

# We, The Municipal Officers for the Town of Roxbury

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**Dedicate this 2020 Town Report to:**

**John Sutton**

*John Sutton has been an outstanding citizen in our beautiful Town of Roxbury along with his wife Kathleen Sutton where they raised their children here in Roxbury since 1973.*

*John started serving as a School Board member in 1982 until he resigned in 1989 as a member and then he stepped into become a Planning Board member in 1990 where he maintain his title as Planning Board member until 2007. Without a break again*

*John Sutton stepped in to another position as Selectman in 2008 and served as Selectman until this year 2020.*

*So if all calculations are correct he maintained a term of office for 39 years of service to the Town of Roxbury.*

*John and his wife Kathleen are ready to enjoy their retirement years spending time with their family and friends in their new dream home they are having built.*

*John Sutton you will be greatly missed by all!! The girls in the office say you have always been the voice of reason and a pleasure to work with. So that being said The Office staff and fellow Board Members and residents all wish you and your wife the best on your new journey. You will be greatly missed.*

## **Highlights of 2020 from Town of Roxbury of Selectmen**

The Board of Selectmen thanks the entire Town for its support during 2020. The Board also extends thanks to all the boards, committees, and outside vendors for continued support and a job well done. Our goal as board members and neighbors in Town is to be good stewards of the Town resources and assure that Town property is maintained and available for use by all residents. Large completed projects in 2020 are • Projects moving forward are continued road improvement per the road schedule. Developing a plan for a TIF (Tax Increment program) for two Large Energy projects being developed in Roxbury will realize a potential saving of thousands of dollars for the Town. Information will be forthcoming.

### **Administrative Services**

- 2020 was a busy and an unusual year for all. COVID-19 resulted in much work related to ensuring the safety of Town employees. Thanks is given to the three town employees
- Thank You Renee Hodsdon, Doreen Stinson and Brittany Gaudet with-in the Administrative Services who worked on both COVID and town matters during nearly ten months with the Residents and Selectmen within the COVID restrictions.
- We are also proud of the work that was initiated to evaluate the ROXWIND (Four Wind Tower Project on North Twin Mountain) and a possible 50 MW Solar Power project on Bunker Pond Road area expected in 2022.
- For the Administration Office, COVID-19 also played a significant role in daily changes of new devices to be used in virtual meetings, setting up and training employees on using the Zoom meeting software to assisting remote access to Town Employees and Residents with secure VPN access to the network, and supporting Board and Committees who have all moved to virtual meetings – all of which has increased the workload of the Office personnel.
- The Secretary of the State sent out absentee ballot applications to every registered voter in the state for the November Election in September. We began to process absentee ballot applications, for a total of all of interested people that voted on November 3rd. The office worked many long days and weekends to make sure that the absentee ballot process went smoothly without a glitch. Thanks to the Town Clerk and her team, along with many volunteers in Town Hall and from the community, the primaries and election were a success.

### **Tax Collector**

- Managing through all the Governor's Executive Orders, while still maintaining collections.
- Maintained a high-quality of customer service despite all COVID related obstacles.

### **Planning Board and Code Enforcement**

- The Planning Board and Code Enforcement worked throughout COVID, and thanks to their efforts work was able to continue approving applications.
  - Residents Building Permits
  - RoxWind Wind Tower Project
  - Continue to work on a possible 50 MW Solar power project.

### **Selectmen, Road Commissioners**

- We remain focused on COVID, with local, regional and state meetings and shared efforts focused both on physical and mental health issues, as well economic. Since March this has been a main focus for my office's attention ranging from being a PPE distributor to establishing protocols to ensure we are complying with frequent Executive Orders related to COVID.
- Lastly, it should be noted that none of the work in the Selectmen is possible without the many staff and volunteers who directly contribute to so many aspects of daily work, but in particular John Sutton and Bing Cross, who is a cornerstone for Selectman.

*Timothy Derouche*

Chair Board of Selectmen

Town of Roxbury

# Municipal Officers 2020

MODERATOR  
*JOHN PATRICK*

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*  
*JAMES MANSON*

SCHOOL BOARD REPRESENTATIVE  
*KATHY SUTTON*  
INTERIM SCHOOL BOARD REPRESENTATIVE  
*JUSTEEN LAPOINTE*

FIRE CHIEF  
*RAYMOND CARVER*

ASSISTANT FIRE CHIEF  
*DALE ROBERTS*

EMERGENCY MANAGEMENT DIRECTOR  
*MATTHEW PATNEAUDE*

SOLID WASTE REPRESENTATIVE  
*SANDRA WITAS*

BOARD OF APPEALS  
*MICHAEL GALLANT*

PLUMBING INSPECTOR  
*ROBERT FOLSOM, SR*

CODE ENFORCEMENT OFFICER  
*RICHARD COULOMBE*

ANIMAL CONTROL OFFICER  
*SUSAN MILLIGAN*

## TOWN OFFICE HOURS

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

CLOSED FROM 12:00 TO 1:00 FOR LUNCH

## 2020 HOLIDAYS & VOTING DAYS

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Weeks of Thanksgiving, November 22-26

And

Christmas, December 20-24

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

Elections:

June 8<sup>th</sup>, 2021 &

November 2<sup>nd</sup>, 2021

Open 9:00 am to 8:00 pm

## SELEBOARD MEETINGS

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

## PLANNING BOARD MEETINGS

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

& 3<sup>RD</sup> THURSDAYS OF THE MONTH JANUARY, FEBRUARY, NOVEMBER AND DECEMBER

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

## TOWN OF ROXBURY DIRECTORY

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

# 2020 Volunteers



Ellis Pond Sidekicks

Roxbury Slippery sliders snowmobile club and Volunteers

Roy Hodsdon, Nick Pierce, Howard Whitten,

Elisa Knapp and Lynn Leclair

Thank you for your Time spent making Roxbury a great Town.

# TOWN OF ROXBURY

## 2020 Report of The General Assistance Administrator

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

**2020:** We received 2 applications for assistance and paid 2 applicants which consisted of 2 Individuals. Of those 2 cases, we paid \$175.00 for heat, \$0.00 for electricity, \$00.00 for Food, \$00.00 for household items and \$1,025.00 for Funeral expense. The Total cost for the 2 cases was \$1,200.00.

**2020:** \$2,577.44 was carried over from 2019, with an additional \$423.00 appropriated for a total of \$3,000.44 in 2020 budget.

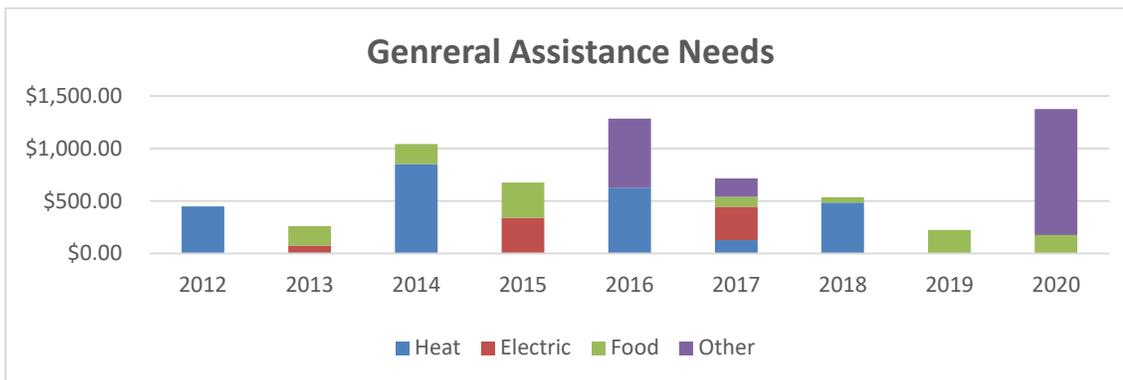
**2020:** \$1,200.00 was spent, with \$52.94 reimbursed by the State of Maine. That leaves a balance of \$1,853.94 in the account to be carried over into the 2021 budget.

- 2020 we processed 2 applications, spending \$1,200.00
- 2019 we processed 2 applications, spending \$223.52
- 2018 we processed 2 applications, spending \$535.00
- 2017 we processed 5 applications, spending \$714.81
- 2016 we processed 4 applications, spending \$1,285.72
- 2015 we processed 3 applications, spending \$261.81
- 2014 we processed 3 applications, spending \$1,042.84
- 2013 we processed 3 applications, spending \$261.81
- 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 Clerks Report  
For the  
Town of Roxbury, Maine  
2020

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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 2020:

Births: 2

Marriages: 6

Deaths: 6

ANIMAL CONTROL: Dog licenses issued: 51

Kennel License: 2

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

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

*Licenses and Registrations:*

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

Respectfully submitted,

Doreen Stinson

Town Clerk, Administrative Assistant

# **PLANNING BOARD REPORT**

## **Roxbury Planning Board Report**

January 1, 2020 through December 31, 2020

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

Residential Building	6
Mobile Home	0
Additions or Decks	9
Residential Foundations/Slabs	0
Sheds	3
Garages	5
Paved Driveways	0
Access Ramp	0
Tree Removal	0
Communication Tower	1
Permit Extension	1

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Total Permits ----- 25

## ANIMAL CONTROL 2020 ANNUAL REPORT

This past year has been very difficult for us all, but especially for our animals. Due to COVID-19 dangers and all the restrictions to go along with it, safety has been of the utmost importance for all of us, but especially first responders working in the field. Getting the proper protective gear, and following the changes almost daily, has been work all it's own.

Because of the closings and cut backs, veterinarians have stopped taking new patients, rabies clinics have been cancelled, and there haven't been spay/neuter clinics either. This has caused shelters to back up with animals they can not adopt, forcing feral cats to be left where they are. Complaints, except for the extreme, can not be handled indoors for fear of exposure. Courts have severely back logged cases and some are being dismissed just to make more room on the docket.

With all that said, people have been resilient, and for the most part have been taking care of their animals and following the laws. There have been a few exceptions of dogs not being cared for or being allowed to run at large, and as usual they are the repeat offenders. Sadly it is always the animals that suffer the most.

I thank the people of Roxbury for your diligence, and patience in these trying times.

Hope for a much better 2021 is what we have, and I look forward to serving the town for another year.

Respectfully,

Susan Milligan Animal Control

## TOWN OF ROXBURY

PO Box 24 Roxbury, Maine 04275

John Sutton, Timothy Derouche & Rodney Cross, Selectboard

Renee Hodson, TAX COLLECTOR/ TREASURER

Doreen Stinson, TOWN CLERK

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

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

**Website: [www.roxburymaine.com](http://www.roxburymaine.com) Facebook: ROXBURY**

### Town Office Hours:

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

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

January 5, 2021

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

Thank You

Richard Coulombe Code Enforcement Officer

Town of Roxbury

TOWN OF ROXBURY  
Local Plumbing Inspector  
2020 Report

As the Local Plumbing Inspector for the Town of Roxbury, Maine I have issued eight (8) External Plumbing (Septic) Permits and eight (8) Internal Plumbing Permits in 2020.

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

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

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

The best way to contact me is by sending an email to me at [rtfolsom@megalink.net](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

Town of Roxbury  
E 9\*11 Addressing Officer

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



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

**HOW IT WORKS:**

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

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

**FAQs**

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

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

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

## ROXBURY FIRE DEPARTMENT

To The Citizens of Roxbury,

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

Our volunteers are a small crew that work hard to provide emergency services and support however needed to the town and surrounding communities. We responded to 32 calls this year. We are always looking for new members, if you are interested in joining the fire department please feel free to contact me.

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

Sincerely,

Raymond Carver

Roxbury Fire Chief



# Roxbury EMA Report

## 2020

Our biggest problem of 2020 is COVID-19 with 1081 cases and 18 deaths in Oxford County as of December 31<sup>st</sup> of 2020. I recommend to please wear a mask to help protect friends and family so we can move from this pandemic. We urge everyone to get vaccination when available. Please stay safe.

Sincerely,

Matthew Patneau

EMA Officer

## Northern Oxford Regional Solid Waste Board

### Annual Report 2020

Revenues from recycling continue to show decreases from previous years, however in 2020, sales of the communities' recyclables brought in \$66,936.92 (\$98,274.58 in 2019). We processed a total of 9620 tons of municipal solid waste from our six member towns, compared to 9380 in 2019. The cost for disposal of this 9620 tons of household waste (not including transportation) was \$545,363.54.

For 2020, we anticipate a substantial decrease in recycling revenue due to Covid-19 and dropping markets. This also means, unfortunately, we need to raise all town assessments by 6%. Please continue to recycle- the more we recycle the more revenue we will have.

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

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

We collected 73 units of household hazardous waste from area residents during the June 2020 collection. This amount was an increase from previous collections. Look for information in local papers about the 2021 collection sometime in June. If you happen to miss this collection, there will be other alternatives available to dispose of these materials in neighboring towns.

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

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

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

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

Respectfully Submitted, Northern Oxford Regional Solid Waste Board

Patricia Duguay, Chair (Byron)  
Reggie Arsenault, Vice-Chair (Mexico)  
Stacy Carter, Administrator  
William Porter (Rumford)  
Greg Buccina (Rumford)

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

# Roxbury-Byron Recycling Schedule 2021

★ TRANSFER STATION CLOSED-Pickup delayed one day

■ RECYCLING PICKUP

## January

S	M	T	W	T	F	S
					★	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						

## February

S	M	T	W	T	F	S
	1	2	3	■	5	6
7	8	9	10	11	12	13
14	★	16	17	18	■	20
21	22	23	24	25	26	27
28						

## March

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	31			

## April

S	M	T	W	T	F	S
				■	2	3
4	5	6	7	8	9	10
11	12	13	14	■	16	17
18	19	20	21	22	23	24
25	26	27	28	■	30	

## May

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	★					

## June

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	■	11	12
13	14	15	16	17	18	19
20	21	22	23	■	25	26
27	28	29	30			

## July

S	M	T	W	T	F	S
				1	2	3
4	★	6	7	8	■	10
11	12	13	14	15	16	17
18	19	20	21	■	23	24
25	26	27	28	29	30	31

## August

S	M	T	W	T	F	S
1	2	3	4	■	6	7
8	9	10	11	12	13	14
15	16	17	18	■	20	21
22	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	■	17	18
19	20	21	22	23	24	25
26	27	28	29	■		

## October

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	■	15	16
17	18	19	20	21	22	23
24	25	26	27	■	29	30
31						

## November

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

## December

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	■	10	11
12	13	14	15	16	17	18
19	20	21	22	■	24	★
26	27	28	29	30	31	

\*\*\*TRANSFER STATION CLOSURES AT NOON ON CHRISTMAS EVE

## LOCAL HEALTH OFFICER

### 2020 REPORT

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

*Our Country has been extremely tested during these tough times. Businesses have shut down the hospitals are over run with patients. The Governor has issued orders for mask and six foot distancing to try to help stop the outbreak from spreading. Food banks have been helping people in the area which are extremely appreciated.*

*Please stay safe and be kind hopefully the New Year will improve as they work on vaccination for 2021.*

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

*Sincerely!*

*Doreen Stinson*

*Health Officer*

# Cemetery Committee

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

The Town would like to remind everyone that they need to remove flower arrangements and/or decorations by November 7<sup>th</sup>. 2021 or they will be removed.

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

## **ROXBURY/MEXICO CEMETERY**

**PINEVIEW CEMETERY**

**VILLAGE CEMETERY**



Janet T. Mills  
GOVERNOR

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

Dear Friends:

When I took the oath of office to become Maine’s 75th governor, I never imagined that we would face a pandemic. But that is our current reality, and it is my solemn responsibility to guide our state through this unprecedented time to keep Maine people safe and healthy.

COVID-19 is wreaking havoc on our national economy, dealing heavy losses to businesses of all sizes, while millions of people find themselves newly unemployed. Here in Maine it has taken the lives of hundreds of people and sickened many more. While we all dream of going back to the way things were, the fact is that our lives will not return to normal soon. Instead, we have to invent a new normal – a different way of doing business, shopping, traveling, and enjoying the Maine outdoors – one that keeps us all safe.

