

TOWN OF BEAVER COVE

(Organized Municipality since March 17, 1975)

ANNUAL REPORT FISCAL YEAR 2023-2024

PROPOSED BUDGET AND TOWN WARRANT FISCAL YEAR 2024-2025

(July 1, 2024-June 30, 2025)

MAY 31, 2024 6:00PM

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Letters

Sen Susan Collins

Rep Stacey Guerin

Jard F. Golden

AUDITOR'S REPORT

GENERAL INFORMATION

Fiscal Year: July 1, 2024 – June 30, 2025

Annual Town Meeting: 4th Friday in May, 6PM (unless otherwise posted)

Select Board Meetings: 4th Monday of the Month, 6:30pm (unless otherwise posted)

TOWN OFFICE HOURS OF OPERATION

Thursday and Friday

9am-1:30pm

Closed on Legal Holidays and all dates of State Office closure.

PERMITS

New Driveway Permits are available in the Town Office

Burn Permits: Burn permits are now available online, free of charge from the Maine Forest Service. For more information please visit:

<https://www.maine.gov/dacf/about/news/news.shtml?id=5786166>

Building Applications and Permits, Plumbing Permits, and Code Enforcement Policies for the Town of Beaver Cove are administered and enforced by the Land use Planning Commission of the State of Maine (LUPC):

LUPC

State House Station #22

Augusta, ME 04330-0022

Phone: 1-800-452-8711 or 1-207-289-2631

Greenville Office: 1-207-695-2466

Local Plumbing Inspector: Brian Turner 1-207-997-3287

DIRECTORY

EMERGENCY: 911

FIRE: Town of Greenville Fire Department 695-2570
POLICE: Town of Greenville Police Department 695-3835
 Piscataquis County Sheriff Department 800 432-7372
 State Police 800 482-0703
AMBULANCE: C.A. Dean Memorial Hospital 911
HOSPITAL: C.A. Dean Memorial Hospital 695-5200
BEAVER COVE TOWN OFFICE Telephone: Kim 695-2880
 Heidi 695-4379
E-mail : beavercove@beavercoveme.com Fax: 695-3778
heidi@beavercoveme.com
bcselectboard@gmail.com
Website: www.beavercoveme.com

BOARD OF SELECTMEN: Alison Barkley , Chair 443 401-5686
 Joe Babbitt 595-5315
 Bill Manahan, RD Coordinator 542-1232
Administrative Assistant: Kim Larsen 695-2880
Tax Assessor: William Van Tuinen Home 474-8866
Tax Collector: Heidi Warren 695-4379
Clerk & Treasurer: Kim Larsen 695-2880
Registrar of Voters: Kim Larsen 695-2880
Animal Control Officer: Greenville Police 695-3835
Plumbing Inspector: Brian Turner Home 997-3287
General Assistance: Selectman-Chair
Emergency Management: Nick Tinto 349-0510
Health Officer Selectman- Chair

TOWN OF GREENVILLE:

Town Manager: Mike Roy 695-2421
Fire Department: Sawyer Murray 695-2570
Police Department Jim Carr 695-3835
Superintendent 695-3708
Greenville High School 695-2666
Greenville Middle School 695-2745
Greenville Elementary 695-2405

PISCATAQUIS COUNTY

Sheriff's Office: 800 432-7372
County Commissioners: 564-2161
Registry of Deeds: 564-2411

STATE OF MAINE:

State Representative: Dist.#30 James White 876-7308
State Senator: Dist.#4 Stacey Guerin 287-1505
State Police: 800 423-7381
Poison Control: 800 432-6305
Eastern Agency on Aging: 800 432-7812
State Dept. of Transportation: Jackman 668-5511 Shirley DOT 695-2817
Inland Fisheries & Wildlife: Greenville 695-3756
Maine Forest Service: Greenville 695-3721
Land Use Planning Comm. (LUPC) Greenville 695-2466

ELECTED TOWN OFFICERS AND REGISTRAR OF VOTERS REPORT

Elected Town Officers

Board of Selectmen:

2nd SELECTMAN Alison Barkley	Term expires in 2024
1st SELECTMAN Joe Babbitt	Term expires in 2025
3rd SELECTMAN Bill Manahan	Term expires in 2026

School Committee:

Allison St.Jean	Term expires in 2024
Maria Mann	Term expires in 2025
Sally Farrand	Term expires in 2026

Report of the Registrar of Voters:

As of April 25, 2024 there are 132

4 persons registered on the Town of Beaver Cove voting list.

EIGHT of the registered voters are residents of Lily Bay Township and TWO are from the Frenchtown Township and TWO are nontraditional address and ONE is from Harfords Pt.

These voters are enrolled as follows:

- 22 Democratic Party
- 50 Republican Party
- 7 Green Independent
- 53 Unenrolled

In the November 7th, 2023 General Elections Beaver Cove 52.3% of all active and registered voters. (69 voters)

Any person, who has recently established their primary residence in the Town of Beaver Cove and wishes to be placed on the voters' list, can do so by contacting the Registrar of Voters, filing an application at the Beaver Cove Town Office, and showing proof of residency.

Please help us maintain an accurate Voter List by notifying the Town Office when you change your place of residency.

Respectfully Submitted: _____
S/Kim Larsen, Registrar of Voters

TOWN CLERK REPORT

Vital Statistics: Summary of Vital Statistics recorded for

Calendar year 2023:	Births:	None
	Marriages:	None
	Deaths:	None

Resident Licenses Issued for the calendar year 2023

Via Maine Department of Inland Fisheries & Wildlife:

Combination Hunting & Fishing	2	
Spring Turkey	0	
Hunting		0
Fishing	5	
Junior Hunter	0	
Coyote	0	
Muzzle Loading		0
Archery		0
Bear Hunting Permits	0	
Small Game Hunting	0	
Complimentary-over 70 years	0	
Migratory		0
Super sport		0
One Day Fishing		0
Maine Animal Welfare:		
Dog Licenses issued in 2023	0	

TREASURER REPORT

July 1, 2023– June 30, 2024

Checking Account – CAMDEN NATIONAL:

Balance as of July 1, 2023		\$838,6013.99
Treasurer’s receipts	+ 689,843.20	
Warrants disbursed	- 597,085.07	

Balance as of March 31, 2024		\$ 931,372.12
Total ALL CD Balances		<u>\$ 491,217.70</u>

<u>Total Available as of April 1, 2024</u>		<u>\$1,422,589.82</u>
--------------------------------------------	--	-----------------------

Liens: There are no outstanding Liens as of April 1, 2024.

Respectfully Submitted: _____
 S/Kim Larsen, Municipal Treasurer

TAX COLLECTOR'S REPORT

2023 TOTAL TAX COMMITMENT	\$538,418.31
ABATEMENTS	
SUPPLEMENTAL TAXES	
NET TAX COMMITMENT AFTER SUPPLEMENTALS AND ABATEMENTS	
*MINUS TAX STABILIZATION PROGRAM (NOT RECEIVED YET)	-\$ 5,077.13
ADJUSTED TAX COMMITMENT	\$ 533,341.38

COLLECTION AND CREDITS AS OF MARCH 31, 2024:

▶ 2023 REAL ESTATE TAXES	\$ 523,150.63
▶ 2023 REAL ESTATE/PERSONAL ABATEMENT	00
▶ 2023 REAL ESTATE LATE INTEREST	\$ 183.88
▶ 2023 TREE GROWTH PENALTY	.00
▶ 2023 SUPPLEMENTAL TAX	00
▶ 2023 MOTOR VEHICLE EXCISE TAXES	\$ 39,734.25
▶ 2023 WATERCRAFT EXCISE TAXES	\$ - 620.40
TOTAL:	\$563,689.16

AS OF APRIL 1, 2024 BEAVER COVE HAS NO TAX LIENS.

