

# TOWN OF BETHEL ANNUAL REPORT FISCAL YEAR 2022



## **One Hundredth Birthday of the Naimey Block**

In 2022, one of Main Street's landmarks, the "Naimey Block," turned 100 years old. The year also marked the 80<sup>th</sup> year that the building has been home to the Bethel office of the United States Postal Service. The name of the building, which is inscribed in the brickwork, comes from its original owner, Michael Abraham Naimey, who had it constructed in 1922.

Naimey's name appears on most official documents as Michael, but is also sometimes given as Mitchell, and was probably originally Michail. To friends in Bethel, however, he was always Mike. He was born to Abraham and Susie Naimey in Beirut on May 3, 1892. The Middle Eastern city is the current capital of Lebanon, but at the time the region was part of Syria and under the rule of the Ottoman Empire. The Naimeys were part of the first major wave of Syrian and Lebanese immigration to the United States, which spanned from the 1880s to the 1910s. Approximately 90,000 Syrians arrived in the US during this time. Like many immigrants, they were motivated by economic opportunities and the chance to pursue the American Dream, but also sought religious freedom. Christian Syrians, like the Naimeys, had been the targets of numerous conflicts and massacres in the region during the preceding decades.

The Naimeys apparently first went to Greece, where they lived for a time. Mike travelled from Patras, Greece, to New York on the S. S. Laura in 1910, and then went to Portland, Maine, following his older brother, William, who had immigrated six years earlier. Mike filed his intention to become a United States Citizen in 1913. At the time, he still lived in Portland and was working as a carpenter. Just a few years later, however, he and his brother purchased property in Oxford, Maine, where they opened a dry goods store under the name of "Naimey Brothers."

In June of 1918, Naimey was drafted into the service of the United States. Although it does not appear he was ever deployed overseas, he served for the remainder of World War I as a company mechanic at Camp Devens. He was honorably discharged in late November following the Armistice, and returned to Oxford where he and his brother continued their business. On October 14, 1919, Naimey took the Oath of Allegiance at the Paris Courthouse and officially became a citizen of the United States.

He came to Bethel in 1921 and the following March purchased from Stanley Wentzell what an *Oxford County Citizen* article called "an unsightly old house and store" on Main Street and tore them down. He "rendered a real service" to the town by constructing in its place the "attractive brick building" seen today.

The Naimey Block originally had three separate store fronts on the first floor and two apartments on the second. The Great Atlantic and Pacific Tea Co. ("A&P") was the first to open in December, 1922, followed by the U T K Tailor Shop, which began advertising in March of 1923. Naimey held the grand opening for his own M. A. Naimey dry goods store on April 14, an event which included a live orchestra. Early tenants in the apartments included Mr. and Mrs. Charles Perry and the Frank Hunt family.

In the late 1920s, Miss Marie Baker came to work at Naimey's store. She was born in Gorham, New Hampshire, on November 16, 1903, but her parents later moved to Newry. Marie and Mike soon fell in love, and were married at St. Paul's Rectory in Portland, Maine, on June 13, 1929. Their son John was born the following May 10, and another son, William, on May 26, 1931.

[Continued on inside back cover.]

ANNUAL REPORTS  
OF THE  
**TOWN OF**  
**BETHEL, MAINE**  
FOR  
FISCAL YEAR 2022  
JULY 1, 2021-JUNE 30, 2022

Office Hours  
Monday- Friday  
8:00 a.m.-4:00 p.m.  
Telephone 207-824-2669- Fax 207-824-3355  
Email: [info@bethelmaine.org](mailto:info@bethelmaine.org)

## **Report of the Board of Selectmen**

It is a pleasure to submit the annual Report of the Board of Selectmen of Bethel, Maine, for the period July 1, 2021, through June 30, 2022. We look forward to future progress as we all strive to do our best for our town. We are also deeply grateful for the dedicated service of numerous volunteers, committees, and departments who do so much to keep this town moving ahead. These people make such a difference, and their contributions are deeply appreciated.

We went through the process of hiring a new Town Manager, this year. The new Town Manager, has jumped in and worked on and taken care of things that need to be done.

In closing, I wish to recognize the work and dedication of my fellow Selectmen: Lori Swain, Pat McCartney, Frank Del Duca, and Meryl Kelly. Their diverse backgrounds, insights, commitment, and combined talent have enabled the Board to resolve challenging issues facing our town. I would like to thank them again for the opportunity to serve as Chair. It has been a pleasure and honor to preside at board meetings.

Sincerely,  
Lloyd Sweetser, Chair

Board of Selectmen

Lloyd Sweetser, Chair  
Lori Swain, Vice-Chair  
Pat McCartney  
Frank Del Duca  
Meryl Kelly

## TOWN OF BETHEL



### **Report of the Town Manager**

While I did not serve the citizens of Bethel from July 1, 2021 to June 30, 2022, I am now honored to serve as the new town manager of this wonderful community as of September 12, 2022. Since joining this town, I have been impressed by the warm welcome and strong sense of community that is present here. As your town manager, I am committed to working closely with all of you to continue building a vibrant, safe, and prosperous community.

As we move forward, I am eager to tackle the challenges and opportunities that lie ahead. I recognize that there are many pressing issues facing our town, such as ensuring that we have adequate infrastructure to support our growing population, addressing concerns about public safety and crime, and promoting economic development that benefits all members of our community. I also believe that there are many exciting opportunities for us to build upon the strengths of our town, such as promoting our beautiful natural resources, enhancing our local businesses, and fostering a strong sense of community among all of our residents.

One of my top priorities as town manager will be to foster strong relationships with all of you, as well as with other key stakeholders such as our elected officials, business owners, and community organizations. I am committed to listening carefully to your concerns and ideas, and to working collaboratively with all of you to develop solutions that benefit our town as a whole.

I am excited to be part of this community, and I look forward to working closely with all of you in the coming years. Thank you for your warm welcome, and I hope that you will continue to support me in my efforts to make this town the best that it can be.

Sincerely,

Natalie Andrews

**Town of Bethel, Maine**  
**Current Municipal Officials**

**Selectmen:**

Lloyd W. Sweetser, Chairman	Term Expires 2023
Lori T. Swain, Vice Chairman	Term Expires 2023
Meryl Kelly	Term Expires 2025
Patricia McCartney	Term Expires 2024
Frank Del Duca	Term Expires 2025

**Assessors:**

Robert Everett, Chairman	Term Expires 2024
Michele Varuolo Cole	Term Expires 2023
Robert Blake	Term Expires 2023
Meryl Kelly	Term Expires 2023
Neil Scanlon	Term Expires 2015

**Town Manager:**

Duties include: Treasurer, Tax Collector, Airport Manager, General Assistance Administrator, and Road Commissioner

Natalie Andrews

**Finance Officer, Deputy Treasurer, Town Clerk, Registrar of Voters, Deputy Tax Collector:**

Amy L. Hanscom

**Deputy Town Clerk, Deputy Registrar of Voters:**

Jessicca Grover

**Deputy Finance Officer, Deputy General Assistance Administrator:**

Kristy Aguilar

**Assistant Clerk**

Becky Michaud

**Clerk to the Board of Assessors, Planning Assistant:**

Courtney McPherson

**Code Enforcement Officer, Plumbing Inspector:**

Randy Thurston

Joelle Corey, Alternate

**Public Health Officer**  
Randy Thurston

**Wastewater Treatment Plant Superintendent:**  
Contracted Services Out

**Wastewater Treatment Plant Assistants:**  
Toby Walker Sr.  
Luke Angevine

**Public Works Director:**  
Scott Sumner

**Public Works Department:**  
Michael Bennett  
Kevin Wight  
Toby Walker Jr.  
Randall Grondin

**Animal Control Officer:**  
Sue Milligan

**Trustee of the Bethel Water District:**  
Randy Autry  
Reginald Brown  
Scott Fraser

Term Expires 2024  
Term Expires 2025  
Term Expires 2025

**Fire Department Officers:**  
Fire Chief  
Assistant Chief  
Captain  
1<sup>st</sup> Lieutenant/ Safety Officer  
2<sup>nd</sup> Lieutenant  
Administrative Officer  
Secretary, Treasurer

Michael Jodrey  
Mike Fleet  
Levi Hill  
Ray Crockett  
Cody Dux  
Thomas Gibbs  
Thomas Gibbs

**Bethel Ambulance Service:**  
Chief  
Assistant Chief  
Assistant Deputy Chief  
Treasurer  
Secretary  
Training Officer

David Hanscom  
Randy Grondin  
Amy L. Hanscom  
Mary Buckman  
Kim Wentworth  
Haley Tripp

Vehicle Maintenance

William Allen

**Transfer Station & Recycling Attendants:**

Matthew Cummings

Jon Swan

Brian Goodrich

**MSAD #44 Board of Directors:**

Stephanie Herbeck

Term Expires 2023

Scott Cole

Term Expires 2025

Mark Hutchins

Term Expires 2025

Margaret H. Davis

Term Expires 2023

Koral Fraser

Term Expires 2024

Danny Whitney

Term Expires 2024

**Board of Appeals:**

Wende Gray - Chair

Term Expires 2025

Jeff Martin

Term Expires 2025

Fran Head

Term Expires 2023

Lennie Shaw

Term Expires 2024

Reggie Brown

**Budget Committee:**

Levi Brown - Chair

Term Expires 2025

Ted Davis - Vice Chair

Term Expires 2023

Jim Bennett

Term Expires 2025

Mitchell Benedict

Term Expires 2025

Robert Everett

Term Expires 2024

Cheryl Thurston

Term Expires 2023

Fran Head

Term Expires 2023

Michael Jodrey

Term Expires 2024

Michele Varuolo Cole

Term Expires 2023

Clarke Reiner

Term Expires 2024

Tonya Lewis

Term Expires 2023

Vacancy

Term Expires

**Conservation Commission:**

Sarah Southam

Term Expires 2024

Nate Crocker

Term Expires 2023

David R. Jones

Term Expires 2025

Ann Speth

Term Expires 2025

Vacancy

Term Expires



**Planning Board:**

Cheryl Thurston - Chair	Term Expires 2024
Laurie Winsor – Vice Chair	Term Expires 2023
Jim Bennett- Chairman	Term Expires 2023
Carolyn Dunn	Term Expires 2023
Jodi Everett	Term Expires 2024
Mitchell Benedict	Term Expires 2025
Robert Everett	Term Expires 2024

**Recreation Board:**

Lindsay Gardner	Term Expires 2024
Rachael Guay	Term Expires 2025
Lucy Abbott	Term Expires 2024
Nate Crooker	Term Expires 2023
Melissa Sheridan- Greenwood	Term Expires 2023
Suzanne Newson Pierce- Newry	Term Expires 2025
Robert Oickle- Alternate, Greenwood or Newry	Term Expires 2025
Vacancy- Alternate	
Vacancy- Alternate	
Alberta Merrill- Honorary Member	

**Airport Authority Committee:**

Randy Autrey - Chair	Term Expires 2025
Norman Clanton – Vice Chair	Term Expires 2023
Bill Allen	Term Expires 2024
Edwin Lovejoy	Term Expires 2025
John Mason	Term Expires 2024

**Ordinance Review Committee:**

Jim Bennett – Chair – Planning Board Rep.	Term Expires 2024
Patricia McCartney – Vice Chair - Selectmen Rep.	Term Expires 2023
Aaron Osterhage	Term Expires 2025
Benjamin Allen	Term Expires 2024
Tabaitha Steward	Term Expires 2023

**Bingham Forest Advisory:**

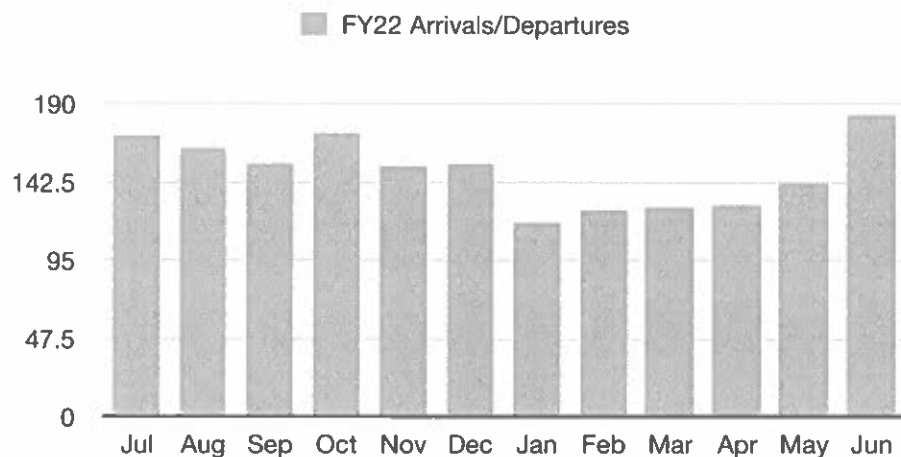
Carina Walter	Term Expires 2023
Neil Scanlon	Term Expires 2025
Peter Southam	Term Expires 2024
Reginald Brown – Water District Trustee Rep.	Term Expires 2023
Tom Sheperd	Term Expires 2023

## FISCAL YEAR 2022 ANNUAL REPORT BETHEL REGIONAL AIRPORT

The Bethel Regional Airport continues to be a vital part of the region's infrastructure and is financially health and self-sufficient. The Airport serves as an emergency hub for LifeFlight Helicopter and Fixed-Wing medical evacuations (MEDEVAC).

The Airport has been a favorite for pilots and passengers coming to Bethel to enjoy all that the region has to offer. The Airport Authority's commitment to provide an "easy-in/easy out, friendly experience" with reasonably-priced aviation fuel is the secret sauce which brings aircraft and subsequently money into the Town.

The total estimated number of arrivals and departures for this year was 1,792. The busiest time of the year was the summer and fall months.



Although there were no accidents reported at the airport during the period, there were three incidents where pilots landed or attempted to land on a closed runway during active snow removal operations (runway incursion). Those incidents were reported to the FAA for investigation and enforcement action.

Upcoming upgrades at the airport include replacement of the outdated on-field automated weather observation system by the FAA and MDOT in the coming year. LifeFlight of Maine has completed implementation of the airport weather camera to allow pilots to remotely log in to see actual weather conditions at the airport. The camera was added to the FAA Weather Camera Network and can be accessed by the public here: <https://weathercams.faa.gov>.

The region was saddened with the unexpected passing of long-time winter maintenance Crew Chief Brian Douglas in February 2022. Brian and his brother Brent had been faithfully cleaning up at the airport after every snowstorm for the last 30 years. Brent and his crew continue to provide that service today.