My Administration, in collaboration with public health experts and business leaders across the state, developed a plan to gradually and safely restart Maine’s economy. My Administration has also formed an Economic Recovery Committee charged with assessing the economic impacts of the pandemic on Maine’s economy and providing recommendations for policy changes to deal with these impacts. Together, drawing on the hard work and resilience of Maine people, we will rebuild and strengthen our economy and rise from this unprecedented challenge a stronger state than ever.

I continue to be amazed by the strength and courage of the Maine people and businesses who have found different ways to do business and the brave first responders in your town and in our health care facilities. Thank you to the people of Maine who have demonstrated patience, kindness, and compassion during this difficult time.

Please take care,

Janet T. Mills  
Governor

P.S. For the latest information and guidance on Maine’s response to COVID-19, as well as resources for assistance during this time, please visit [www.maine.gov/covid19/](http://www.maine.gov/covid19/).



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TTY USERS CALL 733  
[www.maine.gov](http://www.maine.gov)

PHONE: (207) 287-3333 (Voice)

FAX: (207) 287-1054

January 1, 2021

Dear Friends,

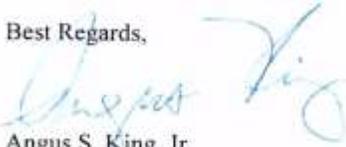
2020 was a year unlike any in our lifetimes. Our state and nation dealt with unprecedented challenges- the coronavirus pandemic, ensuing economic fallout, and prolonged, heavily divisive campaign season each took a significant toll on all of us. The worst part? In order to protect each other, we had to face these challenges in isolation. But a new year represents new possibilities; a chance to take stock of what we're grateful for and focus on the opportunities in front of us. As we reflect back on 2020, we will remember heartbreak and loss – but we cannot forget the shining rays of hope that broke through the darkness, reminding us all that better days are ahead.

Throughout the pandemic, my top focus has been on bridging the partisan divide in Washington in order to deliver desperately-needed relief for Maine people. Joined by colleagues this March, we pushed for bipartisan negotiations to produce a strong bill that helped fellow Mainers, businesses, and institutions weather this storm. In the weeks and months after the CARES Act passed, our team stayed in close contact with people throughout the state to determine how we should adjust our response to best support our citizens. Unfortunately, the aid provided by the CARES Act lapsed without Congressional action, leaving too many families and businesses in limbo. I never stopped pushing for a bipartisan relief bill and, after extensive negotiations, we ended the year on a good note by breaking the gridlock and passing new relief legislation. This new bill isn't perfect; in fact, it should just be the start our renewed response. As we enter 2021 with a new administration and new Congress, we must fight for additional legislation to help restore stability to our working families and rebuild our economy and public health infrastructure.

In the midst of this crisis, Congress did manage to accomplish a few successes that will outlast this awful pandemic. Among these was the *Great American Outdoors Act*, a bipartisan bill which was enacted into law in August 2020 and will help address a \$12 billion backlog at our national parks so future generations of Americans can enjoy these beautiful lands and create lifelong memories. Also, as we learn more about the recent hacks of our nation's networks, there is help on the way: 27 of the cybersecurity recommendations made by the Cyberspace Solarium Commission – which I co-chair with Republican Congressman Mike Gallagher– made it into this year's defense bill. While there is no guarantee that these provisions would have prevented the massive hack, they will certainly improve our cyber defenses.

As we end this challenging year, I'm hopeful for the future. Vaccines are being distributed across our state – starting with our healthcare heroes, who have sacrificed so much throughout this unprecedented catastrophe and deserve our eternal gratitude. If there can be a silver lining from this challenges of 2020, maybe it will be this: I hope that, in the not-so distant future, we will be able to come together physically and we will be reminded of our love for each other. We have differences, without a doubt. But as Maine people stepped up to support each other, we saw again and again that our differences pale in comparison to the values we share. We are one state, and one community – and there is nothing we cannot or will not do for each other. Mary and I wish you a happy and healthy 2021. We can't wait to see you soon.

Best Regards,



Angus S. King, Jr.  
United States Senator

SUSAN M. COLLINS  
MAINE

413 DIRKSEN SENATE OFFICE BUILDING  
WASHINGTON, DC 20510-1904  
(202) 224-2523  
(202) 224-2690 (FAX)

United States Senate  
WASHINGTON, DC 20510-1904

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

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 reflect on 2020, an incredibly challenging year for Maine families, small businesses, and communities.

When the pandemic struck, our country faced the specter of an overwhelmed health care system and devastation to our small businesses and the millions of people they employ. I immediately worked with Republicans and Democrats to pass multiple laws allocating approximately \$3 trillion to respond to this public health and economic crisis, including more than \$8 billion directed to Maine to support testing, schools, the economy, and other purposes — that is nearly double Maine’s annual state budget.

I am especially proud of the bipartisan Paycheck Protection Program (PPP) I co-authored. This program has provided three out of four Maine small businesses with nearly \$2.3 billion in forgivable loans, which has helped sustain more than 250,000 Maine jobs. I have met thousands of Maine small employers and employees in all 16 counties who are surviving because of the PPP. As one small business owner told me, the PPP provided “exactly what we needed at exactly the right time.” The PPP also allowed employers to maintain benefits, such as health care, during this challenging time. Another round of PPP is needed to sustain small businesses and their employees.

While the pandemic continues across Maine, our nation, and the world, I thank the first responders, health care professionals, teachers, grocery store employees, factory workers, farmers, truck drivers, postal employees, and so many others who continue to stay on the job during this difficult time. With the deployment of the first vaccines, better tests, and the incredible speed with which these life-saving responses were developed, I am hopeful we can emerge from this crisis in the next few months.

While providing relief to American families was my focus throughout 2020, other accomplishments include the passage of the Great American Outdoors Act, which provides full funding of the Land and Water Conservation Fund and addresses the maintenance backlog at our national parks, forests, and wildlife refuges. As Chairman of the Transportation Appropriations Subcommittee, in 2020 alone, I secured \$132 million to improve Maine’s roads, bridges, airports, buses, rail, ferries, and seaports. Finally, as Chairman of the Aging Committee, I led the reauthorization of the Older Americans Act, which funds programs that improve the well-being, independence, and health of our nation’s seniors and their caregivers, and I authored laws to reduce the cost of prescription drugs and protect individuals with Alzheimer’s disease.

As the end of 2020 is approaching, I have cast more than 7,535 votes, never having missed one. In the New Year, my focus remains to work with colleagues to find common ground on policies to help support the health and safety of Mainers and the safe, responsible opening of our communities. If ever I or my staff can be of assistance to you, please do not hesitate to contact one of my state offices. May the coming year be a successful one for you, your family, your community, and our state.

Sincerely,



Susan M. Collins  
United States Senator

*Senate of  
Maine  
Senate District 18*

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

*Judiciary Committee  
Government Oversight Committee*

Dear Friends and Neighbors:

Thank you for allowing me the honor of serving you in the Maine Senate. I am grateful that you have put your trust in me and I will continue to work tirelessly on your behalf.

As you are keenly aware, Maine is in the midst of great difficulty, with public health concerns and a response that has decimated many sectors of our economy. The 130<sup>th</sup> Maine Legislature faces the challenge of a projected \$1.4 billion budget shortfall which will significantly impact expenditures. Deciding where to make the cuts will be difficult, yet Maine government must live within the limits of its revenue.

As we move through the Legislative session, I will be strongly opposing increased taxes and excessive borrowing. Like many Maine families, state government must tighten its belt in slow economic times and make the difficult decisions that will allow us to remain financially stable.

It is also critically important that we restore balance in government, where both the Governor and the Legislature work together on behalf of the Maine people and all voices are heard in the process. As the public health situation continues to evolve, the method the Legislature employs to conduct its business is sure to shift and change. While unusual meeting styles may continue to be the norm, it is imperative that the public continue to have access to and play a critical role in the work of the Legislature. Please do reach out to request my newsletter to stay updated on legislation and ways to make your voice heard.

Here in western Maine, we are blessed to have an outdoor playground that provides ample opportunity to escape and refresh. As we continue to battle through this time where much comforting normalcy has been lost, I hope you find solace in what we can enjoy right in our own backyard.

Again, thank you for electing me to serve you in the State Senate. The 130<sup>th</sup> Legislature has a great deal of work to do; I believe that working together, we can affect positive change. Please contact me if you have comments, questions or would like assistance in navigating our state's bureaucracy.

Sincerely,



Lisa Keim  
Senator, Maine State District 18

1505 Main St. Dixfield, ME  
[lisa.keim@legislature.maine.gov](mailto:lisa.keim@legislature.maine.gov)  
207.562.6023 (Home)  
207.287.1505 (Senate Republican Office)  
**Working Together for a Better Maine**

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



## HOUSE OF REPRESENTATIVES

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

### Josanne Dolloff

6 Hemingway Rd.  
Milton Twp., ME 04276  
Phone: (207) 357-3346  
[Josanne.Dolloff@legislature.maine.gov](mailto:Josanne.Dolloff@legislature.maine.gov)

January 12, 2021

Town of Roxbury  
1095 Roxbury Road  
Roxbury, ME 04275

Dear Friends and Neighbors,

It has been a pleasure to serve the residents of House District 115 in the Maine Legislature. I am honored that you have entrusted me again with this responsibility.

Due to the COVID-19 pandemic, the second session of the 129th Legislature adjourned *Sine Die* on March 17, 2020. The opening on December 2 of the 130th Legislature was still impacted by the pandemic and to ensure social distancing, the *Swearing In* was held at the Augusta Civic Center instead of the chambers in the State House.

This session our biggest priority is addressing the next biennial budget. With an impending budget shortfall of \$1.4 billion over the next three years. Difficult decisions will have to be made for prioritizing resources to make ends meet.

I encourage you to actively participate in your state government. Phone calls and letters are always a welcome avenue for providing feedback and with the increased utilization in remote meetings and hearings, happenings in Augusta is now even more accessible. Using the homepage of the Maine Legislature:

**Legislature.Maine.Gov**, you will find access to Zoom meetings, public hearings, and YouTube videos providing updates on the latest at our State Capitol.

To join my weekly eNewsletter featuring current state news, please contact me at [Josanne.Dolloff@legislature.maine.gov](mailto:Josanne.Dolloff@legislature.maine.gov) and I will happily add you to my distribution.

Again, thank you for giving me the honor of serving you in Augusta and may you all have a safe and healthy 2021.

Sincerely,

Josanne Dolloff  
State Representative

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

Washington Office  
1223 Longworth House Office Building  
Washington, D.C. 20515  
Phone: (202) 225-6306  
Fax: (202) 225-2943  
[www.golden.house.gov](http://www.golden.house.gov)



Committee on Armed Services  
Committee on Small Business  
Chairman, Subcommittee on Contracting  
and Infrastructure

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

Dear Friends,

I hope this letter finds you safe and well. I know that this year has been challenging for many of our communities. In the midst of these challenges, it remains a privilege to represent you, and I appreciate the opportunity to update you on what I have been working on in Congress for the people of the Second Congressional District.

The coronavirus pandemic has made this year an especially difficult one. We've seen the struggles of small businesses, workers and families, hospitals, and states and towns. COVID-19 has been a serious threat to public health that requires a comprehensive, ongoing response. In March, Congress passed the largest of three bipartisan pieces of relief legislation, the *Coronavirus Aid, Relief, and Economic Security (CARES) Act*. The *CARES Act* was a \$2 trillion economic relief package to provide immediate assistance for some of those hit hardest by the pandemic. While an important start, many of the programs and benefits created by the *CARES Act* were set to expire by the end of 2020 at a time when COVID-19 cases were on the rise. That's why in late December, Congress passed another bipartisan bill to provide COVID-19 relief to small businesses and hospitals, the unemployed, and families struggling to put food on the table. However, the action Congress took at the end of 2020 cannot distract from its failure to act sooner. The unwillingness of many members of Congress to accept compromise throughout the fall left many Mainers struggling and led to a rushed process that produced a bill with serious flaws. In 2021, Congress needs to step up, come together, and lead the country through this pandemic and get our economy back on track.

There are a few bright spots that came out of the work done by Congress this year. As a member of the House Armed Services Committee, I helped advocate for a national defense bill that would include important priorities for American national security, Maine shipbuilders, and servicemembers and their families. The legislation authorizes a new DDG-51 Arleigh Burke-class destroyer to be constructed at Bath Iron Works and helps BIW compete for new work by encouraging a new multi-year procurement process for the DDG-51 Flight III. This funding bill also makes permanent new federal guidelines proposed by Senator King and me to allow Gold Star Families free admission to national parks and other federal lands.

I've been working to improve mental health services for veterans for years, and I led the Maine delegation's effort to address the need for long-term mental health substance abuse treatment for veterans in our state. This past fall the Veterans Administration announced we were successful. Construction starts next year on a new, 24-bed facility at Togus that will ensure Maine veterans won't be sent out of state to receive residential care for substance use disorder and associated mental health issues. This is one result that I am especially proud to deliver for my fellow Maine veterans.

As I reflect upon what I am most grateful for this year, I am especially glad to be able to share that my wife Izzy and I are expecting a baby in 2021. We are excited about this new addition to our family and look forward to the blessings ahead.

This period is challenging for Mainers as we all take steps to limit the spread of the coronavirus, protect our families and our communities, and lean on each other to withstand this pandemic and economic hardship. My staff and I stand ready to assist Mainers as we work through these challenges together. I look forward to continuing to work on your behalf in 2021.

Respectfully,

Jared Golden  
Member of Congress

6 State Street, Suite 101  
Bangor, ME 04410  
Phone: (207) 249-7400

7 Hatch Drive, Suite 230  
Caribou, ME 04736  
Phone: (207) 492-6099

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

**Oxford County Sheriff's Office**  
**Christopher R. Wainwright**



*Sheriff*  
*Christopher Wainwright*

*Chief Deputy*  
*James Urquhart*

**2020 Annual Report**

Dear Neighbors, Residents, and Tax Payers,

For the last two years, I have had the honor and privilege to serve the people of Oxford County as Sheriff. Despite the challenges this past year has presented, I am proud of the positive momentum we have heading into this New Year; however, this would not be possible without our team of men and women who continue our mission to serve and protect our communities throughout Oxford County. Their professionalism, integrity, and leadership is what keeps our agency progressing forward.

Looking ahead to 2021, I feel confident that many of our challenges are in the past. This year, our calls to service increased by 20 percent, and we have improved our visibility and response times by utilizing our substations in Brownfield, Rumford, and Bethel. Our plans to convert our current jail facilities from a 72-hour holding facility back to a full-service operation will be finished by July. This will allow the county to restore local control and save our taxpayers money. Additionally, the Town of Dixfield voted to disband their police department and the sheriff's office now has a contract with the town for law enforcement coverage.

This past year, our deputies, corrections officers, and other agency personnel received an outpouring of community support. On behalf of the Oxford County Sheriff's Office, we want to thank everyone for their patience and cooperation as we navigate these difficult circumstances surrounding Covid-19. Our deputies and staff have gone above the call to service and their efforts have not gone unnoticed. This holiday season, a group of community members put together a package for each person in the agency as part of *Operation: Thank the Blue*. Our office is extremely grateful for the generosity we have received, and we want to thank every community member for their understanding and support under these difficult times.

As an agency, we have great opportunities ahead of us and I look forward to the work we will accomplish in the coming year.

