$131.46	
FROM OVERLAY (ABATEMENTS)		
ACCOUNT RECEIPTS:	\$5,283.11	
<b>BALANCE FORWARD 1/1/19</b>	<b>\$2,967.53</b>	
	<u>\$8,382.10</u>	<u>\$8,382.10</u>

**2016 LIENS OUTSTANDING**

BALANCE FORWARD 1/1/18		\$1,125.84
FROM MISC. (FORECLOSURE SALE)	\$113.13	

ACCOUNT RECEIPTS:	\$1,012.71	
<b>BALANCE FORWARD 1/1/19</b>	<b>\$0.00</b>	
	<u>\$1,125.84</u>	<u>\$1,125.84</u>
<b>2014 LIENS OUTSTANDING</b>		
BALANCE FORWARD 1/1/18		\$121.98
FROM MISC. (FORECLOSURE SALE)	\$121.98	
ACCOUNT RECEIPTS:		
<b>BALANCE FORWARD 1/1/19</b>	<b>\$0.00</b>	
	<u>\$121.98</u>	<u>\$121.98</u>
<b>TAX OVERPAYMENTS</b>		
Balance as of 1/1/18		\$91.53
ACCOUNT RECEIPTS:		\$743.56
EXPENDED:	\$743.56	
<b>BALANCE FORWARD 1/1/19</b>	<b>\$91.53</b>	
	<u>\$835.09</u>	<u>\$835.09</u>

# REPORT OF ASSESSOR'S 2018

## REPORT OF ASSESSORS

LIST OF PROPERTY AT ITS JUST VALUATION IN THE TOWN OF ROXBURY,  
COUNTY OF OXFORD, FOR THE YEAR 2018 TO THE BUREAU OF TAXATION AS REQUIRED BY LAW.

RATE OF TAXATION	.00912	
REAL ESTATE VALUATION		164,800,245.59
PERSONAL PROPERTY VALUE		181,380.00
VETERANS EXEMPT VALUE	210,000.00	
HOMESTEAD EXEMPT VALUE	2,712,300.00	
BLIND EXEMPTION	4,000.00	
BETE EXEPTION	14,662.00	
TAX EXEMPT PROPERTY	719,200.00	
		<u>161,321,463.59</u>
<u>APPROPRIATIONS</u>		
FROM EXCISE	74,733.75	
CEO SALARY	3,895.00	
CEO MILEAGE	1,500.00	
WINTER ROADS	113,000.00	
CAPITAL IMPROVEMENT PROJECTS	17,000.00	
CAPITAL ROAD IMPROVEMENT PROJECT BOND	124,500.00	
SUMMER ROADS	12,000.00	
FIRE DEPARTMENT	18,300.00	
FIRE DEPARTMENT EQUIPMENT	1,500.00	
MISCELLANEOUS	6,000.00	
TOWN OFFICER TRAINING	1,000.00	
EMA EQUIP./TRAINING	400.00	
INSURANCE	6,483.00	
TOWN OFFICE MAINTANANCE	10,000.00	
TOWN BUILDING REPAIR ACCOUNT	4,000.00	
BACK-UP GENERATOR SYSTEM	13,000.00	
ELLIS POND RETAINING WALL	5,500.00	
OFFICE SUPPLIES	4,500.00	
AUDITOR	3,500.00	
ASSESSMENT UPDATE	3,500.00	
MMA	1,554.00	
AVCOG	2,141.47	
NORSWB	23,471.85	
RUBBISH	23,949.90	
SPRING CLEAN-UP FUND	3,500.00	
BEACH CLEAN-UP	1,500.00	
WORTHLEY PARK	1,500.00	
AMBULANCE	8,664.00	
STREET LIGHTS	900.00	
FUTURE REVALUATION	2,500.00	
ROXBURY WEBSITE	720.00	
CEMETERIES	2,000.00	
CEMETERY RESERVE FUND	1,000.00	
GENERAL ASSISTANCE	1,000.00	
BOAT RAMP/ CLEAN UP	1,200.00	
WATERSHED MANAG.	1,000.00	
COMMUNITY CONCEPTS	738.00	
HOPE ASSOCIATION	738.00	
ANDROSCOGGIN HOME HEALTH	345.00	
AMERICAN RED CROSS	369.00	
RUMFORD PUBLIC LIBRARY	738.00	
RIVER VALLEY HEALTHY COMMUNITIES	250.00	
S.A.P.A.R.S	100.00	

**REPORT OF ASSESSORS CONT.**

SENIORS PLUS	500.00
LIFE FLIGHT OF MAINE	369.00
SAFE VOICES (A.W.A.P)	738.00
RIVER VALLEY CHAMBER OF COMMERCE	369.00
ROXBURY ATV RIDERS CLUB	738.00
MAINE PUBLIC BROADCAST	100.00
<b>TOTAL RAISED BY TAXATION</b>	<b>507,004.97</b>
AT TOWN MEETING	

RAISED TAXATION AT TOWN MEETING	507,004.97
RSU #10	904,956.12
COUNTY TAX	166,948.00
OVERLAY	<u>24,903.38</u>

TOTAL BUDGET FOR TOWN 1,603,812.47

LESS:

STATE REVENUE SHARING	6,000.00
VETERANS REIMBURSEMENT	300.00
TREE GROWTH REIMBURSEMENT	30,000.00
FROM EXCISE REVENUE	74,733.75
FROM D.O.T.	6,000.00
FROM BETE	66.86
HOMESTEAD REIMBURSEMENT	<u>15,460.11</u>
	-132,560.72

TOTAL COMMITMENT 1,471,252

TOTAL TAXABLE VALUE 161,321,464 X .00912= 1,471,252

**NOTICE IS HEREBY GIVEN THAT THE BOARD OF ASSESORS WILL BE IN SESSION  
APRIL 9TH 2019 BETWEEN THE HOURS OF 5:00P.M. AND 6:00P.M. TO RECEIVE  
LISTS OF ESTATES (REAL AND PERSONAL) AND/OR ANY CHANGES THERE TO.**

***TOWN OF ROXBURY***  
***MAINE***

***INCORPORATED:***  
***MARCH 7, 1835***

***POPULATION IN***  
***2018:***  
***339***

*(ESTIMATED BASED ON BIRTHS AND DEATHS IN TOWN)*