On behalf of the Airport Authority and Airport Manager,  
Tony Milligan

## BETHEL AMBULANCE SERVICE

July 1, 2021 to June 30, 2022 the Bethel Ambulance Service responded to 529 calls. Bethel Ambulance Service had 28 active members and 13-Per-Diem paramedics throughout the year. The following is a categorical list of calls made from July 1, 2021 to June 30, 2022.

Medical	<b>213</b>
Mental Health issues	<b>22</b>
Trauma	<b>107</b>
DOA	<b>4</b>
Code	<b>7</b>
Standby	<b>17</b>
Cancelled	<b>46</b>
No Injury/Illness	<b>91</b>
Assist	<b>22</b>

Responses were made to the following towns:

Bethel **381**, Gilead **28**, Greenwood **13**, Albany **23**, Newry **45**, Rumford **21**, Grafton Notch **5**, Mexico **2**, Norway **2**, Woodstock **2**, Mason **4**, Upton **1**, Riley **1**, West Paris **1**.

### Active Members for 2021-2022

Allen, William	Angevine, Jeff	Aylward, Crystal	Bear, Austin
Begin, Laura	Bryant, Amanda	Bryant, Cecil	Buck, Allen
Buckman, Mary	Corriveau, Fabian	Drew, Kimberly	Fitzgerald, Timothy
Giroux, Eric	Grondin, Randall	Hanscom, Amy	Hanscom, David
Hazen, Eliza	Hodgkins, Derek	Howe, Violet	O'Leary, Ken
Reiner, Clarke	Rivas, Adrian	Solmitz, Samuel	Thorpe, Donavan
Tripp, Haley	Venezia, Regina	Wakefield, Jennifer	Whitney, Andrew
Wildes, Christopher	Yates, William		

### Per-Diem Paramedics for 2021-2022

Boelsma, Jeanne	Bradley, Dalton	Broomhall, Alberta	Chessnut, Jonathan
Crowell, Laurier	Fillebrown, Taylor	Fox, Robert	Grant, Justin
Higley, Samantha	Nile, Scott	O'Neil, Jeremy	Rajaniemi, Jonathan
Ross, Jason			

Respectfully Submitted:

David Hanscom, Chief/Director

## Bethel Board of Appeals

Fiscal Year 2022  
July 1, 2021 – June 30, 2022

The five-member Board of Appeals is appointed by the Selectmen. The Board can hear the appeal of decisions made by the Planning Board and Code Enforcement Officer, as well as grant variances to setbacks and other dimensional requirements of land use code.

The Board of Appeals met one time during the fiscal year; they heard an administrative appeal of a Planning Board decision.

Wende Gray serves as the Chairman of the Appeals Board.

## Assessor's Agent Report

I wanted to take this opportunity to introduce myself, I'm Rob Duplisea, the new Assessor's Agent for the Town. The Assessing Agent makes recommendations to the Board of Assessors for property valuations, tax abatements, supplemental tax bills, and matters regarding property tax cards/maps and the computerized assessing program. I am available at the Town Office at least two days per month. Please call the office to schedule an appointment.

### PROPERTY TAX EXEMPTIONS AND PROPERTY TAX RELIEF

**HOMESTEAD EXEMPTION** Most homeowners whose principal residence is in Maine are entitled up to a \$25,000 reduction in valuation (adjusted by the community's ratio of valuation to actual market sales). To qualify, homeowners must fill out a simple form declaring property as their principal residence by April 1 in the tax year claimed. Once the application is filed, the exemption remains until the owner sells or changes their place of residence. Forms are available in the Assessor's Office.

**VETERANS EXEMPTION** Any person who was in active service in the armed forces of the United States during a federally recognized war campaign period and, if discharged or retired under honorable conditions, may be eligible for a partial exemption from taxes on their primary residence. The Veteran must have reached age 62 or must be receiving a pension or compensation from the United States Government for total disability, either service or non-service connected. Applications forms can be obtained in the Assessor's Office and must be filed with military discharge documentation on or before April 1st of the year it will go into effect.

**PROPERTY TAX STABILIZATION** Property Tax Stabilization for Senior Citizens is a State program that allows certain senior-citizen residents to stabilize, or freeze, the property taxes on their homestead. As long as you qualify and file a timely application, the tax billed to you for your homestead will be frozen at the amount you were billed in the prior tax year. Eligible residents who move may transfer the fixed tax amount to a new homestead, even if that new homestead is in a different Maine municipality.

**BLIND EXEMPTION** Residents of Bethel who are certified to be legally blind by their eye care professional are eligible for a partial exemption from taxes on their primary residence in the town.

Respectfully Submitted,

Robert Duplisea CMA  
Assessor's Agent

The Bethel Library Association Annual Report  
July 1 2021- June 30 2022

The Bethel Library Association serves patrons in the towns of Bethel, Newry, Gilead, Greenwood, Albany and Mason Townships, and students throughout the SAD 44 school district. Temporary cards can be issued to non-residents of these areas for an annual fee of \$20. The library is open 27 hours a week, Monday through Saturday.

In January of the reporting year Michelle Conroy, longtime library director, retired after serving the library for 27 years. After her retirement the search for a new library director began.

The Bethel Library participated in a Christmas event for children with the Bethel Historical Society and Moses Mason House, running a children's story program for the event. The Bethel Library also co-sponsored a summer event held at the Museums of the Historical Society called Mornings at the Museum. This event had crafts for children and a story read by library volunteers. About 200 community members participated in these events.

Over the year our patrons borrowed more than 4,300 physical items from the library including books, audiobooks on CDs, and DVDs. More than 1,300 electronic files were accessed on CloudLibrary.

Town Support:

Bethel: \$19,500  
Newry: \$6,000  
Gilead: \$300  
Greenwood: \$500

Fundraising:

Annual Fund: \$19,160  
Book Sale: \$1,836  
Plant Sale: \$2,026  
Quilt Raffle: \$1,693  
Book Binding Quilt: \$1,395

Respectfully submitted,  
Kelcy Boles Arciga  
Library Director  
Bethel Library Association

# TOWN OF BETHEL

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19 Main Street  
PO Box 1660  
Bethel, ME 04217

Phone: 207-824-2669  
Fax: 207-824-3355  
[www.bethelmaine.org](http://www.bethelmaine.org)



## Bethel Code Officers Report

Fiscal Year 2021-2022

July 1<sup>st</sup>, 2021-June 30<sup>th</sup>, 2022

This year continued to be very busy in local construction,

**140 Building permits** were issued:

50 Were permitted for new Single-Family dwellings. 24 Renovations, 18 Garages

8 Commercial, With the rest being Misc. Outbuildings and decks.

**140 Plumbing Permits** were issued:

65 External (Septic Systems) Mostly new systems with a handful of repaired systems. 75 Internal plumbing permits

**50 New addresses** were issued.

Making the best effort to become the expert my position requires I studied, tested and passed all the subjects I'm legally required to do within a year, within three months of appointment. These test in Legal Issues, Shoreland Zoning, Subsurface Wastewater, Land use Planning and Internal Plumbing, got me an Inspector license from the State Fire-marshal's office. Through this process I accrued well over one-hundred CEU (continuing education Units) and studied in areas from Indoor Air Quality, building science, Radon, Dangerous Buildings, Commercial Buildings, Plumbing code, Septic Systems, ADA compliance, Life Safety 101., and more.

After realizing the importance of training for all, I hosted two trainings for Excavation Contractors at the Bethel Fire House. One on March 2<sup>nd</sup> for Erosion Control- Taught by Maine DEP's John McClaine and one March 21<sup>st</sup> a class on septic systems taught by the State head of Sub-surface wastewater Brent Lawson and the State plumbing inspector Mike Day. These classes allow the contractors to be on the same page as the regulators and allow them to bypass a septic inspection or safely work in the shoreland zone. This saves both the installer and I a considerable amount of time and stops violations before they occur. Both classes filled to near/full capacity and I had to turn away several guys. I feel this was a great success and benefit to all involved.

Our office always welcomes visitors, questions, complaints, concerns and can be reached at (207)824-2669 or at [ceo@bethelmaine.org](mailto:ceo@bethelmaine.org) or [planningassistant@bethelmaine.org](mailto:planningassistant@bethelmaine.org)

Respectfully

Randy Thurston

Town of Bethel CEO/LPI/LHO/AO

## **Report of the Bethel Fire Department**

**Fiscal Year 2022 - July 1, 2021- June 30, 2022**

During the last fiscal year, the Bethel Fire Department responded to 165 calls.

12 CMP/ Downed Wires	48 Vehicle Accidents	30 Misc. Alarms
6 Misc. Calls for Service	9 Structural Fires	11 Carbon Monoxide
5 Grass/Wood Fires	2 Chimney Fires	6 Ass. Bethel Rescue
3 Investigations	14 Mutual Aid	5 Odor Investigations
1 Water Rescue	3 Wilderness Carry Outs	1 Rapid Intervention Team
2 Vehicle Fires	4 Snowmobile Accidents	1 Man Our Station

The Bethel Fire Department has 24 members on the roster at this time, 16 state certified FF1 or FF2's.

13 Are certified in HAZ MAT operations.

3 EMT's

Vehicle accidents remain at the top of the list with distracted driving and increased traffic being a huge factor.

Monitored home fire alarm systems are becoming more common increasing our alarm calls.

The Fire Department would like to thank the citizens for their continued support again this year.

A huge thank you goes out to all our mutual aid partners, Gilead, Greenwood, Newry, Woodstock Fire Departments, Bethel Rescue, Pace Ambulance, Med Care Ambulance, Life Flight of Maine, Oxford County Sheriff's Office and the Maine State Police.

Respectfully Submitted,

Mike Jodrey

Chief, Bethel Fire Department



## Report of the Highway Department

July 1, 2021 to June 30, 2022

Along with our regular duties and/or unexpected problems that may have come up this year, from July thru November we worked on replacing culverts and/or ditching that was needed along Grover Hill Rd, Skillings Rd, Flat Rd, Intervale Rd, Kimball Hill and Stevens Rd. We worked on rebuilding one of the operator shacks at the Transfer Station, to make it warmer for the attendant and more difficult for the pests to get in. We were plagued with a water leak in the fountain this year, that we really have no good idea where from.

Paving this year consisted of 2 ½ miles of the Grover Hill Rd, and the paved portion of the Skillings road.

The winter season started off on November 27<sup>th</sup> this year. With a total of 48 times out for the season, we used a total of 3154+ yards of sand and 492 tons of salt this year. The plowing season seemed to end this year on March 24<sup>th</sup>.

We were able get started on spring cleanup on the 4<sup>th</sup> of April this year. We ended up with another snow storm on April 19<sup>th</sup>, but that snow only lasted about a day so it didn't hold us up much. By the middle of May the streets were all swept, the cemeteries were cleaned and the parks were ready to go again for the season.

The equipment purchase this year was replacing our 36yr old Galion grader when the new Case was delivered in mid-April. The Case equipment specialists came for the day, during the last week of the month, to show us how to use some of the new features. It will take a bit to get used to for sure, but thanks to the taxpayers for the opportunity.

After the plow gear was cleaned, painted and stored for the season, we were able to get caught up on the potholes and shoulder patching. The dirt roads were able to be graded and graveled by early June, so we started back in on the ditching projects for the next year.

Lastly, I would just like to say "Thank You" to all the Town employees for their continuous dedication and countless hours they have given, to get the job done for this community. I enjoy working with all of you.

Respectfully,

Scott Sumner

## Bethel Planning Board

Fiscal Year 2022  
July 1, 2021 – June 30, 2022

The Planning Board is comprised of seven members, all of whom are appointed by the Board of Selectmen. The Board is charged with administering the Town's site plan, subdivision, and other land use ordinances. The administration of the sign ordinance is now under the jurisdiction of the Code Enforcement Officer.

The Board meets nominally on the second and fourth Wednesday of each month; or as needed.

The Board considered subdivision and subdivision amendment applications, site plan and site plan amendment applications, determinations of site plan applicability, building permits in the Historic District and sign waiver requests.

During Fiscal Year 2022 Cheri Thurston served ably as the Board Chairman. Laurie Winsor served as Vice Chairman.

## Recreation Board Report

Fiscal Year 2022

July 1, 2021- June 30, 2022

The 2022 year is filled with many highlights as programming returns to pre-Covid19 operations and interest levels as Covid19 restrictions lighten. Despite the Covid19 safety protocols being lifted, in the summer of 2021 we continued to find it more comfortable to offer programs outdoors but as the year moved on, we worked with school administration to bring indoor programming back including basketball and futsal. In addition, the after-school ski and snowboard program that transports students to the slopes returned after being suspended due to Covid19. In July, a new youth track and field program started, in December an outdoor rink, The Bethel Community Ice Rink opened to the community and in March futsal was introduced. At the close of 2022 there are just two programs that have yet to return after Covid19 suspended them. We look forward to having the older adult walking program and adult Tai Chi program return in 2023.

In July a youth Track and Field program was introduced and was well received. SAD44 allowed volunteers to work with youth on the track and the other field amenities at Telstar.

Fall soccer continued to be offered solely as a local program, no travel to other towns or communities. Practices and scrimmages were held at the Dunham Field in Greenwood. Strict Covid19 safety protocol was enforced to ensure the health and safety of players, coaches, and spectators.

In December, the Bethel Community Ice Rink, opened at the Ethel Bisbee School lot. The rink is managed and maintained by the Bethel Rec Board and a group of volunteers. The ice rink site work was completed by the Public Works department. The rink was open for 12 weeks starting in late December through mid-March. The ice rink kit and maintenance equipment was made possible by the generosity of the town of Bethel, local sponsors and individual donations.

The Saturday youth basketball program returned after a two-year absence with a late and abbreviated season due to Covid19. This program marked the return of Bethel Rec indoor programming at Telstar. Strict Covid19 athlete and spectator rules outlined by SAD44 administration were followed.

Futsal, indoor soccer, was also introduced and the program was filled with a waitlist. The 6-week program was offered to grades 3 through 8 and was held at the Telstar gymnasium. Strict Covid19 safety protocol was enforced to ensure the health and safety of players, coaches, and spectators.

The spring baseball, softball and t-ball programs all saw growth in participants, particularly softball. The growth in all three programs required the use of all baseball and softball fields owned by SAD44, the towns of Greenwood, Woodstock and one privately owned field.

Girls Lacrosse continues to be a program with limited growth. The addition of a travel team in Oxford had pulled some participants and coaches from this program.