UNPAID 2023 TAXES AS OF APRIL 1, 2024:

Melanie Hickey	791.41
John Arnold	341.13
Pat Dumus	418.74
Pat Dumas	118.69
Aaron Sarnarki	534.20

Total Owed: 2,204.17

REGISTRATIONS: APRIL 1, 2023 THROUGH March 31, 2024:

▶ MOTOR VEHICLES	201
▶ WATERCRAFT	103
▶ SNOWMOBILES	43
▶ TRAILERS	20
▶ ALL TERRAIN VEHICLES	29
▶ MOTOR HOMES, CAMPER TRAILERS AND TRUCK CAMPERS	1

REGISTRATIONS SENT TO GREENVILLE & AUGUSTA FOR PROCESSING 24

RESPECTFULLY SUBMITTED; _____

S/HEIDI WARREN, TAX COLLECTOR

ASSESSOR'S REPORT

MAINE REVENUE SERVICES - 2023 MUNICIPAL TAX RATE CALCULATION STANDARD FORM

Municipality: Beaver Cove

BE SURE TO COMPLETE THIS FORM BEFORE FILLING IN THE TAX ASSESSMENT WARRANT

1. Total taxable valuation of real estate	1	129,667,600	
		(must match MVR Page 1, line 6)	
2. Total taxable valuation of personal property	2	71,800	
		(must match MVR Page 1, line 10)	
3. Total taxable valuation of real estate and personal property (Line 1 plus line 2)	3	129,739,400	
		(must match MVR Page 1, line 11)	
4. (a) Total exempt value for all homestead exemptions granted	4(a)	1,225,000	
		(must match MVR Page 1, line 14f)	
(b) Homestead exemption reimbursement value	4(b)	931,000	
		(Line 4(a) multiplied by 0.76)	
5. (a) Total exempt value of all BETE qualified property	5(a)	560	
		(must match MVR Page 2, line 15c)	
(b) BETE exemption reimbursement value	5(b)	280	
		(line 5(a) multiplied by 0.5)	
Municipalities with significant personal property & equipment may qualify for more than 50% reimbursement. Contact MRS for the Enhanced Tax Rate Calculator Form.			
6. Total valuation base (Line 3 plus line 4(b) plus line 5(b))	6	130,670,680	

ASSESSMENTS

7. County tax	7	150,556.00	
8. Municipal appropriation	8	487,461.00	
9. TIF Financing plan amount	9	0.00	
		(must match MVR Page 2, line 16c + 16d)	
10. Local education appropriation (local share/contribution) (Adjusted to municipal fiscal year)	10	80,141.61	
11. Total assessments (Add lines 7 through 10)	11	718,158.61	

ALLOWABLE DEDUCTIONS

12. Anticipated state municipal revenue sharing	12	6,000.00	
13. Other revenues: (All other revenues that have been formally appropriated to reduce the commitment such as excise tax revenue, T.G. reimbursement, renewable energy reimbursement, trust fund or bank interest income, appropriated surplus revenue, etc. (Do not include any homestead or BETE reimbursement))	13	185,088.38	
14. Total deductions (Line 12 plus line 13)	14	191,088.38	
15. Net to be raised by local property tax rate (Line 11 minus line 14)	15	527,070.23	

16.	527,070.23	X	1.05	=	553,423.74	Maximum Allowable Tax
	(Amount from line 15)					
17.	527,070.23	/	130,670,680	=	0.004034	Minimum Tax Rate
	(Amount from line 15)		(Amount from line 6)			
18.	553,423.74	/	130,670,680	=	0.004235	Maximum Tax Rate
	(Amount from line 16)		(Amount from line 6)			
19.	129,739,400	X	0.00415	=	538,418.51	Tax for Commitment
	(Amount from line 3)		(Selected Rate)		(Enter on MVR Page 1, line 13)	
20.	527,070.23	X	0.05	=	26,353.51	Maximum Overlay
	(Amount from line 15)					
21.	931,000	X	0.00415	=	3,863.65	Homestead Reimbursement
	(Amount from line 4b)		(Selected Rate)		(Enter on line 8, Assessment Warrant)	
22.	280	X	0.00415	=	1.16	BETE Reimbursement
	(Amount from line 5b)		(Selected Rate)		(Enter on line 9, Assessment Warrant)	
23.	542,283.32	-	527,070.23	=	15,213.09	Overlay
	(Line 19 plus lines 21 and 22)		(Amount from line 15)		(Enter on line 5, Assessment Warrant)	

(If Line 23 exceeds Line 20 select a lower tax rate.)

Results from this completed form should be used to prepare the Municipal Tax Assessment Warrant, Certificate of Assessment to Municipal Treasurer and Municipal Valuation Return.

2024 TOWN OF BEAVER COVE ANNUAL REPORT

**CERTIFICATE OF ASSESSMENT TO BE RETURNED TO MUNICIPAL TREASURER
STATE OF MAINE**

County Piscataquis, ss.

We hereby certify, that we have assessed a tax on the estate, real and personal liable to be taxed in the Municipality of Beaver Cove for the fiscal year 07/01/2023 to 06/30/2024, at 4.15 mils on the dollar, on a total taxable valuation of \$129,739,400

Assessments:

1. County Tax	150,556.00	
2. Municipal Appropriation	487,461.00	
3. TIF Financing Plan Amount	0.00	
4. Local Educational Appropriation	80,141.61	
5. Overlay (Not to Exceed 5% of "Net To Be Raised" (see tax rate calculation #16)	15,213.09	
6. Total Assessments		733,371.70

Deductions:

7. State Municipal Revenue Sharing	6,000.00	
8. Homestead Reimbursement	3,863.65	
9. BETE Reimbursement	1.16	
10. Other Revenue	185,088.38	
11. Total Deductions		194,953.19
12. <u>Net Assessment for Commitment</u>		538,418.51

Lists of all the same we have committed to Heidi Warren, Tax Collector of said Municipality, with warrants in due form of law for collecting and paying the same to Kim Larsen, Municipal Treasurer of said Municipality, or the successor in office, on or before such date, or dates, as provided by legal vote of the Municipality and warrants received pursuant to the laws of the State of Maine. (Title 36 MRSA, section 712)

Given under our hands this 11/09/2023

_____ Municipal Assessor(s)

Complete in Duplicate. File original with Tax Collector. File copy in Valuation Book