Respectfully,

Sheriff Christopher R. Wainwright



## OXFORD COUNTY SHERIFF'S OFFICE 2020 Calls for Service by Location Roxbury



Offense	Total Incidents	Offense	Total Incidents
911 hangup call (911H)	13	Traffic Offense (TOFF)	
Abandoned Vehicle +++++ (ABAN)	3	Theft, Property, Other (TPOT)	4
Alarm (ALAR)	1	Trespassing (TRES)	6
Ambulance or Medical Assist (AMAS)	3	Theft, Vehicle: Automobile (TVAU)	2
Animal Problem (ANPR)	5	Utility Problem (UTPB)	1
Assault, Simple (ASIM)	3	Vandalism (VAND)	1
Agency Assist (ASST)	12	(VIN)	1
Attempt to Locate (ATL)	1	Violation of Bail Conditions (VIOB)	2
Bail Check Follow Up Detail (BLCK)	1	Viol.Protection abuse order (VIPA)	3
Citizen Dispute (CDIS)	7	Welfare Check (WELF)	15
Child Abuse or Neglect (CHAN)	1	Weapons Offense (WOFF)	1
Civil Dispute (CIDS)	1		
Civil Issue (CIIS)	11	<b>Total reported: 216</b>	
Criminal Mischief (CMIS)	1		
Domestic Incident (DOME)	9		
Detail (DTAL)	1		
Domestic Violence Follow Up (DVFU)	1		
Harassment (HARS)	3		
Identity Theft (IDTH)	1		
Information (INFO)	3		
Intoxicated Person (INTP)	1		
Juvenile Problem (JUVP)	1		
(LPR)	1		
Misdialed Number to 911 (MISD)	4		
Mental Subject (MTAL)	3		
Obstructing Justice (OBST)	2		
Operating After Suspension (OPAS)	3		
Parking Problem (PARK)	1		
Property Damage, Non-vandalism (PDNV)	1		
Peace Officer (PEOF)	12		
Suspicious Person/Circumstance (PSC)	1		
Protection From Abuse Order (PTAO)	2		
Request Call (RCAL)	19		
Recovered Stolen Property (RESP)	1		
Request Officer (ROFF)	1		
Sex Offense Compliance Violati (SOCV)	1		
Sex Offender Reg Verification (SORV)	4		
Subpoena Service (SUBP)	1		
Suspicion (SUSP)	10		
Traffic Accident, Prop Damage (TAPD)	13		
Traffic Accident, Pers Injury (TAPI)	3		
Telephone Harassment (TELO)	1		
Threatening (THRE)	1		



Dear Friends,

The Roxbury ATV Club is super excited to announce that going into this 2021 ATVing season; we are going to be operating with all new club officers. With these new changes we are hoping that this will be a great opportunity to grow and bring change to the club. With that being said; we will still have the guidance of Mike and Wanda Worthley, to help ensure that we are leading the club in the right direction. Other exciting news; we are very excited to announce that after countless hours of hired and volunteer work the new connection trail to the Rumford/Mexico trails is now complete.

- We are continuing with all the following events for the 2021 ATV Season, along with monthly meetings and much more!
- 1st Annual Roxbury ATV Ice Fishing Derby: February 13, 2021 7am-3pm
- ATV Safety Course: planning on offering multiple throughout season
- Roadside Clean-up: May; exact event date to be announced
- ATV Ride and Raffle Drawing: Memorial Weekend
- Wind Tower Ride #teamhaileyhugs: July; exact event date to be announced
- Maine Children's Cancer Night Ride: August; exact event date to be announced
- Fall Foliage Ride: October; exact event date to be announced

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 is also looking forward to improving our signage and will also be looking further into printing new maps of our local trails. The club and its members are looking forward to a continued relationship with all the residents and town of Roxbury.

Thank you,  
Barry Bunten  
President- Roxbury ATV Riders Club

#### Club Officers

Barry Bunten- President: 207-266-5886  
Mike Hansen- Vice President/Trail Master: 207-951-5034  
Tasha Patneaude- Treasurer: 207-418-1974  
Ciara Giroux- Secretary

## Slippery Sliders 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 brand new 2020 Tucker SnoCat 2000 with 300hp. We connect to Oquossoc, Rumford, Mexico, Andover, Weld, and points beyond. On average we groom 300 to 500 hours a season depending on snow conditions and it is all done by volunteers. Our volunteers spend over 1000 hours maintaining our trails which includes; clearing, signing, building bridges, and acquiring landowner permission.



This past fall we took delivery of our new Tucker Snocat 2000 with 300hp. This was a year long process that included a lot of paperwork due to applying for two different grants, a loan, and trading in our old groomer. We were one of five clubs in Maine to receive a USDA Rural Development grant. We also got approved for a Capital Equipment grant which gets funded through snowmobile registrations and a loan from Franklin Savings bank for the remaining balance. This new groomer is a big upgrade from our 2005 Tucker. The new groomer is more heavy duty, has steel tracks, and more horsepower. All these added benefits make grooming our trail system much easier and consistent. Our steep hills were always a struggle with the old groomer. Not anymore with this upgraded groomer.

Already this season we have been hard at work on the trails. We built 5 new bridges with one of them needing all new abutments. 3 bridges were on ITS117, 1 on the Frye trail, and 1 on the River trail. We also widened the trail by Horseshoe valley road and brushed back most other trails. Our first significant storm saw heavy snow which brought down many trees and limbs. We are working on clearing these trails again.



We are a very small club with a large trail system. With only a handful of people doing all the work, we need more volunteers to help out. Along with volunteering, another great way to help is to join and donate. Without our memberships and donations, we would not have been able to purchase our new groomer.

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

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

Thank you  
Craig Young  
President  
Slippery Sliders Snowmobile Club



**2021**  
**WARRANT FOR ANNUAL TOWN MEETING**

ROXBURY, MAINE  
OXFORD, SS  
TO PAMELA BULGER, A RESIDENT OF THE TOWN OF ROXBURY, IN SAID COUNTY.  
GREETINGS:

COUNTY OF

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 OUTSIDE AT THE ROXBURY TOWN HALL IN ROXBURY THE THIRD SUNDAY IN MARCH, AD, 2021. IT BEING THE TWENTY FIRST DAY OF MARCH AT 12:00PM, THEN AND THERE TO ACT ON THE FOLLOWING ARTICLES TO WIT:

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

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

**ARTICLE 3:** TO SEE IF THE TOWN WILL VOTE TO ELECT A SELECTPERSON FOR THE ENSUING TWO YEARS

**ARTICLE 4:** TO SEE IF THE TOWN WILL VOTE TO ELECT A TOWN CLERK FOR A TERM OF THREE YEARS

**ARTICLE 5:** TO SEE IF THE TOWN WILL VOTE TO ELECT ONE RSU#10 SCHOOL BOARD MEMBER FOR A TERM OF TWO YEARS.

**ARTICLE 6:** TO SEE IF THE TOWN WILL VOTE TO INCREASE THE PROPERTY TAX LEVY LIMIT ESTABLISHED FOR THE TOWN OF ROXBURY BY STATE LAW IN THE EVENT THAT THE MUNICIPAL BUDGET APPROVED UNDER THE PRECEDING ARTICLES WILL RESULT IN A TAX COMMITMENT THAT IS GREATER THAT THAT PROPERTY TAX LEVY LIMIT.

**ARTICLE 7:** TO FIX THE SALARIES FOR THE ENSUING YEAR FOR THE SELECTMEN AND OTHER TOWN OFFICERS, WHERE CHANGE MAY BE NECESSARY.

**SELECTMEN RECOMMEND: TRANSFER \$23,784.68 FROM EXCISE TAX.**  
(LAST YEAR'S APPROPRIATION WAS \$22,301.70)

POSITION	(2020)STIPEND/PER MEETING	INCREASE	2021 TOTAL
SELECTPERSON, CHAIR	2154.70/+ 10.00 (26)	43.09	2457.79
SELECTPERSON, MEMBER (2)	1750.69/+ 10.00 (26)EACH	70.02	4091.40
TOWN CLERK	1346.67	26.93	1373.60
TREASURER	1346.67	26.93	1373.60
CIVIL DEFENSE DIRECTOR (EMA)	538.68	10.77	549.45
HEALTH OFFICER	404.01	8.08	412.09
ADDRESSING OFFICER	1346.67	26.93	1373.60
FIRE CHIEF	1346.67	26.93	1373.60
ASST. FIRE CHIEF	740.66	14.81	755.47
REGISTRAR OF VOTERS (SELEC.)	531.88	33.62	565.50
ELECTION OFFICIALS	1514.56	116.69	1631.25
PLANNING BOARD. CHAIR	606.01/ +10.00 (24)	12.12	858.13
PLANNING BOARD, MEMB. (2)	505.00/ +10.00 (24) EACH	20.20	1510.20
BOARD OF APPEALS	0.00/ 10.00 (4)=120.00	0.00	120.00
TOWN MEETING MODERATOR	134.67 (2)=269.34	5.39	274.72
ASSISTANT TO TOWN CLERK	4023.80	80.48	4104.28
MANDATORY EARNED TIME BUDGET	0.00	960.00	960.00
<b>TOTAL \$</b>	<b>\$22,301.69 (2020)</b>	<b>\$ 1,496.48(INCREASE) =</b>	<b>\$23,784.68</b>

**ARTICLE 8:** TO SEE IF THE TOWN WILL VOTE TO TRANSFER FROM THE EXCISE TAX ACCOUNT THE SUM OF **\$22,542.00** FOR THE ADMINISTRATIVE ASSISTANT'S SALARY FOR THE ENSUING YEAR.  
THIS IS BASED ON A 24 HOUR WORK WEEK AND 2 MEETINGS A MONTH  
(LAST YEARS APPROPRIATION WAS \$22,100.00)

**ARTICLE 9:** TO SEE IF THE TOWN WILL VOTE TO TRANSFER FROM THE EXCISE TAX ACCOUNT THE SUM OF **\$26,438.35** FOR THE TAX COLLECTOR'S SALARY FOR THE ENSUING YEAR.  
THIS IS BASED ON A 24 HOUR WORK WEEK AND 2 MEETINGS A MONTH  
(LAST YEARS APPROPRIATION WAS \$25,919.95)

**ARTICLE 10:** TO SEE IF THE TOWN WILL VOTE TO RAISE AND OR APPROPRIATE THE SUM OF \$1,500.00 TO BE ADDED TO THE PERMIT FEES COLLECTED FROM 2020 OF \$2,655.00 FOR THE CODE ENFORCEMENT OFFICER'S SALARY FOR THE ENSUING YEAR.  
THIS IS BASED ON 207 HOURS WORKED YEARLY.  
(LAST YEARS APPROPRIATION WAS \$1,500.00 AND \$4,905.00 FROM BUILDING PERMIT FEES - \$6,405.00)

<b>SELECTMEN RECOMMEND: BALANCE FORWARD FROM: PERMIT FEES 2020</b>	<b>\$2,655.00</b>
<b>TO BE RAISED</b>	<b><u>\$1,500.00</u></b>
<b>TOTAL</b>	<b>\$4,155.00</b>

**ARTICLE 11:** TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$369.00** IN SUPPORT OF THE AMERICAN RED CROSS. (REQUEST WAS MADE FOR \$369.00)

**SELECTMEN RECOMMEND: \$369.00**

**ARTICLE 12:** 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 13:** TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$1,000.00** IN SUPPORT OF THE ROXBURY ATV RIDERS. (REQUEST WAS MADE FOR \$1,000.00)

**SELECTMEN RECOMMEND: \$738.00**

**ARTICLE 14:** TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$369.00** 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 15:** 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 16:** TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$750.00** IN SUPPORT OF SAFE VOICES. (REQUEST WAS MADE FOR \$750.00)

**SELECTMEN RECOMMEND: \$738.00**

ARTICLE 17: 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) (LATE REQUEST)

**SELECTMEN RECOMMEND: \$738.00**

ARTICLE 18: 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 19: 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 20: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$800.00** IN SUPPORT OF THE SENIORS PLUS. (REQUEST WAS MADE FOR \$800.00)

**SELECTMEN RECOMMEND: \$738.00**

ARTICLE 21: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$100.00** IN SUPPORT OF SEXUAL ASSAULT PREVENTION AND REPOSE SERVICES (S.A.P.A.R.S) . (REQUEST WAS MADE FOR \$100.00)

**SELECTMEN RECOMMEND: \$100.00**

ARTICLE 22: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$1,000.00** IN SUPPORT OF THE SLIPPERY SLIDERS SNOWMOBILE CLUB. (REQUEST WAS MADE FOR \$1,000.00)

**SELECTMEN RECOMMEND: \$738.00**

ARTICLE 23: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$500.00** IN SUPPORT OF TRI-COUNTY MENTAL HEALTH SERVICES . (REQUEST WAS MADE FOR \$500.00)

**SELECTMEN RECOMMEND: \$369.00**

ARTICLE 24: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$300.00** IN SUPPORT OF RIVER VALLEY HEALTHY COMMUNITY. (REQUEST WAS MADE FOR \$300.00)

**SELECTMEN RECOMMEND: \$300.00**

ARTICLE 25: 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 26: TO SEE IF THE TOWN WILL VOTE TO HAVE THE BOARD OF SELECTMEN ACT AS BOARD OF ROAD COMMISSIONERS.

ARTICLE 27: TO SEE WHO THE TOWN WILL VOTE TO HAVE AS TOWN SOLICITOR.  
**SELECTMEN RECOMMEND THIS BE LEFT TO THE DISCRETION OF THE SELECTMEN.**

**ARTICLE 28:** 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>\$ 5,000.00</b>
	<b>RAISE BY TAXATION</b>	<b>160,000.00</b>
	<b>BALANCE FORWARD FROM 2020</b>	<b>40,290.07</b>
	<b>TOTAL</b>	<b>\$ 205,290.07</b>

(LAST YEAR'S TOTAL APPROPRIATION WAS \$214,798.25)

**ARTICLE 29:** 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>20,000.00</b>
	<b>BALANCE FORWARD FROM 2020</b>	<b>9,181.31</b>
	<b>TOTAL</b>	<b>\$ 29,181.31</b>

(LAST YEAR'S APPROPRIATION WAS \$39,478.95)

**ARTICLE 30:** TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$110,085.71** AND TO TRANSFER **\$6,200.00** FROM THE DEPARTMENT OF TRANSPORTATION FUND FOR THE REPAYMENT OF THE BOND PRINCIPAL AND INTEREST USED FOR ROXBURY'S CAPITAL IMPROVEMENT ROAD PROJECT. (LAST YEAR'S APPROPRIATION WAS \$118,685.71) (*BALANCE FORWARD \$1,770.85*)

**ARTICLE 31:** TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$47,957.16** FOR THE REPAYMENT OF THE BOND PRINCIPAL AND INTEREST USED FOR ROXBURY'S SALT/SAND STORAGE BUILDING PROJECT. (LAST YEAR'S APPROPRIATION WAS \$48,728.58) (*BALANCE FORWARD \$0.00*)

**ARTICLE 32:** TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$10,000.00** FOR THE TOWN OF ROXBURY CAPITAL IMPROVEMENT PROJECTS. (LAST YEAR'S APPROPRIATION WAS \$15,000.00) (*BALANCE FORWARD \$53,725.97*)

**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 \$20,300.00).

FOR 2021 BUDGETARY ITEMS	\$19,000.00
FOR LADDER TRUCK COVERAGE \$	1,300.00
<b>TOTAL</b>	<b>\$20,300.00</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 \$22,503.26*)

**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 \$7,000.00)

**ARTICLE 36:** TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$1,200.00** FOR TOWN OFFICER TRAINING AND MILEAGE (LAST YEAR'S APPROPRIATION WAS \$1,200.00)

**ARTICLE 37:** TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$1,825.00** FOR EMERGENCY MANAGEMENT EQUIPMENT AND TRAINING (LAST YEAR'S APPROPRIATION WAS \$150.00) (*BALANCE FORWARD \$3,298.80*)

**ARTICLE 38:** TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$15,737.00** FOR THE FOLLOWING ACCOUNTS:

ALL INSURANCE COSTS	\$8,237.00
UNEMPLOYMENT	\$ 500.00
SOCIAL SECURITY/ MEDICARE COST	\$7,000.00
<b>TOTAL</b>	<b>\$15,737.00</b>

(LAST YEAR'S APPROPRIATION WAS \$13,750.00) (BALANCE FORWARD IS \$1,122.38)

**ARTICLE 39:** TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$14,000.00** FOR TOWN BUILDING GENERAL MAINTENANCE FOR THE ENSUING YEAR.