Adult pickleball is a growing sport that is played on the basketball court at Davis Park. We are working with the group of players to better manage the use of the court for all sports. Youth learn to play pickleball programs were offered in the fall and spring.

Telstar Middle School recreational after school alpine skiing and snowboarding returned in January. Due to all students in the school district receiving free season passes the program was moved from Sunday River to Mount Abram. These factors caused an increase in participation in the program.

The “Walk the Gym Program” in the Bingham Gymnasium and the Thai Chi class continued to be suspended for 2022 due to the Covid-19 pandemic.

The Recreation Board continues to partner with the Mahoosuc Land Trust on several projects over throughout the year at Valentine Farm Conservation Center. These projects included Winter Fest in February, The Great Turkey Hunt over Thanksgiving Weekend, The Ice Gem Forest and the book walk.

The Board extends deep gratitude to all of the volunteers who make the programs possible as well as Sunday River Ski Resort, Mount Abram Ski Resort, Gould Academy, the Town of Greenwood, the Town of Woodstock, the Town of Waterford and SAD 44 for the use of their facilities.

## 2022 Bethel Conservation Commission:

In 2022 the Bethel Conservation Commission had 3 active members: Sarah Southam, Andrew Hoagland and Ann Speth. The commission organized and carried out Bethel's Green-Up Day, on the first Saturday in May, with 42 residents coming out to pick up litter along roadsides in Bethel. Many school age kids came out to help. We coordinated our clean-up day with Woodstock and Greenwood and then held a joint picnic lunch for all volunteers at the Bryant Pond Ball Field. Mahoosuc Land Trust helped organize the food. The commission also helped provide three scholarships to Bethel youth to attend week-long summer camp sessions at University of Maine 4-H Camp and Learning Center at Bryant Pond. Lastly, the commission purchased two sugar maple trees for the town common to replace some of the Norway maples that had died and been cut down 4 years ago.

REPORT OF THE FINANCE OFFICER/ TOWN CLERK  
AMY L. HANSCOM  
FISCAL YEAR 2022  
JULY 1, 2021 – JUNE 30, 2022

BIRTHS – MALE: 13  
BIRTHS – FEMALE: 8  
MARRIAGES: 55

DEATHS – MALE: 21  
DEATHS – FEMALE: 11

<u>NAME</u>	<u>DATE OF DEATH</u>
Andrews, Bruce David	04/03/2022
Angevine, Cheryl C	05/12/2022
Angevine, Richard Ernest Sr	09/15/2021
Bean, Elmer H Jr.	05/15/2022
Bean, Wayne R	08/31/2021
Carroll, Linda E	03/15/2022
Chase, Charleen M	11/07/2021
Davis, Lawrence W	07/25/2021
Douglass, Brian Richard	02/05/2022
Frascaria, John Robert	01/25/2022
Giberson, Wayne M	08/30/2021
Gilbert, Marilyn D	02/17/2022
Gregory, Nikolas K	02/20/2022
Hamilton, Gene Irving	05/22/2022
Hart, Scott A	07/28/2021
Honkala, Barbara R	10/28/2021
Kelly Eugene Leo Jr	11/02/2021
Kimball, Nancy R	12/17/2021
Laban, John	01/25/2022
Landry, Jane R.	05/15/2022
Leighton, Toby John Jr	06/16/2022
Mills, Randolph R	12/16/2021
O'Donnell, Velma M	12/10/2021
Ojeda, Merrie Lee	01/22/2022
Rice, Jared Snyder	10/06/2021
Shannon, Kim R	09/24/2021
Tremblay, Kenneth J	11/09/2021
VanAvery, Gayle D	06/05/2022
Wakefield, Philip W	05/31/2022
Walker, Shirley A	08/16/2021
Warner, Beverly A	06/22/2022
Yasko, Edward John	11/26/2021

REPORT OF TAX COLLECTOR					
<b>FY2020 UNPAID TAX LIENS</b>					
<b>(AS OF JUNE 30, 2022)</b>					
*BROWN, RONALD B				\$	285.20
*GOODRICH, BRIAN				\$	175.29
*GROVER, DAWN R. & JAMES K. GROVER, DAWN R				\$	683.28
				<b>Total</b>	<b>\$ 1,143.77</b>
<b>FY2021 UNPAID TAX LIENS</b>					
<b>(AS OF JUNE 30, 2022)</b>					
*ADAMO, JOHN J				\$	3,606.98
*ANNIS, AXEL				\$	503.85
BROWN, RONALD B				\$	283.78
*COMEAU, GLENN E.				\$	3,604.87
*COOLIDGE, JOHN COOLIDGE, EVA				\$	811.02
*COOLIDGE, JOHN				\$	594.08
*COOLIDGE, JOHN COOLIDGE, EVA				\$	176.19
*CORDWELL, STANLEY ESTATE OF CORDWELL, STANLEY, PR				\$	1,422.09
*DOUGHTY, PRISCILLA, ESTATE OF C/O SMITH, CHERYL				\$	787.02
*DUNPHY, ARTHUR				\$	182.22
*FLAT ROAD, LLC				\$	649.08
FUCHS, HAL FUCHS, JANE				\$	990.14
*GOODRICH, BRIAN				\$	174.64
*GROVER, DAWN R. & JAMES K. GROVER, DAWN R				\$	1,766.22
*GURPREET SINGH WALIA, PLLC				\$	311.02
*HARRINGTON, FRANK D				\$	1,300.88
*HARRINGTON, FRANKLIN HARRINGTON, SUSIE				\$	2,174.18
HELMS, ALEX				\$	151.91
*JONES, DOUGLAS G				\$	72.20
*JONES, DOUGLAS GRANT				\$	109.89
*KNUDSEN, JAY MORGAN KNUDSEN, ERICA LYNN				\$	376.77
*KNUDSEN, JAY MORGAN KNUDSEN, ERICA LYNN				\$	112.14
*LOCKE SUMMIT ESTATES, LLC				\$	428.05
*LOCKE SUMMIT ESTATES, LLC				\$	826.71
*LOCKE SUMMIT ESTATES, LLC				\$	699.38
*LOCKE SUMMIT ESTATES, LLC				\$	699.38
*LOCKE SUMMIT ESTATES, LLC				\$	728.57
*LOCKE SUMMIT ESTATES, LLC				\$	708.47
*LOCKE SUMMIT ESTATES, LLC				\$	708.47
*LOCKE SUMMIT ESTATES, LLC				\$	719.09
*LOCKE SUMMIT ESTATES, LLC				\$	751.97
*LOCKE SUMMIT ESTATES, LLC				\$	744.17
<b>*INDICATES EITHER PAYMENT IN FULL OR ABATEMENT WAS MADE AFTER JUNE 30, 2022</b>					

REPORT OF TAX COLLECTOR					
FY2021 UNPAID TAX LIENS					
(AS OF JUNE 30, 2022)					
*LOCKE SUMMIT ESTATES, LLC					\$ 752.44
*LOCKE SUMMIT ESTATES, LLC					\$ 1,160.19
*MCDONOUGH, PETER					\$ 372.64
*PALMER, RUSSELL PALMER, BRANDON					\$ 849.96
*PAUL, ERIC					\$ 1,145.13
*PAUL, ERIC					\$ 2,686.71
*PIAWLOCK, BRIAN					\$ 638.47
*PIAWLOCK, MICHAEL R					\$ 107.95
*PIAWLOCK, MICHAEL R					\$ 76.11
*RIVER GLEN DEVELOPMENT, LLC					\$ 465.67
*RIVER GLEN DEVELOPMENT, LLC					\$ 473.25
*ROBERTS POULTRY FARM					\$ 5,983.14
*SCRIBNER, JEFF SCRIBNER, CYNTHIA					\$ 1,847.70
*SNOW, JENNIFER A					\$ 1,595.08
STANDLEY, STACY B STANDLEY, BRADFORD D					\$ 471.74
*STEARNS, JOYCE STEARNS, DEBRA					\$ 1,884.45
*SULTAN CORP					\$ 1,020.38
*WALKER, JEFF					\$ 1,407.18
*WALKER, JEFFREY G WALKER, ALISHA A					\$ 567.12
*WOLFE, CYNTHIA					\$ 4,271.82
				Total	\$ 54,952.56
FY2022 UNPAID TAX LIENS					
(AS OF JUNE 30, 2022)					
46 BALSAM ROAD, LLC					\$ 889.04
5 BEAR LODGE, LLC					\$ 101.92
*9 SONGO POND ROAD, LLC C/O CHRIS CASTALDO					\$ 453.31
*A & B EQUIPMENT					\$ 4.77
*A & B EQUIPMENT, INC.					\$ 1,066.56
*A & B FORESTRY, INC					\$ 267.66
*A & B FORESTRY, INC					\$ 359.11
*ADAMO, JOHN J					\$ 3,507.76
*ANNIS, AXEL					\$ 380.64
*BARRAZA, MAURICIO					\$ 2.59
*BARRETTE, KENNETH & MAEYEE					\$ 4,314.76
*BAUMHOFF, PATRICIA K					\$ 874.25
*BEAN, HOLDEN J					\$ 238.09
*BEAN, HOLDEN J.					\$ 299.20
*BEATSON, DOUGLAS					\$ 1,522.54
*BELLISIMO, DARIN P					\$ 1,012.11
*BENNETT, DONALD G BENNETT, CHERYL G					\$ 524.55
*BENNETT, DONALD G BENNETT, CHERYL G					\$ 214.53
*INDICATES EITHER PAYMENT IN FULL OR ABATEMENT WAS MADE AFTER JUNE 30, 2022					



REPORT OF THE TAX COLLECTOR					
FY2022 UNPAID TAX LIENS (AS OF JUNE 30, 2022)					
*BENNETT, GREGORY					\$ 514.89
*BETHEL STATION RESIDENCE DEVELOPMENT LLC.					\$ 1,656.35
*BEZANSON, ANDREW W EAVES, SUSAN D					\$ 1,451.57
BLAKE, HARLAN					\$ 1,888.72
BLAKE, HARLAN R					\$ 875.60
BLAKE, HARLAN R					\$ 416.95
*BLANTON, NICHOLAS W					\$ 2,726.32
*BLOND, CARL J BLOND, BRENDA L					\$ 2,511.80
*BLOOD, BRANDON					\$ 652.16
*BOHR, KATHERINE ALDEN					\$ 3,759.86
*BOULAY, ROCCO M					\$ 4,219.27
*BOVE, LOUIS GREGORY					\$ 30.67
*BRAGDON, ARTHUR P BRAGDON, STEPHANIE K					\$ 383.17
BREMSE, JENNIFER & PAULINE POULIN, CHRISTOPHER					\$ 204.44
*BRIGGS, COREY RYAN					\$ 524.87
*BROOKS, BARBARA					\$ 1,589.12
BROWN, RONALD B					\$ 209.82
*BROWN-HUFF, LISA A BROWN-HUFF, LISA A					\$ 1,839.29
*BRUNO, JENNIFER L					\$ 2,403.51
*BURGESS, RICHARD E BURGESS, BETH A					\$ 14.42
*CARLETON, WESTON G					\$ 2,140.53
*CARMICHAEL, JOHN					\$ 1,039.09
*CARTER, JOHN R					\$ 46.40
*CARTER, JOHN R					\$ 2,732.37
*CARTER, JOHN R					\$ 112.31
*CARTER, JOHN R.					\$ 100.87
*CHAPMAN, NICHOLAS CHAPMAN, TASHA					\$ 1,085.66
CHARETTE, ANTHONY P SR CHARETTE, SANDRA					\$ 945.53
*CHICK, GEOFFREY C., JR. & SHAWN G.					\$ 114.04
*CLAPP, SARAH J.					\$ 5.17
*CLEARY, BRIAN & VICKI VICTOR BRAVO AVIATION					\$ 4.96
*COLE, BRONSON					\$ 110.29
*COLLINS, JAY W.					\$ 1,181.58
COMEAU, GLENN E.					\$ 3,549.46
*COOLIDGE, JASON HOWE-COOLIDGE, HOWE-COOLIDGE, REBEKAH					\$ 103.57
COOLIDGE, JOHN COOLIDGE, EVA					\$ 1,156.70
COOLIDGE, JOHN					\$ 617.36
COOLIDGE, JOHN COOLIDGE, EVA					\$ 515.14
CORDWELL, STANLEY ESTATE OF CORDWELL, STANLEY, PR					\$ 1,377.28
*COSTER, PAUL					\$ 5.02
COX, SPURGEON M. JR., PAULA J. COX, BRIAN COX					\$ 2,828.54
*INDICATES EITHER PAYMENT IN FULL OR ABATEMENT WAS MADE AFTER JUNE 30, 2022					

REPORT OF TAX COLLECTOR					
FY2022 UNPAID TAX LIENS (AS OF JUNE 30, 2022)					
COX, SPURGEON M. JR., PAULA J. COX, BRIAN COX				\$	2,828.54
*CRISPIN, SANDRA				\$	826.85
*CROCKETT, AARON CROCKETT, KELLIE				\$	1,675.20
*CURRIE, RODNEY TURNER-CURRIE, TURNER-CURRIE, ALESE				\$	8.61
*D'ANGELO, MICHAEL & TARA				\$	1,084.07
*D'ANGELO, MICHAEL & TARA				\$	6.72
*DAVIS, TODD T				\$	106.26
*DAVIS, VERNON				\$	100.87
*DAVIS, VERNON J DAVIS, TAMARA				\$	1,783.47
*DEAN, KAREN DEAN, DANIEL G				\$	2,394.77
*DEIULIO HOLDINGS, LLC				\$	7.49
*DEIULIO, ANTHONY M DEIULIO, AMANDA				\$	1,251.70
*DELMONICO, RONALD J DELMONICO, DOREEN R				\$	3.85
*DESOUSA, CHARLOTTE R.				\$	266.18
*DIAMOND, JUDITH				\$	2,724.97
*DIPLACIDO, BARBARA A				\$	180.23
*DIPLACIDO, RICHARD F				\$	74.64
*DOOLEY, CORINNE				\$	1,231.35
*DOOLEY, CORINNE				\$	549.43
*DOUGENECK, WILLIAM				\$	1,490.26
DOUGHTY, PRISCILLA, ESTATE OF C/O SMITH, CHERYL				\$	735.72
*DOUGLASS, ROGER L LINDA A, LINDA A., III				\$	209.65
*DUBIN, BLAKE				\$	2,921.20
*DUDICS, JERI LYNN, TTE				\$	408.21
*DUNNE, ANTHONY NEIL				\$	31.77
*DUNPHY, ARTHUR				\$	107.60
*EQUITY TRUST COMPANY CUST. IRA FBO BENHARRIS, DAVID ROBERT				\$	26.86
*FAMILY DOLLAR, INC				\$	7,841.49
*FARNUM, MARK FARNUM, SONDR				\$	803.95
*FLAT ROAD, LLC				\$	521.86
*FRANKLIN, CHRISTOPHER FRANKLIN, JULIE				\$	2,819.12
FUCHS, HAL FUCHS, JANE				\$	824.49
*GARLOUGH, DAVID ALLEN, WILLIAM F.S.				\$	396.10
*GARLOUGH, DAVID ALLEN, WILLIAM F.S.				\$	109.53
*GAY, ERIC				\$	168.80
*GOLDBERG, JONATHAN GOLDBERG, KATHRYN				\$	1,264.97
GOODRICH, BRIAN				\$	102.22
*GRANT, SHAWN P GRANT, KEVIN J CALL				\$	8.03
*GREENLEAF, NATHAN E, PR GREENLEAF, ELIZABETH, ESTATE OF				\$	1,123.75
GROCKI, MEGAN E. & MATTHEW P.				\$	404.95
*GROGAN, PAUL S				\$	2,278.77
*INDICATES EITHER PAYMENT IN FULL OR ABATEMENT WAS MADE AFTER JUNE 30, 2022					