2024 TOWN OF BEAVER COVE ANNUAL REPORT

INCOME

Line #	Line Name	23-24 APPROVED	23-24 YTD	VARIANCE	24-25 Proposed
100	Taxes	\$ -	\$ -	\$ -	
103	Abate	\$ -	\$ -	\$ -	\$ -
104	Interest - Fees	\$ 200.00	\$ 350.66	\$ 150.66	\$ 200.00
105	Over Payment	\$ -	\$ 18.16	\$ 18.16	\$ -
111	Personal Property	\$ -	\$ 297.98	\$ 297.98	\$ -
106	Real Est.Taxes	\$ 540,418.61	\$ 531,498.41	\$ (8,920.20)	\$ 538,418.51
106a	Assessment Overlay				\$ 15,213.09
109	Supplemental	\$ -	\$ -	\$ -	\$ -
110	Tree Growth-Penalty	\$ -	\$ -	\$ -	\$ -
107	Vehicles Ex.	\$ 47,000.00	\$ 45,404.73	\$ (1,595.27)	\$ 47,000.00
108	Watercraft	\$ 2,400.00	\$ 749.60	\$ (1,650.40)	\$ 2,400.00
	TOTAL 100 Taxes	\$ 590,018.61	\$ 578,319.54	\$ (11,699.07)	\$ 603,231.60
110	Other Funds	\$ -			
	Future Land				\$
110	Acquistion	\$ -		\$ -	15,000.0015,000.00
110a	Expense Carryover	\$ 70,499.00		\$ (70,499.00)	\$ 25,000.00
110b	Income Carryover			\$ -	\$ 57,107.35
110	School Carry Over	\$ 15,000.00		\$ (15,000.00)	\$ 15,000.00
	TOTAL 110 Carry Overs	\$ 85,499.00		\$ (85,499.00)	\$ 112,107.35
120	Wash Accounts	\$ -		\$ -	\$ -
125	Agent Fee	\$ -	\$ 786.00		
126	BMV	\$ -	\$ 5,326.50		
122	Dog Lic.	\$ -			\$ -
123	IF & W (LIC)	\$ -	\$ 543.00		
124	IF&W (REG)	\$ -	\$ 4,771.00		
128	Misc	\$ -			\$ -
129	Plumbing Permit	\$ -			\$ -
127	Sales Tax	\$ -	\$ 2,978.25		
	TOTAL 120 Wash Accts.	\$ -			\$ -
200	Inter. Monies	\$ -		\$ -	
208	BETE Reimbursement	\$ -	\$ 1.00	\$ 1.00	\$ 1.00
201	Ed. Sub.	\$ 1,677.38	\$ 1,729.09	\$ 51.71	\$ 1,920.35
202	Home. Ex.	\$ 3,979.00	\$ 5,408.00	\$ 1,429.00	\$ 5,408.00

2024 TOWN OF BEAVER COVE ANNUAL REPORT

203	MDOT	\$	8,000.00	\$	9,832.00	\$	1,832.00	\$	8,200.00
204	Rev. Sharing	\$	6,000.00	\$	5,936.89	\$	(63.11)	\$	6,000.00
205	State Park	\$	16,000.00	\$	46,221.09	\$	30,221.09	\$	23,000.00
206	Tree Growth	\$	16,000.00	\$	24,542.80	\$	8,542.80	\$	19,000.00
207	Vet. Ex	\$	54.00	\$	51.00	\$	(3.00)	\$	51.00
	TOTAL 200 Inter. Monies	\$	51,710.38			\$	42,011.49	\$	62,580.35
300	Miscellaneous Income	\$				\$			
304	Sweep Account	\$	600.00	\$	15,697.64	\$	15,097.64	\$	30,000.00
303	Int. Checking	\$	8.00	\$	6.22	\$	(1.78)	\$	6.00
305	Misc. Income	\$	-			\$	-	\$	-
302	Pins & Hats	\$	-	\$	849.00	\$	849.00	\$	-
	TOTAL 300 Misc. Inc.	\$	608.00			\$	15,944.86	\$	30,006.00
300	TRANSFER FUNDS TRANSFER BUILDING	\$	-			\$	-		
300	CD Transfers from	\$	-			\$	-	\$	-
306	General Account	\$	-	\$	-	\$	-	\$	-
307	Unspecified Funds	\$	7,500.00	\$	7,500.00	\$	-	\$	10,000.00
	TOTAL 300:TRANSFER FUNDS	\$	7,500.00			\$	-	\$	10,000.00
	TOTAL INCOME	\$	735,335.99			\$	(275,015.00)	\$	830,774.30

2024 TOWN OF BEAVER COVE ANNUAL REPORT

EXPENSES					
Dept	Code		Previous Line	23-24 Approved	24-25 Requested
200-299		Department: GENERAL GOVERNMENT			
201		GOVERNING BODY			
	50107	SelectPersons	*		\$ 3,600.00
	50102	Select Board Chair	*		\$ 800.00
					\$ 4,400.00
205		MUNICIPAL MANAGEMENT			
		Equipment			
	50307	Copier	402	\$ 1,800.00	\$ 1,800.00
	50301	Equipment and supplies	404	\$ 2,000.00	\$ 2,000.00
	50306	Post and Copies	405	\$ 1,400.00	\$ 1,500.00
	50620	Elect, Meet, Ads	403	\$ 3,000.00	\$ 3,000.00
	50420	Website	452	\$ 1,900.00	\$ 1,900.00
	50390	Sam's Club Dues	429	\$ 100.00	\$ 110.00
	50540	Professional and Cleaning Services	903	\$ 3,000.00	\$ 3,000.00
			SUB TOTAL	\$ 13,200.00	\$ 13,310.00
		Staff			
	50401	Training and Travel	407	\$ 1,200.00	\$ 3,000.00
		Accountant Implementation/training	511	\$ -	\$ 24,500.00
	50103	SALARIES	500	\$ 73,975.00	\$ 75,818.00
	50104	Administrative Assistant			\$ 23,972.00
	50103	Town Treasurer			\$ 11,140.00
	50103	Clerk			\$ 7,702.00
	50103	Collector of Taxes			\$ 16,070.00
	50103	Deputy pay			\$ 600.00
	50103	Public Works			\$ 4,634.00
		Benefits			
	50202	Workers' Comp	431	\$ 650.00	\$ 3,958.00
	?	Federal Income Tax	502	\$ -	\$ -
	?	State Income Tax	507	\$ -	\$ -
	50231	Medicare	503	\$ -	\$ -
	50230	Social Security	509		\$ 4,500.00
	50201	Unemployment	508		\$ 400.00

2024 TOWN OF BEAVER COVE ANNUAL REPORT

			SUB TOTAL	\$ 1,850.00	\$ 100,476.00
		OPERATIONS			
50402		Association Dues	422	\$ 325.00	\$ 325.00
50402		MMA Dues	427	\$ 2,000.00	\$ 2,000.00
50390		Misc	426	\$ 500.00	\$ 500.00
50951		Unspecified Funds	434	\$ 7,500.00	\$ 10,000.00
50451		Annual Report	442	\$ 1,400.00	\$ 0
50452		Audit	512	\$ 5,500.00	\$ 5,500.00
50451		Mapping	515	\$ 1,000.00	\$ 1,000.00
?		Recycling	517	\$ -	\$ -
50482		Security	904	\$ 1,800.00	\$ 1,800.00
		INSURANCES			
50601		Casualty and Property Pool	423	\$ 4,500.00	\$ 5,000.00
50601		Volunteer Insurance	432	\$ 100.00	\$ 100.00
			SUB TOTAL	\$ 24,625.00	\$ 26,225.00
		Buildings			
50730		Refur	406	\$ 500.00	\$ 500.00
NA		Utilities	410	\$ 9,000.00	\$ 9,000.00
50510		Electric	410.1	\$ -	
50512		Phone	410.2	\$ -	
50340		Heating Fuel	410.3	\$ -	
50520		Maintenance and Supplies	901	\$ 4,000.00	\$ 4,000.00
50705		Physical Plant Replacement	906	\$ 5,000.00	\$ 5,000.00
50540		Grounds Maintenance	913	\$ 4,500.00	\$ 4,500.00
			SUB TOTAL	\$ 23,000.00	\$ 23,000.00
		IT			
50304		Computer Hardware	401	\$ 9,000.00	\$ 9,000.00
50362		Computer Software	NA	\$ -	\$ -
50905		Internet	451	\$ 1,000.00	\$ 1,000.00
50420		Tech Support	452	\$ -	\$ -
50760		Remote (OWL)	453	\$ 2,500.00	\$ 2,500.00
			SUB TOTAL	\$ 12,500.00	\$ 12,500.00
207		ELECTIONS			
50108		Registrar of Voters	506	\$ -	\$ 450.00
			SUB TOTAL	\$ -	\$ 450.00
211		FINANCE AND TREASURY			
12000		Capital Improvement Fund		\$ -	\$ -
12310		Building Fund	435	\$ 2,000.00	\$ 2,000.00
12110		Land Acquisition Fund	905	\$ 5,000.00	\$ -
			SUB TOTAL	\$ 7,000.00	\$ 2,000.00
213		ASSESSMENTS			
50901		Tax Assessment	519	\$ 6,500.00	\$ 6,500.00

