ANNUAL REPORTS

OF THE

TOWN OF

BETHEL, MAINE

FOR FISCAL YEAR 2024

JULY 1, 2023

TO

JUNE 30, 2024

Office Hours

Monday through Friday

8 AM to 4 PM

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### Dear Residents of Bethel,

It is a privilege to sit on the Board and help Bethel municipal government address and meet its various challenges in a responsible manner. This is a team effort that includes critical input from the town manager, department heads and members of our community.

The Board's regular schedule includes twice-per-month meetings, typically Wednesday evenings, which allow for proper consideration of the various matters which appear on the agenda. Pursuant to state law, Selectboard meetings are open to the public and people are always welcome to attend and offer comment at appropriate times. In addition, these meetings are recorded and can be viewed on local cable access (channel 11) and YouTube (WHAT - Western Hills Access Television).

Elected positions in Bethel include five selectboard members, five assessors, and six school board directors – all on three-year, staggered terms with elections held in June. In addition, the Board appoints individuals to various municipal boards and committees and those appointments are made in December following public solicitation for applicants in the fall.

If serving in an elected or appointed capacity interests you, please contact the town office or website (www.BethelMaine.org) for more information.

In closing, we want to affirm our dedication to conducting the town's business with transparency, accountability and common sense. Together we will continue building a vibrant and resilient Bethel community that is poised for the future.

### Sincerely,

Select Board Members
Michele Varuolo Cole
Meryl Kelly
Frank DelDuca
Pat McCartney
Sarah Southam

### Town Manager's Report

Another fiscal year end is almost upon us, as we approach June 30, 2025. The Town's Auditors have just completed the fiscal year end reports as of June 30,2024 and the condensed audit is included at the end of this report. A review of the audit will show the Town's Unassigned Fund Balance has increased by almost \$600,000 to over \$5.5 million from last year's \$4.9 million. The auditors have recommended we use some of this fund balance instead of raising and appropriating money for some of the proposed purchases. The warrant includes five articles asking the voters to transfer funds from the Undesignated Fund Balance if the articles are approved. The five articles are to purchase scales for the Transfer Station, replace the town office roof and clapboards at the back of the building, moisture control maintenance in the town office basement, set up a contingency account to be used for emergencies, and a recommended amount to reduce the mill rate. The total of these five transfers would be \$795,000. Beginning with the FY23 audit, and continuing with the FY24 audit, the Schedules at the back of the audit represent the Nonmajor Special Revenue Funds and Capital Project Funds that have Assigned balances. The changes to the auditing standards have provided a better breakdown and understanding of how our funds are reported.

The Tri-Town Solid Waste Committee met several times in the past year to review and update the current Interlocal Agreement that was last updated in 2000. The updated agreement will be voted on by the three towns in May and June. For the first time in several years, we requested bids for solid waste services at the Transfer Station. Beginning July 1, 2025, the Town will have a 3-year contract with Archie's of Mexico and will see a savings in tipping and hauling for the Transfer Station. Voters will be asked if they want to continue with the Residential and Dumpster Curbside service beginning July 1, 2025. Under the current curbside pickup, the customer will continue to pay for the curbside service and for the dumpster rental and the Town will continue to pay for the tipping fee. The cost to the town in 2024 for this tipping fee was \$300,000. The committee also recommended moving forward with purchasing scales for the Transfer Station. Voters will be asked to transfer \$100,000 from the Undesigned Fund Balance to pay for the scales and all associated costs to install them. Scales will generate a revenue flow to offset the costs of the Transfer Station.

In October 2024 the Town Office staff moved into the fire station and the Airport offices for approximately 3 months to undergo a mold remediation process. Unfortunately, we needed to purge many things that could not be salvaged. We moved back in January 2025, and we are much happier to be home again. We all appreciated the hospitality given to us by the staff at the fire department and airport for disrupting their space. We appreciated the patience of the residents during this time of transition.

We have said goodbye to several staff in all departments who have moved on to other jobs and hello to new staff. Working together as a team makes us stronger.

We appreciate all the staff, volunteers and residents who continue to work to make Bethel a great place to live.

Respectfully,

Sharon Jackson Town Manager

### Town of Bethel, Maine Current Municipal Officials

### Selectmen:

Michele Varuolo Cole, Chair

Meryl Kelly, Vice-Chair

Sarah Southam

Term Expires 2025

Term Expires 2026

Patricia McCartney

Term Expires 2024

Term Expires 2024

Term Expires 2025

### Assessors:

Michele Varuolo Cole, Chair
George Angevine
Term Expires 2027
Robert Blake
Term Expires 2026
Reginald Brown
Term Expires 2025
Ronald Savage
Term Expires 2025

### Town Manager:

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

Sharon Jackson

### Finance Officer and Deputy Treasurer:

Stephanie Colby

### Town Clerk, Registrar of Voters, Deputy Tax Collector and General Assistance Administrator:

Jessicca Grover

### **Deputy Clerk:**

Kristy Aguilar

### Deputy Clerk:

Tracy Walker

### Finance Assistant, Board of Assessors Assistant, and Planning Board Assistant:

Emma Davis

### Code Enforcement Officer, Plumbing Inspector:

Courtney McPherson Kingston Brown, Alternate

### **Public Health Officer**

Courtney McPherson

### Wastewater Treatment Plant Superintendent:

Toby Walker, Sr.

### **Wastewater Treatment Plant Assistants:**

Luke Angevine

Vacant

### **Public Works Director:**

Scott Sumner

### **Public Works Department:**

Michael Bennett Kevin Wight Toby Walker Jr. Randall Grondin Fred Pierce

### **Animal Control Officer:**

Eric Giroux

### **Recreation Director:**

Nate Crooker

### **Airport Assistants:**

Randy Autrey Brad Corson

### Fire Department Officers:

Fire Chief

Assistant Chief

Michael Jodrey

Michael Fleet

Captain

Levi Hill

1st Lieutenant/ Safety Officer

2nd Lieutenant

Donavan Thorpe

Secretary, Treasurer

Thomas Gibbs

### **Bethel Ambulance Service:**

Chief David Hanscom
Deputy Chief Randy Grondin
Assistant Deputy Chief Amy L. Hanscom
Lieutenant Hailey Tripp
Captain Laura Begin
Treasurer Mary Buckman
Secretary Kimberly Wentworth

### Transfer Station & Recycling Attendants:

Matthew Cummings Jon Swan

Brian Goodrich Norman Roy Jr.

### **MSAD #44 Board of Directors:**

Stephanie Herbeck	Term Expires 2026
Scott Cole	Term Expires 2025
Mark Hutchins	Term Expires 2025
Beth Weisberger	Term Expires 2027
Levi Brown	Term Expires 2027
Stephanie Cayer	Term Expires 2026

### **Board of Appeals:**

Wende Gray - Chair	Term Expires 2025
Jeff Martin	Term Expires 2025
Bill Allen	Term Expires 2026
Lennie Shaw	Term Expires 2027
Reggie Brown	Term Expires 2026

### **Budget Committee:**

Levi Brown - Chair	Term Expires 2025	
Ted Davis - Vice Chair	Term Expires 2026	
Jim Bennett	Term Expires 2025	
Mitchell Benedict	Term Expires 2025	
Robert Everett	Term Expires 2027	
Rose Lincoln	Term Expires 2027	
Travis Wojcik	Term Expires 2026	
Michael Jodrey	Term Expires 2027	
Clarke Reiner	Term Expires 2027	
Tonya Lewis	Term Expires 2026	
Jodi Everett	Term Expires 2025	
Vacancy	Term Expires 2026	

### **Conservation Commission:**

Sarah Southam	Term Expires 2027
Julie Reiff	Term Expires 2026
Karen Bieluch	Term Expires 2025
Ann Speth	Term Expires 2025
Jeff Sloan	Term Expires 2026

### Planning Board:

Laurie Winsor - Chair	Term Expires 2026
Carolyn Dunn – Vice Chair	Term Expires 2026
Aaron Osterhage	Term Expires 2027
Jim Bennett	Term Expires 2026
Brandy Lee Rodney	Term Expires 2027
Mitchell Benedict	Term Expires 2025
Travis Wojcik	Term Expires 2027

### **Recreation Board:**

Lindsay Gardner	Term Expires 2027
Joshua Fortier	Term Expires 2026
Christopher Spanks	Term Expires 2025
Travis Brooks - Chair	Term Expires 2027
Melissa Sheridan- Greenwood	Term Expires 2026
Suzanne Newson Pierce- Newry	Term Expires 2025
Susan Radway	Term Expires 2027

### **Airport Authority Committee:**

Randy Autrey - Chair	Term Expires 2025
Edwin Lovejoy - Vice Chair	Term Expires 2025
Bill Allen	Term Expires 2027
John Mason	Term Expires 2027
Vacancy	Term Expires 2026

### **Ordinance Review Committee:**

Jim Bennett-Planning Board Rep.	Term Expires 2025
Patricia McCartney - Selectmen Rep.	Term Expires 2025
Vacant	Term Expires 2025
Benjamin (Birch) Allen	Term Expires 2027
Carina Walter	Term Expires 2026

### **Bingham Forest Advisory:**

Carina Walter	Term Expires 2026
Neil Scanlon	Term Expires 2025
Peter Southam	Term Expires 2027
Reginald Brown – Water District Trustee Rep.	Term Expires 2025
Tom Shepherd	Term Expires 2026

### **Trustee of the Bethel Water District:**

Randy Autrey	Term Expires 2027
Reginald Brown	Term Expires 2026
Scott Fraser	Term Expires 2025

# Fiscal Year 2024 July 1, 2023, to June 30, 2024 Bethel Town Clerk and Elections Report

Elections: The Town of Bethel Registrar of Voters oversaw November 7, 2023, Referendum Election which had 3 Constitutional Amendments and 5 Citizen's Initiatives on the ballot. Beginning in early 2024 preparations were begun for the November 5, 2025, General and Referendum Election, which included state and federal offices, a Citizen's Initiative, 3 Bond Issues and a Referendum. March saw us conduct the Presidential Primary and June was the State Primary and Municipal Elections. The Central Voter Registration system was updated with new voter information, voter participation history, address changes and name changes. Both the Registrar and Deputy Registrar attended training on Maine State Statutes Title 21-A Elections and Title 30-A Municipalities and Counties.

Town Clerk: The Town Clerk's office continued to act as agent for the Bureau of Motor Vehicles, issued licenses for Inland Fisheries and Wildlife and issued birth, marriage and death certificates. Tracy Walker was welcomed as our new Deputy Town Clerk and Deputy Registrar of Voters. Stay informed by following The Town of Bethel on Facebook and checking the calendar on our website Bethelmaine.org.