REPORT OF TAX COLLECTOR					
FY2022 UNPAID TAX LIENS (AS OF JUNE 30, 2022)					
*GROGAN, RAYMOND					\$ 336.25
GROVER, DAWN R. & JAMES K.					\$ 1,786.16
*GURPREET SINGH WALIA, PLLC					\$ 4,858.14
*GURPREET SINGH WALIA, PLLC					\$ 221.93
*HAMNER, STACIE					\$ 2,244.80
*HARMON, GREGORY W HARMON, ANNETTE M					\$ 471.43
*HARRINGTON, KELLY, RANDY, DANNY, MICHAEL					\$ 72.63
*HARRINGTON, RALPH B FOURNIER, PEGGY J					\$ 131.81
*HARRINGTON, ROBERTS TRUST					\$ 2,137.21
*HARRINGTON, SHEILA TTE					\$ 104.91
*HARRINGTON, SHEILA PR					\$ 21.52
HARRINGTON, SHEILA PR					\$ 1,188.98
*HARRINGTON, SHEILA TTE					\$ 32.28
*HARRINGTON, SHEILA, TTE					\$ 6,064.61
*HARRINGTON, SHEILA, TTE HARRINGTON, RANDY					\$ 1,709.50
HARRINGTON, SHELIA TTE					\$ 1,140.56
*HARRINGTON,ROBERTS TRUST HARRINGTON, SHEILA TTE					\$ 665.78
*HASTINGS, JAY R					\$ 2,306.68
*HASTINGS, JAY R					\$ 122.40
*HASTINGS, JAY R					\$ 451.92
*HASTINGS, JAY R					\$ 146.60
*HATCH, WALTER H, ESTATE OF SEITER, DOROTHY PR					\$ 291.86
*HATHAWAY, JANE E & SILVERMAN, MYLES J CHARLTON, SUSAN					\$ 2,626.79
HATSTAT, REBECCA OWENS, OWENS, ROBERT					\$ 63.21
HELMS, ALEX					\$ 80.70
*HEMEON, SARA					\$ 3,117.04
*HICKS, MICHAEL					\$ 265.33
*HOUGHTON, JOSHUA LEVESQUE, LEVESQUE, MICHELLE					\$ 82.72
*HURD, CHARLES JR HURD, DONNA L MALLAHY					\$ 813.72
*HURD, SCOTT					\$ 9.35
*JEMS & CO LLC					\$ 1,889.72
*JEMS & CO LLC					\$ 277.74
*JEMS & CO LLC					\$ 264.29
*JESSE, SANDRA					\$ 1,220.11
*JOHNSON, JOAN M					\$ 29.78
JONES, DOUGLAS G					\$ 423.68
JONES, DOUGLAS GRANT					\$ 1,250.85
*KAVANAUGH, WADE P WEISBERGER, BETHANY M					\$ 1,611.98
*KELLY, DELIA C					\$ 1,845.34
*KELLY, MATTHEW					\$ 116.10
*KING, MATTHEW T KING, DEBORAH H					\$ 872.25
*INDICATES EITHER PAYMENT IN FULL OR ABATEMENT WAS MADE AFTER JUNE 30, 2022					

REPORT OF TAX COLLECTOR					
FY2022 UNPAID TAX LIENS (AS OF JUNE 30, 2022)					
*KISSEL, RANDALL A BALLARD, MEGAN A					\$ 2,000.00
KNUDSEN, JAY MORGAN KNUDSEN, ERICA LYNN					\$ 489.58
*KNUDSEN, JAY MORGAN KNUDSEN, ERICA LYNN					\$ 79.36
*KNUDSEN, JAY MORGAN KNUDSEN, ERICA LYNN					\$ 79.36
LAVALIERE, ROGER					\$ 166.78
*LILLY, BRUCE LILLY, SHEILA					\$ 65.21
*LOCKE SUMMIT ESTATES, LLC					\$ 318.77
*LOCKE SUMMIT ESTATES, LLC					\$ 667.12
*LOCKE SUMMIT ESTATES, LLC					\$ 554.14
*LOCKE SUMMIT ESTATES, LLC					\$ 554.14
*LOCKE SUMMIT ESTATES, LLC					\$ 563.55
*LOCKE SUMMIT ESTATES, LLC					\$ 562.21
*LOCKE SUMMIT ESTATES, LLC					\$ 562.21
*LOCKE SUMMIT ESTATES, LLC					\$ 571.63
*LOCKE SUMMIT ESTATES, LLC					\$ 583.73
*LOCKE SUMMIT ESTATES, LLC					\$ 289.17
*LOCKE SUMMIT ESTATES, LLC					\$ 577.01
*LOCKE SUMMIT ESTATES, LLC					\$ 601.22
*LOCKE SUMMIT ESTATES, LLC					\$ 963.02
*MACMUNN, ELEANOR EST. OF/BRUCE MACMUNN, PR					\$ 858.78
*MACPHIE, SARAH					\$ 4,473.47
*MAHAR, JOHN P III MAHAR, LORNA L					\$ 2,100.89
*MAHAR, JOHN, P. & LORNA, L					\$ 921.33
*MAINE MINERAL & GEM MUSEUM					\$ 1,999.34
*MANN, ELIJAH A					\$ 754.55
*MARTHA HENRY LLC					\$ 785.71
*MASON, TONY					\$ 96.84
*MCDONOUGH, MICHAEL J					\$ 268.33
*MCDONOUGH, PETER					\$ 399.47
*MCGEE, KEVIN					\$ 423.18
*MCGEE, KEVIN R					\$ 2,583.82
MCNAMARA, BLAKE T MCNAMARA, JAMES DELANEY					\$ 156.87
*MILLS, DEBRA					\$ 253.22
*MOURA TRUSTEES DAVID MOURA SPOUSAL ACCESS TRUST					\$ 3,322.82
*NICHOLAS & BETHAN CIMLER CIMLER, BETHANY					\$ 5.89
*NOLTE, FRED NOLTE, SANDRA FRYE					\$ 2.39
*NORTH, DAVID G					\$ 190.32
NORTHEAST WIRELESS NETWORKS, LLC					\$ 1,210.50
*OAKES, DONALD E					\$ 1,709.49
*OBEAR, THOMAS ROBERT					\$ 450.58
*OBRIEN, CAROLYN C & ROBERT E, TRUSTEES OF THE CAROLYN OBRIEN LIVING TRUST					\$ 492.94
*O'CONNELL, CANDICE M O'CONNELL, BRENDAN					\$ 1,160.06
*INDICATES EITHER PAYMENT IN FULL OR ABATEMENT WAS MADE AFTER JUNE 30, 2022					

REPORT OF TAX COLLECTOR					
FY2022 UNPAID TAX LIENS (AS OF JUNE 30, 2022)					
*O'CONNOR, JAMES L O'CONNOR, LAURETTA L					\$ 433.41
*OLENIO, JASON TTE OLENIO, KARA J. TTE					\$ 2,328.73
*OXFORD NETWORKS					\$ 365.84
*PAISLEY, ROBERT G					\$ 56.14
PALMER, RUSSELL PALMER, BRANDON					\$ 734.37
*PARKER, WALTER GORDON JR					\$ 1,410.84
*PAUL, ERIC					\$ 1,272.37
*PAUL, ERIC					\$ 2,449.25
*PAUL, WILLIAM & BARBARA TRUSTEES, HARDING ROAD REALTY TRUST					\$ 400.81
*PAUL, WILLIAM & BARBARA TRUSTEES-HARDING ROAD REALTY TRUST					\$ 2,861.13
*PERROTT HOLDINGS, INC.					\$ 974.45
*PERROTT HOLDINGS, INC.					\$ 135.85
*PERROTT, GODFREY					\$ 974.45
*PERROTT, HOLDINGS LLC					\$ 3.70
*PERROTT, HOLDINGS LLC PERROTT, ANN M					\$ 3,311.39
*PETERSON, BRIAN PETERSON, SHELLEY					\$ 806.33
PIAWLOCK, BRIAN					\$ 583.73
*PIAWLOCK, THOMAS L. & DONALD R.					\$ 41.70
*PIAWLOCK, THOMAS L. & DONALD R.					\$ 2,156.04
*PIAWLOCK, THOMAS L. & DONALD R. PIAWLOCK, MICHAEL R					\$ 13.45
*PINETTE, RAYMOND D					\$ 1,012.79
*PLANTE, DALE R					\$ 277.07
*POOR, CHRISTOPHER					\$ 1,849.38
*RANDAZZO, ANNE RANDAZZO, RICHARD					\$ 13.14
*RATOFF, JOHN & KELLY					\$ 398.12
RIVER GLEN DEVELOPMENT, LLC					\$ 359.12
RIVER GLEN DEVELOPMENT, LLC					\$ 365.84
*RIVERBEND 21 REALTY TRUST					\$ 993.28
ROBERTI, SUSAN					\$ 869.39
*ROBERTSON, DENNIS					\$ 418.58
*ROCKWOOD, MARK W. & NEILA J.					\$ 250.53
*ROSE, GARY W ROSE, NANCY A					\$ 420.98
*RUNDLE, JILL					\$ 731.68
SAITO, OSAMU					\$ 4,242.13
SCRIBNER, JEFF SCRIBNER, CYNTHIA					\$ 1,731.02
SHAPIRO, ANNE D					\$ 3,120.40
*SMEDBERG, PETER					\$ 139.88
SNOW, JENNIFER A					\$ 3,061.22
*SOTO, JUAN C. HERNANDEZ, ILEANA M.					\$ 453.94
*ST LAWRENCE & ATLANTIC RR CO.					\$ 219.24
*ST. PIERRE, EDWARD ST. PIERRE, CONNIE					\$ 700.75
*STANDLEY, STACY B STANDLEY, BRADFORD D					\$ 364.50
*INDICATES EITHER PAYMENT IN FULL OR ABATEMENT WAS MADE AFTER JUNE 30, 2022					

REPORT OF TAX COLLECTOR					
FY2022 UNPAID TAX LIENS (AS OF JUNE 30, 2022)					
*STEARNS, ALISON					\$ 17.40
STEARNS, JOYCE STEARNS, DEBRA					\$ 1,618.04
*STONE, JENNIFER C/O JOYCE MCALLISTER					\$ 763.96
SULTAN CORP					\$ 2,024.23
*TEMPLETON, LAKE N					\$ 4,359.15
*THOM, VALERIE					\$ 4,412.10
*THURSTON, PATRICIA					\$ 581.76
*TIBBETTS, RICHARD A VERRILL, DALE					\$ 470.75
*TYLER, QUENTIN					\$ 544.14
*TYLER-NETHERLAND, LLC					\$ 1,714.20
*U.S. BANK N.A.					\$ 889.04
*VAIL, CHRISTOPHER L VAIL, SHERRIN M					\$ 159.37
*VANDENBUCKLE, ANDRE P SEVEN ACRES ROAD REALTY TRUST					\$ 4,152.02
WALKER, JEFF					\$ 1,307.34
WALKER, JEFFREY G WALKER, ALISHA A					\$ 447.89
*WALSH, OLIVIA- TRUSTEE OF OLIVIA WALSH TRUST					\$ 579.70
*WEAFER, DONALD F III WEAFFER, SARAH E					\$ 1,941.51
*WHEELER, DENNIS A					\$ 2,622.75
*WHEELER, ROGER					\$ 95.50
*WHEELER, ROGER A					\$ 92.81
*WHEELER, ROGER A					\$ 648.29
*WHEELER, ROGER A					\$ 546.07
*WHEELER, ROGER A					\$ 230.00
*WHEELER, RYAN WHEELER, ROGER A					\$ 261.60
*WHEELER, SANDRA					\$ 729.66
*WILD, DEBORAH F					\$ 426.51
*WILSON, BENJAMIN HOFF, JOANN					\$ 316.22
*WINTER HOLBEN DESIGN, LLC					\$ 428.31
*WOLFE, CYNTHIA					\$ 406.19
WOLFE, CYNTHIA					\$ 4,279.79
YOUNG JONES, DIANE L					\$ 344.32
*YUMA ENTERPRISES					\$ 294.67
*ZACE, LLC					\$ 6.90
*ZONA, JOHN					\$ 413.45
				Total	\$ 264,163.78
*INDICATES EITHER PAYMENT IN FULL OR ABATEMENT WAS MADE AFTER JUNE 30, 2022					

# OXFORD COUNTY SHERIFF'S OFFICE

*Christopher R. Wainwright*

*Sheriff*

*Christopher Wainwright*



*Chief Deputy*

*James Urquhart*

## OXFORD COUNTY SHERIFF'S OFFICE

### 2022 Annual Town Report

Dear Neighbors, Residents, and Taxpayers,

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

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

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

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

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

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

I wish you all a safe and healthy year ahead.