(LAST YEAR'S APPROPRIATION WAS \$12,000.00) (BALANCE FORWARD IS \$4,875.58)

**ARTICLE 40:** TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$20,000.00** FOR THE TOWN BUILDING REPAIR ACCOUNT FOR THE ENSUING YEAR.

(LAST YEAR'S APPROPRIATION WAS \$2,000.00) (BALANCE FORWARD IS \$14,388.29)

**ARTICLE 41:** TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$5,000.00** FOR THE SALT/SAND STORAGE BUILDING MAINTENANCE AND REPAIR ACCOUNT.

(LAST YEAR'S APPROPRIATION WAS \$0.00)

**ARTICLE 42:** TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$6,000.00** FOR OFFICE SUPPLIES FOR THE ENSUING YEAR.

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

**ARTICLE 43:** TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$900.00** FOR THE TOWN OF ROXBURY WEBSITE FOR THE ENSUING YEAR.

(LAST YEAR'S APPROPRIATION WAS \$720.00)

**ARTICLE 44:** TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$4,000.00** FOR THE AUDITOR FOR THE ENSUING YEAR.

(LAST YEAR'S APPROPRIATION WAS \$4,000.00)

**ARTICLE 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 \$19,911.77)

**ARTICLE 46:** TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$4,000.00** FOR ASSESSOR'S AGENT SERVICES.

(LAST YEAR'S APPROPRIATION WAS \$4,000.00)

**ARTICLE 47:** TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$2,523.00** FOR ANDROSCOGGIN VALLEY COUNCIL OF GOVERNMENTS (A.V.C.O.G.) DUES FOR THE ENSUING YEAR.

(LAST YEAR'S APPROPRIATION WAS \$2,700.00)

**ARTICLE 48:** TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$1,886.00** FOR MAINE MUNICIPAL ASSOCIATION DUES FOR THE ENSUING YEAR.

(LAST YEAR'S APPROPRIATION WAS \$1,886.00)

**ARTICLE 49:** TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$24,871.32** FOR NORTHERN OXFORD REGIONAL SOLID WASTE BOARD FOR THE ENSUING YEAR.

(LAST YEAR'S APPROPRIATION WAS \$23,471.85)

ARTICLE 50: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$25,388.46** FOR REGULAR RUBBISH COLLECTION CONTRACT PAYMENT FOR THE ENSUING YEAR.

(LAST YEAR'S APPROPRIATION WAS \$24,688.42)(BALANCE FORWARD IS \$20.00)

ARTICLE 51: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$3,500.00** IN SUPPORT OF A "SPRING CLEAN-UP" ROAD SIDE COLLECTION.

(LAST YEAR'S APPROPRIATION WAS \$7,000.00)(BALANCE FORWARD IS \$3,649.00)

ARTICLE 52: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$13,500.00** FOR ROXBURY POND BEACH AND BOAT LAUNCH AREA MAINTENANCE FOR THE ENSUING YEAR.

FOR THE FOLLOWING ACCOUNTS:

BOAT LAUNCH CLEAN-UP/ MAINTENANCE	\$2,500.00	(BALANCE FORWARD IS \$0.00)
WORTHLEY PARK MAINTENANCE	\$10,000.00	(BALANCE FORWARD IS \$1,752.29)
BEACH CLEAN-UP ACCT	\$1,000.00	(BALANCE FORWARD IS \$4,359.81)
<b>TOTAL</b>	<b>\$13,500.00</b>	

(LAST YEAR'S TOTAL APPROPRIATION FOR ALL ACCOUNTS WAS \$12,000.00)

ARTICLE 53: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$16,380.00** FOR MED-CARE FOR THE ENSUING YEAR.

(LAST YEAR'S APPROPRIATION WAS \$17,329.00)

ARTICLE 54: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$1,056.00** FOR STREET LIGHTS FOR THE ENSUING YEAR.

(LAST YEAR'S APPROPRIATION WAS \$1,056.00)

ARTICLE 55: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$2,200.00** FOR ANIMAL CONTROL FOR THE ENSUING YEAR.

(LAST YEAR'S APPROPRIATION WAS \$2,200.00)(BALANCE FORWARD IS \$1,456.37)

ARTICLE 56: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$700.00** FOR LOCAL PLUMBING INSPECTOR PAYROLL AND MILEAGE REIMBURSEMENT.

(LAST YEAR'S APPROPRIATION WAS \$0.00)(BALANCE FORWARD IS \$61.07)

ARTICLE 57: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$6,000.00** FOR CEMETERY MAINTENANCE FOR THE ENSUING YEAR.

(LAST YEAR'S APPROPRIATION WAS \$6,000.00) (BALANCE FORWARD IS \$2,122.90)

ARTICLE 58: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$1,150.00** FOR GENERAL ASSISTANCE.

(LAST YEAR'S APPROPRIATION WAS \$423.00) (BALANCE FORWARD \$1,852.94)

ARTICLE 59: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$1,300.00** FOR WATERSHED MANAGEMENT. (ELLIS POND WATER TESTING)

(LAST YEAR'S APPROPRIATION WAS \$1,300.00) (BALANCE FORWARD \$162.50)

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 ACCEPT THE FOLLOWING CATEGORIES OF STATE OF MAINE FUNDS DURING THE STATE FISCAL YEAR OF JULY 1, 2021 TO JUNE 30, 2022 AND TO USE SAID FUNDS TO REDUCE THE TAX BURDEN WHERE APPLICABLE.

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

**ARTICLE 62:** 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 63:** TO SEE IF THE TOWN WILL AUTHORIZE THE SELECTMEN TO SELL ON BEHALF OF THE TOWN OF ROXBURY BY QUIT-CLAIM DEED, WITHOUT ASSIGNMENT, ANY PROPERTY ACQUIRED BY THE TOWN BY VIRTUE OF TAX LIENS, AS OUTLINED IN PROCEDURES ESTABLISHED IN TOWN MEETING, MARCH 2, 1987, AMENDED IN TOWN MEETING MARCH 6, 2017 AND AMENDED IN TOWN MEETING MARCH 4, 2019.

**SELECTMEN RECOMMEND AUTHORIZATION BE GRANTED**

**ARTICLE 64:** TO SEE IF THE TOWN WILL VOTE TO FIX A DATE WHEN PROPERTY AND PERSONAL TAXES ARE DUE AND PAYABLE.

**SELECTMEN RECOMMEND AUGUST 1, 2021**

**ARTICLE 65:** TO SEE IF THE TOWN WILL VOTE TO ALLOW A DISCOUNT OF 5% ON ALL 2021 REAL ESTATE AND PERSONAL TAXES PAID ON OR BEFORE SEPTEMBER 1, 2021 AND IF SO, ALLOW \$73,000.00 BE TRANSFERRED FROM THE GENERAL FUND AND TO RAISE \$18,000.00 FOR A TOTAL OF \$91,000.00 TO DEFRAY THE COST OF SAME.

2020 ACTUAL DISCOUNTS GIVEN: \$85,889.10

SELECTMEN RECOMMEND: TO ALLOW A DISCOUNT OF 3% ON ALL 2021 REAL ESTATE AND PERSONAL TAXES PAID ON OR BEFORE SEPTEMBER 1, 2021 AND IF SO, ALLOW \$55,000.00 BE TRANSFERRED FROM THE GENERAL FUND AND TO RAISE \$0.00 FOR A TOTAL OF \$55,000.00 TO DEFRAY THE COST OF SAME.

**ARTICLE 66:** TO SEE AT WHAT INTEREST RATE THE TOWN WILL VOTE TO CHARGE ON ALL REAL ESTATE AND PERSONAL PROPERTY TAXES PAID AFTER OCTOBER 31, 2021. RATE CAN BE NO MORE THAN 6% AND NO LOWER THAN 4%.

**ARTICLE 67:** TO SEE IF THE TOWN WILL VOTE TO AUTHORIZE THE TAX COLLECTOR OR TREASURER TO ACCEPT PREPAYMENTS OF TAXES NOT YET COMMITTED PURSUANT TO 36 M.R.S.A. SEC. 506

**ARTICLE 68:** TO SEE IF THE TOWN WILL VOTE TO AUTHORIZE REIMBURSEMENT OF PROPERTY TAX ABATEMENTS TO BE PAID OUT OF THE 2021 TAX OVERLAY.

ARTICLE 69: TO SEE IF THE TOWN WILL VOTE TO RAISE AND/OR APPROPRIATE THE SUM OF **\$6,500.00** TO ESTABLISH A SMALL COMMUNITY GRANT SEPTIC SYSTEM FUND FOR STATE APPROVED SEPTIC SYSTEM PROJECTS WITHIN THE TOWN OF ROXBURY. FUNDS TO BE REIMBURSED FROM THE STATE OF MAINE AFTER EACH PROJECT IS COMPLETED WILL BE PLACED BACK IN SAID FUND.

(LAST YEAR'S APPROPRIATION WAS \$10,000.00)(BALANCE FORWARD IS (\$9,625.00))

ARTICLE 70: 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 71: TO SEE IF THE TOWN WILL VOTE TO AUTHORIZE THE MUNICIPAL OFFICERS TO ENTER INTO AN AGREEMENT WITH THE ROXBURY ATV CLUB FOR THE PURPOSE OF MAINTAINING THEIR ATV TRAILS AND FOR THEM TO BE OPEN TO THE USE OF THE PUBLIC AT ALL TIMES UNDER SUCH TERMS AND CONDITIONS AS THE MUNICIPAL OFFICERS MAY DEEM ADVISABLE FOR THAT PURPOSE.

ARTICLE 72: TO SEE IF THE TOWN WILL AUTHORIZE THE MUNICIPAL OFFICERS TO SPEND AN AMOUNT NOT TO EXCEED 3/12 OF THE BUDGETED AMOUNT IN EACH BUDGET CATEGORY OF THE 2021 ANNUAL BUDGET DURING THE PERIOD FROM JANUARY 1, 2022 TO THE ANNUAL TOWN MEETING IN MARCH 2022.

ARTICLE 73: TO SEE IF THE TOWN WILL AUTHORIZE THE SELECTMEN, OR AN AUTHORIZED PERSON, TO PROCURE THE SERVICES OF AN ATTORNEY/CONSULTANT TO ASSIST IN THE DEVELOPMENT OF TIF DISTRICT(S) WITHIN THE TOWN OF ROXBURY AND FOR THE FEES TO BE PAID OUT OF THE TOWN OF ROXBURY'S SAVING ACCOUNT.

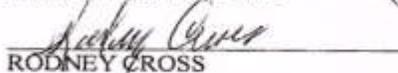
ARTICLE 74: TO SEE IF THE TOWN IS IN FAVOR OF PURSUING A LAND PURCHASE FROM WAGNER FORSET MANAGEMENT. THE LAND IS APPROXIMATELY 2+/- ACRES OF MAP 3 LOT 28

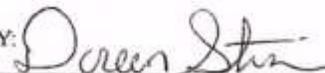
ARTICLE 75: TO SEE IF THE TOWN WILL AUTHORIZE THE SELECTMEN TO TRANSACT ANY OTHER BUSINESS THAT MAY LEGALLY COME BEFORE THE NEXT TOWN MEETING.

ARTICLE 76: TO SEE IF THE TOWN WILL VOTE TO ADJOURN THE ANNUAL TOWN MEETING.

GIVEN UNDER OUR HANDS THIS 16<sup>th</sup> DAY OF MARCH, 2021

  
TIMOTHY DEROUICHE

  
RODNEY CROSS

A TRUE COPY:  
ATTEST 

DOREEN STINSON,  
TOWN CLERK

# INDEPENDENT AUDITOR'S REPORT

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The year ending December 31<sup>st</sup>, 2020 Annual Audit will be conducted on March 26<sup>th</sup>, 2021 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

**2019 Annual Audit**

TOWN OF ROXBURY, MAINE  
ANNUAL FINANCIAL REPORT  
with Independent Auditors Report  
For the Year Ending December 31, 2019

TOWN OF ROXBURY, MAINE  
ANNUAL FINANCIAL REPORT  
Year Ended December 31, 2019

Table of Contents

	Statement
Independent Auditors Report	
Basic Financial Statements:	
Government-wide Financial Statements:	
Statement of Net position	1
Statement of Activities	2
Fund Financial Statements	
Balance Sheet - Governmental Funds	3
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	4
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	5
Statement of Changes in Fiduciary Net position	7
Notes to the Financial Statements	
	Schedule
Required Supplemental Information	
Budget Comparison Schedule - General Fund	1

# 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

JUNE 10, 2020

### 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, 2019, 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, 2019 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.

*John R. Hood, CPA*

Statement 1

TOWN OF ROXBURY, MAINE  
Statement of Net Position  
December 31, 2019

<b>ASSETS</b>	
Current Assets:	<u>Governmental Activities</u>
Cash	\$ 625,169
Receivables	
Taxes	34,479
Liens	7,533
Total Current Assets	<u>667,181</u>
Noncurrent Assets:	
Capital assets, net	2,565,891
Total Assets	<u>3,233,072</u>
<b>LIABILITIES</b>	
Current Liabilities:	
Accounts payable	3,881
Bonds payable	157,143
Total Current Liabilities	<u>161,024</u>
Long-term liabilities	
Notes payable	371,429
Total Liabilities	<u>532,453</u>
<b>NET POSITION</b>	
Invested in capital assets, net of related debt	2,037,319
Restricted	7,436
Unrestricted	655,864
Total net position	<u>\$ 2,700,619</u>

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

TOWN OF ROXBURY, MAINE  
Statement of Activities  
For the Year Ended December 31, 2019

Function/Programs	Program Revenues				Net (Expense) Revenues
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating grants and contributions</u>	<u>Capital grants and contributions</u>	
Governmental activities:	\$				
General government	126,317	8,702			(117,615)
Public safety	34,749	468			(34,281)
Public works	219,072		6,652		(212,420)
Health and sanitation	59,150		412		(58,738)
Leisure services	70,185				(70,185)
Education	1,013,182				(1,013,182)
Special assessments	173,301				(173,301)
Unclassified	88,950				(88,950)
Debt Services	10,944				(10,944)
Total governmental activities	1,795,850	9,170	7,064	0	(1,779,616)

		<u>Governmental Activities</u>
Net (expense) / revenue		
General revenues:		
Property taxes		1,638,673
Excise taxes		81,987
Interest and costs on taxes		3,354
Intergovernmental:		
State revenue sharing		9,934
Homestead exemption		17,476
Tree growth		34,044
Snowmobile reimbursement		68,400
Veterans exemption		465
Miscellaneous		14,390
Unrestricted interest		5,181
Total general revenues		<u>1,873,904</u>
Change in Net Position		94,289
Net Position - beginning		2,606,331
Net Position - ending	\$	<u><u>2,700,619</u></u>

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

page 4

TOWN OF ROXBURY, MAINE  
Balance Sheet  
Governmental Funds  
December 31, 2019

Statement 3

	General Fund	Total Governmental Funds
<b>ASSETS</b>		
Cash	\$ 625,169	\$ 625,169
Receivables		
Taxes	34,479	34,479
Liens	7,533	7,533
	<u>667,181</u>	<u>667,181</u>
<b>LIABILITIES</b>		
Accounts payable	3,881	3,881
	<u>3,881</u>	<u>3,881</u>
<b>UNEARNED REVENUE</b>		
Unearned property taxes	36,000	36,000
	<u>39,881</u>	<u>39,881</u>
<b>FUND BALANCES</b>		
Restricted	7,436	7,436
Committed for capital purchases	20,992	20,992
Assigned revenues	83,266	83,266
Assigned expenditures	259,626	259,626
Unassigned	255,980	255,980
	<u>627,300</u>	<u>627,300</u>
Total Liabilities and Fund Equity	<u>\$ 667,181</u>	<u>\$ 667,181</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.	2,565,891
Other long-term assets are not available to pay for current-periods expenditures and therefore are deferred in the funds.	36,000
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	(528,571)
Net position of governmental activities	<u>\$ 2,700,620</u>