The Town of Bethel bid a sad farewell to 36 residents, joyously welcomed the birth of 25 new residents and issued 40 marriage licenses.

## Report of the Highway Department July 1, 2023, to June 30, 2024

While trying to keep up with our regular duties and/or unexpected problems that may have come up, it seems like we spent more time this year repairing things after the rainstorms than we did on our ditch work. In between everything else, we worked on replacing culverts and/or ditching that was needed along Flat Rd, Intervale Rd, Paradise Rd, North Rd, Gibson Rd, Martin Ln, Kimball Hill and Swan Hill Rd.

Paving this year consisted of shim and/or overlay work on 2.98 miles of the North Rd, along with the Gibson Rd, Chapman Hill Rd, Lincoln St, Cross St, Mechanic St Ext, Skillings Rd, Terrace Rd, and a portion of the Swan Hill Rd. We also paved the sidewalk on lower Cross St, and some of the sidewalk on upper Main St.

The winter season started off on November 9<sup>th</sup> this year. With what seemed like more rain than snow this year, we were only out a total of 22 times for the season. The December 18<sup>th</sup> rainstorm hit resulting in a lot of flooding and numerous washouts to repair. When the plow season ended on April 5, 2024, we had used approximately 2,309+ yards of sand and 420 tons of salt this year.

Although the late wet spring weather held us up, we were finally able to start on spring cleanup items by April 22<sup>nd</sup>. The weather really messed up our schedule again this spring but with a little bit of help, we were able to get things clean and ready to open by Memorial Day.

The equipment purchases this year were replacing the 1973 1-ton roller with a newer used one, and a new F550 ton truck with plow gear.

After the plow gear was cleaned, we were able to get caught up on the potholes and shoulder patching while trying to get some of the dirt roads graded up. The painting had to wait again for better weather, so that we can get started in on the ditching projects for the next year.

Lastly, Fred Pierce joined the crew in August 2023. I would like to say welcome and that we look forward to working with you.

Resp	ectfully,
Scott	Sumner

### Bethel Wastewater Treatment Plant 2024 Annual Report

Total Wastewater treated 40,344,000 gallons. Increase of 2,745,000 gallons over 2023.

Total sludge dewatered 584,224 gallons.

Total sludge disposal 63.30 Wet Tons, this is 33.11 tons less than the previous year.

Monthly Biochemical oxygen demand removal: permit limit of 85%.

Results High 99.5% - Low 98% - average 98% removal.

Monthly Total Suspended solids removal: permit limit 85%.

Results High 99.2% - Low 79.9% - average 97% removal.

This past year we have put out to bid, a two-phase upgrade project.

- 1. Route 2 Sewer Main replacement Mill Hill Pump Station replacement.
- 2. Equipment replacement at the treatment plant.

Route 2 and Mill Hill contracts were awarded to Cross Excavation for the total amount of \$1,337,075.00.

The facilities equipment replacement portion was awarded to T Buck Construction for \$2,628,611.00.

The total cost for the projects is \$4,993,650.00. This includes Engineering design and project oversight, contingency funds, permitting, legal fees and interest, to name a few of the other costs of the project.

These projects are funded by a combination of loan and grant funds from USDA.

Funding breakdown: Loan \$2,850,000.00 Grant \$2,175,000.00.

Sincerely, The Town of Bethel Wastewater Team, Toby Walker Sr. Superintendent

# BETHEL AMBULANCE SERVICE FY24 July 1, 2023 to June 30, 2024

July 1, 2023 to June 30, 2024 the Bethel Ambulance Service responded to 507 calls. Bethel Ambulance Service had 32 active members and 10-Per-Diem paramedics throughout the year. The following is a categorical list of calls made from July 1, 2023 to June 30, 2024.

Medical	190
Mental Health issues	29
Trauma	121
DOA	2
Code	3
Standby	47
Cancelled	30
No Injury/Illness	42
Assist	9
No pt found/contact	34

Responses were made to the following towns:

Bethel 353, Gilead 21, Greenwood 4, Albany 28, Newry 28, Rumford 14, Grafton Notch 7, Mexico 1, Woodstock 3, Mason 2, Upton 3, Hanover 35, Batcheldors Grant 3, Andover 2, Riley 1, Dixfield 1, Lewiston 1.

### **Active Members for 2023-2024**

Allen, William	Angevine, Jeff	Aylward, Crystal	Begin, Laura
Black, Emily	Bragg, Ross	Bryant, Amanda	Buck, Allen
Buckman, Mary	Corriveau, Fabian	Drew, Kimberly	Duffany, Aurora
Dux, Cody	Flynn, Jason	Giroux, Eric	Grondin, Randall
Hadley, Alan	Hanscom, Amy	Hanscom, David	Hanscom, Sophie
Harlow, Garrett	Hazen, Eliza	Howe, Violet	Koskela, Adaline
Nichols, Sophia	O'Leary, Ken	Parent, Bryce	Reiner, Clarke
Thorpe, Donavan	Waters, Joseph	Whitney, Andrew	Yates, William
Per-Diem Paramedic	s for 2023-2024		
Adams, Melissa	Broomhall, Alberta	Fox, Robert	Higley, Samantha
Nile, Scott	Rivas, Adrian	Ross, Jason	Solmitz, Samuel
Tripp, Haley	Wakefield, Jennifer		
Respectfully Submit	ted:		

David Hanscom, Chief/Director

### Report of the Bethel Fire Department July 1, 2023 – June 30, 2024

The Bethel Fire Department responded to a total of 246 calls.

A total of 14 of these calls were mutual aid.

Fire Alarms: 63 Vehicle Accidents: 44 CMP/Wires Down: 39

Water Rescues: 27 Carbon Monoxide: 13 Assist Rescue: 13

Structure Fires: 9 Hazardous Trees: 7 Propane Leaks: 6

Grass/Woods Fire: 4 Asst. Sheriff's Office: 4 Unattended Burns: 3

Search & Rescue: 2 Sprinkler Malfunction: 2 Aircraft Incidents: 2

Suspicious Packages: 2 Vehicle Fire: 1 Investigation: 1

Arson: 1 Explosion: 1 Misc.: 2

The fire department has 20 active members, 16 trained to firefighter 1&2 and

14 are trained to Hazardous Materials Operations level.

The fire department would like to thank all of our mutual aid partners along with Bethel Rescue, PACE, Med Care, Oxford County Sheriff's, Maine State Police and the Maine Forest and Warden Service's.

As the Bethel area grows the call volumes grow with it, many times we rely heavily on multiple agencies working closely together to handle whatever situation arises.

Respectfully Submitted,

Mike Jodrey

Chief, Bethel Fire

### Bethel Regional Airport Fiscal Year 2024 July 1, 2023, to June 30, 2024

The Bethel Regional Airport is a year-round economic hub for businesses, tourists, flight training, emergency services, weather information and education. Just like Rt.2 or Rt. 5, the airport provides access to the beautiful mountains, lakes and rivers of western Maine. It brings people to the area to meet family and friends, invest in businesses and purchase homes.

It was business as usual in 2024 at the airport. LifeFlight of Maine, Patient Airlift Services (PALS) and Angel Flight of New England continued to use the airport to transport patients from rural areas to the bigger hospitals where they could receive immediate, lifesaving care.

The airport had 3108 flight operations, which included several private charters, and sold \$104,805.73 of 100LL aviation fuel. According to the sign-in log in the terminal, planes from around the country landed at the airport throughout the year.

Thankfully, there were no accidents or incidents in 2024.

The airport worked with BAAM to host a group of kids who toured the airport and learned about different types of airplanes and weather conditions. Their favorite part of the afternoon was building and flying balsa airplanes.

The fall fly-in and open house included live music and a food truck and was once again supported by Sunday River at the same time they held their fall festival. They provided transportation from the airport to Sunday River as well.

The Airport Authority worked with engineers to plan a taxi lane project to allow pilots to invest in the area and build nine new private hangars in the near future.

There are plans to install a new weather reporting station, at no cost to the town. The Bethel Regional Airport is one of two sites picked for this updated weather reporting system which is critical to Life Flight and area pilots.

Past challenges with ground transportation have now been addressed through the addition of rental cars made available from Berlin City. Two taxi services are also available for visitors.

The Bethel Airport Authority remains committed to its mission of enhancing the airport's role as an asset for our local economy and creating and reviewing policies and procedures at the Airport. With the continued support of our member towns and community partners, we look forward to building on the success of 2024, attracting more pilots and visitors, and ensuring that our airport remains an active and accessible hub for the western mountains of Maine.

It is a privilege to serve on the Airport Authority. I would like to thank John Mason, Ed Lovejoy, Bill Allen and a special thanks to Airport Manager and Town Manager Sharon Jackson for many hours of dedicated service and commitment in 2024 to making the Bethel Regional Airport the best little airport in Maine.

Randy Autrey, Bethel Airport Authority Chairman

### Assessor's Agent Report

### Fiscal Year 2024

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.

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

### Code Enforcement Fiscal Year 2024 July 1, 2023, to June 30, 2024

The Code Enforcement Officer's primary responsibility is administering the town's construction-related codes. In addition, the CEO in Bethel serves as the Local Plumbing Inspector and E911 Addressing Officer.

In the fiscal year of 2024 the CEO issued 106 building permits and 151 plumbing permits.

Any interior or exterior work with fair market value including materials and labor of less than \$2,500 does not require a permit. However, all work performed must conform with the provisions of Chapter 96 Building Construction whether a permit is required or not. Applications can be obtained at the Town Office or on the Town's website bethelmaine.org.

Our office always welcomes visitors, questions, complaints or concerns and can be reached at (207)824-2669 or via email at <a href="mailto:ceo@bethelmaine.org">ceo@bethelmaine.org</a>

I enjoy working with the people of Bethel and it is my privilege to serve as your Code Enforcement Officer. For more information on permitting in Bethel, see the Town Code Book at <a href="www.bethelmaine.org">www.bethelmaine.org</a>

Respectfully,
Courtney McPherson
Town of Bethel
Code Enforcement Officer

### Bethel Planning Board Fiscal Year 2024 July 1, 2023, to June 30, 2024

The Planning Board is comprised of seven members, all of whom are appointed by the Select Board. The Planning Board is charged with administering the Town's site plan, subdivision, and other land use ordinances.

The Planning Board meets nominally on the second and fourth Wednesdays of each month, or as needed.

The Planning Board considered subdivision and subdivision amendment applications, site plan and site plan amendment applications, determinations or site plan applicability and building permits in the Historic District.

During Fiscal Year 2024 Cheri Thurston served ably as the Board Chair until Laurie Winsor was nominated as Chair in January 2025. Laurie Winsor served as Vice-Chair until Sue Dunn was nominated as Vice-Chair in January 2025.