2024 TOWN OF BEAVER COVE ANNUAL REPORT

	50910	LURC Assessment	425	\$ 18,691.00	\$ 21,000.00
	50920	Piscataquis County Assessment	428	\$ 150,556.00	\$ 162,540.00
			SUB TOTAL	\$ 175,747.00	\$ 190,040.00
220		LEGAL			
	50450	Legal Fees	520	\$ -	\$ -
			SUB TOTAL	\$ -	\$ -
230		DEEDS			
	50470	Registry of Deeds	430	\$ 100.00	\$ 100.00
			SUB TOTAL	\$ 100.00	\$ 100.00
			ARTICLE TOTAL	\$ 331,997.00	\$ 373,501.00
300-399		Department: HEALTH AND WELFARE			
	303	General Assistance	802	\$ 750.00	\$ 750.00
	301	Outside Organizations			
	50445	Ambulance	801	\$ 1,200.00	\$ 1,200.00
	50445	LifeFlight of Maine	808	\$ 125.00	\$ 125.00
	50445	Respite/Hospice	804	\$ 625.00	\$ 625.00
	50445	Woman Care	806	\$ 200.00	\$ 200.00
			ARTICLE TOTAL	\$ 2,900.00	\$ 2,900.00
400-499		Department: PUBLIC SAFETY			
	403	Fire Contract	513	\$ 34,000.00	\$ 33,736.00
	401	Police Contract	516	\$ 37,000.00	\$ 36,601.00
	440 ?	E911	433	\$ 1,200.00	\$ 0
	?	Emergency Mgmt/911	505a	\$ -	\$ 750.00
	50490	Emergency Management Plan	809	\$ 2,000.00	\$ 2,000.00
	50451	Dry hydrant	809a	\$ -	
			ARTICLE TOTAL	\$ 74,200.00	\$ 73,087.00
500-599		Department: PUBLIC WORKS			
	501	ROADS			
	50108	Roads Coordinator		\$ -	\$ 1,200.00
	50320	Calcium chloride	701	\$ 27,000.00	\$ 31,000.00
	50451	Debris/Storm clean-up	708	\$ 10,000.00	\$ 10,000.00
	50402	MDOT	702	\$ 8,000.00	\$ 8,200.00
	50334	Reconstruction and Maintenance	703	\$ 20,000.00	\$ 15,000.00

2024 TOWN OF BEAVER COVE ANNUAL REPORT

	?	Summer	704	\$ 25,000.00	\$ 15,000.00
	?	Winter	705	\$ 112,000.00	\$ 159,768.00
	50310	Sand and salt	705a	\$ 1,500.00	\$ 1,500.00
507		WASTE MANAGEMENT			
	50553	Transfer Station	521	\$ 23,000.00	\$ 23,000.00
	50801	Landfill	514	\$ 1,820.00	\$ 1,820.00
		Other	NA	\$ -	
			ARTICLE TOTAL	\$ 228,320.00	\$ 266,488.00
600-699		Department: CULTURE AND RECREATION			
	601	Public Library	803	\$ 500.00	\$ 500.00
	605	Snowmobile Trail	805	\$ -	\$ -
	620	Community Room	910	\$ -	
	50302	Community Room Expenses	912	\$ 600.00	\$ 600.00
	?	Donations	911	\$ -	
			ARTICLE TOTAL	\$ 1,100.00	\$ 1,100.00
		MUNICIPAL TOTAL		\$ 638,517.00	\$ 716,076.00
		SCHOOL BUDGET	600	\$ 96,818.99	\$ 114,317.99
		WARRANT TOTAL		\$ 735,335.99	\$ 830,393.99

2024 TOWN OF BEAVER COVE ANNUAL REPORT

SCHOOL BUDGET

	24/25 PROPOSED 7/2024 - 6/2025	23/24 BUDGET 7/2023 - 6/2024
<u>REVENUES</u>		
<u>LOCAL REVENUES</u>		
1000-0000-0000-412110-000 REQUIRED LOCAL ALLOCATION	(\$52,837.35)	(\$44,052.20)
1000-0000-0000-412130-000 ADDITIONAL LOCAL ALLOCATION	(\$45,560.29)	(\$36,089.41)
1000-0000-0000-450000-000 FUND BALANCE FORWARD	(\$14,000.00)	(\$15,000.00)
SUBTOTAL LOCAL REVENUES	(\$112,397.64)	(\$95,141.61)
<u>STATE REVENUES</u>		
1000-0000-0000-431110-000 STATE SUBSIDY ALLOCATION	(\$1,920.35)	(\$1,677.38)
SUBTOTAL STATE REVENUES	(\$1,920.35)	(\$1,677.38)
GRAND TOTAL REVENUES	(\$114,317.99)	(\$96,818.99)
<u>EXPENSES</u>		
<u>REGULAR INSTRUCTION</u>		
1000-1100-1000-556000-950 TUITION - ELEMENTARY	\$44,250.00	\$30,000.00
1000-1100-1000-556001-950 TUITION - ELEM CONTINGENCY	\$14,750.00	\$15,000.00
1000-1200-1000-556000-990 TUITION - SECONDARY	\$27,000.00	\$24,000.00
TOTAL REGULAR INSTRUCTION	\$86,000.00	\$69,000.00
<u>SPECIAL EDUCATION</u>		
1000-2800-2140-534400-010 PSYCHOLOGICAL SERVICES	\$1,200.00	\$1,200.00
1000-2800-2160-534400-010 CONTRACTED SVC - OT	\$2,200.00	\$2,200.00
TOTAL SPECIAL EDUCATION	\$3,400.00	\$3,400.00
<u>SYSTEM ADMINISTRATION</u>		
<u>SCHOOL BOARD</u>		
1000-0000-2310-515000-900 SCHOOL COMM STIPEND	\$1,500.00	\$1,500.00
1000-0000-2310-522000-900 SCHOOL COMM MEDI/SS	\$115.00	\$115.00
1000-0000-2310-534600-900 PURCH SVC - AUDIT	\$2,000.00	\$2,000.00
1000-0000-2310-544500-900 GOODS & SVC PROPERTY	\$700.00	\$700.00
1000-0000-2310-552000-900 BOARD INSURANCE	\$80.00	\$80.00
1000-0000-2310-553100-900 POSTAGE	\$25.00	\$25.00
1000-0000-2310-558000-900 NON-PROF DEVL TRAVEL	\$100.00	\$100.00
1000-0000-2310-560000-900 GENERAL SUPPLIES	\$50.00	\$50.00
1000-0000-2310-581000-900 DUES, FEES & MEMBERSHIPS	\$100.00	\$100.00
1000-0000-2310-581400-900 SCHOOL BOARD CONF	\$365.00	\$365.00
1000-0000-2310-589000-900 MISC GOODS & SERVICES	\$25.00	\$25.00
TOTAL SCHOOL BOARD	\$5,060.00	\$5,060.00
<u>SUPERINTENDENT</u>		
1000-0000-2320-510400-900 SUPERINTENDENT SALARY	\$1,040.87	\$991.30
1000-0000-2320-521400-900 SUPERINTENDENT GRP HLTH INS	\$663.81	\$749.09
1000-0000-2320-521411-900 SUPERINTENDENT DENTAL INS	\$12.38	\$14.62
1000-0000-2320-522400-900 SUPERINTENDENT MEDI	\$15.09	\$14.37
1000-0000-2320-523400-900 SUPERINTENDENT MEPERS	\$46.53	\$38.07
1000-0000-2320-526400-900 SUPERINTENDENT UC	\$2.65	\$2.65
1000-0000-2320-527400-900 SUPERINTENDENT WC	\$5.89	\$7.83
TOTAL SUPERINTENDENT	\$1,787.22	\$1,817.93