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

TOWN OF ROXBURY, MAINE  
Statement of Revenues, Expenditures, and Changes in Fund Balances  
Governmental Funds  
For the Year Ended December 31, 2019

	General Fund	Total Governmental Funds
<b>Revenues:</b>		
Taxes	\$ 1,713,015	\$ 1,713,015
Intergovernmental	137,383	137,383
Interest	5,181	5,181
Charges for services	9,170	9,170
Miscellaneous	14,390	14,390
Total Revenues	<u>1,879,139</u>	<u>1,879,139</u>
<b>Expenditures:</b>		
Current:		
General government	114,985	114,985
Public safety	36,182	36,182
Public works	525,125	525,125
Health and sanitation	59,150	59,150
Leisure services	70,185	70,185
Education	1,013,182	1,013,182
Special assessments	173,301	173,301
Debt Service	125,230	125,230
Unclassified	88,950	88,950
Total Expenditures	<u>2,206,290</u>	<u>2,206,290</u>
Excess of Revenues Over (Under) Expenditures	(327,151)	(327,151)
<b>Other Financing Sources</b>		
Proceeds from issuance of debt	<u>300,000</u>	<u>300,000</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>(27,151)</u>	<u>(27,151)</u>
Fund Balances - Beginning	654,451	654,451
Fund Balances - Ending	<u>\$ 627,300</u>	<u>\$ 627,300</u>

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

TOWN OF ROXBURY, MAINE  
 Reconciliation of the Statement of Revenues,  
 Expenditures, and Changes in Fund Balances  
 of Governmental Funds  
 to the Statement of Activities  
 For the Fiscal Year Ended December 31, 2019

Net change in fund balances - total governmental funds	\$	(27,151)
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report capital outlays as expenditures. While governmental activities report depreciation expense to allocate those expenditures over the life of the assets:		
Capital asset purchases capitalized		349,778
Depreciation expense		(53,625)
Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces the long term liabilities in the Statement of Position		
Capital bond obligation principal payments		114,286
Bond proceeds provide current financial resources to governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Assets		
Capital bond obligation proceeds		(300,000)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds		
Deferred property tax revenue		11,000
Change in Net position of Governmental Activities	\$	94,288

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

TOWN OF ROXBURY, MAINE  
Notes to Combined Financial Statements  
December 31, 2019

1. Summary of Significant Accounting Policies

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

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

**A. Reporting Entity**

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

**B. Government-wide Financial Statements**

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

1. Summary of Significant Accounting Policies, continued

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

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

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

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

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

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

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

1. Summary of Significant Accounting Policies, continued

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

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

The Town reports the following major governmental fund:

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

Additionally, the Town reports the following fund types:

**Fiduciary Funds**

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

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

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

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

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

**D. Capital Assets**

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

1. Summary of Significant Accounting Policies, continued

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

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

**E. Fund Equity**

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

**F. Use of Estimates**

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

2. Budgetary Accounting

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

3. Deposits

At year end, the Town's carrying amount of deposits was \$625,169 bank balances for all accounts was \$639,552. 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, 2019, all of the Town's deposits were not insured or collateralized.

4. Property Tax

Property taxes for the year were committed on July 24, 2019, on the assessed value listed as of April 1, 2019, for all taxable real and personal property located in the Town. Payment of taxes was due on August 11, 2019 with interest at 7.00% on all tax bills unpaid as of October 31, 2019.

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, 2019 upon which the levy for the year ended December 31, 2019, was based, was \$161,321,464. This assessed value was 100% of the estimated market value.

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

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

5. Operating Property

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

Governmental Activities:	Balance January 1 2019	Increases	Decreases	Balance December 31 2019
Assets not being depreciated				
Land	\$ 24,985	\$	\$	\$ 24,985
Assets being depreciated				
Buildings	353,253	349,778		703,031
Vehicles	213,868			213,868
Infrastructure	6,578,233			6,578,233
	<u>7,170,339</u>	<u>349,778</u>	<u>0</u>	<u>7,520,117</u>
Less accumulated depreciation				
Buildings	146,545	25,444		171,989
Vehicles	226,911	(1,433)		225,478
Infrastructure	4,527,148	29,613		4,556,761
	<u>4,900,604</u>	<u>53,624</u>	<u>0</u>	<u>4,954,228</u>
Capital Assets, net	<u>\$ 2,269,735</u>	<u>\$ 296,154</u>	<u>\$ 0</u>	<u>\$ 2,565,889</u>
Depreciation Expense:				
General government	\$ 11,333			
Public works	43,725			
Public safety	(1,433)			
	<u>\$ 53,625</u>			

6. Long-term Debt

The following is a summary of long-term debt transactions of the Town for the year December 31, 2019:

<u>Long-term debt payable at January 1, 2019</u>	\$ 342,857
Debt Proceeds	300,000
Debt Retired	114,286
Long-term debt payable at December 31, 2019	<u>\$ 528,571</u>
Interest Paid	<u>6,720</u>

1. Summary of Significant Accounting Policies, continued

Long-term debt payable at December 31, 2019 is comprised of the following:

	Interest rate	Final maturity date	Balance end of year
<u>General Long-term Debt</u>			
Road bonds	varied	2021	\$ 228,571
Sand shed note	varied	2026	300,000
			<u>\$ 528,571</u>

The annual requirement to amortize all long-term debt outstanding as of December 31, 2019 are as follows:

Year	Bonds and Notes	
	Principal	Interest
2020	\$ 157,143	\$ 10,717
2021	157,143	7,663
2022	42,857	4,299
2023	42,857	3,489
2024	42,857	2,653
2025	42,857	1,787
2026	42,857	909
Total	<u>\$ 528,571</u>	<u>\$ 31,517</u>

7. Short Term Debt

The Town of Roxbury, Maine borrowed \$320,150 in tax anticipation notes on May 15, 2019 at 3.85%. The Town paid \$324,224 including interest of \$4,074 on September 11, 2019.

8. Unassigned General Fund Fund Equity

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

Balance - January 1, 2019	\$ 249,821
Increase (Decrease):	
Actual over (under) budgeted revenues	16,763
Actual under budgeted expenditures	67,544
Carried balances and use of fund equity	<u>(78,148)</u>
Net Increase (Decrease)	6,159
Balance - December 31, 2019	<u>\$ 255,980</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, 2019, the following reserve balances were carried

1. Summary of Significant Accounting Policies, continued

forward:

Fire equipment reserve	\$	20,992
Totals	\$	<u>20,992</u>

10. Assigned Revenues

The Town has set aside certain revenue balances for use in budgeting in future years. These accounts were as follows at December 31, 2019:

State revenue sharing	\$	27,175
Local roads assistance		7,688
Tree growth		43,498
Building permits		4,905
Total	\$	<u>83,266</u>

11. Assigned Expenditures

The Town has set aside certain budgetary balances for accumulation until expenditure in future years. These accounts were as follows at December 31, 2019:

Comprehensive plan	\$	20,000
Payroll taxes		935
Building loan		2,217
Town lines		446
Town building repairs		20,518
Town building maintenance		3,223
Unemployment		696
Revaluation		17,412
Education		46,704
Summer roads		10,355
General assistance		2,577
Beach clean up		111
Winter roads		34,798
Retaining wall		23,666
Capital improvements		38,726
Ellis Pond watershed		4,284
Emergency management		4,969
E911		490
Plumbing inspector		559
Backup generator		15,500
Fire protection		11,442
Total	\$	<u>259,628</u>

12. Risk Management

The Town of Roxbury is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Town maintains insurance coverage for part of its risk management. Expenditures and claims are recognized when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. In determining claims, events that might create claims, but for which none have been reported, are considered. The Town's management estimates that the amount of actual or potential claims against the Town as of December 31, 2019, will not materially affect the financial condition of the Town.

1. Summary of Significant Accounting Policies, continued

13. Economic Dependency

The Town of Roxbury, Maine is economically dependent on River Hill Wind LLC. For the year ended December 31, 2019 Record Hill Wind LLC paid \$899,921 or 54.9% of the total tax commitment.

14. Subsequent Events

The Town's management has concluded that no events that occurred prior to December 31, 2019 and before June 10, 2020 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, 2019

	Original Budget	Final Budget	Actual	Variance Favorable Unfavorable
<b>Revenues:</b>				
Taxes	\$ 1,719,548	\$ 1,719,548	\$ 1,713,015	\$ (6,533)
Intergovernmental	132,452	132,452	137,383	4,931
Interest			5,181	5,181
Charges for services			9,170	9,170
Miscellaneous			14,390	14,390
<b>Total Revenues</b>	<u>1,852,000</u>	<u>1,852,000</u>	<u>1,879,139</u>	<u>27,139</u>
<b>Expenditures:</b>				
Current:				
General government	196,330	196,330	114,985	81,345
Public safety	92,447	92,447	36,182	56,265
Public works	602,885	602,885	525,124	77,761
Health and sanitation	60,800	60,800	59,150	1,650
Leisure services	93,400	93,400	70,185	23,215
Education	1,059,886	1,059,886	1,013,182	46,704
Special assessments	209,819	209,819	173,301	36,518
Cemeteries	123,222	123,222	125,230	(2,008)
Transfer out	96,760	96,760	88,950	7,810
<b>Total Expenditures</b>	<u>2,535,549</u>	<u>2,535,549</u>	<u>2,206,289</u>	<u>329,260</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	<u>(683,549)</u>	<u>(683,549)</u>	<u>(327,150)</u>	<u>356,399</u>
<b>Other Financing Sources:</b>				
Debt issuance proceeds	300,000	300,000	300,000	0
<b>Excess of Revenues Over (Under) Expenditures and Other Financing Sources</b>	<u>(383,549)</u>	<u>(383,549)</u>	<u>(27,150)</u>	<u>356,399</u>
Fund Balances - Beginning	654,451	654,451	654,451	0
Fund Balances - Ending	<u>\$ 270,902</u>	<u>\$ 270,902</u>	<u>\$ 627,301</u>	<u>\$ 356,399</u>

The accompanying notes to the financial statements are an integral part of this statement.  
page 16

**DEPARTMENTAL ACCOUNTS**

**ADMINISTRATION**

**TOWN OFFICERS SALARY**

Balance as of 1/1/2020		\$7,905.00
APPROPRIATED (Code Enforcement)		
APPROPRIATED EXCISE TAX (All Officers)		\$22,301.70
APPROPRIATED EXCISE TAX (Administrative Assistant)		\$22,100.00
APPROPRIATED EXCISE TAX (Tax Collector)		\$25,919.95
EXPENDED:		
SELECTMEN:		
	JOHN SUTTON	\$1,234.85
	TIMOTHY DEROUCHE	\$1,990.96
	RODNEY CROSS	\$1,810.70
TOWN CLERK	DOREEN STINSON	\$1,005.65
TREASURER	RENEE HODSDON	\$1,188.65
TAX COLLECTOR	RENEE HODSDON	\$18,284.92
EMA DIRECTOR	MATTHEW PATNEAUDE	\$497.47
HEALTH OFFICER	DOREEN STINSON	\$333.11
FIRE CHIEF	RAYMOND CARVER	\$1,243.65
ASST. CHIEF	DALE ROBERTS	\$684.00
REGISTRAR OF VOTERS	DOREEN STINSON	\$414.24
ELECTION OFFICIALS		\$1,257.79
PLANNING BOARD	CATHY MATTSON	\$744.35
	JAMES MANSON	\$604.89
APPEALS BOARD		\$0.00
CODE ENFORCEMENT		\$461.75
CEO MILEAGE		\$250.15
E911 ADD. OFFICER	ROLAND PATNEAUDE	\$1,243.66
DEPUTIES		\$6,640.89
ADMINISTRATIVE ASSISTANT	DOREEN STINSON	\$11,016.99
TOWN MEETING MODERATOR		\$0.00
TO TAX WITHHOLDING ACCT.		\$7,606.00
TO SOC/MED. ACCT.		\$4,816.53
AFLAC		\$393.90
<b>BALANCE TO GENERAL FUND</b>		<b>\$14,501.55</b>
		<hr/>
		<b>\$78,226.65</b>
		<hr/>
		<b>\$78,226.65</b>
<b>INLAND FISHERIES &amp; WILDLIFE</b>		
Balance as of 1/1/2020		\$2,390.03
RECEIPTS		\$19,596.36
EXPENDED:		
INLAND FISHERIES & WILDLIFE		\$20,397.32
<b>BALANCE FORWARD 1/1/21</b>		<b>\$1,589.09</b>
		<hr/>
		<b>\$21,986.41</b>
		<hr/>
		<b>\$21,986.41</b>
<b>BUREAU OF MOTOR VEHICLE</b>		
Balance as of 1/1/2020		\$253.24
RECEIPTS		\$14,311.75
EXPENDED:		
BUREAU OF MOTOR VEHICLE		\$14,535.25
<b>BALANCE FORWARD 1/1/21</b>		<b>\$29.74</b>
		<hr/>
		<b>\$14,564.99</b>
		<hr/>
		<b>\$14,564.99</b>
<b>AGENT FEE</b>		
Balance as of 1/1/2020		\$0.00
RECEIPTS		\$1,421.25
EXPENDED:		
RENEE HODSDON		\$442.01
DOREEN STINSON		\$514.02
BRITTANY GAUDET		\$120.45
TO SOC/MED. ACCT.		\$101.77
TO TAX WITHHOLDING ACCT.		\$152.00
<b>BALANCE TO GENERAL FUND</b>		<b>\$91.00</b>
		<hr/>
		<b>\$1,421.25</b>
		<hr/>
		<b>\$1,421.25</b>
<b>BUILDING PERMIT FEES</b>		
Balance as of 1/1/2020		\$4,905.00
RECEIPTS		\$2,655.00
TRANS. TO CODE ENFORCEMENT PAYROLL 2020		\$4,905.00
<b>BALANCE FORWARD 1/1/21</b>		<b>\$2,655.00</b>
		<hr/>
		<b>\$7,560.00</b>
		<hr/>
		<b>\$7,560.00</b>

**MISCELLANEOUS**

Balance as of 1/1/2020		\$0.00
APPROPRIATED		\$7,000.00
ACCOUNT RECEIPTS:		
CABLE FRANCHISE		\$2,800.90
COPIES/ CERTIFICATES		\$445.50
WORKERS COMP. DIVIDEND		\$91.53
CEMETERY PLOT SALES		\$700.00
POWER REBATE		\$438.22
LIEN FEES		\$1,297.62
TREE GROWTH PENALTY		\$3,272.40
TAX ANTICIPATION NOTE		\$420,000.00
OTHER MISCELLANEOUS		\$154.50
EXPENDED:		
RECORDING FEES	\$784.50	
OVERCHARGE REIMBURSEMENTS	\$718.17	
INTEREST & FEES	\$17.21	
POSTAGE	\$1,060.54	
DUES	\$105.00	
ADVERTISING	\$2,484.26	
SUPPLIES	\$281.83	
TRIANGLE GARDEN SUPPLIES	\$369.90	
NICHOLAS PIERCE- CONTRACTOR 1ST BEACH	\$300.00	
RECONCILIATION DISCR.	\$0.00	
STATE CERTIFICATE SERVICE FEES	\$50.80	
A.E. HODSDON CONSULTANTING ENGINEERS	\$141.25	
TO TAX ANTICIPATION NOTE ACCT.	\$425,039.49	
TO CEMETERY RESERVE (PLOT SALES)	\$700.00	
TO INSURANCE	\$20.00	
TO SALT & SAND SHED BUILDING BOND	\$0.02	
TO HOMESTEAD REIMB.	\$1,995.28	
BALANCE TO GENERAL FUND	\$2,132.42	
	<u>\$436,200.67</u>	<u>\$436,200.67</u>