Bethel Board of Appeals Fiscal Year 2024 July 1, 2023, to June 30, 2024

The five-member Board of Appeals is appointed by the Select Board. 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 the land use code.

The Board of Appeals met three times during the fiscal year, they heard two administrative appeals of a Planning Board decision and a denial of a sewer abatement.

Wende Gray serves as the Chair of the Appeals Board.

### Recreation Board Report Fiscal year 2024 July 1, 2023 – June 30, 2024

The year 2024 brought a continuation of programming from the prior year and the hiring of a new director to lead the department.

Summer programming was consistent with our track and field practice program running for the 3rd year and the offering of weekly pick up soccer games. During the summer, Mary Scanlon resigned as Recreation Director after serving in the role since 2020. Nate Crooker was hired as the new Director in September 2023.

Our Fall Soccer returned with the same successful format as the prior year, with grades 4-6 participating in the region wide Oxford Hills Athletic Boosters program and grades 2-4 playing our locally focused "house league." Younger players from PreK to Grade 1 also participate in local soccer programming. This format offers a great mix of increasing competitive play for the older participants and local assessable skill building for younger players. The soccer season concluded with indoor play hosted by Telstar High School in November and December for grades 3-8.

Winter programs offered basketball, ice skating and after school skiing. The Saturday morning basketball program for grades K-8 offers a very popular locally focused format. The participation of Telstar High School athletes as coaches for this program is much appreciated.

The community ice rink at the Bisbee school lot returned for its 3<sup>rd</sup> year. The removal of the former school building from the lot meant more open space around the rink as well as the addition of a storage shed and under ice lights. These changes were well received by neighbors and skaters. Our after-school ski program was once again supported by both the town and private financial donations, as transportation costs remain high. Thankfully the support from Mt. Abram has continued, offering free ski passes and rental equipment to participants.

In the spring our largest program, baseball and softball, returned with even higher participation numbers. We see participation ranging from PreK kids in T-ball all the way to high school kids in our Babe Ruth baseball league. While other towns that participate in the Andy Valley Cal Ripken league with us continue to see declining numbers for baseball and softball, our increasing numbers stand out in comparison. Important improvements were made to our playing fields, particularly at Dunham Park in Greenwood, where the removal of large pines that had previously shaded the fields and the resurfacing of the infield greatly improved the condition of that field.

As has been the case in prior years, our programs are only possible because of the many volunteers who offer time and commitment to the community and also our neighboring towns, Gould Academy and the SAD44 school district that make facilities and playing fields available.

### The Bethel Library Association Annual Report July 1, 2023 - June 30, 2024

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 those areas for an annual fee of \$15. The library is open 27 hours a week, Monday through Saturday.

In July of the reporting year the Bethel Library joined the MILS (Maine Infonet Library System). This database connects the Bethel Library collection with more than 30 Maine libraries. This has greatly expanded the resources available to Bethel Library patrons. During the reporting year almost 1000 items from these other libraries were checked out to Bethel Library patrons.

The Bethel Library continued to focus on programming during this reporting year. A summary of programming follows: A regular story time was held every Wednesday at 10AM.

The library continued facilitating National Digital Equity Center classes which aim to improve digital literacy and digital equity. The library hosted three of these classes during the reporting year.

The Bethel Library hosted a range of craft classes including a quilting class and a scrapbooking class.

The Bethel Library gave out a new Take and Make craft or activity to patrons every month for the reporting year.

The library hosted educational talks about aromatherapy and loon safety.

The library also hosted three author talks with a Maine fiction author (Jen Dupree), a Maine poet (Jeri Theriault), and a Maine children's author (Alexandra S D Hinrichs).

The Bethel Library held a summer reading program which commenced in June of the reporting year.

The Bethel Library collaborated with local businesses and nonprofits to offer programs such as:

- A book club with Grace Note Inn and Spa was held twice a month for the reporting year.
- An informative birding talk with Bethel Adventure Tours was held five times during the reporting year.
- Maine Mineral and Gem Museum held an informative story hour, an eclipse activity, and two STEAM (STEM plus Art) activities at the library during the reporting year.
- The library hosted a Digital Navigator from Community Concepts to provide free tech help on Thursdays, commencing in March and continuing for the rest of the reporting year.
- Bethel Area Arts and Music used the library space to host an art class as part of their summer art activities.

The Bethel Library ran, co-sponsored, or participated in more than 75 programs throughout the reporting year.

The Bethel Library had more than 6,500 patrons visit the library from July 1, 2023, to June 30, 2024.

Town Support **Fundraising** 

Bethel: \$20,500 Annual Fund: \$34,032 Newry: \$6,000 Book Sale: \$2,493 Gilead: \$300 Plant Sale: \$2,568 Greenwood: \$800 Raffles: \$2,512

Respectfully submitted, Kelcy Boles Arciga Library Director **Bethel Library Association** 

### Bethel Conservation Commission Fiscal Year 2024

The 2024 fiscal year brought a range of developments to the Conservation Commission, many of which will improve Bethel's energy efficiency and strengthen education about the natural resources within our community.

The first point of progress was that the Conservation Commission filled all 5 seats in FY2024 for the first time in many years. Having a full commission has been a big step in finding direction and focus for projects that will benefit the town. We have held regular monthly meetings and have had help from citizens in the community. Community member Betsey Cooper has been instrumental in moving the Commission's work forward. We feel we are moving in a positive direction and welcome others to join us at future meetings on the 4th Wednesday of the month at 4pm.

The Commission led Green Up Day, which is observed on the first Saturday of May every year and includes a morning of trash pick up along our town roadways. It was organized in conjunction with the towns of Woodstock and Greenwood. From a large map, dozens of volunteers selected roadways to clean-up by locating litter and bagging it up. A scavenger hunt was created to encourage family participation and the Mahoosuc Kids Association after-school program cleaned up around Crescent Park Elementary the Friday before Green Up day. A celebratory lunch supported by donations from several local businesses and organizations was enjoyed at the end of the event.

The Commission also collaborated with Inland Woods and Trails, a Bethel based nonprofit that works to sustainably manage area woods and trails throughout the seasons. Members of the commission walked the town trail called Mt. Will Trail with IWT representatives to consider the condition of the trail and identify areas that need attention. The commission works seasonally with IWT to set priorities and develop implementation plans. The work of executing plans often includes local volunteers.

The Commission also worked closely with the Town Manager and Select Board to fully utilize grant funds from a Community Action Grant the town received from the Community Resilience Partnership. The Commission helped the town contract with an energy auditor, John Snell, to assess six municipal buildings. While the energy assessment officially took place in FY 25, the planning for that work began in FY 24.

The Commission is dedicated to continuing our annual Green Up day and moving forward will focus on energy efficiency planning for the Town of Bethel. The Select Board has charged the Conservation Commission to present a 5-year energy plan to them in the upcoming year. The development of that plan will be the Conservation Commission's highest priority. The Conservation Commission has received a Technical Assistance Award from the Energy Efficiency Planning for Rural Communities Program (Governor's Office of Policy Innovation and the Future) which will help commence this planning in 2025.

Respectfully,

Karen Bieluch, Sarah Southam, Ann Speth, Julie Reiff, and Jeff Sloan

### REPORT OF TAX COLLECTOR

### FY 2022 UNPAID TAX LIENS (As of June 30, 2024)

Brown, Ronald*	\$125.40
Cox, Spurgeon M. Jr., Paula J. Cox, Brian Cox*	\$3017.17
Cox, Spurgeon M. Jr., Paula J. Cox, Brian Cox*	\$2924.64
Northeast Wireless Networks, LLC*	\$1314.92

<sup>\*</sup>Indicates either payment in full or abatement was made after June 30, 2024

### FY 2023 UNPAID TAX LIENS

(As of June 30, 2024)

	(100) 100) 202 1)	
Blake, Harlan*		\$2558.60
Blake, Harlan*		\$890.99
Blake, Harlan*		\$459.71
Brown, Ronald*		\$272.54
Coolidge, John		\$1272.94
Coolidge, John		\$725.31
Coolidge, John		\$552.04
Cordwell, Stanley Estate of		\$1531.62
Cox, Spurgeon M. Jr., Paula J. Cox, Brian Cox		\$2957.66
Cox, Spurgeon M. Jr., Paula J. Cox, Brian Cox		\$2957.66
Doughty, Priscilla, Estate of*		\$820.27
Eider Down, LLC*		\$2101.35
Grover, Dawn R. & James K.		\$1264.60
Mason, Tony		\$161.23
McNamara, Blake T*		\$55.02
Mountainside Homes, LLC*		\$462.25
Northeast Wireless Networks, LLC*		\$1205.91
Obear, Thomas Robert*		\$863.17
Owens, David L		\$350.25
Palmer, Russell		\$767.07
Piawlock, Brian*		\$672.19
Piawlock, Thomas L. & Donald R.		\$86.96
Piawlock, Thomas L. & Donald R.		\$73.87
Shapiro, Anne*		\$3218.12
Stearns, Joyce		\$1589.12
Summit Ridge Energy*		\$68.79
Tompkins, Paul*		\$1059.04
Walker, Jeff*		\$1335.41
Walker, Jeffrey*		\$488.80
Walsh, Olivia – Trustee of Olivia Walsh Trust*		\$71.88
Wolfe, Cynthia*		\$1635.90
*Indicates either payment in full or abatement	was made after June	30, 2024

### RESPONSIBLE PET CARE OF OXFORD HILLS

### **Shelter & Adoption**

### 9 Swallow Road, South Paris Maine

Responsible petcare.org

Responsible Pet Care of Oxford Hills, Inc. is a non-profit, 501-C# shelter for homeless, domesticated animals with a lifesaving philosophy. Located at 9 Swallow Road in South Paris, we are typically equipped to provide and shelter for 100+ felines and 20+ dogs, but many times exceed those numbers if necessary. All cats and dogs are adopted into approved homes for reasonable adoption fees. All animals are spayed/neutered, vaccinated, tested and flea treated.

We also assisted countless pet owners with pet challenges they were facing, such as helping them keep pets in the home rather than to give them up, pet food support, locating low cost spay/neuter services and pet pantry. We are planning a low cost spay/neuter clinic this spring – details will be available soon.

"RPC" has agreements with the Towns of Norway, Paris, Oxford, Otisfield, Woodstock, West Paris, Greenwood, Hebron, Buckfield, Hartford, Mechanic Falls, Poland, Gilead, Milton Township, Dixfield, Mexico, Hanove, Bethel, Byron and Andover to take strays. We accept owner surrender cats and dogs when cage/kennel space allows, as well as transfers from other shelters.