Respectfully,

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

Sheriff Christopher Wainwright



# Oxford County Sheriff's Office

## 2022 Calls For Service by Location

### Bethel

Reported Offense	Total	Reported Offense	Total
911 hangup call (911H)	173	Missing Person (MPER)	4
Abandoned Vehicle +++++ (ABAN)	27	Mental Subject (MTAL)	3
Assault with a Knife (AKNF)	1	Noise Problem (NPRB)	12
Alarm (ALAR)	116	Operating After Suspension (OPAS)	6
Ambulance or Medical Assist (AMAS)	20	Parking Problem (PARK)	11
Animal Problem (ANPR)	33	Property Damage, Non-vandalism (PDNV)	11
Arrest/Traffic Violation (ARES)	6	Peace Officer (PEOF)	7
Assault, Simple (ASIM)	4	Inspection/Towing Permit (PERM)	2
Agency Assist (ASST)	38	Public Indecency (PIND)	1
Attempt to Locate (ATL)	2	Plowing Complaint/Violation (PLOW)	1
ATV Problem (ATV)	3	Service Of Papers (PSVE)	6
Bail Check Follow Up Detail (BLCK)	7	Protection From Abuse Order (PTAO)	13
Burglary, Resident, Unlawf Ent (BRUE)	7	Protection Harassment Order (PTHO)	5
Citizen Dispute (CDIS)	30	Property Watch (PWAT)	4
Civil Issue (CIIS)	22	Radar Detail (RADR)	1
Custodial Interference (CINT)	3	Request Call (RCAL)	96
Citizen Assist (CITA)	13	Robbery/Other Weapon, Bank (ROBK)	1
Criminal Mischief (CMIS)	8	Request Officer (ROFF)	34
Counterfeit Money (COUN)	3	Sexual Abuse Of Minor (SABM)	1
Cont Substance/Sale/Manu/Other (CSSO)	6	Sex Offense (SOFF)	3
Dead Body (DBOD)	1	Sex Offender Reg Verification (SORV)	1
Disorderly Conduct (DCON)	2	Subpoena Service (SUBP)	1
Domestic Incident (DOME)	18	Suicidal Person/Welfare Check (SUDL)	6
Drug Info/Statistics (DRUG)	9	Suspicion (SUSP)	84
Detail (DTAL)	117	Traffic Accident, Prop Damage (TAPD)	124
DUI Alcohol or Drugs (DUI)	5	Traffic Accident, Pers Injury (TAPI)	29
Domestic Violence Follow Up (DVFU)	2	Telephone Harassment (TELO)	3
Escort (ESCO)	3	Theft Involving Firearms (TFIR)	2
Request Extra Patrol (EXPT)	6	Traffic Hazard (THAZ)	8
Fish and Game Offense (FGO)	1	Threatening (THRE)	12
(FPR)	4	Traffic Offense (TOFF)	41
Found Property or Items (FPRO)	2	Theft, Property, Other (TPOT)	40
Fraud (FRAU)	10	Theft, Property, Shoplifting (TPSH)	3
Fireworks (FWKS)	4	Trespassing (TRES)	29
Harassment (HARS)	17	Theft, Vehicle: Automobile (TVAU)	6
Information (INFO)	10	Unattended Death (UATD)	1
Intoxicated Person (INTP)	18	Unlawful Sexual Contact (UNLW)	1
Juvenile Problem (JUVF)	9	Unsecure Premises (UNSP)	3
Kidnapping (KIDN)	1	(VIN)	4
Loitering (LOIT)	1	Violation of Protection Order (VIPA)	13
(LPR)	4	Welfare Check (WELF)	31
Misdiald Number to 911 (MISD)	59	Warrant Failure to Appear (WFTA)	21
		Weapons Offense (WOFF)	9
		<b>Total Incidents for This Agency:</b>	<b>1519</b>



SUSAN M. COLLINS  
MAINE

113 DIRKSEN SENATE OFFICE BUILDING  
WASHINGTON, DC 20510-1904  
1202/254-2523  
202/224-2653 (FAX)

United States Senate  
WASHINGTON, DC 20510-1904

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

Dear Friends:

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

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

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

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

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

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

Sincerely,



Susan M. Collins  
United States Senator

ANGUS S. KING, JR.  
MAINE

133 HART SENATE OFFICE BUILDING  
(202) 224-5344  
Website: <https://www.king.senate.gov>

# United States Senate

WASHINGTON, DC 20510

January 1, 2023

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

Dear Friends,

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

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

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

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

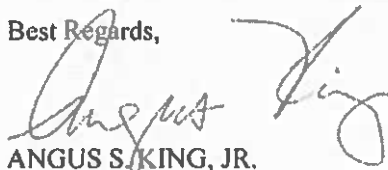
Over the last two years, as we drove up and down our state, you couldn't help but see storefronts in trouble and prices rising as the economy struggled through a global recession. And again, while you focused your efforts on getting through the difficult times, Congress took meaningful action. We passed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

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

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

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

Best Regards,



ANGUS S. KING, JR.  
United States Senator

AUGUSTA  
40 Western Avenue, Suite 412  
Augusta, ME 04330  
(207) 622-8292

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

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

PORTLAND  
1 Pleasant Street, Unit 4W  
Portland, ME 04101  
(207) 245-1585

PRESQUE ISLE  
167 Academy Street, Suite A  
Presque Isle, ME 04769  
(207) 764-5124



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

Dear Friends,

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

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

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

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

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

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

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

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

Respectfully,

Jared F. Golden  
Member of Congress

Dear Friends,

I hope this letter finds you well. It is my honor and privilege to serve the people of Maine's First District in Washington, DC, and I appreciate the opportunity to share this annual update with you.

This past year, our state faced unprecedented challenges, mirroring the difficulties experienced by communities across the nation. High inflation rates, a rapidly changing climate, aging infrastructure, and increasing energy costs were among the top concerns I heard while home in the district. Keeping these in mind, I was proud to work with my colleagues in the Maine Delegation to pass historic legislation to bring federal dollars back to our communities.

One of the ways we delivered for Mainers was through the passage of the Inflation Reduction Act (IRA) in August. This law provides much-needed assistance to struggling families. With the help of the IRA, Americans will save an average of \$800 per year on health insurance and Medicare beneficiaries will have increased access to medication.

Additionally, the IRA offers billions of dollars to expand rebate programs for Americans who wish to make their homes more energy efficient. Homeowners can now receive up to a 30 percent tax incentive for the cost of home solar installations and a 30 percent incentive when investing in a heat pump. Over the next decade, these rebates will offer Mainers thousands of dollars in savings while decreasing fuel costs for winters to come.

In 2022, Congress also passed meaningful legislation to help create skilled jobs in the construction, manufacturing, and engineering sectors. The Creating Helpful Incentives to Produce Semiconductors (CHIPS) Act will allow the U.S. to advance its leadership in the development of semiconductors used in the manufacturing of computers, cell phones, cars, and numerous other technologies we rely on. By developing this industry at home, we can bolster our national security and lessen our reliance on foreign technology.

As I look toward this Congress, I am excited to work with my colleagues on both sides of the aisle to improve the lives of Maine people. It is critically important that we continue to take action to increase job growth, decrease inflation, take measures to promote our national security and invest in our health care and education systems.

Each year my office receives over 40,000 calls, letters, and emails from Mainers. I recognize the tremendous trust you place in having me represent you in Washington and by sharing your stories, thoughts, and concerns. Please rest assured, I will continue to fight for the interests of Mainers in Congress, and my staff and I will do everything we can to ensure your needs are met.

Sincerely,  
Chellie Pingree  
Member of Congress



STATE OF MAINE  
OFFICE OF THE GOVERNOR  
1 STATE HOUSE STATION  
AUGUSTA, MAINE  
(603)333-0001

Dear Friends:

For four years it has been my privilege to guide our great state, working with the Legislature to keep Maine people safe and put our economy on a path to recovery.

Since the arrival of the COVID-19 vaccines in December 2020, we have worked hard to get as many shots into the arms of Maine people as quickly as possible. Since the COVID-19 vaccine became available, more than a million Maine people have gotten fully vaccinated from COVID-19. It is thanks to them that our state has one of the highest vaccination rates and one of the lowest death rates from COVID-19, despite having a much older population than other states. People are coming to Maine because we are one of the safest states in the nation.

Following the recommendations of the Economic Recovery Committee, our economy has not only fully recovered, but has surpassed pre-pandemic projections and unemployment claims have dropped to pre-pandemic levels. And, last year, I was pleased to sign a balanced, bipartisan budget that finally achieves the State's commitment to 55 percent education funding, fully restores revenue sharing, and expands property tax relief for Maine residents.

Maine can be proud of our nation-leading progress, but our work is far from done. Through the Maine Jobs & Recovery Plan, we will continue to address our longstanding workforce shortage, the expansion of broadband, education and job training opportunities, housing, child care, and transportation. Drawing on the hard work and resilience of Maine people, together we will rebuild our economy and rise from this unprecedented challenge a state that is stronger than ever.

In 2022, we focused on our economy, on our climate, on our kids, on keeping people safe and on the health and welfare of all Maine people. We have persevered, and, while challenges remain, we will get through them together. I am proud of the people of Maine, and I am proud to be your Governor.

Thank you,

Janet T. Mills  
Governor

TOWN OF BETHEL, MAINE

ANNUAL FINANCIAL REPORT  
with Independent Auditor's Report

For the Year Ending June 30, 2022

TOWN OF BETHEL, MAINE  
ANNUAL FINANCIAL REPORT  
Year Ended June 30, 2022

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**KEEL J. HOOD**  
Certified Public Accountant  
P.O. Box 302 - Fairfield, Maine 04937 - (207)453-2006

**INDEPENDENT AUDITOR'S REPORT**

August 24, 2022

Board of Selectmen  
Town of Bethel  
Bethel, Maine

**Opinion**

I have audited the accompanying financial statements of the governmental activities, the business-type activities, the major fund, and the aggregate remaining fund information of the Town of Bethel, Maine as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise Town of Bethel, Maine's basic financial statements as listed in the table of contents.

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the major fund, and the aggregate remaining fund information of the Town of Bethel, Maine, as of June 30, 2022, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Basis for Opinions**

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

**Responsibilities of Management for the Financial Statements**

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

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

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

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



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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Town of Bethel, Maine's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in my judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Town of Bethel, Maine's ability to continue as a going concern for a reasonable period of time.

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

#### **Required Supplementary Information**

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

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

*Thelma Hood, CPA*

TOWN OF BETHEL, MAINE  
Statement of Net Position  
June 30, 2022

<b>ASSETS</b>	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
Current Assets:			
Cash	\$ 5,398,802	\$ 25	\$ 5,398,827
Receivables			
Taxes	263,776		263,776
Liens	51,263	1,330	52,593
Accounts	60,016		60,016
Sewer fees		192,865	192,865
Interfund balances	417,962	(420,320)	(2,358)
Total Current Assets	<u>6,191,819</u>	<u>(226,100)</u>	<u>5,965,719</u>
Noncurrent Assets:			
Capital assets, net	5,117,428	7,385,132	12,502,560
Total Assets	<u>11,309,247</u>	<u>7,159,032</u>	<u>18,468,279</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Pension related	183,681		183,681
OPEB related	28,660		28,660
Total Deferred Outflows or Resources	<u>212,341</u>	<u>0</u>	<u>212,341</u>
<b>LIABILITIES</b>			
Current Liabilities:			
Accounts payable	221,169	30,892	252,061
Accrued absences	39,169	15,547	54,716
Escrow payable	15,000	9,760	24,760
Current portion of long term debt:			
Notes payable		57,456	57,456
Bonds payable	89,592	73,902	163,494
Total Current Liabilities	<u>364,930</u>	<u>187,557</u>	<u>552,487</u>
Noncurrent Liabilities:			
Notes payable		1,269,684	1,269,684
Bonds payable	193,225	699,967	893,192
Net pension liability (asset)	(33,359)		(33,359)
Net OPEB liability	112,173		112,173
Total Noncurrent Liabilities	<u>272,039</u>	<u>1,969,651</u>	<u>2,241,690</u>
Total Liabilities	<u>636,969</u>	<u>2,157,208</u>	<u>2,794,177</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Pension related	466,303		466,303
OPEB related	69,054		69,054
Total Deferred Inflows of Resources	<u>535,357</u>	<u>0</u>	<u>535,357</u>
<b>NET POSITION</b>			
Invested in capital assets, net of related debt	4,834,611	5,284,123	10,118,734
Unrestricted	5,514,651	(282,299)	5,232,352
Total Net position \$	<u>10,349,262</u>	<u>\$ 5,001,824</u>	<u>\$ 15,351,086</u>

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

TOWN OF BETHEL, MAINE  
Statement of Activities  
For the Year Ended June 30, 2022

Function/Programs	\-----Program Revenues-----/					Net (Expense) Revenues
	Expenses	Indirect Expenses Allocation	Charges for Services	Operating grants and contributions	Capital grants and contributions	
Governmental activities:	\$					
General government	494,658	(28,300)	115,565			(350,793)
Municipal buildings	76,100					(76,100)
Protection	1,005,313		234,937			(770,376)
Health and sanitation	571,191		232,969	1,827		(336,395)
Public works	672,782		59,332	61,392		(552,058)
Leisure services	166,812		10,288	22,005		(134,519)
Education	3,396,418					(3,396,418)
County tax	497,800					(497,800)
Employee benefits	439,917					(439,917)
Unclassified	41,381					(41,381)
Debt service	13,961					(13,961)
Capital outlay	737,389					(737,389)
Total governmental activities	8,113,722	(28,300)	653,091	85,224	0	(7,347,107)
Business type activities:						
Sewer	698,764	27,800	701,695		14,353	(10,516)
Airport	318,513	500	136,943		108,953	(73,117)
Total business type activities	1,017,277	28,300	838,638	0	123,306	(83,633)
Total	9,130,999	0	1,491,729	85,224	123,306	(7,430,740)
Changes in Net position:						
			Governmental Activities	Business-Type Activities	Total	
Net (expense) / revenue			(7,347,107)	(83,633)	(7,430,740)	
General revenues:						
Property taxes			6,989,087		6,989,087	
Excise taxes			729,457		729,457	
Interest and costs on taxes			35,593		35,593	
Intergovernmental:						
State revenue sharing			349,468		349,468	
BETE			48,335		48,335	
Homestead exemption			119,298		119,298	
ARPA			289,512		289,512	
Snowmobile			1,298		1,298	
Tree growth			34,589		34,589	
Veterans reimbursement			1,220		1,220	
Miscellaneous			25,153	39,100	64,253	
Unrestricted interest			9,358		9,358	
Total general revenues and transfers			8,632,368	39,100	8,671,468	
Change in Net position			1,285,261	(44,533)	1,240,728	
Net position - beginning			9,064,001	5,046,357	14,110,358	
Net position - ending			10,349,262	5,001,824	15,351,086	