2024 TOWN OF BEAVER COVE ANNUAL REPORT

SUPERINTENDENT SECRETARY

1000-0000-2320-511800-900	EXEC SECRETARY SALARY	\$1,029.22	\$861.56
1000-0000-2320-521800-900	EXEC SEC GRP HLTH INS	\$460.09	\$351.18
1000-0000-2320-521811-900	EXEC SEC DENTAL	\$12.38	\$7.16
1000-0000-2320-522800-900	EXEC SECRETARY MEDI/SS	\$78.73	\$65.91
1000-0000-2320-526800-900	EXEC SECRETARY UC	\$2.65	\$2.65
1000-0000-2320-527800-900	EXEC SECRETARY WC	\$5.83	\$6.81
1000-0000-2510-511810-900	ACCT PAY SALARY	\$0.00	\$0.00
1000-0000-2510-521810-900	ACCT PAY GRP HLTH INS	\$0.00	\$0.00
1000-0000-2510-522810-900	ACCT PAY MEDI/SS	\$0.00	\$0.00
1000-0000-2510-526810-900	ACCT PAY UC	\$0.00	\$0.00
1000-0000-2510-527810-900	ACCT PAY WC	\$0.00	\$0.00
SUPERINTENDENT SECRETARY		\$1,588.90	\$1,295.27

SUPERINTENDENT OFFICE EXP

1000-0000-2320-525400-900	TUITION & BOOKS REIMB	\$0.00	\$0.00
1000-0000-2320-543300-900	PROFESSIONAL DEVELOPMENT	\$22.10	\$33.15
1000-0000-2320-533000-900	TECH SOFTWARE SVC AGREE	\$198.90	\$190.61
1000-0000-2320-544400-900	COPIER	\$88.40	\$88.40
1000-0000-2320-552000-900	SUPERINTENDENT BOND INS	\$4.42	\$4.42
1000-0000-2320-552002-900	BOARD LIABILITY INSURANCE	\$110.50	\$99.47
1000-0000-2320-553100-900	POSTAGE	\$11.05	\$16.57
1000-0000-2320-553200-900	TELEPHONE	\$44.20	\$33.15
1000-0000-2320-554000-900	ADVERTISING	\$22.10	\$11.05
1000-0000-2320-558100-900	PROF DEVL TRAVEL	\$11.05	\$22.10
1000-0000-2320-560000-900	GENERAL SUPPLIES	\$22.10	\$46.41
1000-0000-2320-564300-900	BOOKS/PERIODICALS/CD'S	\$2.21	\$6.63
1000-0000-2320-573000-900	EQUIPMENT	\$33.15	\$44.20
1000-0000-2320-573400-900	TECH RELATED HARDWARE	\$22.10	\$44.20
1000-0000-2320-581000-900	DUES, FEES & MEMBERSHIPS	\$11.05	\$11.05
1000-0000-2320-589000-900	MISC GOODS & SERVICES	\$22.10	\$22.10
TOTAL SUPERINTENDENT OFF EXP		\$625.43	\$673.51

BOOKKEEPER/ACCT PAYABLE

1000-0000-2510-511800-900	BOOKKEEPER SALARY	\$1,273.31	\$928.20
1000-0000-2510-521800-900	BOOKKEEPER GRP HLTH INS	\$663.81	\$749.09
1000-0000-2510-521811-900	BKPR/ACCT PAY DENTAL	\$12.38	\$14.33
1000-0000-2510-522800-900	BOOKKEEPER MEDI/SS	\$97.41	\$71.01
1000-0000-2510-526800-900	BOOKKEEPER UC	\$2.65	\$2.65
1000-0000-2510-527800-900	BOOKKEEPER WC	\$7.21	\$7.33
TOTAL BOOKKEEPER/ACCT PAYABLE		\$2,056.77	\$1,772.61

BOOKKEEPER OFFICE EXP

1000-0000-2510-558100-900	PROF DEVL TRAVEL	\$11.05	\$11.05
1000-0000-2510-560000-900	GENERAL SUPPLIES	\$22.10	\$22.10
1000-0000-2510-573400-900	TECH RELATED HARDWARE	\$0.00	\$0.00
1000-0000-2510-581000-900	DUES, FEES & MEMBERSHIPS	\$5.52	\$5.52
TOTAL BOOKKEEPER OFFICE EXP		\$38.67	\$38.67

TRANSPORTATION

1000-0000-2700-551100-900	PURCH SVC TRANSPORTATION	\$13,761.00	\$13,761.00
TOTAL TRANSPORTATION		\$13,761.00	\$13,761.00
TOTAL EXPENSES		\$114,317.99	\$96,818.99

WARRANT

To **Sally Farrand**, a resident of the Town of Beaver Cove in the County of Piscataquis and the State of Maine.

Greetings: In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of said Town of Beaver Cove, in said County and State, qualified by law to vote in Town affairs, to assemble at the Beaver Cove Town Office, in said Town on **Friday May 31th, 2024** at 6:00 o'clock in the evening, then and there to act on the following articles to witness:

ELECTION ARTICLES

ARTICLE 1: To elect a moderator to preside at said meeting.

ARTICLE 2: To elect a Selectperson to a term of three years.
Alison Barkley Term has expired.

ARTICLE 3: To elect a Selectperson to a term of 2 years.
Bill Manahan has resigned effective at the end of this meeting.

ARTICLE 4: To elect a representative to The School Committee for a term of 3 years
Allison St. Jean term has expired.

MUNICIPAL ARTICLES

ARTICLE 5: To see if the Town will vote that taxes shall be due and payable on or before September 30, 2024, or 30 days after Tax Commitment. All unpaid taxes after October 31, 2024 will be charged interest at 7.00% on all unpaid balances.

SELECT BOARD RECOMMEND: Approval

ARTICLE 6: To see if the Town will vote that a Taxpayer who overpays an amount over \$5 of that finally assessed shall be repaid the amount of overpayment plus 3% annual interest from the date of overpayment is received, and to appropriate such sums from undesignated surplus as are necessary to pay such abatements with interest. (Statute 36 M.R.S.A Section 506-A.)