- Did you know? One unspayed female cat is capable of producing 20+ kittens per year for most of her life, female kittens start reproducing as early as 6 months of age, and siblings will breed. This is why it is so important to spay, neuter and report strays to the animal control officer. PLEASE REPORT STRAY FELINES TO YOUR ANIMAL CONTROL OFFICER.
- Did you know? Each time a dog gives birth to puppies it takes two years off her life? When you purchase a puppy, be conscious of where it came from. Do not support "puppy mills." In "puppy mills," female dogs are bred too often, puppies may be sold too young and dogs may be kept inhumanely. Additionally, because of substandard care, they may be sick or become sick. Be very careful if you purchase a puppy online.
- Did you know? It is unlawful to sell a puppy or kitten before the age of 6 weeks. It is also required that a breeder and/or
  pet dealer provide the buyer of the puppy or kitten with a written disclosure indicating their history, including health
  records.

Dog licenses are due each January 1. Cats are not required to be licensed, but by law are required to be vaccinated for rabies. There is rabies present in our area, so vaccination is very important. If your dog gets lost and is wearing the dog license tag or other identification, there is a very good chance that he will be returned to you. The cost to register your dog is \$6.00 if spayed/neutered and \$11.00 if not. If you do not license your dog by January 31, there is a late fee of \$25.00 per dog. "RPC" urges you to identify pets by ID tag, dog license tag and microchip if possible so that pets may be returned if lost. "RPC" does microchipping by appointment for \$30. Responsible Pet Care typically sponsors rabies vaccination clinics in January and September, currently we have only been able to find a vet to provide us service for the September date. If you are missing a pet, please call both your animal control officer and the "RPC" at 743-8679.

We appreciate and thank you for your support, compassion and kindness toward animals.

Responsible Pet Care Directors

Shirley H. Boyce, Cynthia Westcott, Autumn Dow, Barbara Jamieson, Aimee Heath

### Oxford County Sheriff's Office Annual Town Report

Dear Neighbors, Residents, and Taxpayers,

As I enter my seventh year as sheriff, I am extremely proud of the work our office has accomplished throughout our Western Maine communities. At the heart of our success is the incredible team of professionals who dedicate themselves daily to keeping our county safe. From our deputies and corrections officers to school resource officers and civil personnel, each individual plays a vital role in fostering trust, providing support, and ensuring the well-being of all residents.

In 2024, our office responded to over 12,000 calls for service, a number that continues to grow both in volume and complexity. More and more, deputies are addressing calls involving mental health concerns – a trend that has steadily increased since the COVID-19 pandemic. This underscores the pressing need for greater funding for Sheriff's departments across the state, ensuring we can connect individuals in crisis with the treatment and support they deserve.

We remain committed to addressing the opioid epidemic in Oxford County by partnering with organizations like the Western Maine Addiction Recovery Initiative. Through programs such as Project Save ME, our deputies connect eligible individuals struggling with substance use disorder to recovery coaches, advocates, and treatment services to support their path to recovery.

This year, we added a full-time school resource officer to serve RSU 10. Funded through a Department of Education grant, this position strengthens our ability to build stronger connections with schools, and students, and deliver the proactive support needed to foster safe and positive learning environments.

Since 2018, we've made significant strides in improving the Oxford County Jail, beginning with the priority if restoring it to a full-service operation. This was essential not only to enhance services but also to save taxpayer money. Over time, we've continued to invest in the facility's infrastructure to ensure it meets the evolving needs of our community.

In 2024, the inmate population grew from 43 at the beginning of the year to 88 by January 2025, with a peak of 96 inmates on some days. Throughout the year, we processed 1,683 new bookings and admissions. For most of the year, operations were temporarily relocated to the courthouse holding area while upgrades were made to the facility. A key accomplishment was the replacement of the jail's original HVAC system, funded primarily through the American Rescue Plan Act (ARPA).

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

I wish you all a safe and healthy year ahead. Respectfully, Christopher Wainwright Oxford County Sheriff



### **Oxford County Sheriffs Office**

### **Town Of Bethel Calls for Service 2024**

<u>Offense</u>		Total Incidents	
911 hangup call (911H)	76	OUI of Alcohol (OUIA)	4
Abandoned Vehicle (ABAN)	5	Parking Problem (PARK)	4
Assault, Domestic Violence (ADOM)	1	Property Damage, Non-vandalism	9
Alarm (ALAR)	92	Peace Officer (PEOF)	4
Ambulance or Medical Assist (AMAS)	12	Suspicious Person/Circumstance	3
Animal Problem (ANPR)	16	Service Of Papers (PSVE)	4
Assault, Simple (ASIM)	4	Protection From Abuse Order (PTAO)	5
Agency Assist (ASST)	24	Property Watch (PWAT)	155
Attempt to Locate (ATL)	3	Radar Detail (RADR)	1
Attended Death (ATTD)	3	Request Call (RCAL)	71
Burglary Of Motor Vehicle (BOMV)	1	Request Officer (ROFF)	34
Burglary, Resident, UnlawfEnt (BRUE)	2	Sexually Explicit Dissern/Mat	1
Citizen Dispute (CDIS)	8	Sex Offense (SOFF)	5
Child Abuse or Neglect (CHAN)	1	Sex Offender Reg Verification	2
Civil Dispute (CIDS)	4	Receive/Posess Stolen Property	1
Civil Issue (CIIS)	28	Subpoena Service (SUBP)	3
Custodial Interference (CINT)	10	Suicidal Person/Welfare Check	3
Citizen Assist (CITA)	6	Suspicion (SUSP)	66
Criminal Mischief (CMIS)	5	Traffic Accident, Fatal (TAFA)	1
Counterfeit Money (COUN)	1	Traffic Accident NonRep (TANR)	4
Controlled Subs/Possession (CSPO)	3	Traffic Acciden t, Prop Damage	50
Cont Substance/Sale/Manu/Other (CSSO)	3	Traffic Acciden t, Pers Injury (TAPI)	12
Concealed Weapon Pennit Check (CWPC)	3	Theft Involving Firearms (TFIR)	1
Disabled Vehicle (DABV)	15	Traffic Hazard (THAZ)	10
Disorderly Conduct (DCON)	5	Traffic Offense (TOFF)	58
Domestic Incident (DOME)	3	Theft, Property, Bicycle (TPBC)	1
Drug Info/Statis tics (DRUG)	4	Theft, Property, Building (TPBD)	1
Detail (DTAL)	51	Theft, Property, From Mtr Yeh	1
DUI Alcohol or Drugs (DUI)	2	Theft, Property, Other (TPOT)	15
Domestic Violence Follow Up (DVFU)	2	Theft, Property, Shoplifting (TPSH)	1
Request Extra Patrol (EXPT)	3	Trespassing (TRES)	15
Fish and Game Offense (FGO)	1	Theft, Vehicle: Automobile (TVAU)	1
False Public Alarm (FPAL)	1	Unattended Death (UATD)	2
(FPR)	5	Unsecure Premises (UNSP)	5
Found Property or Items (FPRO)	1	Unwanted Person (UWAP)	4
Fraud (FRAU)	1	Vandalism (VAND)	1
Fireworks (FWKS)	3	Violation of Bail Conditions (VIOB)	2
Gross Sexual Assault (GSA)	1	Violation of Protection Order (VIPA)	2
Harassment (HARS)	6	Vehicle off Road (VOFF)	5
Identity Theft (IDTH)	3	Welfare Check (WELF)	30
Infonnation (INFO)	35	Warrant Failure to Appear (WFTA)	3
Intoxicated Person (INTP)	10		
Juvenile Problem (illVP)	14	<b>Total Incidents</b>	1127
K-9 Assisted (K9)	2		
Lost or Found Property (LFPR)	4		
(LPR)	4		
Medicine Disposal Program (MDPG)	1		
Misdialed Number to 911 (MISD)	19		
Missing Person (MPER)	1		
Mental Subject (MTAL)	1		
Noise Problem (NPRB)	17		
Operating After Suspension (OPAS)	1		



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

### Dear Maine Resident:

I have always been guided by the belief that to strengthen our state, we have to invest in our greatest asset: the people of Maine. With the support of the Legislature, my Administration has been investing in what people need to succeed, like job training, child care, health care, education, broadband, and housing.

We are seeing results — small businesses are expanding their operations; people are moving here to work and raise their families; and graduates are staying in Maine to pursue rewarding, life-long careers. These are all encouraging signs that are reflected in the strength of our economy. In fact, Maine has one of the best rates of economic growth in the nation.

That's good news, but I know that not everyone is feeling the benefits of our strong economy. The cost of living in Maine, as in much of America, is too high. The price of fuel, the cost of supplies, utilities and labor have driven up expenses for families across the country and impacted the budgets of towns, counties and nearly every state, including Maine.

I want everyone to benefit from the availability of good jobs, a good public education, and good health care in our state. That is why I have put forward a balanced budget proposal that proposes some savings and certain targeted revenue increases to maintain things we all support, like the state paying 55 percent of the cost of education and 5 percent municipal revenue sharing, to keep all these costs from being passed along to property taxpayers.

We have made good progress over the past six years to ensure that every person in Maine can find a good-paying job in a rewarding and stable career; go to the doctor when they feel sick because they have health insurance; and have the peace of mind that their children are safe at home and at school.

I look forward to working with communities and citizens across the state to solve problems, manage our finances, and keep our people healthy and safe.

Sincerely,

Janet T. Mills Governor

PHONE: (207) 287-3531 (Varca)

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TTY USERS CALL 711 www.maine.gov 413 DIRKSEN SENATE OFFICE BUILDING WASHINGTON, DC 20510-1904 (202) 224-2523 (202) 224-2693 (FAX)

United States Senate
WASHINGTON, DC 20510-1904

COMMITTEES:
APPROPRIATIONS
VICE CHAIR
HEALTH, EDUCATION,
LABOR, AND PENSIONS
SELECT COMMITTEE
ON INTELLIGENCE

### Dear Friends:

It is an honor to represent Maine in the United States Senate, and I welcome this opportunity to share several key accomplishments for our state from the previous year.

As Vice Chair of the Appropriations Committee, I have secured nearly \$580 million for 230 projects across all of Maine's 16 counties to promote job creation, workforce training, and economic development; expand access to health care; support law enforcement; improve public education and infrastructure; and protect our environment. As the new Congress begins, I am honored to be taking the helm of the Committee, the first Mainer to do so in nearly a century, and I remain committed to ensuring that federal spending produces real results for our state and nation.

Maine has the oldest average age in the country, which is why I have long prioritized health-focused legislative efforts. There were more than 1,860 health care bills introduced during the 118th Congress. Only 15 health care bills were signed into law, and I was a lead sponsor of five of them. These bills will enhance care for individuals with Alzheimer's, autism, and substance abuse issues through improved research funding, strengthened public health programs, and increased support for rural first responders.