TOWN OF BETHEL, MAINE  
Balance Sheet  
Governmental Funds  
June 30, 2022

<b>ASSETS</b>	General <u>Fund</u>	Total Governmental <u>Funds</u>
Cash	\$ 5,398,802	\$ 5,398,802
Receivables		
Taxes	263,776	263,776
Liens	51,263	51,263
Accounts	60,016	60,016
Due from other funds	417,962	417,962
Total Assets	<u>6,191,819</u>	<u>6,191,819</u>
<b>LIABILITIES</b>		
Accounts payable	221,169	221,169
Escrow payable	15,000	15,000
Accrued compensated absences	39,169	39,169
Total Liabilities	<u>275,338</u>	<u>275,338</u>
<b>DEFERRED CREDITS</b>		
Deferred property taxes	151,900	151,900
Total Liabilities and Deferred Credits	<u>427,238</u>	<u>427,238</u>
<b>FUND BALANCES</b>		
Designated for subsequent years:		
Revenues	604,331	604,331
Expenditures	1,237,229	1,237,229
Unassigned	3,923,021	3,923,021
Total Fund Equity	<u>5,764,581</u>	5,764,581
Total Liabilities and Fund Equity \$	<u><u>6,191,819</u></u>	\$

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

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds	5,117,428
Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds	
Deferred property tax revenue	151,900
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	(282,817)
Net pension liability including related outflows and inflows of resources	(249,263)
Net OPEB liability including related outflows and inflows of resources	(152,567)
Net position of governmental activities \$	<u><u>10,349,262</u></u>

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

TOWN OF BETHEL, MAINE  
Statement of Revenues, Expenditures, and Changes in Fund Balances  
Governmental Funds  
For the Year Ended June 30, 2022

	General <u>Fund</u>	Total Governmental <u>Funds</u>
<b>Revenues:</b>		
Taxes	\$ 7,775,437	\$ 7,775,437
Intergovernmental	928,943	928,943
Charges for services	633,090	633,090
Interest	9,358	9,358
Miscellaneous	45,153	45,153
Total Revenues	<u>9,391,981</u>	<u>9,391,981</u>
<b>Expenditures:</b>		
<b>Current:</b>		
General government	538,842	538,842
Municipal buildings	76,100	76,100
Protection	906,779	906,779
Health and sanitation	570,321	570,321
Public works	501,736	501,736
Leisure services	150,468	150,468
Education	3,396,418	3,396,418
County tax	497,800	497,800
Employee benefits	439,917	439,917
Unclassified	41,381	41,381
Debt service	99,182	99,182
Capital outlay	737,389	737,389
Total Expenditures	<u>7,956,333</u>	<u>7,956,333</u>
Excess of Revenues Over (Under) Expenditures	<u>1,435,648</u>	<u>1,435,648</u>
<b>Other Financing Sources (Uses):</b>		
Operating Transfer in (out)	28,300	28,300
Total Other Financing Sources (Uses)	<u>28,300</u>	<u>28,300</u>
Net Change in fund balances	1,463,948	1,463,948
Fund Balances - Beginning	4,300,633	4,300,633
Fund Balances - Ending	<u>\$ 5,764,581</u>	<u>\$ 5,764,581</u>

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

TOWN OF BETHEL, 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 June 30, 2022

Net change in fund balances - total governmental funds	\$ 1,463,948
Amounts reported for governmental activities in the Statement of Activities are different because:	
Government funds report capital outlays as expenditures while governmental activities report depreciation expense to allocate those expenditures over the life of the assets:	
Depreciation expense	(293,096)
Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net position:	
Capital bond obligation principal payments	85,221
Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. They increase liabilities in the Statement of Net Position.	
Change in net pension liability with deferred inflows and outflows	61,463
Change in OPEB liability with deferred inflows and outflows	(10,975)
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	(21,300)
Change in Net position of Governmental Activities	\$ <u>1,285,261</u>

TOWN OF BETHEL, MAINE  
Statement of Net Position  
Proprietary Fund  
June 30, 2022

ASSETS	<u>Enterprise Fund</u>		<u>Total</u>
	<u>Sewer</u>	<u>Airport</u>	
Current assets:			
Cash	\$ 25	\$	\$ 25
Receivables:			
Liens	1,330		1,330
Sewer fees	192,865		192,865
Total current assets	<u>194,220</u>	<u>0</u>	<u>194,220</u>
Noncurrent assets:			
Capital assets, net	4,480,939	2,904,193	7,385,132
Total Assets	<u>4,675,159</u>	<u>2,904,193</u>	<u>7,579,352</u>
<b>LIABILITIES</b>			
Current liabilities:			
Accounts payable	30,412	480	30,892
Escrow payable	4,760	5,000	9,760
Accrued compensated absences	15,547		15,547
Due to general fund	232,637	187,683	420,320
Notes payable, due in one year	57,456		57,456
Bonds payable, due in one year	73,902		73,902
Total current liabilities	<u>414,714</u>	<u>193,163</u>	<u>607,877</u>
Noncurrent liabilities:			
Notes payable, due in more than one year	1,269,684		1,269,684
Bonds payable, due in more than one year	699,967		699,967
Total noncurrent liabilities	<u>1,969,651</u>		<u>1,969,651</u>
Total Liabilities	<u>2,384,365</u>	<u>193,163</u>	<u>2,577,528</u>
<b>NET POSITION</b>			
Invested in capital assets, net of related debt	2,379,930	2,904,193	5,284,123
Unrestricted	(89,136)	(193,163)	(282,299)
Total net position	<u>\$ 2,290,794</u>	<u>\$ 2,711,030</u>	<u>\$ 5,001,824</u>

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

TOWN OF BETHEL, MAINE  
Statement of Revenues, Expenses, and Changes in Fund Net Position  
Proprietary Fund  
For the Year Ended June 30, 2022

	<u>Enterprise Fund</u>		
	<u>Sewer</u>	<u>Airport</u>	<u>Total</u>
<b>Operating Revenues:</b>			
Charges for services	\$ 701,695	\$ 136,943	\$ 838,638
Other income	2,654	36,446	39,100
Total Operating Revenues	<u>704,349</u>	<u>173,389</u>	<u>877,738</u>
<b>Operating Expenses:</b>			
Labor and benefits	107,459		107,459
Maintenance	88,988	17,441	106,429
General and administrative	9,429	20,463	29,892
Operations	290,555	159,695	450,250
Insurance	7,482	6,265	13,747
Depreciation and Amortization	142,786	114,649	257,435
			0
Total Operating Expenses	<u>646,699</u>	<u>318,513</u>	<u>965,212</u>
Operating Income (Loss)	<u>57,650</u>	<u>(145,124)</u>	<u>(87,474)</u>
<b>Nonoperating Revenues (Expenses):</b>			
Government grants	14,353	108,953	123,306
Interest expense	(52,065)		(52,065)
Operating transfer out	(27,800)	(500)	(28,300)
			0
Net Nonoperating Revenues (Expenses)	<u>(65,512)</u>	<u>108,453</u>	<u>42,941</u>
Change in net position	<u>(7,862)</u>	<u>(36,671)</u>	<u>(44,533)</u>
Net position - beginning of year	<u>2,298,656</u>	<u>2,747,701</u>	<u>5,046,357</u>
Net position - end of year	<u>\$ 2,290,794</u>	<u>\$ 2,711,030</u>	<u>\$ 5,001,824</u>

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



TOWN OF BETHEL, MAINE  
Statement of Cash Flows  
Proprietary Fund  
For the Year Ended June 30, 2022

	<u>Enterprise Fund</u>		
	<u>Sewer</u>	<u>Airport</u>	<u>Total</u>
<b>Cash Flows from Operating Activities:</b>			
Receipts from customers	\$ 680,995	\$ 173,389	\$ 854,384
Other income	2,654		2,654
Payments to employees	(107,459)		(107,459)
Payments to suppliers	(395,390)	(203,765)	(599,155)
Interfund use of services	16,104	(78,077)	(61,973)
Net Increase (Decrease) in Cash from Operating Activities	<u>196,904</u>	<u>(108,453)</u>	<u>88,451</u>
<b>Cash Flows from Capital and Related Financing Activities:</b>			
Retirement of debt	(131,392)		(131,392)
Interest expense	(52,065)		(52,065)
Net Increase (Decrease) in Cash from Capital and Related Financing Activities	<u>(183,457)</u>	<u>0</u>	<u>(183,457)</u>
<b>Cash Flows from Non Capital Financing Activities:</b>			
Operating transfers in (out)	(27,800)	(500)	(28,300)
Governmental grants	14,353	108,953	123,306
Net Increase (Decrease) In Cash from Non-Capital Financing Activities	<u>(13,447)</u>	<u>108,453</u>	<u>95,006</u>
Net Increase (Decrease) in Cash	0	0	0
Cash Balance - beginning of year	25	0	25
Cash Balance - end of year	<u>\$ 25</u>	<u>\$ 0</u>	<u>\$ 25</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities</b>			
Operating income (loss)	\$ 57,650	\$ (145,124)	\$ (87,474)
Adjustments to reconcile net income to net cash provided (used) by operating activities:			
Depreciation	142,786	114,649	257,435
Decrease (Increase) in receivables	(20,699)		(20,699)
Increase (Decrease) in accrued interest	(2,644)		(2,644)
Increase (Decrease) in compensated absences	1,486		1,486
Increase (Decrease) in accounts payable	2,221	100	2,321
Increase (Decrease) in internal balances	16,104	(78,078)	(61,974)
Net Cash Provided by operating activities	<u>\$ 196,904</u>	<u>\$ (108,453)</u>	<u>\$ 88,451</u>

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

## Statement 9

TOWN OF BETHEL, MAINE  
Statement of Fiduciary Net Assets  
Fiduciary Fund  
June 30, 2022

		Private Purpose Trust Funds (Cemeteries)
ASSETS		
Cash	\$	8,312
Due from other funds		2,358
Total Assets		<u>10,670</u>
NET ASSETS		
Held in Trust		<u>10,670</u>
Total Net Assets		<u><u>10,670</u></u>

TOWN OF BETHEL, MAINE  
Statement of Fiduciary Net Assets  
Fiduciary Fund  
June 30, 2022

	Private Purpose Trust Funds (Cemeteries)
Additions:	
Investment income	3
Donations	500
Total Additions	<u>503</u>
Deductions:	
Cemetery	0
Total Deductions	<u>0</u>
Change in Net Assets	503
Net Assets, beginning of year	<u>10,167</u>
Net Assets, end of year \$	<u>10,670</u>

TOWN OF BETHEL, MAINE  
Notes to Combined Financial Statements  
June 30, 2022

1. Summary of Significant Accounting Policies

The Town of Bethel, Maine was incorporated on June 10, 1796 and operates under a Town Manager form of government providing the following services: public safety, public works, culture, recreation, education, and community development.

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). 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. The Town's business-type activities consist of the sewer and airport departments.

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

1. Summary of Significant Accounting Policies, continued

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, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise 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.

Operating income reported in proprietary fund financial statements includes revenues and expenses related to the primary, continuing operation of the fund. Principal operating revenues for proprietary funds are charges to customers for sales or services. Principal operating expenses are the costs of providing goods or services and include administrative expenses and depreciation of capital assets. Other revenues and expenses are classified as nonoperating in the financial statements.

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:

Proprietary Funds

The focus of proprietary fund measurement is upon determination of operating income, changes in net position, financial position, and cash flows. The generally accepted accounting principles applicable are those similar to businesses in the private sector. The following is a description of the proprietary funds of the Town:

Enterprise funds are required to be used to account for operations for which a fee is charged to external users for goods or services and the activity (a) is financed with debt that is solely secured by a pledge of the net revenues, (b) has third party requirements that the cost of providing services, including capital costs, be recovered with fees and charges of (c) establishes fees and charges based on a pricing policy designed to recover similar costs.

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.

1. Summary of Significant Accounting Policies, continued

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 one year. Such assets are recorded at historical costs or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

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 their estimated useful lives ranging from 3 to 50 years.

**E. Long-term Obligations**

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities statement of net position. Bond premiums and discounts, as well as issuance costs, if material, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs, if material, are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuance's are reported as other financing sources while discounts on debt issuance's are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

**F. Short-term Interfund Receivables/Payables**

During the course of operation, numerous transactions occur between individual funds primarily for cash flow purposes. These interfund receivables and payables are classified as "due from other funds or due to other funds" on the balance sheets.

**G. Fund Equity**

Committed fund balance indicates that a portion of the fund balance is constrained for a specific future use, and is

1. Summary of Significant Accounting Policies, continued

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 either are intended to be carried forward by law or contractual agreement, or which the Board of Selectmen has voted to carry forward.

**H. 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.

**I. Inventories**

Inventories are valued at the lower of cost (first-in, first-out) or market. The costs of inventory items are recognized as expenses in the enterprise fund when used.

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 divisions within each department. Generally, unexpended appropriations are not carried forward to future years (assigned), 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

The Town's policy is to invest all available funds at the highest possible rates, in conformance with legal and administrative guidelines, while avoiding unreasonable risk. At year end, the Town's carrying amount of deposits was \$5,407,139. Bank balances for all funds totaled \$5,458,573. Custodial credit risk is the risk that, in the event of a bank failure the Town's deposits might not be recovered. As of June 30, 2022, all but \$358,473 of the Town's deposits were insured by securities held in the government's name.