SELECT BOARD RECOMMEND: Approval

ARTICLE 7: To see if the Town will authorize the Select-Board on behalf of the Town to sell and dispose of any real estate acquired by the Town for non-payment of taxes thereon, on such terms as they deem advisable according to the laws of the State of Maine, and to execute quit-claim deeds on behalf of the Town and with respect to such real estate. Except that the Municipal Officers shall use the special sale process required by M.R.S, Section 943-C for qualifying homestead property if they choose to sell to anyone other than the former owners(s).

SELECT BOARD RECOMMEND: Approval

ARTICLE 8: To see if the Town will authorize the Select-Board on behalf of the Town to sell and to dispose of any surplus Town owned personal property under \$5,000.00 in value, on such terms as they deem advisable according to the laws of the State of Maine, and to accept any proceeds from such sales as unanticipated revenue which will become part of the Town's Fund Balance at the end of the fiscal year.

SELECT BOARD RECOMMEND: Approval

ARTICLE 9: To see if the voters will authorize the Select Board to accept any conditional or unconditional gifts, donations, or grants, and to appropriated these revenues for the purposes for which they were given.

SELECT BOARD RECOMMEND: Approval

ARTICLE 10: To see if the Town will vote to appropriate some or all of the money received from the State for snowmobile registrations for the maintenance of network of snowmobile trails open to the public for outdoor recreation at no charge in the Beaver Cove area. Appropriations to be at discretion of Select Board as they deem advisable.

SELECT BOARD RECOMMEND: Approval

APPROPRIATION ARTICLES

ARTICLE 11: To see what sum the Town will raise and appropriate for **GENERAL GOVERNMENT**

ACCOUNT	FY24 Request
Governance	\$ 4,400
Municipal Management	\$ 100,476
Operations	\$ 26,225
Buildings	\$ 23,000
Information Technology	\$ 12,500
Elections	\$ 450
Finance and Treasury	\$ 2,000
Assessments	\$ 190,040
Deeds	\$ 100

SELECT BOARD RECOMMEND: **\$ 372,501.00**

ARTICLE 12: To see what sum the Town will raise and appropriate for **HEALTH AND WELFARE**

ACCOUNT	FY24 Request
General Assistance	\$ 750
Outside Organizations	\$ 2,150

SELECT BOARD RECOMMEND: **\$2,900**

ARTICLE 13: To see what sum the Town will raise and appropriate for **PUBLIC SAFETY**

ACCOUNT	FY24 Amount
Fire Department	\$ 33,736
Police Department	\$ 36,601
Emergency Management	\$ 2,750

SELECT BOARD RECOMMEND: **\$73,087**

ARTICLE 14: To see what sum the Town will raise and appropriate for **PUBLIC WORKS**

ACCOUNT	FY24 Amount
Roads	\$ 241,668
Transfer Station	\$ 23,000
Landfill	\$ 1,820

SELECT BOARD RECOMMEND: **\$266,488**

ARTICLE 15: To see what sum the Town will raise and appropriate for **CULTURE AND RECREATION**

ACCOUNT	FY24 Amount
Community Room	\$ 600
Public Library	\$ 500

SELECT BOARD RECOMMEND: **\$1,100**

ARTICLE 16: To see what sum the Town will raise and appropriate non-tax municipal revenues for use toward Articles 11 through 15.

ACCOUNT	FY23 Actual	FY24 Budget
BETE	\$ 1	\$ 1
Education Subsidy	\$ 1,729.09	\$ 1,920.35
Homestead Exemption	\$ 5,408	\$ 5,408
MDOT	\$ 9,832	\$ 8,200
State Revenue Sharing	\$ 5,936.89	\$ 6,000
Vehicle Excise Taxes	\$ 46,154.33	\$ 49,000
State Park	\$ 46,221.09	\$ 22,000
Tree Growth	\$ 24,542.80	\$ 18,000
Veterans	\$ 51	\$ 51
Checking Interest	\$ 15,697.64	\$ 30,006
Interest on Taxes	\$ 350.66	\$ 200
TOTAL	\$ 161,332.50	\$ 140,786.35

SELECT BOARD RECOMMEND: \$ 140,786.35

ARTICLE 17: To see what sum the Town will authorize the Select Board to appropriate from the General Fund Balance to reduce the amounts authorized to be raised in taxes in Articles 11 through 15.

SELECT BOARD RECOMMEND: \$11,000

ARTICLE 18: To see what sum the Town will authorize the Select Board to appropriate from Municipal Carryover funds Balance to reduce the amounts authorized to be raised in taxes in Articles 11 through 15.

ACCOUNT	FY23 Actual	FY24 Budget
Income Carryover	-	\$ 57,107.35
Expense Carryover	-	\$ 25,000
Future Land Acquisition	-	\$ 15,000
School Carryover	\$ 15,000	\$ 15,000
Total Carryover	\$ 85,499	\$ 112,107.35

SELECT BOARD RECOMMEND: \$ 112,107.35

ARTICLE 19: To see if the Town will authorize the Select Board to move up to 5% of budget lines that have unexpended appropriations to other budget lines, as they deem necessary, to avoid individual budget lines being over-expended.

SELECT BOARD RECOMMEND: Approval

ARTICLE 20: To determine the sense of the Town Meeting with respect to potential policies governing the management of the General Fund Balance and other Town Assets.

Note- this Article is for non-binding discussion only. No vote is necessary.

SCHOOL ARTICLES

ARTICLE 21: To see what sum the school administrative unit will be authorized to expend for Regular Instruction.

FY23-24: APPROVED-	\$ 69,000
FY24-25: SCHOOL COMMITTEE RECOMMENDS	\$ 86,000
SELECT BOARD RECOMMENDS	\$ 86,000

ARTICLE 22: To see what sum the school administrative unit will be authorized to expend for Special Education.

FY23-24: APPROVED-	\$ 3,400
FY24-25: SCHOOL COMMITTEE RECOMMENDS	\$ 3,400
SELECT BOARD RECOMMENDS	\$ 3,400

ARTICLE 23: To see what sum the school administrative unit will be authorized to expend for System Administration.

FY23-24: APPROVED-	\$ 10,657.99
FY24-25: SCHOOL COMMITTEE RECOMMENDS	\$ 11,156.99
SELECT BOARD RECOMMENDS	\$ 11,156.99

ARTICLE 24: To see what sum the school administrative unit will be authorized to expend for Transportation and Buses.

FY23-24: APPROVED-	\$ 13,761
FY24-25: SCHOOL COMMITTEE RECOMMENDS	\$ 13,761
SELECT BOARD RECOMMENDS	\$ 13,761

ARTICLE 25: To see what sum the school administrative unit will be authorized to expend for Career and Technical Education.

FY23-24: APPROVED-	\$ 0
FY24-25: SCHOOL COMMITTEE RECOMMENDS	\$ 0
SELECT BOARD RECOMMENDS	\$ 0

ARTICLE 26: To see what sum the school administrative unit will be authorized to expend for Other Instruction.

FY23-24: APPROVED-	\$ 0
FY24-25: SCHOOL COMMITTEE RECOMMENDS	\$ 0
SELECT BOARD RECOMMENDS	\$ 0

ARTICLE 27: To see what sum the school administrative unit will be authorized to expend for Student and Staff Support.