Another important bill that I coauthored was the *Social Security Fairness Act*. Since 2003, when I led the first-ever Senate hearing on the Windfall Elimination Provision and the Government Pension Offset, I have sought to end these provisions of the *Social Security Act* that unfairly reduce the Social Security benefits that public employees or their spouses have earned. I am pleased to say that with the passage of my bill, the *Social Security Fairness Act*, in December, public sector retirees will now receive the full Social Security benefits they have earned.

When the Maine way of life was under threat, I was certain to defend the interests of our state. I worked to protect Maine's potato farmers when the Department of Agriculture tried to reclassify the potato from a vegetable to a grain. I thwarted efforts to consolidate USPS mail operations at the Hampden postal facility, which would have disrupted mail delivery throughout our state. I sounded the alarm with leaders at the FBI and Departments of State and Treasury on the spate of illicit marijuana growing operations that are destroying properties and providing refuge to foreign criminals in our state. Following damage to our working waterfronts after last winter's storms, I secured \$15 million to help fishing communities recover. I championed funding to support the Maine Air National Guard base, Bath Iron Works, and Portsmouth Naval Shipyard.

As of last December, I have cast more than 9,100 consecutive votes, continuing my record of never missing a roll-call vote since my Senate service began in 1997. My ranking as the most bipartisan Senator reflects Maine's tradition of working with a spirit of cooperation and respect.

My highest priority as a Senator is to ensure that Maine's needs are met. If ever I can be of assistance to you, please contact one of my state offices or visit my website at collins.senate.gov.

Sincerely,

Susan M. Collins
United States Senator

Susan M Collins

www.collins.senate.gov

ANGUS S. KING, JR.

133 HART SENATE OFFICE BUILDING (202) 224-5344 Website: https://www.King.Senate.gov

### United States Senate

WASHINGTON, DC 20510

January 1, 2025

COMMITTEES:
ARMED SERVICES.
CHAIRMAN, STRATEGIC FORCE:
SUBCOMMITTEE
ENERGY AND
NATURAL RESOURCES
CHAIRMAN, NATIONAL PARKS
SUBCOMMITTEE
[NTELLIGENCE]
VETERANS' AFFAIRS

Dear Friends,

Each year comes with renewed hope – to celebrate each other's successes and care for each other in times of need. I am thankful to each town in Maine for their commitment to their communities, to their citizens, and to this country. We always work together to get things done. This past year was no different.

First, it was a true honor to be reelected to the United States Senate for another six-year term. Throughout my travels around the state, I heard many concerns about the cost of living and affordability of housing. Many of you also shared your concerns about access to medical and mental health services. The *Inflation Reduction Act* has been incredible for older people in Maine – Medicare is finally negotiating lower prices for prescription drugs, on top of the \$35 per month cap for insulin that took effect in 2023. We have an opportunity to build on what we have in common and do what Maine people do best; we will continue to help each other and lead through example.

I have also been consistently working to help our veterans. My team has repeatedly been successful in securing long-overdue recognition of military medals for many of Maine's combat veterans and working to resolve issues with claims, travel pay, and access to healthcare and benefits our veterans earned through their selfless service to our country. I have also worked with my Veterans Affairs and Defense partners in Washington to successfully pass a national defense bill that strengthens our national security, takes care of our service members, and supports Maine businesses from Aroostook to York County.

I am also thankful to have such an incredible team across Maine available to you for hurdles you may face with the federal government. Whether it be veteran issues, social security problems, student loans, immigration, IRS and more, please never hesitate to reach out to my offices in Presque Isle, Bangor, Augusta, Portland, or Biddeford and allow us the chance to be part of your solutions.

Together, over the next six years, I know we can continue to build a stronger, brighter future for our great state. Thank you for being one of the reasons Maine is so special; it is not only a pleasure to serve you — it is a pleasure to know you. Mary and I wish you a happy and safe 2025.

Best Regards,

ANGUS S. KING, J

United States Senate

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) 245–1565 PRESQUE ISLE 187 Academy Street, Suite A Presque Isle, ME 04769 (207) 764-5124



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

### Dear Friends and Neighbors:

Let me begin by thanking you for the honor of serving you in the Maine Senate. It is truly an honor to represent the communities of western Maine; and I can assure you I will work diligently on your behalf.

The First Regular Session of the 132<sup>nd</sup> Maine State Legislature began on Dec. 4, 2024, when we were sworn in by Gov. Janet Mills. It was a ceremonial day steeped in tradition and attended by the families and friends of incoming members.

Throughout my campaign, I heard from many of you regarding the biggest issues you are facing. Such issues include the increasingly high costs of energy, child care, housing, and concerns about education, mental health and substance abuse, workforce development and community safety, among others.

As your State Senator, I promise to advocate for commonsense solutions to these problems. Additionally, the 132<sup>nd</sup> Maine Legislature has much work ahead of us regarding our anticipated budget gap and setting our spending priorities for the next biennium. However, I believe there is nothing we cannot accomplish if we work collaboratively.

Throughout my term, I encourage you to reach out to me with your thoughts, concerns and ideas about state government. Your input will greatly help me to represent your interests and those of the community in the best possible way.

Again, thank you for electing me to serve you in the State Senate. Please feel free to contact me by calling (207) 287-1505 or emailing me at <a href="mainto:Joseph.Martin@legislature.maine.gov">Joseph.Martin@legislature.maine.gov</a> if you have comments, questions or would like assistance in navigating our state's bureaucracy. I look forward to hearing from you.

Sincerely,

Joseph Martin State Senator

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



May 16, 2024

Selectboard Town of Bethel, Maine Bethel, Maine

We have been engaged by the Town of Bethel, Maine and have audited the financial statements of the Town of Bethel, Maine as of and for the year ended June 30, 2024. The following statements and schedules are being reviewed by management and have been excerpted from the 2024 financial statements, a complete copy of which, including our opinion thereon, will be available for inspection at the Town Office upon completion of the audit.

Balance Sheet - Governmental Funds	Statement C
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	Statement E
Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual General Fund	- Schedule 1
Schedule of Departmental Operations - General Fund	Schedule A
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Special Revenue Funds	Schedule E
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Capital Project Funds	Schedule G
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Permanent Funds	Schedule I

RHR Smith & Company
Certified Public Accountants

RHR Smith & Company

### BALANCE SHEET - GOVERNMENTAL FUNDS JUNE 30, 2024

		General Fund	Go	Other overnmental Funds	Go	Total overnmental Funds
ASSETS  Cash and cash equivalents  Accounts receivable (net of allowance for uncollectibles):	\$	6,785,688	\$	8,431	\$	6,794,119
Taxes		258,410		-		258,410
Liens		36,596		-		36,596
Other		220,197		-		220,197
Due from other funds		773,237		2,059,711		2,832,948
TOTAL ASSETS	\$	8,074,128	\$	2,068,142	\$	10,142,270
LIABILITIES						
Accounts payable	\$	216,048	\$	-	\$	216,048
Accrued expenses		125,910		-		125,910
Due to other governments		4,415		-		4,415
Due to other funds		2,059,711		220,257	_	2,279,968
TOTAL LIABILITIES		2,406,084	_	220,257	_	2,626,341
DEFERRED INFLOWS OF RESOURCES						
Prepaid taxes		30,591		_		30,591
Deferred revenue		30,391		212,485		212,485
Deferred tax revenue		126,528		212,400		126,528
TOTAL DEFERRED INFLOWS OF RESOURCES		157,119		212,485	_	369,604
			_			
FUND BALANCES						
Nonspendable		-		-		-
Restricted		-		12,121		12,121
Committed		-		1,719,112		1,719,112
Assigned		-		124,424		124,424
Unassigned (deficit)		5,510,925	_	(220,257)		5,290,668
TOTAL FUND BALANCES		5,510,925	_	1,635,400		7,146,325
TOTAL LIABILITIES, DEFERRED INFLOWS OF	•	0.074.400	•	0.000.440	Φ.	10 140 070
RESOURCES AND FUND BALANCES	<u></u>	8,074,128	\$	2,068,142	\$	10,142,270

# STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS FOR THE YEAR ENDED JUNE 30, 2024

REVENUES         General Funds         Governmental Funds         Covernmental Funds           Taxes:         7.750,914         \$ 7,71,225         \$ 7,71,225         \$ 7,71,225         \$ 7,71,225         \$ 7,71,225         \$ 7,71,225         \$ 7,71,225         \$ 7,125         \$ 7,125         \$ 7,125         \$ 7,125         \$ 7,125         \$ 7,141         \$ 8,04         \$ 1,026         \$ 1,021         \$ 1,021         \$ 1,021         \$ 1,021         \$ 1,022         \$ 1,022         \$ 1,022         \$ 1,022,612         \$ 1,022,612         \$ 1,022,612         \$ 1,022,612         \$ 1,022,612         \$ 1,022,612         \$ 1,022					Other		Total
REVENUES   Taxes:   Property taxes   \$ 7,750,914   \$ - \$ 7,750,914   Excise taxes   771,225   771,225   771,225   101,000			General	G		G	
Property taxes			Fund		Funds		Funds
Property taxes							
Excise taxes   771,225   771,225     Intergovernmental revenues   725,652   77,027   802,679     Charges for services   652,441   - 652,441     Investment income   106,878   98   106,976     Miscellaneous revenues   103,588   48,750   152,338     TOTAL REVENUES   10,110,698   125,875   10,236,573      EXPENDITURES				_			
Intergovernmental revenues   725,652   77,027   802,679   Charges for services   652,441   - 652,441   Investment income   106,878   98   106,976   Miscellaneous revenues   103,588   48,750   152,338   TOTAL REVENUES   10,110,698   125,875   10,236,573   IO,236,573   IO,236,5	•	\$		\$	-	\$	
Charges for services         652,441         -         652,441           Investment income         106,878         98         106,976           Miscellaneous revenues         103,588         48,750         152,338           TOTAL REVENUES         10,110,698         125,875         10,236,573           EXPENDITURES           Current:           General government         668,849         -         668,849           Public safety         1,026,162         -         1,026,162           Public works         1,443,112         -         1,443,111           Recreation and culture         82,495         -         82,495           Health and welfare         95,636         -         95,636           Education         3,758,950         -         3,758,950           County tax         581,869         -         87,429           Unclassified         525,183         256,530         781,713           Debt service:         -         94,185         -         94,185           Interest         5,966         -         5,966         -         5,966           Capital outlay         -         593,455         593,455         -         -					-		
Investment income   106,878   98   106,976   Miscellaneous revenues   103,588   48,750   152,338   TOTAL REVENUES   10,110,698   125,875   10,236,573   TOTAL REVENUES   10,110,698   125,875   10,236,573   TOTAL REVENUES   TOTAL EXPENDITURES   TOTAL					77,027		
Miscellaneous revenues         103,588         48,750         152,338           TOTAL REVENUES         10,110,698         125,875         10,236,573           EXPENDITURES           Current:         Seneral government         668,849         - 668,849           Public safety         1,026,162         - 1,026,162           Public works         1,443,112         - 1,443,112           Recreation and culture         82,495         - 82,495           Health and welfare         95,636         - 95,636           Education         3,758,950         - 3,758,950           County tax         581,869         - 581,869           Municipal buildings         87,429         - 87,429           Unclassified         525,183         256,530         781,713           Debt service:         Principal         94,185         - 94,185           Interest         5,966         - 596,65         - 5,966           Capital outlay         - 593,455         593,455           TOTAL EXPENDITURES         8,369,836         849,985         9,219,821           EXCESS OF REVENUES OVER (UNDER) EXPENDITURES         1,740,862         (724,110)         1,016,752           OTHER FINANCING SOURCES (USES)         1,200,600	· ·				_		•
TOTAL REVENUES							
EXPENDITURES  Current:  General government 668,849 - 668,849 Public safety 1,026,162 - 1,026,162 Public works 1,443,112 - 1,443,112 Recreation and culture 82,495 - 82,495 Health and welfare 95,636 - 95,636 Education 3,758,950 - 3,758,950 County tax 581,869 - 581,869 Municipal buildings 87,429 - 87,429 Unclassified 525,183 256,530 781,713 Debt service: Principal 94,185 - 94,185 Interest 5,966 - 5,966 Capital outlay - 593,455 593,455 TOTAL EXPENDITURES 8,369,836 849,985 9,219,821  EXCESS OF REVENUES OVER (UNDER) EXPENDITURES 1,740,862 (724,110) 1,016,752  OTHER FINANCING SOURCES (USES) Transfers in - 1,200,600 1,200,600 Transfers (out) (1,215,600) - (1,215,600) TOTAL OTHER FINANCING SOURCES (USES) Transfers (out) (1,215,600) 1,200,600 (15,000)  NET CHANGE IN FUND BALANCES 525,262 476,490 1,001,752							
Current:         General government         668,849         -         668,849           Public safety         1,026,162         -         1,026,162           Public works         1,443,112         -         1,443,112           Recreation and culture         82,495         -         82,495           Health and welfare         95,636         -         95,636           Education         3,758,950         -         3,758,950           County tax         581,869         -         581,869           Municipal buildings         87,429         -         87,429           Unclassified         525,183         256,530         781,713           Debt service:         Principal         94,185         -         94,185           Interest         5,966         -         5,966           Capital outlay         -         593,455         593,455           TOTAL EXPENDITURES         8,369,836         849,985         9,219,821           EXCESS OF REVENUES OVER (UNDER) EXPENDITURES         1,740,862         (724,110)         1,016,752           OTHER FINANCING SOURCES (USES)         -         1,200,600         1,200,600           Transfers in         -         1,200,600         (1,215,600)<	TOTAL REVENUES		10,110,698	_	125,875	_	10,236,573
Current:         General government         668,849         -         668,849           Public safety         1,026,162         -         1,026,162           Public works         1,443,112         -         1,443,112           Recreation and culture         82,495         -         82,495           Health and welfare         95,636         -         95,636           Education         3,758,950         -         3,758,950           County tax         581,869         -         581,869           Municipal buildings         87,429         -         87,429           Unclassified         525,183         256,530         781,713           Debt service:         Principal         94,185         -         94,185           Interest         5,966         -         5,966           Capital outlay         -         593,455         593,455           TOTAL EXPENDITURES         8,369,836         849,985         9,219,821           EXCESS OF REVENUES OVER (UNDER) EXPENDITURES         1,740,862         (724,110)         1,016,752           OTHER FINANCING SOURCES (USES)         -         1,200,600         1,200,600           Transfers in         -         1,200,600         (1,215,600)<	EXPENDITIBES						
General government         668,849         -         668,849           Public safety         1,026,162         -         1,026,162           Public works         1,443,112         -         1,443,112           Recreation and culture         82,495         -         82,495           Health and welfare         95,636         -         95,636           Education         3,758,950         -         3,758,950           County tax         581,869         -         551,869           Municipal buildings         87,429         -         87,429           Unclassified         525,183         256,530         781,713           Debt service:         -         -         94,185         -         94,185           Principal         94,185         -         94,185         -         94,185           Interest         5,966         -         5,966         -         5,966         -         5,966         -         5,966         -         5,966         -         5,966         -         1,740,862         724,110         1,016,752           EXCESS OF REVENUES OVER (UNDER) EXPENDITURES         1,740,862         (724,110)         1,016,752           OTHER FINANCING SOURCES (USES) <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>							
Public works         1,443,112         - 1,443,112           Recreation and culture         82,495         - 82,495           Health and welfare         95,636         - 95,636           Education         3,758,950         - 3,758,950           County tax         581,869         - 87,429           Municipal buildings         87,429         - 87,429           Unclassified         525,183         256,530         781,713           Debt service:         Principal         94,185         - 94,185           Interest         5,966         - 5,966         - 5,966           Capital outlay         - 593,455         593,455           TOTAL EXPENDITURES         8,369,836         849,985         9,219,821           EXCESS OF REVENUES OVER (UNDER) EXPENDITURES         1,740,862         (724,110)         1,016,752           OTHER FINANCING SOURCES (USES)         - 1,200,600         1,200,600           Transfers in         - 1,200,600         - 1,200,600           Total OTHER FINANCING SOURCES (USES)         (1,215,600)         - 1,200,600         (15,000)           NET CHANGE IN FUND BALANCES         525,262         476,490         1,001,752           FUND BALANCES - JULY 1         4,985,663         1,158,910         6,144,57			668,849		-		668,849
Recreation and culture         82,495         -         82,495           Health and welfare         95,636         -         95,636           Education         3,758,950         -         3,758,950           County tax         581,869         -         581,869           Municipal buildings         87,429         -         87,429           Unclassified         525,183         256,530         781,713           Debt service:         Principal         94,185         -         94,185           Interest         5,966         -         5,966         -         5,966           Capital outlay         -         593,455         593,455         593,455           TOTAL EXPENDITURES         8,369,836         849,985         9,219,821           EXCESS OF REVENUES OVER (UNDER) EXPENDITURES         1,740,862         (724,110)         1,016,752           OTHER FINANCING SOURCES (USES)         -         1,200,600         1,200,600           Transfers in         -         1,200,600         (1,215,600)           TOTAL OTHER FINANCING SOURCES (USES)         (1,215,600)         1,200,600         (15,000)           NET CHANGE IN FUND BALANCES         525,262         476,490         1,001,752	Public safety		1,026,162		_		1,026,162
Recreation and culture         82,495         -         82,495           Health and welfare         95,636         -         95,636           Education         3,758,950         -         3,758,950           County tax         581,869         -         581,869           Municipal buildings         87,429         -         87,429           Unclassified         525,183         256,530         781,713           Debt service:         Principal         94,185         -         94,185           Interest         5,966         -         5,966         -         5,966           Capital outlay         -         593,455         593,455         593,455           TOTAL EXPENDITURES         8,369,836         849,985         9,219,821           EXCESS OF REVENUES OVER (UNDER) EXPENDITURES         1,740,862         (724,110)         1,016,752           OTHER FINANCING SOURCES (USES)         -         1,200,600         1,200,600           Transfers in         -         1,200,600         (1,215,600)           TOTAL OTHER FINANCING SOURCES (USES)         (1,215,600)         1,200,600         (15,000)           NET CHANGE IN FUND BALANCES         525,262         476,490         1,001,752	Public works		1,443,112		-		1,443,112
Education         3,758,950         - 3,758,950           County tax         581,869         - 581,869           Municipal buildings         87,429         - 87,429           Unclassified         525,183         256,530         781,713           Debt service:         - 94,185         - 94,185           Principal         94,185         - 94,185           Interest         5,966         - 5,966           Capital outlay         - 593,455         593,455           TOTAL EXPENDITURES         8,369,836         849,985         9,219,821           EXCESS OF REVENUES OVER (UNDER) EXPENDITURES         1,740,862         (724,110)         1,016,752           OTHER FINANCING SOURCES (USES)         1,740,862         (724,110)         1,200,600           Transfers (out)         (1,215,600)         - (1,215,600)         - (1,215,600)           TOTAL OTHER FINANCING SOURCES (USES)         (1,215,600)         1,200,600         (15,000)           NET CHANGE IN FUND BALANCES         525,262         476,490         1,001,752           FUND BALANCES - JULY 1         4,985,663         1,158,910         6,144,573	Recreation and culture		82,495		-		82,495
County tax         581,869         -         581,869           Municipal buildings         87,429         -         87,429           Unclassified         525,183         256,530         781,713           Debt service:         -         -         -           Principal         94,185         -         94,185           Interest         5,966         -         5,966           Capital outlay         -         593,455         593,455           TOTAL EXPENDITURES         8,369,836         849,985         9,219,821           EXCESS OF REVENUES OVER (UNDER) EXPENDITURES         1,740,862         (724,110)         1,016,752           OTHER FINANCING SOURCES (USES)         -         1,200,600         1,200,600           Transfers in Transfers (out)         -         1,200,600         (1,215,600)           TOTAL OTHER FINANCING SOURCES (USES)         (1,215,600)         1,200,600         (15,000)           NET CHANGE IN FUND BALANCES         525,262         476,490         1,001,752           FUND BALANCES - JULY 1         4,985,663         1,158,910         6,144,573	Health and welfare		95,636		-		95,636
County tax         581,869         -         581,869           Municipal buildings         87,429         -         87,429           Unclassified         525,183         256,530         781,713           Debt service:         -         -         94,185         -         94,185           Interest         5,966         -         5,966         -         5,966           Capital outlay         -         593,455         593,455         593,455           TOTAL EXPENDITURES         8,369,836         849,985         9,219,821           EXCESS OF REVENUES OVER (UNDER) EXPENDITURES         1,740,862         (724,110)         1,016,752           OTHER FINANCING SOURCES (USES) Transfers in (1,200,600)         -         1,200,600         -         1,200,600           TOTAL OTHER FINANCING SOURCES (USES)         (1,215,600)         -         (1,215,600)         -         (1,215,600)           NET CHANGE IN FUND BALANCES         525,262         476,490         1,001,752           FUND BALANCES - JULY 1         4,985,663         1,158,910         6,144,573	Education		3,758,950		-		3,758,950
Unclassified         525,183         256,530         781,713           Debt service:         Principal         94,185         - 94,185           Interest         5,966         - 5,966           Capital outlay         - 593,455         593,455           TOTAL EXPENDITURES         8,369,836         849,985         9,219,821           EXCESS OF REVENUES OVER (UNDER) EXPENDITURES         1,740,862         (724,110)         1,016,752           OTHER FINANCING SOURCES (USES) Transfers in Transfers (out)         - 1,200,600         1,200,600           TOTAL OTHER FINANCING SOURCES (USES)         (1,215,600)         1,200,600         (15,000)           NET CHANGE IN FUND BALANCES         525,262         476,490         1,001,752           FUND BALANCES - JULY 1         4,985,663         1,158,910         6,144,573	County tax		581,869		-		581,869
Debt service:       Principal       94,185       -       94,185         Interest       5,966       -       5,966       -       5,966         Capital outlay       -       593,455       593,455       593,455       593,455       593,455       593,455       593,455       9,219,821         EXCESS OF REVENUES OVER (UNDER) EXPENDITURES       1,740,862       (724,110)       1,016,752         OTHER FINANCING SOURCES (USES) Transfers in Transfers (out)       -       1,200,600       1,200,600         TOTAL OTHER FINANCING SOURCES (USES)       (1,215,600)       1,200,600       (15,000)         NET CHANGE IN FUND BALANCES       525,262       476,490       1,001,752         FUND BALANCES - JULY 1       4,985,663       1,158,910       6,144,573	Municipal buildings		87,429		-		87,429
Debt service:       Principal       94,185       -       94,185         Interest       5,966       -       5,966         Capital outlay       -       593,455       593,455         TOTAL EXPENDITURES       8,369,836       849,985       9,219,821         EXCESS OF REVENUES OVER (UNDER) EXPENDITURES       1,740,862       (724,110)       1,016,752         OTHER FINANCING SOURCES (USES) Transfers in       -       1,200,600       1,200,600         Transfers (out)       (1,215,600)       -       (1,215,600)         TOTAL OTHER FINANCING SOURCES (USES)       (1,215,600)       1,200,600       (15,000)         NET CHANGE IN FUND BALANCES       525,262       476,490       1,001,752         FUND BALANCES - JULY 1       4,985,663       1,158,910       6,144,573	Unclassified		525, 183		256,530		781,713
Interest	Debt service:						
Capital outlay         -         593,455         593,455           TOTAL EXPENDITURES         8,369,836         849,985         9,219,821           EXCESS OF REVENUES OVER (UNDER) EXPENDITURES         1,740,862         (724,110)         1,016,752           OTHER FINANCING SOURCES (USES) Transfers in Transfers (out)         -         1,200,600         1,200,600           TOTAL OTHER FINANCING SOURCES (USES)         (1,215,600)         -         (1,200,600)           NET CHANGE IN FUND BALANCES         525,262         476,490         1,001,752           FUND BALANCES - JULY 1         4,985,663         1,158,910         6,144,573	Principal		94, 185		-		94, 185
Capital outlay         -         593,455         593,455           TOTAL EXPENDITURES         8,369,836         849,985         9,219,821           EXCESS OF REVENUES OVER (UNDER) EXPENDITURES         1,740,862         (724,110)         1,016,752           OTHER FINANCING SOURCES (USES) Transfers in Transfers (out)         -         1,200,600         1,200,600           TOTAL OTHER FINANCING SOURCES (USES)         (1,215,600)         -         (1,215,600)           NET CHANGE IN FUND BALANCES         525,262         476,490         1,001,752           FUND BALANCES - JULY 1         4,985,663         1,158,910         6,144,573	Interest		5,966				5,966
TOTAL EXPENDITURES         8,369,836         849,985         9,219,821           EXCESS OF REVENUES OVER (UNDER) EXPENDITURES         1,740,862         (724,110)         1,016,752           OTHER FINANCING SOURCES (USES) Transfers in Transfers (out)         - 1,200,600         1,200,600         1,200,600           TOTAL OTHER FINANCING SOURCES (USES)         (1,215,600)         1,200,600         (15,000)           NET CHANGE IN FUND BALANCES         525,262         476,490         1,001,752           FUND BALANCES - JULY 1         4,985,663         1,158,910         6,144,573	Capital outlay		-		593,455		593,455
(UNDER) EXPENDITURES         1,740,862         (724,110)         1,016,752           OTHER FINANCING SOURCES (USES)         -         1,200,600         1,200,600           Transfers (out)         (1,215,600)         -         (1,215,600)           TOTAL OTHER FINANCING SOURCES (USES)         (1,215,600)         1,200,600         (15,000)           NET CHANGE IN FUND BALANCES         525,262         476,490         1,001,752           FUND BALANCES - JULY 1         4,985,663         1,158,910         6,144,573	TOTAL EXPENDITURES		8,369,836		849,985		
(UNDER) EXPENDITURES         1,740,862         (724,110)         1,016,752           OTHER FINANCING SOURCES (USES)         -         1,200,600         1,200,600           Transfers (out)         (1,215,600)         -         (1,215,600)           TOTAL OTHER FINANCING SOURCES (USES)         (1,215,600)         1,200,600         (15,000)           NET CHANGE IN FUND BALANCES         525,262         476,490         1,001,752           FUND BALANCES - JULY 1         4,985,663         1,158,910         6,144,573							
OTHER FINANCING SOURCES (USES)           Transfers in         -         1,200,600         1,200,600           Transfers (out)         (1,215,600)         -         (1,215,600)           TOTAL OTHER FINANCING SOURCES (USES)         (1,215,600)         1,200,600         (15,000)           NET CHANGE IN FUND BALANCES         525,262         476,490         1,001,752           FUND BALANCES - JULY 1         4,985,663         1,158,910         6,144,573			4 740 000		(704 440)		4 040 750
Transfers in Transfers (out)         - (1,200,600 (1,215,600))         1,200,600 (1,215,600)         - (1	(UNDER) EXPENDITURES	_	1,740,862	_	(724,110)		1,016,752
Transfers in Transfers (out)         - (1,200,600 (1,215,600))         1,200,600 (1,215,600)         - (1	OTHER FINANCING SOURCES (USES)						
Transfers (out)         (1,215,600)         - (1,215,600)           TOTAL OTHER FINANCING SOURCES (USES)         (1,215,600)         1,200,600         (15,000)           NET CHANGE IN FUND BALANCES         525,262         476,490         1,001,752           FUND BALANCES - JULY 1         4,985,663         1,158,910         6,144,573			_		1 200 600		1 200 600
TOTAL OTHER FINANCING SOURCES (USES)         (1,215,600)         1,200,600         (15,000)           NET CHANGE IN FUND BALANCES         525,262         476,490         1,001,752           FUND BALANCES - JULY 1         4,985,663         1,158,910         6,144,573			(1 215 600)		1,200,000		
NET CHANGE IN FUND BALANCES         525,262         476,490         1,001,752           FUND BALANCES - JULY 1         4,985,663         1,158,910         6,144,573				_	1 200 600	_	,
FUND BALANCES - JULY 1 4,985,663 1,158,910 6,144,573			(1,210,000)		1,200,000		(10,000)
	NET CHANGE IN FUND BALANCES		525,262		476,490		1,001,752
FUND BALANCES - JUNE 30 \$ 5,510,925 \$ 1,635,400 \$ 7,146,325	FUND BALANCES - JULY 1	_	4,985,663		1,158,910		6,144,573
	FUND BALANCES - JUNE 30	\$	5,510,925	\$	1,635,400	\$	7,146,325