4. 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. Depreciation is computed on the straight line method based upon the estimated useful lives of the assets as follows:



4. Operating Property, continued

	Balance July 1 2021	Increases	Decreases	Balance June 30 2022
Sewer Department:	\$	\$	\$	\$
Land and easements	11,589			11,589
Buildings and equipment	3,682,506			3,682,506
Transmission lines	7,253,009			7,253,009
Accumulated Depreciation	(6,323,379)	(142,786)		(6,466,165)
Total Sewer	<u>4,623,725</u>	<u>(142,786)</u>	<u>0</u>	<u>4,480,939</u>
Airport Department:				
Land and easements	223,173			223,173
Land improvements	1,071,350			1,071,350
Building	432,012			432,012
Runway improvements	739,899			739,899
Airport improvements	2,377,347			2,377,347
Accumulated Depreciation	(1,824,939)	(114,649)		(1,939,588)
Total Airport	<u>\$ 3,018,842</u>	<u>\$ (114,649)</u>	<u>\$ 0</u>	<u>\$ 2,904,193</u>
Governmental Activities:				
Assets not being depreciated:				
Land and easements	\$ 146,106	\$	\$	\$ 146,106
Assets being depreciated				
Land improvements	673,373			673,373
Buildings	2,054,039			2,054,039
Equipment	979,085			979,085
Vehicles	2,444,017			2,444,017
Infrastructure	19,964,428			19,964,428
	<u>26,261,048</u>	<u>0</u>	<u>0</u>	<u>26,261,048</u>
Less accumulated depreciation:				
Land improvements	(270,372)	(16,835)		(287,207)
Buildings	(935,610)	(51,351)		(986,961)
Equipment	(609,535)	(46,513)		(656,048)
Vehicles	(1,480,458)	(126,538)		(1,606,996)
Infrastructure	(17,554,549)	(51,859)		(17,606,408)
	<u>(20,850,524)</u>	<u>(293,096)</u>	<u>0</u>	<u>(21,143,620)</u>
Capital Assets, net	<u>\$ 5,410,524</u>	<u>\$ (293,096)</u>	<u>\$ 0</u>	<u>\$ 5,117,428</u>
Depreciation Expense:				
General government	\$	6,304		
Public safety		98,534		
Public works		171,044		
Recreation		16,345		
Transfer station		870		
	\$	<u>293,097</u>		

5. Property Tax

Property taxes for the year were committed on September 16, 2021, on the assessed value listed as of April 1, 2021, for all taxable real and personal property located in the Town. Payment of taxes was due October 1, 2021 and April 1, 2022, with interest at 6% on all tax bills unpaid as of those dates.

Assessed values are periodically established by the Town's Assessor at 100% of assumed market value. The last revaluation was completed for the list of April 1, 2007. The assessed value for the list of April 1, 2021 upon which the levy for the year ended June 30, 2022 was based, was \$519,346,000. 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.

6. Long-term Debt

The following is a summary of long-term debt transactions of the Town for the year ended June 30, 2022:

	Proprietary Fund Type <u>Enterprise Fund</u>	General <u>Long-term Debt</u>
Long-term debt payable at July 1, 2021	\$ 2,232,401	\$ 368,038
Debt Retired	131,392	85,221
Debt Proceeds	0	0
Long-term debt payable at June 30, 2022	\$ 2,101,009	\$ 282,817
Interest Paid	56,156	13,961

Long-term debt payable at June 30, 2022 is comprised of the following:

	Interest <u>rate</u>	Final maturity <u>date</u>	Balance end of <u>year</u>
<u>General Government</u>			
Maine Municipal Bond Bank	1.469% to 9.00%	2024	282,817
			\$ 282,817
<u>Enterprise Fund</u>			
<u>Sewer</u>			
Maine Municipal Bond Bank	1.20%	2024	32,601
Rural Development	3.25%	2027	183,448
Maine Municipal Bond Bank	2.25%	2023	57,495
Maine Municipal Bond Bank	4.45%	2024	45,687
Rural Development	2.50%	2044	638,086
Rural Development	2.38%	2049	1,143,692
			\$ 2,101,009

6. Long-term Debt, continued

The annual requirement to amortize all long-term debt outstanding as of June 30, 2022 is as follows:

<u>Year</u>	<u>Enterprise Fund</u>		<u>General Long-term Debt Account Group</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2023	\$ 135,427	\$ 52,574	\$ 89,592	\$ 10,847
2024	139,650	48,421	94,185	6,737
2025	114,148	44,785	99,040	2,315
2026	89,105	42,230		
2027	91,526	39,809		
2028-2032	351,103	167,185		
2033-2037	359,532	125,453		
2038-2042	405,376	79,609		
2043-2047	303,795	33,227		
2048-2052	111,347	3,979		
Total	\$ 2,101,009	\$ 637,272	\$ 282,817	\$ 19,899

In accordance with 30 MRSA, Section 5702, as amended, no municipality shall incur debt for specified purposes in excess of 15 percent of the state valuation of such municipality. At June 30, 2022, the Town was in compliance with these regulations.

7. Undesignated General Fund Fund Equity

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

Balance - July 1, 2021	\$ 3,251,428
Increase (Decrease):	
Estimated under actual revenues	431,612
Appropriations over expenditures	439,981
Budget utilization	(200,000)
Net Increase (Decrease)	671,593
Balance - June 30, 2022	\$ 3,923,021

8. Assigned For Subsequent Year's Revenues

The portion of the General Fund fund equity which has been assigned by budgeting decisions represents amounts received during the current accounting period that are to be budgeted as revenues in the subsequent year. These accounts, were as follows at June 30, 2022:

Revenue sharing	\$ 314,819
ARPA	289,512
Total	\$ 604,331

9. Assigned For Subsequent Year's Expenditures

Management decided to carry certain departmental unexpended balances forward to the following year for expenditure. This is usually in lieu of additional appropriations in any particular account.

Admin Equipment Purchase	\$ 6,000
Ambulance	100,613
Ambulance paving	4,000
Angevine Park	4,501
Ball Fields	152
BWD Demo	10,000
Cemetery	1,066
Cemetery Restoration	13,717
Code Book	3,400
Cole Block Building	51,834
Conservation Commission	3,399
Davis Park Exercise Station	2,039
Directional sign post	10,010
EBS Demo	35,000
Fire Department Pumper	260,000
Fire Relief	19,739
Fountain Repair	150
Lower Main Street	52,954
Pathway Extension	10,202
Pond Money Contracted	5,000
Public Works Backhoe Repair	9,000
Public works capital	105,694
PW Grader	9,589
PW Snow Blower	90,000
PW Truck Reserve	33,571
Records Restoration	16,011
Revaluation Reserve	140,000
Route 2 Sidewalk	30,000
SCBA	75,050
Sidewalk Maintenance	7,209
Streets and Roads	102,932
T/S Well and Septic	1,397
Vernon Street Sidewalk	23,000
<b>Total</b>	<b>\$ 1,237,229</b>

10. Pension Plan

**General Information about the pensions plan to which the Town is a participant**

The Town contributes to the Maine Public Employees Retirement System Consolidated Plan for Participating Local Districts. As of the year ended June 30, 2022, the Town has the following balances reported in the government-wide financial statements:

		Net Pension Liability (Asset)	Deferred Outflows of Resources	Deferred Inflows of Resources	Pension Expense (Gain)
PLD Plan	\$	(33,359)	183,681	466,303	(32,317)
Total	\$	(33,359)	183,681	466,303	(32,317)

Plan Description - The Participating Local District (PLD) Consolidated Plan is a multiple-employer cost sharing plan. Eligible employers (districts) are defined in Maine statute. As of June 30, 2022, there were 305 employers in this plan.

The plan is administered by the Maine Public Employees Retirement System (the System). MainePERS is established under Maine law found in Title 5 MRSA Part 20. The authority to establish and amend benefit provisions rests with the State legislature. MainePERS issues a publicly available financial report which can be obtained at [www.maineopers.org](http://www.maineopers.org).

Benefits Provided - Benefit terms are established in Maine statute; in the case of the PLD Consolidated Plan, an advisory group, also established by statute, reviews the terms of the plan and periodically makes recommendations to the Legislature to amend them. The System's retirement programs provide defined retirement benefits based on members' average final compensation and service credit earned as of retirement. Vesting (i.e., eligibility for benefits upon reaching qualification) occurs upon the earning of five years of service credit (effective October 1, 1999, the prior ten year requirement was reduced by legislative action to five years for State employees and teachers; separate legislation enacted the same reduced requirements for judges, legislators, and employees of PLDs). In some cases, vesting occurs on the earning of one year of service credit immediately preceding retirement at or after normal retirement age. Normal retirement age for State employees and teachers is age 60, 62 or 65. The normal retirement age is determined by whether a member had met certain creditable service requirements on specific dates, as established by statute. For PLD members, normal retirement age is 60 or 65. The monthly benefit of members who retire before normal retirement age by virtue of having at least 25 years of service credit is reduced by a statutorily prescribed factor for each year of age that a member is below her/his normal retirement age at retirement. The System also provides disability and death benefits which are established by statute for State employee and teacher members and by contract with other participating employers under applicable statutory provisions.

Upon termination of membership, members' accumulated employee contributions are refundable with interest, credited in accordance with statute. Withdrawal of accumulated contributions results in forfeiture of all benefits and membership rights. The annual rate of interest credited to members' accounts is set by the System's Board of Trustees and is currently 0.93%.

10. Pension Plan, continued

Contributions - Retirement benefits are funded by contributions from members and employers and by earnings from investments. Disability and death benefits are funded by employer normal cost contributions and by investment earnings. Member and employer contribution rates are each a percentage of applicable member compensation. Member contribution rates are defined by law or by the System's Board of Trustees and depend on the terms of the plan under which a member is covered. Employer contribution rates are determined through actuarial valuations. PLD employees are required to pay 3.85% to 9.50% of their annual pay. For the PLD Plan participants, the Town was required to contribute between 5.20% and 16.00% of participant's annual pay. Contributions for the PLD plan for the year ended June 30, 2022 was \$50,083.

***Pension Liabilities, Pension Expense, and Deferred Outflows and Deferred Inflows of Resources Related to Pensions***

The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Town's portion of the net pension liabilities were based on projections of the Town's long-term share of contributions to the pension plan relative to the projected contributions of all participating local districts, and of all participating local districts, and the state of Maine.

At June 30, 2022, the Town reported an asset of \$33,359 for its proportionate share of the net pension liability. At June 30, 2022, the Town's proportion of the PLD Plan was 0.104%.

For the year ended June 30, 2022, the Town recognized pension gain in the funds of \$32,317 for the PLD plan. At June 30, 2022, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Differences between expected and actual experience	\$ 21,580	\$ 2,267
Change of assumptions		454,700
Net difference between projected and actual earnings on pension plan investments	112,018	
Changes in proportion and differences between contributions and proportionate share of contributions		9,336
Contributions subsequent to the measurement	50,083	
Total	<u>\$ 183,681</u>	<u>\$ 466,303</u>

The amount of \$50,083 is reported as deferred outflows of resources related to pensions resulting from the Town's contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability in the year ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:	
2022	\$ (57,595)
2023	(45,253)
2024	(103,506)
2025	(126,352)
Thereafter	0

10. Pension Plan, continued

**Actuarial Assumptions**

The total pension liability in the June 30, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75%
Salary Increases	2.75
Investment rate of return	6.75
Cost of living benefit increases, per annum	1.91

Mortality rates for the Town's plan were based on the RP2014 Total Dataset Healthy Annuitant Mortality Table, for males and females.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major class of assets. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of geometric real rates of return for each major asset class included in the target asset allocation as of June 30, 2022 are summarized in the following table:

<u>Asset Class</u>	<u>Target allocation</u>	<u>Long term expected real rate of return</u>
Public equities	30.0%	6.0%
US Government	7.5	2.3
Private Equity	15.0	7.6
Real estate	10.0	5.2
Infrastructure	10.0	5.3
Natural resources	5.0	5.0
Traditional credit	7.5	3.0
Alternative credit	7.5	7.2
Diversifiers	7.5	5.9

**Discount Rate**

The discount rate used to measure the collective total pension liability was 6.5% for 2022 for the plan. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer and non-employer entity contributions will be made at contractually required rates, actuarially determined. Based on these assumptions, the fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**Sensitivity of the Town's proportionate share of the net pension liability to changes in the discount rate**

The following table presents the Town's proportionate share of the net pension liability for the PLD Plan using the discount rate of 6.5% as well as what the net pension liability would be if it were calculated

10. Pension Plan, continued

using a discount rate of one percentage point lower (5.5%) or one percentage point higher (7.5%) than the current rate.

		(5.5%, 6.5%, 7.5%)
1% Decrease	\$	474,722
Current Rate		(33,359)
1% Increase		(453,610)

**Pension Plan Fiduciary Net Position**

Detailed information about the pension plan's fiduciary net position is available in the separately issued MainePERS financial report.

**Payables to the Pension Plan**

None as of June 30, 2022.

11. OPEB Health Insurance Plan Description

**General Information about the OPEB Plan**

**Plan Description** - The Town sponsors a post-retirement benefit plan providing health insurance to retiring employees. The plan is a single-employer defined benefit OPEB plan administered by the Maine Municipal Employees Health Trust (MMEHT). The State Legislature has the authority to establish and amend the benefit terms and financing requirements. No assets are accumulated in a trust that meets the criteria of paragraph 4 of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*.

**Benefits Provided** - MMEHT Provides healthcare insurance benefits for retirees and their dependents. The employee must meet the minimum requirement of age 55 with at least 5 years of service at retirement in order to be eligible for postretirement benefits. The retiree pays the premium equivalent rate for coverage elected. Retirees and spouses must contribute 100% of the premiums below.

Retiree Premium Amounts		
<u>Pre-Medicare</u>	<u>Single Coverage</u>	<u>Family Coverage</u>
POS A	N/A	N/A
POS 200	N/A	N/A
POS C	N/A	N/A
PPO 500	N/A	N/A
PPO 1000	N/A	N/A
PPO 1500	N/A	N/A
PPO 2500	882.84	1,980.35
<b><u>Medicare</u></b>		
Medicare-Eligible Retirees	660.5	1,201

**Employees Covered by Benefit Terms** - At June 30, 2022, the following employees were covered by the benefit terms:



11. OPEB Health Insurance Plan Description, continued

Inactive Employees	0
Active Employees	13
Total	13

**OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB**

The Town's total OPEB Liability of \$112,173 was measured as of January 1, 2022, and was determined by an actuarial valuation as of that date.

<i>Changes in the Total OPEB Liability</i>	
Balance at January 1, 2021	\$ 139,032
Changes for the year:	
Service cost	10,146
Interest	3,144
Changes of benefits	0
Differences between expected and actual experience	(38,234)
Changes of assumptions	(133)
Contributions - employer	(1,782)
Contributions - member	0
Net investment income	0
Benefit Payments	0
Net Changes	(26,859)
Balance at December 13, 2022	\$ 112,173

Change in assumptions relates to the change in discount rate in combination with updated trend arrays.