FY23-24: APPROVED-	\$ 0
FY24-25: SCHOOL COMMITTEE RECOMMENDS	\$ 0
SELECT BOARD RECOMMENDS	\$ 0

ARTICLE 28: To see what sum the school administrative unit will be authorized to expend for School Administration.

FY23-24: APPROVED-	\$ 0
FY24-25: SCHOOL COMMITTEE RECOMMENDS	\$ 0
SELECT BOARD RECOMMENDS	\$ 0

ARTICLE 29: To see what sum the school administrative unit will be authorized to expend for Facilities Maintenance.

FY23-24: APPROVED-	\$ 0
FY24-25: SCHOOL COMMITTEE RECOMMENDS	\$ 0
SELECT BOARD RECOMMENDS	\$ 0

ARTICLE 30: To see what sum the school administrative unit will be authorized to expend for Debt Service and Other Commitments.

FY23-24: APPROVED-	\$ 0
FY24-25: SCHOOL COMMITTEE RECOMMENDS	\$ 0
SELECT BOARD RECOMMENDS	\$ 0

ARTICLE 31: To see what sum the school administrative unit will be authorized to expend for All Other Expenditures.

FY23-24: APPROVED-	\$ 0
FY24-25: SCHOOL COMMITTEE RECOMMENDS	\$ 0
SELECT BOARD RECOMMENDS	\$ 0

ARTICLE 32: To see what sum the municipality will appropriate for the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act (**Recommend \$ 52,837.35**) and to see what sum the municipality will raise as the municipality’s contribution to the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act in accordance with the Maine Revised Statutes, Title 20-A, section 15688.

“Explanation: The school administrative unit’s contribution to the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act is the amount of money determined by state law to be the minimum amount that a municipality must raise in order to receive the full amount of state dollars.”

SCHOOL COMMITTEE RECOMMENDS	\$52,837.35
SELECTBOARD RECOMMENDS	\$52,837.35

ARTICLE 33: Shall The Town of Beaver Cove raise and appropriate **\$ 45,560.29** in additional local funds, which exceeds the State’s Essential Programs and Services allocation model by **\$45,560.29** as required to fund the budget recommended by the school committee and board of directors?

The school committee and select board recommend **\$ 45,560.29** for additional local funds and gives the following reasons for exceeding the State’s Essential Programs and Services funding model by **\$ 45,560.29**

Explanation: The additional local funds are those locally raised funds over and above the school administrative unit’s local contribution to the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act and local amounts raised for the annual payment on non-state funded debt service that will help achieve the (municipality/district) budget for educational programs.

SCHOOL COMMITTEE RECOMMENDS	\$45,560.29
SELECTBOARD RECOMMENDS	\$45,560.29

ARTICLE 34: To see what sum the municipality/district/unit will authorize the school committee to expend for the fiscal year beginning July 1, 2024 and ending June 30, 2025 from the school administrative unit’s contribution to the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act, non-state-funded school construction projects, additional local funds for school purposes under the Maine Revised Statutes, Title 20-A, section 15690, unexpended balances, tuition receipts, state subsidy and other receipts for the support of schools.

ACCOUNT	23-24FY APPROVED	24-25 FY BUDGET
Required Local Allocation	\$ 44,052.20	\$ 52,837.35
Add'l Local Allocation	\$ 36,089.41	\$ 45,560.29
Fund Balance Forward	\$ 15,000	\$ 14,000
State Subsidy Allocation	\$ 1,677.38	\$ 1,920.35
	SCHOOL COMMITTEE RECOMMENDS	\$ 114,317.99
	SELECTBOARD RECOMMENDS	\$ 114,317.99

ARTICLE 35: To see if the Town of Beaver Cove will authorize the School Committee to expend in the fiscal year beginning July 1, 2024 and ending June 30, 2025 any unanticipated state school general federal, local or state purpose aid that it may receive for the fiscal year.

SCHOOL COMMITTEE RECOMMENDS	APPROVAL
SELECTBOARD RECOMMENDS	APPROVAL

WARRANT SIGN-OFF

The Registrar of Voters will be at the Town Meeting site on May 31, 2024 for the purposes of correcting list of voters.

Given unto our hands at the Town of Beaver Cove this 31th day of May 2024.

Town of Beaver Cove Municipal Officers:

S/ Alison Barkley

S/ Joseph Babbitt

S/William Manahan Jr.

A true copy of the Warrant

Attest: _____
Clerk of Beaver Cove

RETURN OF THE WARRANT

Pursuant of the above warrant to me directed. I have notified the inhabitants of the Town of Beaver Cove, as qualified as herein expressed, to meet at said time and place, and for the purpose herein named, by posting as attested copy of said Warrant at the Town Office, the same being a public and conspicuous place in said Town, on the 31th day of May, 2024 being at least seven days before the meeting.

Sally Farrand
Resident of Beaver Cove

State of Maine
Piscataquis, ss.

Then personally appeared before me the above named Sally Farrand, known to me, and swore that the representations set forth in the above Return of Warrant are true of her own knowledge; and acknowledged the signature appearing thereon to be hers, and that she executed the Return of her own free will.

Date: May 31, 2024

Kim Larsen

LIST OF ORDINANCES

The following Ordinances may be viewed in full on the Town Website:

[Town Ordinances | Beaver Cove Maine \(beavercoveme.com\)](https://www.beavercoveme.com)

Printed copies are available at the Town Office.

1. Dog Control (appr. 7/91)
2. E911 (appr. '22)
3. Emergency Management (appr. 7/18)
4. Fire Dept False Alarm (appr. 4/06)
5. Firearms Discharge (appr. 5/23)
6. General Assistance (appr. 1/22)
7. Hazardous Waste (appr. 11/85)
8. Parking (appr. 12/01)
9. Road Signs (appr. '91)
- 10, Tree Growth (appr. 6/88)

LETTERS

BUSAN M. COLLINS
403P2
100 BATTERY PLACE, SUITE 2000
WASHINGTON, DC 20540-1000
202-224-2441
202-224-2442

United States Senate
WASHINGTON, DC 20540-1000

POSTMASTER:
PLEASE RETURN TO
U.S. SENATOR
BUSAN M. COLLINS
100 BATTERY PLACE, SUITE 2000
WASHINGTON, DC 20540-1000

Dear Friends:

It is an honor to serve the people of Maine in the U.S. Senate, and I welcome this opportunity to share an update on issues important to Maine and America.

One of my priorities for 2023 has been to improve the appropriations process in Congress – the way it decides how to spend taxpayer money. I took over as the Vice Chair of the Senate Appropriations Committee last year. Along with Chair Patty Murray, we decided the best change we could make was not to do something new. Instead, it was to do something old – that is, go back to the regular and transparent committee process that we used to have.

Part of restoring this process included holding 50 public Committee hearings, which allowed for input from senators on both sides of the aisle. As a result, for the first time in five years, the Senate Appropriations Committee passed all twelve of its funding bills on time. This was done with strong bipartisan support. In fact, seven of them passed unanimously.

Now, we need to work with the House of Representatives to pass these twelve bills and turn them into laws.