See accompanying independent auditor's report and notes to financial statements.

### BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS BUDGET AND ACTUAL - GENERAL FUND FOR THE YEAR ENDED JUNE 30, 2024

	Budgete	d Amounts	Actual	Variance Positive
	Original	Final	Amounts	(Negative)
Budgetary Fund Balance, July 1 Resources (Inflows): Taxes:	\$ 4,985,663	\$ 4,985,663	\$ 4,985,663	\$ -
Property Taxes	7,735,043	7,735,043	7,750,914	15,871
Excise Taxes Intergovernmental Revenues:	706,300	706,300	771,225	64,925
State Revenue Sharing	300,000	300,000	307,479	7,479
Homestead Reimbursement	128,972	128,972	185,482	56,510
BETE Reimbursement	72,315	72,315	72,317	2
LRAP	60,000	60,000	70,412	10,412
Other	91,358	91,358	89,962	(1,396)
Charges for Services	504,332	504,332	652,441	148,109
Interest Income	12,000	12,000	106,878	94,878
Interest on Taxes/Lien Costs	36,000	36,000	27,641	(8,359)
Miscellaneous Revenues	26,547	26,547	75,947	49,400
Amounts Available for Appropriation	14,658,530	14,658,530	15,096,361	437,831
Charges to Appropriations (Outflows):				
General Government	699,565	699,565	668,849	30,716
Public Safety	1,113,459	1,113,459	1,026,162	87,297
Public Works	1,453,527	1,453,527	1,443,112	10,415
Recreation and Culture	111,433	111,433	82,495	28,938
Health and Welfare	138,818	138,818	95,636	43,182
Education	3,758,950	3,758,950	3,758,950	-
County Tax	581,869	581,869	581,869	-
Municipal Buildings	116,465	116,465	87,429	29,036
Unclassified	685,130	685,130	525,183	159,947
Debt service:				
Principal	94,185	94,185	94,185	-
Interest	5,966	5,966	5,966	-
Transfers to Other Funds	1,213,500	1,213,500	1,215,600	(2,100)
Total Charges to Appropriations	9,972,867	9,972,867	9,585,436	387,431
Budgetary Fund Balance, June 30	\$ 4,685,663	\$ 4,685,663	\$ 5,510,925	\$ 825,262
Utilization of Unassigned Fund Balance	\$ 300,000	\$ 300,000	\$ -	\$ (300,000)

See accompanying independent auditor's report and notes to financial statements.