**OFFICE SUPPLIES**

Balance as of 1/1/2020		\$0.00
APPROPRIATED		\$4,500.00
RECEIPTS:		
EXPENDED:		
FORMS & RECORD BOOKS	\$599.81	
MANUALS	\$189.00	
EQUIPMENT	\$348.13	
PROGRAM SUBSCRIPTIONS	\$1,006.37	
COVID-19 SUPPLIES	\$373.06	
GENERAL OFFICE SUPPLIES (paper, ink, envelopes, etc...)	\$1,864.15	
BALANCE TO GENERAL FUND	\$119.48	
	<u>\$4,500.00</u>	<u>\$4,500.00</u>

**MUNICIPAL WEBSITE**

Balance as of 1/1/2020		\$0.00
APPROPRIATED		\$720.00
EXPENDED:		
REVISE LLC.	\$700.00	
BALANCE TO GENERAL FUND	\$20.00	
	<u>\$720.00</u>	<u>\$720.00</u>

**TOWN BUILDING MAINTENANCE**

Balance as of 1/1/2020		\$3,222.81
APPROPRIATED		\$12,000.00
FROM FIRE DEPT.		\$92.89
FROM SUMMER ROADS		\$79.62
EXPENDED:		
HEAT	\$3,951.41	
ELECTRICITY	\$966.84	
TELEPHONE	\$1,765.28	
INTERNET	\$733.72	
MINOR REPAIRS & CLEANING SUPPLIES	\$1,541.74	

<b>TOWN BUILDING MAINTENANCE (CONT.)</b>			
MAINTENANCE POSITION: DANIEL BULGER		\$1,052.83	
MOWING: NICHOLAS PIERCE		\$300.00	
TO TAX WITHHOLDING ACCT.		\$93.00	
TO SOC/MED. ACCT.		\$94.92	
<b>BALANCE FORWARD 1/1/20</b>		<b>\$4,875.58</b>	
		<u>\$15,395.32</u>	<u>\$15,395.32</u>
<b>TOWN BUILDING REPAIR</b>			
Balance as of 1/1/2020			\$20,517.85
APPROPRIATED			\$2,000.00
EXPENDED:			
PUIIA LUMBER		\$55.12	
AUBUCHON HARDWARE		\$45.70	
RENEE HODSDON-REIMBURSEMENT FOR WALL SUPPLIES		\$856.10	
MAINE LAND DEVELOPMENT- SURVEY		\$2,650.50	
TOWN BUILDING GENERATOR		\$4,522.14	
<b>BALANCE FORWARD 1/1/21</b>		<b>\$14,388.29</b>	
		<u>\$22,517.85</u>	<u>\$22,517.85</u>
<b>INSURANCES</b>			
Balance as of 1/1/2020			\$0.00
APPROPRIATED			\$7,750.00
FROM MISC.			\$20.00
EXPENDED:			
MMA		\$1,491.00	
KYES		\$6,279.00	
<b>BALANCE TO GENERAL FUND</b>		<b>\$0.00</b>	
		<u>\$7,770.00</u>	<u>\$7,770.00</u>
<b>MAINE MUNICIPAL ASSOCIATION</b>			
Balance as of 1/1/2020			\$0.00
APPROPRIATED			\$1,886.00
EXPENDED:			
MMA		\$1,886.00	
<b>BALANCE FORWARD 1/1/21</b>		<b>\$0.00</b>	
		<u>\$1,886.00</u>	<u>\$1,886.00</u>
<b>A.V.C.O.G.</b>			
Balance as of 1/1/2020			\$0.00
APPROPRIATED			\$2,700.00
EXPENDED:			
		\$2,546.94	
<b>BALANCE TO GENERAL FUND</b>		<b>\$153.06</b>	
		<u>\$2,700.00</u>	<u>\$2,700.00</u>
<b>TOWN LINES</b>			
Balance as of 1/1/2020			\$446.22
APPROPRIATED			\$0.00
EXPENDED:			
		\$0.00	
<b>BALANCE FORWARD 1/1/21</b>		<b>\$446.22</b>	
		<u>\$446.22</u>	<u>\$446.22</u>
<b>TAX WITHHOLDING ACCTS.</b>			
Balance as of 1/1/2020			\$0.00
RECEIPTS			
FROM PAYROLL			\$7,851.00
EXPENDED:			
FEDERAL WITHHOLDING TAX		\$4,899.00	
STATE WITHHOLDING TAX		\$2,952.00	
<b>BALANCE FORWARD 1/1/21</b>		<b>\$0.00</b>	
		<u>\$7,851.00</u>	<u>\$7,851.00</u>
<b>UNEMPLOYMENT</b>			
Balance as of 1/1/2020			\$695.58
APPROPRIATED			\$500.00
EXPENDED:			
		\$549.84	
<b>BALANCE FORWARD 1/1/21</b>		<b>\$645.74</b>	
		<u>\$1,195.58</u>	<u>\$1,195.58</u>
<b>AFLAC INSURANCE</b>			
BALANCE FORWARD 1/1/2020			\$0.00
RECEIPTS			
FROM PAYROLL			\$393.90
EXPENDED: AFLAC		\$393.90	
<b>BALANCE TO GENERAL FUND</b>		<b>\$0.00</b>	
		<u>\$393.90</u>	<u>\$393.90</u>

<b>SOCIAL SECURITY MEDICARE FUNDS</b>			
Balance as of 1/1/2020			\$935.03
APPROPRIATED			\$5,500.00
RECEIVED FROM WITHHOLDINGS			\$5,958.79
EXPENDED:		\$11,917.58	
<b>BALANCE FORWARD 1/1/21</b>		<b>\$476.24</b>	
		<u>\$12,393.82</u>	<u>\$12,393.82</u>
<b>AUDITOR</b>			
Balance as of 1/1/2020			\$0.00
APPROPRIATED			\$4,000.00
EXPENDED:			
KEEL HOOD, C.P.A.		\$3,500.00	
<b>BALANCE TO GENERAL FUND</b>		<b>\$500.00</b>	
		<u>\$4,000.00</u>	<u>\$4,000.00</u>
<b>REVALUATION RE-MAP</b>			
Balance as of 1/1/2020			\$17,411.77
APPROPRIATED			\$2,500.00
EXPENDED:			
<b>BALANCE FORWARD 1/1/21</b>		<b>\$19,911.77</b>	
		<u>\$19,911.77</u>	<u>\$19,911.77</u>
<b>COMPREHENSIVE PLAN UPDATE</b>			
Balance as of 1/1/2020			\$20,000.00
APPROPRIATED			\$0.00
EXPENDED:		\$0.00	
<b>BALANCE FORWARD 1/1/21</b>		<b>\$20,000.00</b>	
		<u>\$20,000.00</u>	<u>\$20,000.00</u>
<b>ASSESSMENT UPDATE</b>			
Balance as of 1/1/2020			\$0.00
APPROPRIATED			\$4,000.00
EXPENDED:			
ROBERT B. STEVENS, JR CMA		\$3,232.25	
TO SOC/MED. ACCT.		\$267.75	
<b>BALANCE TO GENERAL FUND</b>		<b>\$500.00</b>	
		<u>\$3,500.00</u>	<u>\$3,500.00</u>
<b>TOWN OFFICER TRAINING</b>			
Balance as of 1/1/2020			\$0.00
APPROPRIATED			\$1,200.00
EXPENDED:			
TRAINING FEES		\$145.00	
MEALS & TRAVEL			
<b>BALANCE TO GENERAL FUND</b>		<b>\$1,055.00</b>	
		<u>\$1,200.00</u>	<u>\$1,200.00</u>
<b>STATE REVENUE SHARING</b>			
Balance as of 1/1/2020			\$27,174.61
ACCOUNT RECEIPTS:			\$14,240.96
TO REDUCE TAXES		\$9,900.00	
<b>BALANCE FORWARD 1/1/21</b>		<b>\$31,615.57</b>	
		<u>\$41,415.57</u>	<u>\$41,415.57</u>
<b>VETERANS REIMBURSEMENT</b>			
Balance as of 1/1/2020			\$0.00
ACCOUNT RECEIPTS:			\$518.00
TO REDUCE TAXES		\$518.00	
<b>BALANCE TO GENERAL FUND</b>		<b>\$0.00</b>	
		<u>\$518.00</u>	<u>\$518.00</u>
<b>TREE GROWTH REIMBURSEMENT</b>			
Balance as of 1/1/2020			\$43,498.01
ACCOUNT RECEIPTS:			\$39,541.47
TO REDUCE TAXES		\$33,000.00	
<b>BALANCE FORWARD 1/1/21</b>		<b>\$50,039.48</b>	
		<u>\$83,030.48</u>	<u>\$83,030.48</u>
<b>HOMESTEAD REIMBURSEMENT</b>			
Balance as of 1/1/2020			\$0.00
ACCOUNT RECEIPTS:			\$25,626.00
FROM MISC.			\$1,995.28
TO REDUCE TAXES		\$27,621.28	
<b>BALANCE TO GENERAL FUND</b>		<b>\$0.00</b>	
		<u>\$27,621.28</u>	<u>\$27,621.28</u>

<b>BETE REIMBURSEMENT</b>			
Balance as of 1/1/2020			\$0.00
ACCOUNT RECEIPTS:			\$29.00
EXPENDED:			
TO REDUCE TAXES		\$24.96	
<b>BALANCE TO GENERAL FUND</b>		<b>\$4.04</b>	
		<u>\$29.00</u>	<u>\$29.00</u>
<b>DISCOUNTS (5%)</b>			
Balance as of 1/1/2020			\$0.00
APPROPRIATED FROM GENERAL FUND			\$73,000.00
APPROPRIATED			\$15,000.00
EXPENDED:			
<b>BALANCE TO GENERAL FUND</b>		<b>\$85,889.10</b>	
		<u>\$2,110.90</u>	
		<u>\$88,000.00</u>	<u>\$88,000.00</u>
<b>OVERLAY</b>			
Balance as of 1/1/2020			\$0.00
INCLUDED IN 2018 TAX ACCOUNTS			\$44,263.19
EXPENDED:			
2020 TAX ABATEMENT REIMBURSEMENTS		\$369.92	
<b>BALANCE TO GENERAL FUND</b>		<b>\$43,893.27</b>	
		<u>\$44,263.19</u>	<u>\$44,263.19</u>
<b>INTEREST</b>			
Balance as of 1/1/2020			\$0.00
ACCOUNT RECEIPTS:			
FROM 2020 TAX			\$37.40
FROM 2019 TAX/ LIENS			\$1,679.89
FROM 2018 TAX/ LIENS			\$519.43
FROM 2017 TAX/ LIENS			\$109.14
BANK EARNED INTEREST			\$4,505.37
INTEREST TRANSFERED FROM BOND CLOSED ACCT.			\$681.37
<b>BALANCE TO GENERAL FUND</b>		<b>\$7,532.60</b>	
		<u>\$7,532.60</u>	<u>\$7,532.60</u>
<b><u>HEALTH, WELFARE AND RECREATION</u></b>			
<b>SOLID WASTE DISPOSAL</b>			
Balance as of 1/1/2020			\$0.00
APPROPRIATED			\$23,471.85
EXPENDED:			
N.O.R.S.W.B.		\$23,471.85	
<b>BALANCE FORWARD 1/1/21</b>		<b>\$0.00</b>	
		<u>\$23,471.85</u>	<u>\$23,471.85</u>
<b>PLUMBING</b>			
Balance as of 1/1/2020			\$558.80
APPROPRIATED			\$0.00
RECEIPTS			\$2,375.00
EXPENDED:			
INSPECTOR	ROBERT FOLSOM	\$1,999.83	
TREASURER, STATE OF MAINE		\$718.75	
TO SOC/MED. ACCT.		\$154.15	
<b>BALANCE FORWARD 1/1/21</b>		<b>\$61.07</b>	
		<u>\$2,933.80</u>	<u>\$2,933.80</u>
<b>REGULAR RUBBISH COLLECTION</b>			
Balance as of 1/1/2020			\$0.00
APPROPRIATED			\$24,688.42
EXPENDED:			
ARCHIES INC.		\$24,688.42	
<b>BALANCE FORWARD 1/1/21</b>		<b>\$20.00</b>	
		<u>\$24,688.42</u>	<u>\$24,688.42</u>
<b>SPRING CLEAN-UP FUND</b>			
Balance as of 1/1/2020			\$0.00
APPROPRIATED			\$7,000.00
EXPENDED:			
ARCHIES INC.		\$3,351.00	
<b>BALANCE FORWARD 1/1/21</b>		<b>\$3,649.00</b>	
		<u>\$7,000.00</u>	<u>\$7,000.00</u>

<b>GENERAL ASSISTANCE</b>			
Balance as of 1/1/2020			\$2,577.44
APPROPRIATED			\$423.00
RECEIPTS			\$52.50
EXPENDED:	\$1,200.00		
<b>BALANCE FORWARD 1/1/21</b>	<b>\$1,852.94</b>		
	<u>\$3,052.94</u>		<u>\$3,052.94</u>
<b>SMALL COMMUNITY GRANT- SEPTIC SYSTEM FUNDS</b>			
Balance as of 1/1/2020			\$0.00
APPROPRIATED			\$10,000.00
RECEIPTS			\$0.00
EXPENDED: TIMOTHY BUCK	\$375.00		
<b>BALANCE FORWARD 1/1/21</b>	<b>\$9,625.00</b>		
	<u>\$10,000.00</u>		<u>\$10,000.00</u>
<b>WATERSHED PROJECTS</b>			
Balance as of 1/1/2020			\$4,283.63
APPROPRIATED			\$0.00
EXPENDED:			
NICHOLAS PIERCE- CONTRACTOR (KIOSK)	\$1,800.00		
NICHOLAS PIERCE- CONTRACTOR (HAY BALES)	\$500.00		
AUBUCHON HARDWARE	\$51.10		
PULIA LUMBER	\$268.59		
<b>BALANCE FORWARD 1/1/21</b>	<b>\$1,663.94</b>		
	<u>\$4,283.63</u>		<u>\$4,283.63</u>
<b>WATERSHED MANAGEMENT</b>			
Balance as of 1/1/2020			\$0.00
APPROPRIATED			\$1,300.00
RECEIPTS			\$0.00
EXPENDED:	\$1,137.50		
<b>BALANCE FORWARD 1/1/21</b>	<b>\$162.50</b>		
	<u>\$1,300.00</u>		<u>\$1,300.00</u>
<b>BEACH PICK-UP ROXBURY POND</b>			
Balance as of 1/1/2020			\$111.03
APPROPRIATED			\$6,500.00
EXPENDED:			
NICHOLAS PIERCE- CONTRACTOR TO BOAT RAMP ROXBURY POND	\$1,400.00		
	\$851.22		
<b>BALANCE FORWARD 1/1/21</b>	<b>4,359.81</b>		
	<u>\$6,811.03</u>		<u>\$6,811.03</u>
<b>GEORGE WORTHLEY MEMORIAL PARK</b>			
Balance as of 1/1/2020			\$0.00
APPROPRIATED			\$4,000.00
EXPENDED:			
SUPPLIES	\$88.20		
BRACKETTS PUMPING	\$1,190.00		
MARY ALLEN- COVID-19 CLEANER TO SOC/MED. ACCT.	\$885.03		
	\$84.48		
<b>BALANCE FORWARD 1/1/21</b>	<b>\$1,752.29</b>		
	<u>\$4,000.00</u>		<u>\$4,000.00</u>
<b>BOAT RAMP ROXBURY POND</b>			
Balance as of 1/1/2020			\$0.00
APPROPRIATED			\$1,500.00
FROM BEACH PICK-UP			\$851.22
EXPENDED:			
BRACKETTS PUMPING	\$650.00		
M. ALLEN- COVID-19 CLEANER	\$442.50		
SUPPLIES	\$59.60		
NICHOLAS PIERCE- CONTRACTOR TO SOC/MED. ACCT.	\$1,173.63		
	\$25.49		
<b>BALANCE FORWARD 1/1/21</b>	<b>\$0.00</b>		
	<u>\$2,351.22</u>		<u>\$2,351.22</u>