For the year ended June 30, 2022, the Town recognized OPEB expense of \$10,259. At June 30, 2022 the Town reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 8,800	\$ 63,613
Changes in Assumptions	19,860	5,441
Net difference between projected and actual earnings on OPEB Plan investments.	0	0
Total	\$ 28,660	\$ 69,054

\$1,782 is reported as deferred outflows of resources related to OPEB resulting from Town contributions subsequent to the measurement date and will be recognized as a reduction of the total OPEB liability in the year ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended December 31,	
2022	\$ (3,031)
2023	(3,027)
2024	(7,866)
2025	(6,093)
2026	(6,088)
Thereafter	(14,289)

**Actuarial Assumptions**

The total OPEB liability in the December 31, 2021 actuarial valuation for the total OPEB liability was determined using the following

11. OPEB Health Insurance Plan Description, continued

assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.40%
Salary increases	1.10%
Discount rate	2.12% per annum

The actuarial assumptions are the assumptions that were adopted by the Maine State Retirement Consolidated Plan for Participating Local Districts as of June 30, 2021 and based on the experience study covering the period from June 30, 2016 through June 30, 2021.

**Discount Rate**

The rate used to measure the total OPEB liability was 2.06% per annum. Since the plan is pay as you go and is not funded, the discount rate was based upon high quality AA/Aa or higher bond yields in effect for 20 years, tax-exempt general obligation municipal bonds using the Bond Buyer 20-Bond GO Index.

**Sensitivity of the Total OPEB Liability to Changes in the Discount Rate**

The following presents the Town's total OPEB liability calculated using the discount rate of 2.12%, as well as what the Town's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage-point lower (1.12%) or 1 percentage-point higher (3.12%) than the current rate:

		MMEHT Plan (1.06%, 2.06%, 3.06%)
1% Decrease	\$	134,323
Current Rate		112,173
1% Increase		94,210

**Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates**

The following presents the Town's total OPEB liability calculated using the healthcare cost trend rates, as well as what the Town's total OPEB liability would be if it were calculated using healthcare cost trend rates rate that are 1 percentage-point lower or 1 percentage-point higher than the current healthcare cost trend rates:

		MMEHT Plan
1% Decrease	\$	91,569
Current Rate		112,173
1% Increase		138,881

12. Risk Management

The Town 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. For the past several years the town has obtained coverage from the Maine Municipal Association risk pool. All risk management activities are accounted for in the General Fund. Expenditures and claims are recognized when it is probable that a loss has occurred and the amount of the loss can be reasonable estimated. In determining claims, events that might create claims but for which none have been reported, are considered.

12. Risk Management, continued

The Town's Management estimates that the amount of actual or potential claims against the Town as of June 30, 2022, are unknown. Therefore, the General Fund contains no provision for, and the General Long-term Debt Account Group does not present, estimated claims.

13. Interfund Balances

Individual interfund receivable and payable balances at June 30, 2022, were as follows:

<u>Fund</u>	<u>Receivable</u>	<u>Payable</u>
General fund	\$ 2,352,186	\$ 1,934,224
Enterprise fund - sewer		232,637
Enterprise fund - airport		187,683
Fiduciary fund	2,358	
Total	\$ <u>2,354,544</u>	\$ <u>2,354,544</u>

14. Subsequent Events

The Town's management has concluded that no events that occurred prior to June 30, 2022 and before August 24, 2022 require disclosure as subsequent events.

TOWN OF BETHEL, MAINE  
Budget Comparison Schedule  
General Fund  
For the year ended June 30, 2022

<u>Budgeted Amounts</u>				Variance with final budget positive (negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:	\$	\$	\$	\$
Taxes	7,572,711	7,572,711	7,775,437	202,726
Intergovernmental	463,038	463,038	928,943	465,905
Interest	3,500	3,500	9,358	5,858
Charges for Services	446,730	446,730	633,090	186,360
Miscellaneous	28,900	28,900	45,153	16,253
Total revenues	<u>8,514,879</u>	<u>8,514,879</u>	<u>9,391,981</u>	<u>877,102</u>
Expenditures:				
Current:				
General government	582,842	582,842	538,842	44,000
Municipal buildings	95,045	95,045	76,100	18,945
Protection	969,639	969,639	906,779	62,860
Health and sanitation	559,597	559,597	570,321	(10,724)
Public works	615,908	615,908	501,736	114,172
Leisure services	177,188	177,188	150,468	26,720
Education	3,396,418	3,396,418	3,396,418	0
County tax	653,679	653,679	497,800	155,879
Employee benefits	495,668	495,668	439,917	55,751
Unclassified	56,513	56,513	41,381	15,132
Debt service	99,182	99,182	99,182	0
Capital reserves	1,041,500	1,041,500	737,389	304,111
Total expenditures	<u>8,743,179</u>	<u>8,743,179</u>	<u>7,956,333</u>	<u>786,846</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(228,300)</u>	<u>(228,300)</u>	<u>1,435,648</u>	<u>1,663,948</u>
Other Financing Sources (Uses):				
Debt issuance proceeds	28,300	28,300	28,300	0
Total other financing sources (uses)	<u>28,300</u>	<u>28,300</u>	<u>28,300</u>	<u>0</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(200,000)</u>	<u>(200,000)</u>	<u>1,463,948</u>	<u>1,663,948</u>
Fund Balance - Beginning	4,300,633	4,300,633	4,300,633	0
Fund Balance - Ending	<u>\$ 4,100,633</u>	<u>\$ 4,100,633</u>	<u>\$ 5,764,581</u>	<u>\$ 1,663,948</u>

TOWN OF BETHEL, MAINE  
Budget Comparison Schedule - Revenues  
For the Year Ended June 30, 2022

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>Taxes:</b>			
General property taxes	\$ 6,985,211	\$ 7,010,387	\$ 25,176
Delinquent taxes	35,000	35,593	593
Excise taxes	552,500	729,457	176,957
<b>Intergovernmental:</b>			
State Revenue Sharing	200,000	349,468	149,468
Local Road Assistance	60,000	61,392	1,392
Homestead Exemption	119,769	119,298	(471)
Snowmobile	0	1,298	1,298
General Assistance	1,750	1,827	77
Tree Growth	0	34,589	34,589
Veterans Reimbursement	1,686	1,220	(466)
COVID Grant	0	289,511	289,511
BETE	48,333	48,335	2
Snow & Trail	31,500	22,005	(9,495)
<b>Charges for Services:</b>			
Administration	19,980	27,599	7,619
Police	1,000	548	(452)
Fire Department	31,000	29,730	(1,270)
Licenses and permits	43,700	85,794	42,094
Public works	1,850	41,503	39,653
Recreation	7,000	10,288	3,288
Ambulance	160,200	204,659	44,459
Health and sanitation	182,000	232,969	50,969
<b>Interest:</b>			
Operating funds	3,500	9,358	5,858
<b>Miscellaneous:</b>			
Donations	11,000	0	(11,000)
Miscellaneous	12,900	25,153	12,253
Sale of Assets	5,000	20,000	15,000
<b>Total</b>	<b>\$ 8,514,879</b>	<b>\$ 9,391,981</b>	<b>\$ 877,102</b>

TOWN OF BETHEL, MAINE  
Budget Comparison Schedule - Expenditures  
for the Year Ended June 30, 2022

	Balance July 1	Appropriations	Budget Credits	Total Available	Expenditures	Lapsed	Carried
	\$	\$	\$	\$	\$	\$	\$
General Government							
Administration		241,801		241,801	211,950	29,851	
Town clerk		105,657		105,657	101,969	3,688	
Assessors		50,790		50,790	44,726	6,064	
Finance office		101,037		101,037	98,444	2,593	
Planning board		83,557		83,557	81,753	1,804	
Municipal Buildings							
Cole block		28,140		28,140	20,301	7,839	
Fire Station		25,625		25,625	22,120	3,505	
Town garage		23,600		23,600	20,413	3,187	
General Station		17,380		17,380	13,266	4,114	
Public works							
Roads maintenance		615,908		615,908	501,736	114,172	
Debt Service							
Principal and interest		99,182		99,182	99,182	0	
Public Safety							
Police department		381,260		381,260	378,914	2,346	
Fire department		261,798		261,798	227,890	33,908	
Ambulance service		326,581		326,581	295,975	26,606	
Health, Welfare & Sanitation							
General assistance		2,500		2,500	4,156	(1,656)	
Solid waste disposal		557,097		557,097	566,165	(9,068)	
Leisure Services							
Recreation board		51,800		51,800	45,503	6,297	
Angevine Park		13,440		13,440	5,923	7,517	
Fountains Parks & Cemeteries		16,650		16,650	12,801	3,849	
Local Contributions		83,586		83,586	74,529	9,057	
Agency Contributions		11,712		11,712	11,712	0	
Special Assessments							
MSAD #44		3,396,418		3,396,418	3,396,418	0	
Oxford County Tax		496,323		496,323	496,323	0	
Overlay		157,356		157,356	1,477	155,879	
Unclassified							
Employee benefits		495,668		495,668	439,917	55,751	
Municipal insurance		56,513		56,513	41,381	15,132	
Capital Outlay							
Reserves		1,041,500		1,041,500	737,389	304,111	
	\$	\$ 8,742,879	\$ 0	\$ 8,742,879	\$ 7,956,333	\$ 786,546	\$ 0

TOWN OF BETHEL, MAINE  
 Schedule of Town's Proportionate Share of the Net Pension Liability  
 Maine Public Employees Retirement System  
 Last 10 Fiscal Years\*

	Participating Local District Plan							
	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Town's proportion of the net pension liability	0.1038%	0.1060%	0.1080%	0.1110%	0.1180%	0.1150%	0.0990%	0.0990%
Town's proportionate share of the net pension Liability	(33,359)	420,250	328,793	304,458	483,811	608,900	317,528	150,848
Town's covered employee payroll	680,352	703,170	583,281	638,740	637,529	604,213	561,131	522,811
Town's proportionate share of the net pension liability as a percentage of its covered-employee payroll	-4.90%	59.77%	56.37%	47.67%	75.89%	100.78%	56.59%	28.85%
Plan fiduciary net position as a percentage of the total pension liability	100.9%	88.3%	90.6%	91.1%	86.4%	81.60%	88.30%	94.10%

\*information available presented

\*\*the amounts presented for each fiscal year were determined as of the prior fiscal year.

TOWN OF BETHEL, MAINE  
Schedule of Town Contributions  
Last 10 Fiscal Years\*

Maine Public Employees Retirement System Participating Local District Plan

	2022	2021	2020	2019	2018	2017	2016	2015
Contractually required contribution	50,083	82,030	68,328	60,565	60,565	53,775	40,682	33,983
Contributions in relation to the contractually required contribution	(50,083)	(82,030)	(68,328)	(60,565)	(60,565)	(53,775)	(40,682)	(33,983)
Contribution deficiency (excess)	0	0	0	0	0	0	0	0

Town's covered employee payroll	680,352	703,170	683,281	638,407	637,529	604,213	561,131	522,811
Contractually required contribution as a percentage of covered employee payroll	7.36%	11.67%	10.00%	9.49%	9.50%	8.90%	7.25%	6.50%

\*information available presented



TOWN OF BETHEL, MAINE  
Schedule of Changes in the Town's Total Health Plan OPEB  
Liability and Related Ratios

Last 10 Fiscal Years\*

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Service cost (BOY)	\$ 10,146	8,810	6,732	7,451	4,504
Interest (includes interest on service cost)	3,144	3,505	5,976	5,214	4,141
Changes of benefit terms	0	0	(2,494)	0	0
Differences between expected and actual experience	(38,234)	0	(46,725)	0	30,795
Changes of assumptions	(133)	8,482	20,194	(12,417)	3,061
Benefit payments, including refunds of member contributions	(1,782)	(1,713)	(5,450)	(5,240)	(1,680)
Net change in total OPEB liability	(26,859)	19,084	(21,767)	(4,992)	40,821
Total OPEB liability- beginning	139,032	119,948	141,715	146,707	105,886
Total OPEB liability- ending	112,173	139,032	119,948	141,715	146,707
<u>Plan fiduciary net position</u>					
Contributions- employer	1,782	1,713	5,450	5,240	1,680
Contributions- member					
Net investment income					
Benefit payments, including refunds of member contributions	(1,782)	(1,713)	(5,450)	(5,240)	(1,680)
Administrative expense				0	0
Net change in plan fiduciary net position	0	0	0	0	0
Plan fiduciary net position- beginning	0	0	0	0	0
Plan fiduciary net position- ending	0	0	0	0	0
Net OPEB liability- ending	112,173	139,032	119,948	141,715	146,707
Plan fiduciary net position as a percentage of the total OPEB liability	0.0%	0.0%	0.0%	0.0%	0.0%
Covered employee payroll	595,152	646,550	646,550	535,724	535,724
Net OPEB liability as a percentage of covered employee payroll	18.8%	21.5%	18.6%	26.5%	27.4%

\*information available presented

[Continued from inside front cover.]

Mike and Marie were valued members of the Bethel community. Proud of his service to his chosen country during the first World War, Mike was a longtime member of the American Legion, and Marie was particularly active in the Legion Auxiliary.

In 1930, Naimey purchased the “Horatio Upton place” on the Northwest Bethel Road, and made a number of improvements, including building himself a workshop on the property. Unfortunately, the main home, the historic Eliphaz Chapman homestead, burned on September 28, 1937.

This was a setback for the family, but fortunately business was still going well. The next year, Mike thoroughly renovated the store, drawing on his experience as a carpenter to do much of the work himself. As the A&P had moved out to a new location, he took out one of the interior dividing walls, doubling the size of his own store.

At the end of 1940, Mike began advertising a “going out of business sale,” and in January of 1941 he experienced some health issues and was admitted to Togus for several months. The final closeout sale was in May. The Labnon Dry Goods Co. bought out the store and in the fall the Naimeys moved to Wells, Maine. They continued to reside in Wells for many years but later apparently began wintering in Florida, where Mike died at the Pratt General Hospital in Coral Gables on February 2, 1953.

Harold Chamberlin purchased the Naimey Block in October 1941, and the next year, the Bethel Post Office moved into it. The Post Office had previously been in the Wiley or Swift Block near the top of Main Street for over thirty years, but just one year prior had moved across the street to a former hardware store where Northeast Bank now stands.

Later owners of the Naimey Block have included Norman and June Greig, John Grover, Esther Crockett, Brian Strickland, and current owner Carl Glidden. It has been home to a number of businesses, from John Trinward’s dentist office to the Bethel Spa restaurant. The Post Office has remained at this location for over eighty years, and now occupies the entire first floor.

Although the name of Mike Naimey is seldom remembered in Bethel today, the Naimey Block stands today as the village’s most enduring monument to the many cultural and economic contributions that have been made by hardworking and patriotic first-generation immigrants.

William F. Chapman, Executive Director  
Museums of the Bethel Historical Society

*Back cover:* Mike Naimey and his two sons, John and William.