TOWN OF BETHEL, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND FOR THE YEAR ENDED JUNE 30, 2024

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Positive (Negative)
General Government - Administration	\$ 243,650	ι <del>()</del>	\$ 243,650	\$ 317,695	\$ (74,045)
Finance	128,521	6	128,521	128,102	419
Town clerk	180,261	ı	180,261	110,097	70,164
Planning/CEO	90,085	ı	90,085	74,546	15,539
Assessor's office	57,048	•	57,048	38,409	18,639
	699,565		699,565	668,849	30,716
Public Safety -					
Police department	431,404		431,404	426,487	4,917
Fire department	270,761	ı	270,761	231,013	39,748
Ambulance	411,294	1	411,294	368,662	42,632
	1,113,459	8	1,113,459	1,026,162	87,297
Public Works -					
Public works	782,558	J	782,558	678,744	103,814
Solid waste/recycling	696'029	•	696'029	764,368	(63,399)
	1,453,527	1	1,453,527	1,443,112	10,415

TOWN OF BETHEL, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND FOR THE YEAR ENDED JUNE 30, 2024

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Positive (Negative)
Recreation and Culture - Recreation	67,260	1	67,260	60,724	6,536
Angevine Park Fountain/Park and cemetery	13,623 30,550	1 1	13,623 30,550	8,774	4,849
	111,433	1	111,433	82,495	28,938
Health and Welfare - General assistance	3,000	ı	3,000	3,018	(18)
Contributions-local	123,818	•	123,818	88,618	35,200
Contributions-agencies	12,000	ı	12,000	4,000	8,000
	138,818	,	138,818	95,636	43,182
Education	3,758,950		3,758,950	3,758,950	1
County Tax	581,869	0	581,869	581,869	1
Municipal Buildings Cole Block/Town office	28,925		28,925	21,928	6,997
Fire station	29,760	•	29,760	23,895	5,865
Town garage	28,600	1	28,600	22,884	5,716
Greenleaf Station	29,180	'	29,180	18,722	10,458
	116,465	1	116,465	87,429	29,036

TOWN OF BETHEL, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND FOR THE YEAR ENDED JUNE 30, 2024

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Positive (Negative)
Debt Service - Principal Interest	94,185	, ,	94,185	94,185	1 1
	100,151		100,151	100,151	I
Unclassified - Employee benefits	548,481	1	548,481	472,705	75,776
Municipal insurance	56,513	ı	56,513	43,792	12,721
Overlay	80,136	•	80,136	8,686	71,450
	685,130	L	685,130	525,183	159,947
Transfers to Other Funds - Capital projects funds	1,198,500	,	1,198,500	1,200,600	(2,100)
Enterprise fund	15,000	1	15,000	15,000	
	1,213,500	1	1,213,500	1,215,600	(2,100)
Total Departmental Operations	\$ 9,972,867	€ <del>9</del>	\$ 9,972,867	\$ 9,585,436	\$ 387,431

See accompanying independent auditor's report and notes to financial statements.

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR SPECIAL REVENUE FUNDS FOR THE YEAR ENDED JUNE 30, 2024

	Angevine Park	FEMA	Recreation	Fire Relief	ARPA	Ski Donation	Directional Sign/Post	Bingham Forest	Total
REVENUES Intergovernmental	€9	ı 69	↔	€9	\$ 77,027	· ·	, <del>С</del> Э	, 69	\$ 77,027
Other	•	1	•		•	•	•	48,250	48,250
TOTAL REVENUES	ı, ı		,		77,027	•	•	48,250	125,277
EXPENDITURES Other		144,605	•	•	77,027	0	3,762	21,859	247,253
TOTAL EXPENDITURES		144,605			77,027		3,762	21,859	247,253
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES		(144,605)	1	1		1	(3,762)	26,391	(121,976)
OTHER FINANCING SOURCES (USES) Transfers in	'	,	8		1	0	2,100	•	2,100
Transfers (out)	•	1	'	1	1	1		1	1
TOTAL OTHER FINANCING SOURCES (USES)	•	•		ı	t		2,100	'	2,100
NET CHANGE IN FUND BALANCES (DEFICITS)		(144,605)	•	•	•	•	(1,662)	26,391	(119,876)
FUND BALANCES (DEFICITS) - JULY 1	3,237	•	4,862	19,739	1	5,020	11,888	54,949	39,695
FUND BALANCES (DEFICITS) - JUNE 30	\$ 3,237	\$ (144,605)	\$ 4,862	\$ 19,739	<b>Б</b>	\$ 5,020	\$ 10,226	\$ 81,340	\$ (20,181)

See accompanying independent auditor's report and notes to financial statements.

TOWN OF BETHEL, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR CAPITAL PROJECT FUNDS FOR THE YEAR ENDED JUNE 30, 2024

	Streets/ Roads	SCBA	Ambulance	e Revaluation	Sidewalk Maintenance	Lower Main St Sidewalks
REVENUES Other	↔	₩	€	€	\$	₩
TOTAL REVENUES				3	•	
EXPENDITURES Capital outlay Other	495,210		1 1	1 1	10,265	1 1
TOTAL EXPENDITURES	495,210			t	10,265	
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(495,210)	(0		0	(10,265)	
OTHER FINANCING SOURCES (USES) Transfers in Transfers (out)	435,000	0.1	000'09	10,000	5,000	1 1
TOTAL OTHER FINANCING SOURCES (USES)	435,000		- 60,000	10,000	5,000	1
NET CHANGE IN FUND BALANCES (DEFICITS)	(60,210)	<u> </u>	- 60,000	10,000	(5,265)	1
FUND BALANCES (DEFICITS) - JULY 1	110,367	. 51	144,613	3 150,000	10,374	52,954
FUND BALANCES (DEFICITS) - JUNE 30	\$ 50,157	, \$ 51	1 \$ 204,613	3 \$ 160,000	\$ 5,109	\$ 52,954

TOWN OF BETHEL, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR CAPITAL PROJECT FUNDS FOR THE YEAR ENDED JUNE 30, 2024

	Cole Blk Building	Fire Dept Pumper	PW Truck Reserve	PW Reserve	Pathway Extension
REVENUES Other TOTAL REVENUES	₩	₩.	₩	<del>\$</del>	φ.
EXPENDITURES Capital outlay	1	4	72,890	'	
TOTAL EXPENDITURES	1	1	72,890	5 Q	
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES			(72,890)	d I	
OTHER FINANCING SOURCES (USES) Transfers in Transfers (out)	40,000	465,000	50,000	50,000	1 t
TOTAL OTHER FINANCING SOURCES (USES)	40,000	465,000	50,000	50,000	'
NET CHANGE IN FUND BALANCES (DEFICITS)	40,000	465,000	(22,890)	50,000	1
FUND BALANCES (DEFICITS) - JULY 1	91,834	1	223,571	155,694	9,602
FUND BALANCES (DEFICITS) - JUNE 30	\$ 131,834	\$ 465,000	\$ 200,681	\$ 205,694	\$ 9,602

SCHEDULE G (CONTINUED)

TOWN OF BETHEL, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR CAPITAL PROJECT FUNDS FOR THE YEAR ENDED JUNE 30, 2024

Records Restoration	ا ب	1	ı	ı		1	1,500	1,500	1,500	17,511	\$ 19,011
BWD Demolition	·	'	1	1		1	1 1		1	10,000	\$ 10,000
PW Grader	· ·	1	1	1		•	1 1	   	ı	975	\$ 975
Exercise Station	У	1			1	,	1 1	b	t	2,039	\$ 2,039
Code Book	₩		b	4,800	4,800	(4,800)	1 1	,	(4,800)	12,003	\$ 7,203
Covered Bridge	₩	1	8	•			15,000	15,000	15,000		\$ 15,000
	REVENUES Other	TOTAL REVENUES	EXPENDITURES Capital outlay	Other	TOTAL EXPENDITURES	EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	OTHER FINANCING SOURCES (USES) Transfers in Transfers (out)	TOTAL OTHER FINANCING SOURCES (USES)	NET CHANGE IN FUND BALANCES (DEFICITS)	FUND BALANCES (DEFICITS) - JULY 1	FUND BALANCES (DEFICITS) - JUNE 30

# COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR CAPITAL PROJECT FUNDS FOR THE YEAR ENDED JUNE 30, 2024

	Cemetery Restoration	Drainage Improvements	Conservation	Ambulance Power Load Reserve	Snowblower Reserve
REVENUES Other	€	\$	€	€	ا د
TOTAL REVENUES	1		1	•	8
EXPENDITURES Capital outlay	1	15,090	1	ı	t
TOTAL EXPENDITURES		15,090			
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	,	(15,090)		1	1
OTHER FINANCING SOURCES (USES) Transfers in	• 1	10,000	1 (	1	t t
TOTAL OTHER FINANCING SOURCES (USES)		10,000	•	1	
NET CHANGE IN FUND BALANCES (DEFICITS)	1	(2,090)	1	1	t
FUND BALANCES (DEFICITS) - JULY 1	(65,766)	6,575	584	42	52,230
FUND BALANCES (DEFICITS) - JUNE 30	\$ (65,766)	\$ 1,485	\$ 584	\$ 42	\$ 52,230

TOWN OF BETHEL, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR CAPITAL PROJECT FUNDS FOR THE YEAR ENDED JUNE 30, 2024

REVENUES Other TOTAL REVENUES EXPENDITURES Capital outlay Other TOTAL EXPENDITURES (UNDER) EXPENDITURES OTHER FINANCING SOURCES (USES) Transfers in Transfers in Transfers (out) TOTAL OTHER FINANCING SOURCES (USES)	Septic Septic	EBS Demo	Vernon St Sidewalk	S Contracted	E Ball	
FUND BALANCES (DEFICITS) - JULY 1	1,397	(9,500)		5,000	152	
FUND BALANCES (DEFICITS) - JUNE 30	\$ 1,397	\$ (9,500)	₩	\$ 5,000	\$ 152	

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR CAPITAL PROJECT FUNDS FOR THE YEAR ENDED JUNE 30, 2024

	Cer	Cemetery	Adr	Admin Equipment	Backhoe Repair	hoe	Website Reserve	site	Total
REVENUES Other	↔	, ,	↔		↔		↔		φ
EXPENDITURES Capital outlay		•		1		•		1	593,455
Other		1		ı	4	4,477		1	9,277
TOTAL EXPENDITURES		ı			4	4,477			602,732
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES		ı		'	(4	(4,477)		'	(602,732)
OTHER FINANCING SOURCES (USES) Transfers in		1 1		1 1		1 1		1 1	1,198,500
TOTAL OTHER FINANCING SOURCES (USES)		,				3		'	1,198,500
NET CHANGE IN FUND BALANCES (DEFICITS)		ı		ι	9)	(4,477)		ı	595,768
FUND BALANCES (DEFICITS) - JULY 1		1,066		(386)	0,	9,000		2,710	1,047,692
FUND BALANCES (DEFICITS) - JUNE 30	4	1,066	₩	(386)	€9	4,523	69	2,710	\$ 1,643,460

See accompanying independent auditor's report and notes to financial statements.

# COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - NONMAJOR PERMANENT FUNDS FOR THE YEAR ENDED JUNE 30, 2024

	Се	meteries		Total
REVENUES Interest income Other TOTAL REVENUES	\$	98 500 598	\$	98 500 598
EXPENDITURES Other TOTAL EXPENDITURES		<u>-</u>		-
NET CHANGE IN FUND BALANCES		598		598
FUND BALANCES - JULY 1		11,523		11,523
FUND BALANCES - JUNE 30	\$	12,121	_\$_	12,121

See accompanying independent auditor's report and notes to financial statements.

Thank you for helping us make the past year a success and we are looking forward to working with you in the coming year.

The Town of Bethel Staff and Volunteers.