**SNOWMOBILE REFUND & GRANT ACTIVITY**

Balance as of 1/1/2020		\$0.00
ACCOUNT RECEIPTS:		
STATE FUNDED GRANTS		\$30,002.00
SNOWMOBILE REGISTRATION REFUNDS		\$383.96
EXPENDED:		
SLIPPERY SLIDERS	\$30,385.96	
<b>BALANCE FORWARD 1/1/21</b>	<b>\$0.00</b>	

<b>\$30,385.96</b>	<b>\$30,385.96</b>
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**STATE ATV GRANT ACTIVITY**

Balance as of 1/1/2020		\$0.00
ACCOUNT RECEIPTS:		
STATE FUNDED GRANTS		\$26,500.00
EXPENDED:		
ROXBURY ATV RIDERS CLUB	\$26,500.00	
<b>BALANCE FORWARD 1/1/21</b>	<b>\$0.00</b>	

<b>\$26,500.00</b>	<b>\$26,500.00</b>
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**PROTECTION****FIRE DEPARTMENT**

Balance as of 1/1/2020		\$0.00
APPROPRIATED		\$20,300.00
RECEIPTS		\$0.00
EXPENDED:		
RUMFORD FIRE DEPT. (LADDER TRUCK MAINT.)	\$1,275.00	
TRAINING/CALL PAY	\$4,994.75	
INSURANCE/ PHYSICALS	\$350.00	
EQUIPMENT REPAIR	\$1,538.94	
EQUIPMENT	\$462.48	
FUEL	\$226.50	
SUPPLIES	\$1,710.31	
DUES	\$466.00	
TO TOWN BUILDING MAINT. (SHELVING)	\$92.89	
TO SOC/MED. ACCT.	\$413.70	
TO TAX WITHHOLDING ACCT.	\$0.00	
<b>BALANCE TO FIRE DEPARTMENT CAPTIAL</b>	<b>\$8,769.43</b>	

<b>\$20,300.00</b>	<b>\$20,300.00</b>
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**STREET LIGHTS**

Balance as of 1/1/2020		\$0.00
APPROPRIATED		\$1,056.00
EXPENDED:		
CENTRAL MAINE POWER CO.	\$846.68	
<b>BALANCE TO GENERAL FUND</b>	<b>\$209.32</b>	

<b>\$1,056.00</b>	<b>\$1,056.00</b>
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**ANIMAL CONTROL**

Balance as of 1/1/2020		\$0.00
APPROPRIATED		\$2,200.00
RECEIPTS		\$489.00
EXPENDED:		
TREASURER, STATE OF MAINE	\$386.00	
FRANKLIN COUNTY ANIMAL SHELTER	\$811.80	
ACO SUPPLIES	\$34.83	
<b>BALANCE FORWARD 1/1/21</b>	<b>\$1,456.37</b>	

<b>\$2,689.00</b>	<b>\$2,689.00</b>
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**E- 911 (ADDRESS UPDATES)**

Balance as of 1/1/2020		\$489.59
APPROPRIATED		\$0.00
EXPENDED: SUPPLIES	\$41.15	
<b>BALANCE FORWARD 1/1/21</b>	<b>\$448.44</b>	

<b>\$489.59</b>	<b>\$489.59</b>
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**AMBULANCE SERVICE**

Balance as of 1/1/2020		\$0.00
APPROPRIATED		\$17,329.00
EXPENDED:		
MEDCARE AMBULANCE	\$17,329.00	
<b>BALANCE TO GENERAL FUND</b>	<b>\$0.00</b>	

<b>\$17,329.00</b>	<b>\$17,329.00</b>
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<b>EMERGENCY MANAG. EQUIP./ TRAINING</b>			
Balance as of 1/1/2020			\$4,969.32
APPROPRIATED			\$150.00
EXPENDED: SUPPLIES			
MAINE PAPER & JANITORIAL SUPPLIES (COVID-19 SUPPLIES)	\$651.54		
NAPA (COVID-19 SUPPLIES)	\$111.08		
PUBLIC SAFETY CENTER (COVID-19 SUPPLIES)	\$149.08		
R. HODSDON -REIMBURSEMENT FOR COVID-19 SUPPLIES	\$551.18		
STAPLES (COVID-19 SUPPLIES)	\$71.79		
PUIIA LUMBER (COVID-19 SUPPLIES)	\$245.85		
MEXICO POLICE DEPT. (COVID-19 SUPPLIES)	\$40.00		
<b>BALANCE FORWARD 1/1/21</b>	<b>\$3,298.80</b>		
		\$5,119.32	\$5,119.32
<b>FIRE DEPARTMENT CAPITAL IMPROVEMENTS</b>			
Balance as of 1/1/2020			\$11,441.79
FROM: FIRE DEPT. ACCT 2020 SURPLUS			\$8,769.43
EXPENDED:			
<b>BALANCE FORWARD 1/1/21</b>	<b>\$20,211.22</b>		
		\$20,211.22	\$20,211.22
<b><u>ROADS</u></b>			
<b>SUMMER ROADS</b>			
Balance as of 1/1/2020			\$10,354.95
APPROPRIATED			\$29,124.00
EXPENDED:			
C.A. PAPPAS- CONTRACTOR	\$10,850.00		
STEVE SWASEY INC.- CONTRACTOR	\$1,842.89		
NICHOLAS PIERCE- CONTRACTOR	\$40.00		
STATE PERMIT FEES	\$250.00		
WHITE SIGNS	\$1,124.48		
SPEED TRAILER	\$624.39		
PRO SEAL, LLC	\$11,640.00		
SUPPLIES	\$346.26		
GOODALL LANDSCAPPING	\$3,500.00		
TO TOWN BUILDING MAINT. STRIPING	\$79.62		
<b>BALANCE FORWARD 1/1/21</b>	<b>\$9,181.31</b>		
		\$39,478.95	\$39,478.95
<b>WINTER ROADS</b>			
Balance as of 1/1/2020			\$34,798.25
FROM EXCISE TAX			\$10,000.00
APPROPRIATED			\$170,000.00
EXPENDED:			
STEVE SWASEY, INC.- SAND	\$7,875.00		
EASTERN SALT CO. INC.	\$38,062.70		
WAUGH'S MOUNTAIN VIEW ELECTRIC	\$6,047.50		
ROY HOWES EXCAVATION, SAND & GRAVEL, LLC	\$69,056.00		
C.A. PAPPAS	\$49,657.50		
COMPLETE & AFFORDABLE CONSTRUCTION	\$165.00		
T.J. WATSON & SON TREE REMOVAL	\$2,900.00		
SALT SHED LIGHTING (CMP)	\$744.48		
<b>BALANCE FORWARD 1/1/21</b>	<b>\$40,290.07</b>		
		\$214,798.25	\$214,798.25
<b>CAPITAL IMPROVEMENT PROJECTS</b>			
Balance as of 1/1/2020			\$38,725.97
APPROPRIATED			\$15,000.00
EXPENDED:			
	\$0.00		
<b>BALANCE FORWARD 1/1/21</b>	<b>\$53,725.97</b>		
		\$53,725.97	\$53,725.97
<b>CAPITAL ROAD IMPROVEMENT PROJECT BOND</b>			
Balance as of 1/1/2020			\$2,216.57
APPROPRIATED			\$112,285.71
FROM DOT FUND			\$6,400.00
EXPENDED:			
U.S.BANK CORP- BOND INTEREST	\$4,845.72		
U.S.BANK CORP- BOND PRINCIPAL	\$114,285.71		
<b>BALANCE FORWARD 1/1/21</b>	<b>\$1,770.85</b>		
		\$120,902.28	\$120,902.28

**DEPARTMENT OF TRANSPORTATION**

Balance as of 1/1/2020		\$7,688.18
ACCOUNT RECEIPTS:		\$6,212.00
TRANSFER TO CAPITAL ROADS BOAD PAYMENT	\$6,400.00	
<b>BALANCE FORWARD 1/1/21</b>	<b>\$7,500.18</b>	
	<u>\$13,900.18</u>	<u>\$13,900.18</u>

**EDUCATION**

Balance as of 1/1/2020		\$46,703.75
APPROPRIATED		\$1,073,218.32
EXPENDED:		
RSU#10	\$1,073,218.32	
<b>BALANCE FORWARD 1/1/21</b>	<b>\$46,703.75</b>	
	<u>\$1,119,922.07</u>	<u>\$1,119,922.07</u>

**UNCLASSIFIED****ENGINEERING OF SALT/ SAND SHED**

Balance as of 1/1/2020		\$2,011.30
APPROPRIATED		\$0.00
EXPENDED:		
TO SALT & SAND SHED ACCOUNT	\$2,011.30	
<b>BALANCE FORWARD 1/1/21</b>	<b>\$0.00</b>	
	<u>\$2,011.30</u>	<u>\$2,011.30</u>

**SALT & SAND SHED ACCOUNT**

Balance as of 1/1/2020		\$33,673.11
FROM ENGINEERING OF SALT/ SAND SHED		\$2,011.30
EXPENDED:		
COMPLETE & AFFORDABLE CONSTRUCTION	\$35,635.94	
<b>BALANCE TO GENERAL FUND</b>	<b>\$48.47</b>	
	<u>\$35,684.41</u>	<u>\$35,684.41</u>

**SALT & SAND STORAGE BUILDING BOND**

Balance as of 1/1/2020		\$0.00
APPROPRIATED		\$48,728.58
FROM MISC.		\$0.02
EXPENDED:		
U.S.BANK CORP- BOND INTEREST	\$5,871.44	
U.S.BANK CORP- BOND PRINCIPAL	\$42,857.16	
<b>BALANCE FORWARD 1/1/21</b>	<b>\$0.00</b>	
	<u>\$48,728.60</u>	<u>\$48,728.60</u>

**ENGINEERING OF RETAINING WALL AT ELLIS POND**

Balance as of 1/1/2020		\$1,215.00
APPROPRIATED		
EXPENDED: TO RETAINING WALL ACCOUNT	\$1,215.00	
<b>BALANCE FORWARD 1/1/21</b>	<b>\$0.00</b>	
	<u>\$1,215.00</u>	<u>\$1,215.00</u>

**RETAINING WALL AT ELLIS POND ACCOUNT**

Balance as of 1/1/2020		\$22,450.66
APPROPRIATED		\$2,000.00
FROM RETAINING WALL ENGINEERING ACCOUNT		\$1,215.00
EXPENDED:		
	\$0.00	
<b>BALANCE FORWARD 1/1/21</b>	<b>\$25,665.66</b>	
	<u>\$25,665.66</u>	<u>\$25,665.66</u>

**DRY HYDRANT CONSTRUCTION**

Balance as of 1/1/2020		\$1,542.09
APPROPRIATED		\$0.00
EXPENDED:		
	\$0.00	
<b>BALANCE FORWARD 1/1/21</b>	<b>\$1,542.09</b>	
	<u>\$1,542.09</u>	<u>\$1,542.09</u>

**TAX ANTICIPATION NOTE**

Balance as of 1/1/2020		\$0.00
RECEIPTS FROM MISC		\$425,039.49
EXPENDED:		
FRANKLIN SAVINGS BANK PRINCIPAL	\$420,000.00	
FRANKLIN SAVINGS BANK INTEREST AND FEES	\$5,039.49	
<b>BALANCE FORWARD 1/1/21</b>	<b>\$0.00</b>	
	<u>\$425,039.49</u>	<u>\$425,039.49</u>

**CEMETERIES**

Balance as of 1/1/2020		\$37.00
APPROPRIATED		\$6,000.00
EXPENDED:		
N.W.P. LAWN CARE	\$1,900.00	
C.A. PAPPAS	\$1,750.00	
TRI-STATE FLAGS, INC	\$264.10	
<b>BALANCE FORWARD 1/1/21</b>	<b>\$2,122.90</b>	
	<u>\$6,037.00</u>	<u>\$6,037.00</u>

**CEMETERY RESERVE**

Balance as of 1/1/2020		\$7,636.42
APPROPRIATED		\$0.00
RECEIPTS (plot sales)		\$700.00
INTEREST EARNED		\$4.11
EXPENDED:	\$0.00	
<b>BALANCE FORWARD 1/1/21</b>	<b>\$8,340.53</b>	
	<u>\$8,340.53</u>	<u>\$8,340.53</u>

**SUPPORT SERVICES**

Balance as of 1/1/2020		\$0.00
APPROPRIATED		\$6,235.00
EXPENDED:		
HOPE ASSOCIATION	\$738.00	
ROXBURY ATV RIDERS CLUB	\$738.00	
SLIPPERY SLIDERS	\$500.00	
RIVER VALLEY CHAMBER OF COMMERCE	\$369.00	
LIFE FLIGHT OF MAINE	\$369.00	
MAINE PUBLIC BROADCAST ASSOCIATION	\$100.00	
COMMUNITY CONCEPTS	\$738.00	
RUMFORD PUBLIC LIBRARY	\$738.00	
SENIORS PLUS	\$738.00	
S.A.P.A.R.S (SEXUAL ASSAULT SERVICES)	\$100.00	
AMERICAN RED CROSS	\$369.00	
SAFE VOICES	\$738.00	
<b>BALANCE TO GENERAL FUND</b>	<b>\$0.00</b>	
	<u>\$6,235.00</u>	<u>\$6,235.00</u>

**COUNTY TAX**

Balance as of 1/1/2020		\$0.00
APPROPRIATED GENERAL TAXATION		\$173,149.00
EXPENDED:	\$173,149.00	
	<u>\$173,149.00</u>	<u>\$173,149.00</u>

**TOWN BUILDING/FIRE DEPARTMENT GENERATOR**

Balance as of 1/1/2020		\$15,500.00
FROM TOWN BUILDING REPAIRS		\$4,522.14
RECEIPTS		\$0.00
EXPENDED:	\$0.00	
COMMUNITY ENERGY	\$2,822.14	
C.A. PAPPAS	\$200.00	
ELECTRICAL SYSTEMS OF MAINE	\$17,000.00	
<b>BALANCE FORWARD 1/1/21</b>	<b>\$0.00</b>	
	<u>\$20,022.14</u>	<u>\$20,022.14</u>

**RESERVE AND TRUST FUNDS****PETTY CASH**

Balance as of 1/1/2020		\$100.00
<b>BALANCE FORWARD 1/1/21</b>	<b>\$100.00</b>	
	<u>\$100.00</u>	<u>\$100.00</u>

**FIRE EQUIPMENT RESERVE ACCOUNT**

Balance as of 1/1/2020		\$20,991.64
INTEREST EARNED		\$11.62
APPROPRIATED		\$1,500.00
<b>BALANCE FORWARD 1/1/21</b>	<b>\$22,503.26</b>	
	<u>\$22,503.26</u>	<u>\$22,503.26</u>

**SAVINGS ACCOUNT**

Balance as of 1/1/2020		\$5,175.20
INTEREST EARNED		\$2.91
APPROPRIATED		\$4,850.00
EXPENDED:	\$0.00	
<b>BALANCE FORWARD 1/1/21</b>	<b>\$10,028.11</b>	
	<b>\$10,028.11</b>	<b>\$10,028.11</b>

**GENERAL FUND**

Balance as of 1/1/2020		\$187,369.74
ACCOUNT RECEIPTS:		
EXCISE TAX		\$906.71
BETE REIMBURSEMENT		\$4.04
MUNICIPAL WEBSITE		\$20.00
AGENT FEES		\$91.00
MISC.		\$2,132.42
SALT/SAND STORAGE BUILDING		\$48.47
A.V.C.O.G		\$153.06
TOWN OFFICER TRAINING		\$1,055.00
OFFICE SUPPLY		\$119.48
OVERLAY		\$43,893.27
STREET LIGHTS		\$209.32
ASSESSMENT UPDATE		\$500.00
AUDITOR		\$500.00
INTEREST		\$7,532.60
DISCOUNTS		\$2,110.90
SALARIES		\$14,501.55
		<b>\$261,147.56</b>
EXPENDED: TRANSFER FROM GENERAL FUNDS		
DISCOUNTS	\$73,000.00	
<b>BALANCE FORWARD 1/1/21</b>	<b>\$188,147.56</b>	
	<b>\$261,147.56</b>	<b>\$261,147.56</b>

**TAX ACCOUNTS****EXCISE TAX**

Balance as of 1/1/2020		\$0.00
ACCOUNT RECEIPTS:		\$81,228.36
EXPENDED:		
TRANSFER TO T.O. SALARY	\$22,301.70	
TRANSFER TO ADMINISTRATIVE ASST. SALARY	\$22,100.00	
TRANSFER TO TAX COLLECTOR SALARY	\$25,919.95	
TRANSFER TO WINTER ROADS	\$10,000.00	
TRANSFER TO GENERAL FUND	<b>\$906.71</b>	
	<b>\$81,228.36</b>	<b>\$81,228.36</b>

**2021 TAX PREPAYMENTS**

Balance as of 1/1/2020		\$0.00
ACCOUNT RECEIPTS:		\$312.96
EXPENDED:	\$0.00	
<b>BALANCE FORWARD 1/1/21</b>	<b>\$312.96</b>	
	<b>\$312.96</b>	<b>\$312.96</b>

**2020 TAXES**

LOCAL APPROPRIATIONS		\$676,619.21
RSU#10		\$1,073,218.32
COUNTY TAX		\$173,149.00
OVERLAY		\$44,263.19
<b>TOTAL TAX ASSESSMENT</b>		<b>\$1,967,249.72</b>
TRANSFER FROM VETERANS REIMBURSEMENT	\$518.00	
TRANSFER FROM TREE GROWTH	\$33,000.00	
TRANSFER FROM REVENUE SHARING	\$9,900.00	
TRANSFER FROM EXCISE TAX	\$80,321.65	
TRANSFER FROM DEPARTMENT OF TRANSPORTATION	\$6,400.00	
HOMESTEAD EXEMPTION	\$27,621.28	
BETE REIMBURSEMENT	\$24.96	
<b>TOTAL DEDUCTIONS</b>	<b>\$157,785.89</b>	

2020 TAXES CONTINUED

TOTAL ASSESSMENT FOR COMMITMENT

\$1,809,463.83

SUPPLEMENTAL TAXES

2383.74

COLLECTIONS

\$1,677,639.74

DISCOUNTS

\$85,889.10

FROM OVERLAY (ABATEMENTS)

\$2,240.24

ADJUSTMENTS

\$0.31

OUTSTANDING TAXES

\$46,078.80

\$1,811,848.19

\$1,811,847.57

2020 OUTSTANDING TAX

ADAMS	TAMMY	\$498.77
AVERILL	THOMAS	\$187.02
BAKER'S COUNTRY STORE		\$1,595.87
BARKEY	DAVID, ETAL.	\$4.50
BLANCHARD	JOSEPH & CHARLOTTE	\$1,683.41
BOWKOWSKY	DANIEL	\$264.99
** BUNTEN	BARRY & CATALONI, RICHARD	\$1,380.25
CARVALHO	BRENDA, PR	\$817.45
COUNTS	CONNIE	\$1,234.82
** CUNNINGHAM	ZACHARY & PAULA	\$1,010.28
DAILE	RONALD & GHERYL	\$411.09
DUNTON	REBECCA	\$65.00
** ELLIS ISLAND LLC		\$2,978.80
FAHY	SHAWN	\$357.27
FERRONE	RICHARD J.	\$468.68
FLAHERTY	JOHN	\$970.06
FLAHERTY	PATRICIA; ETAL.	\$1,175.90
FOWLER	PATRICIA	\$922.74
* GIBERSON	RICHARD & NEWHOUSE, KATHERINE	\$825.72
GILLIS	AMY, PR.	\$1,155.35
HENTSCHEL	CHRISTOPHER	\$1,313.13
HENTSCHEL	DONALD & BARBARA (ADAMS)	\$505.14
HODGKINS	DALE	\$469.65
HODGKINS	DAVID. M.	\$483.85
HODGKINS	LONNY	\$546.55
HUTCHINS	JEFFREY & MARY	\$830.46
JAROS	COLLEEN	\$706.12
KNAPP	WENDY	\$541.81
** KUBESH	ALEXANDER	\$295.75
** LAVERTU	SANDRA & LIZOTTE, MICHAEL	\$746.48
LAVOIE	PETER	\$432.50
LOUVAT	ROLAND JR.	\$254.35
MACDONALD	PHILIP, JR. & COLE, MICHAEL	\$241.33
MATTSON	DAVID & CATHERINE	\$2,319.87
MCI INTERNATIONAL		\$1,479.93
MERCIER	MICHAEL & SUSAN	\$381.32
OSWALD	CARL	\$2,204.78
OUELLETTE	TERYL	\$1,113.58
* PETERSON	JAMES	\$1,344.74
PETERSON	JAMES & MARY LOU	\$177.45
PLANT	CHRISTOPHER & FEE, NORMAN	\$548.92
PRUE	ROBERT & PRUE, GREG	\$722.54
RICCI	BRANDON & KATIE	\$667.33
RICHMOND	ELIZABETH	\$674.31
ROXBURY ATV RIDERS CLUB		\$1,620.29
SOUSA	DANIELLE & GIBERSON, TY	\$1,821.89
STEELE	LYNNE DICKSON	\$418.78
THOMPSON	RAY	\$318.90
** TOUCHETTE	CINDY	\$201.83
TRUE	STEPEHN & JOAN	\$857.56
** UPLAND MAINE PROPERTIES, LLC		\$791.42
WOODS	JANE	\$1,166.44
WOODS	STEVEN & JANE	\$709.80
WORTHLEY	BRYAN SR.	\$699.15
WTIG		\$354.90
	<b>TOTAL FORWARD</b>	<b>\$46,078.80</b>

\*\* PAID AFTER JANUARY 1, 2021

\*PARTIAL PAYMENT AFTER JANUARY 1, 2021

<b>2019 OUTSTANDING TAX</b>		
BAKER'S COUNTRY STORE		\$1,397.57
BLANCHARD	JOSEPH & CHARLOTTE	\$885.50
CARVALHO	BRENDA, PR	\$715.88
HENTSCHEL	CHRISTOPHER	\$1,034.85
HENTSCHEL	DONALD & BARBARA (ADAMS)	\$274.22
HODGKINS	DALE	\$411.29
HODGKINS	DAVID, M.	\$23.23
HODGKINS	LONNY	\$530.44
RICHMOND	ELIZABETH	\$590.52
SOUSA	DANIELLE & GIBERSON, TY	\$1,420.36
WORTHLEY	BRYAN SR.	\$662.72
	<b>TOTAL FORWARD</b>	<b>\$7,946.58</b>

\*\* PAID AFTER JANUARY 1, 2021

\*PARTIAL PAYMENT AFTER JANUARY 1, 2021

<b>2019 LIENS OUTSTANDING</b>		
BALANCE FORWARD 1/1/2020		\$34,478.89
FROM OVERLAY (ABATEMENTS)		
ACCOUNT RECEIPTS:	\$26,532.31	
<i>BALANCE FORWARD 1/1/21</i>	<del>\$7,946.58</del>	
	<u>\$34,478.89</u>	<u>\$34,478.89</u>

<b>2018 OUTSTANDING TAX</b>		
** BAKER'S COUNTRY STORE		\$1,230.29
	<b>TOTAL FORWARD</b>	<b>\$1,230.29</b>

\*\* PAID AFTER JANUARY 1, 2021

\*PARTIAL PAYMENT AFTER JANUARY 1, 2021

<b>2018 LIENS OUTSTANDING</b>		
BALANCE FORWARD 1/1/2020		\$6,817.24
FROM OVERLAY (ABATEMENTS)		
ACCOUNT RECEIPTS:	\$5,586.95	
<i>BALANCE FORWARD 1/1/21</i>	<del>\$1,230.29</del>	
	<u>\$6,817.24</u>	<u>\$6,817.24</u>

<b>2017 LIENS OUTSTANDING</b>		
BALANCE FORWARD 1/1/2020		\$716.03
FROM OVERLAY (ABATEMENTS)		
ACCOUNT RECEIPTS:	\$716.03	
<i>BALANCE FORWARD 1/1/21</i>	<del>\$0.00</del>	
	<u>\$716.03</u>	<u>\$716.03</u>

<b>TAX OVERPAYMENTS</b>		
Balance as of 1/1/2020		\$91.69
ACCOUNT RECEIPTS:		\$1,062.97
EXPENDED:	\$911.47	
<i>BALANCE FORWARD 1/1/21</i>	<del>\$243.19</del>	
	<u>\$1,154.66</u>	<u>\$1,154.66</u>

TREASURER'S REPORT  
2020

BALANCE FORWARD 01/01/2020

590914.81

**REVENUE RECEIVED FROM THE STATE OF MAINE**

STATE REVENUE SHARE	\$14,240.96
DEPT. OF TRANSPORTATION	\$6,212.00
VETERANS DISBURSEMENT	\$518.00
TREE GROWTH REIMBURSEMENT	\$39,541.47
BETE TAX REIMBURSEMENT	\$29.00
SNOWMOBILE GRANT MONIES	\$30,002.00
ATV GRANT MONIES	\$26,500.00
HOMESTEAD REIMBURSEMENT	\$25,626.00
GENERAL ASSISTANCE REIMBURSEMENT	\$52.50
SNOWMOBILE REG. REIMBURSEMENT	\$383.96
STATE ISSUED BURN PERMITS	\$2.00
	<hr/>
	\$143,107.89

**REVENUE RECEIVED FROM THE TAX COLLECTOR**

2021 PROPERTY TAX	\$312.96
2020 PROPERTY TAX	\$1,763,531.87
2019 PROPERTY TAX/LIENS	\$26,532.31
EXCISE TAX	\$81,228.36
TAX INTEREST	\$2,345.86
2020 TAX ABATEMENT	-\$369.92
2020 TAX DISCOUNTS GIVEN	-\$85,889.10
	<hr/>
	\$1,787,692.34

**REVENUE RECEIVED FROM MISCELLANEOUS ACCOUNTS**

2017 TAX LIENS	\$716.03
2018 TAX LIENS	\$5,586.95
TAX OVERPAYMENTS	\$1,062.97
LIEN CHARGES	\$1,297.62
AGENT FEES	\$1,421.25
MISCELLANEOUS OFFICE CHARGES	\$598.00
TREE GROWTH PENALTY	\$3,272.40
POWER REIMBURSEMENT	\$438.22
INSURANCE DIVIDENDS	\$91.53
CABLE FRANCHISE FEES	\$2,800.90
CEMETERY PLOTS	\$700.00
ANIMAL CONTROL	\$489.00
BUILDING PERMITS	\$2,655.00
PLUMBING PERMITS	\$2,375.00
BUREAU OF MOTOR VEHICLE REGISTRATIONS	\$14,311.75
INLAND FISHERIES & WILDLIFE SALES	\$19,596.38
BANK INTEREST EARNED	\$4,505.37
TAX ANTICIPATION NOTE	\$420,000.00
INTEREST TRANSFERRED FROM CLOSED BOND ACCT.	\$681.37
GENERAL JOURNAL ENTRIES (ACCT. RECON.)	\$26.14
	<hr/>
	\$482,625.88

TOTAL REVENUE		\$2,413,426.11
TOTAL AVAILABLE		\$3,004,340.92
LESS WARRANTS 1-24		\$2,417,366.06
TRANSFER(S) TO RESERVE ACCOUNTS		\$7,250.00
BALANCE FORWARD 01/01/2021		\$579,724.86

## REPORT OF ASSESSORS

LIST OF PROPERTY AT ITS JUST VALUATION IN THE TOWN OF ROXBURY,  
COUNTY OF OXFORD, FOR THE YEAR 2020 TO THE BUREAU OF TAXATION AS REQUIRED BY LAW.

RATE OF TAXATION	.01183	
REAL ESTATE VALUATION		157,000,488.00
PERSONAL PROPERTY VALUE		190,154.29
VETERANS EXEMPT VALUE	192,000.00	
HOMESTEAD EXEMPT VALUE	3,335,500.00	
BETE EXEPTION	4,219.00	
TAX EXEMPT PROPERTY	703,400.00	
		<u>152,955,523.29</u>
<u>APPROPRIATIONS</u>		
FROM EXCISE	80,321.65	
CEO SALARY	1,500.00	
CEO MILEAGE	1,500.00	
WINTER ROADS	170,000.00	
SUMMER ROADS	29,124.00	
CAPITAL ROAD IMPROVEMENT PROJECT BOND	118,685.71	
SALT/SAND STORAGE BUILDING BOND	48,728.58	
CAPITAL IMPROVEMENT PROJECTS	15,000.00	
ELLIS POND RETAINING WALL	2,000.00	
FIRE DEPARTMENT	20,300.00	
FIRE DEPARTMENT EQUIPMENT	1,500.00	
MISCELLANEOUS	7,000.00	
TOWN OFFICER TRAINING	1,200.00	
EMA EQUIP./TRAINING	150.00	
INSURANCE	7,750.00	
UNEMPLOYMENT	500.00	
SOCIAL SECURITY/MEDICARE COSTS	5,500.00	
TOWN OFFICE MAINTANANCE	12,000.00	
TOWN BUILDING REPAIR ACCOUNT	2,000.00	
OFFICE SUPPLIES	4,500.00	
ROXBURY WEBSITE	720.00	
AUDITOR	4,000.00	
FUTURE REVALUATION	2,500.00	
ASSESSMENT UPDATE	4,000.00	
AVCOG	2,700.00	
MMA	1,886.00	
NORSWB	23,471.85	
RUBBISH	24,688.42	
SPRING CLEAN-UP FUND	7,000.00	
BOAT RAMP/ CLEAN UP	1,500.00	
BEACH CLEAN-UP	6,500.00	
WORTHLEY PARK	4,000.00	
AMBULANCE	17,329.00	
STREET LIGHTS	1056.00	
ANIMAL CONTROL	2200.00	
CEMETERIES	6,000.00	
TOWN OF ROXBURY SAVINGS	4,850.00	
GENERAL ASSISTANCE	423.00	
WATERSHED MANAG.	1,300.00	
TAX DISCOUNTS	15,000.00	
SMALL COMMUNITY GRANT SEPTIC SYSTEM FUND	10,000.00	
COMMUNITY CONCEPTS	738.00	
HOPE ASSOCIATION	738.00	
AMERICAN RED CROSS	369.00	

**REPORT OF ASSESSORS CONT.**

RUMFORD PUBLIC LIBRARY	738.00
S.A.P.A.R.S	100.00
SENIORS PLUS	738.00
LIFE FLIGHT OF MAINE	369.00
SAFE VOICES	738.00
RIVER VALLEY CHAMBER OF COMMERCE	369.00
ROXBURY ATV RIDERS CLUB	738.00
SLIPPERY SLIDERS SNOWMOBILE CLUB	500.00
MAINE PUBL C BROADCAST	100.00
<b>TOTAL RAISED BY TAXATION</b>	<b>676,619.21</b>
AT TOWN MEETING	

RAISED TAXATION AT TOWN MEETING	676,619.21
RSU #10	1,073,218.32
COUNTY TAX	173,149.00
OVERLAY	44,263.19
<b>TOTAL BUDGET FOR TOWN</b>	<b>1,967,249.72</b>

LESS:

STATE REVENUE SHARING	9,900.00
VETERANS REIMBURSEMENT	518.00
TREE GROWTH REIMBURSEMENT	33,000.00
FROM EXCISE REVENUE	80,321.65
FROM D.O.T.	6,400.00
FROM BETE	24.96
HOMESTEAD REIMBURSEMENT	27,621.28
	<u>157,815.89</u>
	-157,785.89

TOTAL COMMITMENT 1,809,464

TOTAL TAXABLE VALUE 152,955,523 X .01183= 1,809,464

**NOTICE IS HEREBY GIVEN THAT THE BOARD OF ASSESORS WILL BE IN SESSION  
APRIL 13TH,2021 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.**