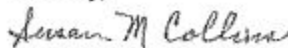
These bills contain funding for a wide range of Maine priorities, including support for the workforce at Bath Iron Works and Portsmouth Naval Shipyard, our lobster industry, infrastructure improvements, affordable housing, biomedical research, veterans, and heating assistance programs like LIHEAP. These bills also contain nearly \$590 million in Congressionally Directed Spending for 231 projects throughout the State of Maine. These projects would help promote job creation, expand access to health care, and improve public safety, infrastructure, and important resources in communities across all 16 counties of our state. I will continue to work to get these bills signed into law in the new year.

On October 25, the horrific mass shooting in Lewiston claimed the lives of 18 Mainers and injured 13 others. In response, I led Maine's Congressional Delegation in requesting an independent investigation by the U.S. Army Inspector General into the events leading up to the shooting. On December 15, the Under Secretary of the Army wrote to inform me that such an investigation will take place, and the Army Inspector General has instructed her team to immediately begin preparing to conduct this investigation. While nothing can undo the events of October 25, I will continue to work to understand what happened and what could have been done differently, and to find answers for the victims, survivors, and their families.

No one works harder than the people of Maine, and this year I honored that work ethic when I cast my 8,855th consecutive roll call vote.

As we look ahead to 2024, I remain committed to addressing the concerns of Maine families and communities. If you need assistance or wish to share your thoughts, please do not hesitate to reach out to one of my six state offices.

Sincerely,



Susan M. Collins
United States Senator

2024 TOWN OF BEAVER COVE ANNUAL REPORT

Stacey K. Guerin
Station
Senator, District 4
04333



3 State House
Augusta, Maine

THE MAINE SENATE
131st Legislature

Dear Friends and Neighbors:

I want to thank you for giving me the opportunity to serve you in the Maine Senate. It has been an honor to work on your behalf to make our state an even better place to live, work, and conduct business. I am grateful you have put your trust in me, and I will continue to work tirelessly on behalf of the people of Senate District 4.

The First Regular and First Special Sessions of the 131st Maine State Legislature were notable as there were over 2,600 legislative bill requests and 2,019 of them were officially printed as Legislative Documents (LDs). No legislature this century has had as many LDs printed during its first year.

One area of success was in the Highway Fund. In the past, the Highway Fund has been supported through gasoline taxes, which have been declining for years due to more fuel-efficient and electric/hybrid vehicles, and bonding. However, we now have created a sustainable source of funding to maintain our transportation infrastructure. This is done by dedicating 40% of the vehicle sales tax and the sales and use taxes collected by the Bureau of Motor Vehicles. It is predicted to raise more than \$200 million for infrastructure each biennium.

The Second Regular Session began on January 3rd of this year. I am eager to discuss the issues important to all of you. I have heard from many of you regarding the biggest concerns you are facing, including the protection of Maine's natural resources, increased costs of everyday items, access to health care and child care, education, housing, inflation, child welfare, mental health and substance abuse, workforce development, and crime, among others. I will continue to do all I can to advocate for your priorities in Augusta.

Again, thank you for electing me to serve you in the State Senate. The 131st Legislature has a great deal more work to do. However, I believe that if we work collaboratively, there is nothing we can't accomplish. Please feel free to contact me by calling (207) 287-1505 or emailing me at Stacey.Guerin@Legislature.Maine.Gov if you have comments, questions or if you would like assistance in navigating our state's bureaucracy.

Sincerely:

A handwritten signature in cursive script that reads "Stacey Guerin".

Stacey Guerin
State Senator

Innovation, Development, Economic Advancement and Business Committee
State House (207) 287-1505 * Fax (207) 287-1527 * Toll Free 1-800-423-
6900 * TTY 711

*Stacey.Guerin@legislature.maine.gov * legislature.maine.gov/senate*

2024 TOWN OF BEAVER COVE ANNUAL REPORT

Washington Office
1710 Longworth House Office Building
Washington, D.C. 20515
Phone: (202) 225-6306
Fax: (202) 225-2943

www.golden.house.gov



Committee on Armed Services

Committee on Small Business

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.

Maine's heritage industries are the backbone of our state's economy. That is why one of the first bills I introduced in this Congress was the *Northeast Fisheries Heritage Protection Act*, which would prohibit commercial offshore wind energy development in Lobster Management Area 1 (LMA 1) in the Gulf of Maine. LMA 1 was identified by the Bureau of Ocean Energy Management (BOEM) as a potential commercial offshore wind site. LMA 1 is a critical and highly productive fishing ground for a variety of sea life, including lobster. Prohibiting offshore wind development in LMA 1 would help to avoid conflict with the New England commercial and recreational fishing industries. Additionally, the bill would initiate a federal study on the environmental review processes of any relevant Federal agencies for offshore wind projects in the Gulf of Maine.

I also continue to advocate on behalf of our veterans and those providing care to our former service members. The current pay for VA employees in the Kennebec and Penobscot counties does not reflect the critical services they are providing. As the oldest state in the nation, with the fifth highest veteran population, Mainers rely on the services offered at the Department of Veterans Affairs (VA) facilities. That's why recently, Senator Collins, Senator King, Representative Pingree, and I called on the Biden Administration to increase locality pay for VA employees in Kennebec and Penobscot counties. The level of care received is impacted by job vacancies, and the high turnover rate among its healthcare workforce is often the result of pay and compensation issues, which is further exacerbated by the increased cost of living.

Lastly, I'm excited that Mainers are continuing to reap the benefits of the *Bipartisan Infrastructure Law* (BIL). Recently, millions of dollars in grants have been awarded across the state, including \$35 million through the U.S. Department of Transportation's Culvert Aquatic Organism Passage (AOP) program to conserve spawning and migratory habitats for native fish species in Maine, \$460,000 through the Airport Infrastructure Grant (AIG) program for the Princeton Municipal Airport, Stephen A. Bean Municipal Airport, and Dexter Regional Airport, and nearly \$8 million through the Buses and Bus Facilities Program for Bangor's bus system. These investments are critical to ensuring Maine's infrastructure and will help to ensure Mainers and businesses across Maine are connected.

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 2024. 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

AUDITOR

Independent Auditor's Report

Board of Selectmen
Town of Beaver Cove, Maine

Opinions

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

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

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town of Beaver Cove, Maine, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our 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 the Town of Beaver Cove, 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

Auditor's Responsibilities for the Audit of Financial Statements

Our 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 our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS 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 GAAS and *Government Auditing Standards*, we

- 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 the Town'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 our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a going concern for a reasonable period of time.

We are 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 we identified during the audit.

Required Supplementary Information

Management has omitted the 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. Our opinion on the basic financial statements is not affected by this missing information.

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on page 21 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We 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 our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

AUDITOR

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Beaver Cove, Maine's basic financial statements. The other supplementary information on Schedules 1 through 4 is presented for purposes of additional analysis and is not a required part of the basic financial statements. The schedule of expenditures of federal awards and the reconciliation of audit adjustments to annual financial data submitted to the Maine Education Financial System are presented as required by the laws of the State of Maine and are also not a required part of the basic financial statements.

The other supplementary information on Schedules 1 through 4, the schedule of expenditures of federal awards, and the reconciliation of audit adjustments to annual financial data submitted to Maine Education Finance System are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other supplementary information on Schedules 1 through 4, the schedule of expenditures of federal awards, and the reconciliation of audit adjustments to annual financial data submitted to Maine Education Finance System are fairly stated in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 26, 2023, on our consideration of the Town of Beaver Cove, Maine's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Town of Beaver Cove, Maine's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Beaver Cove, Maine's internal control over financial reporting and compliance

Brantree Hibbard & Associates

Bangor, Maine
June 26, 2023

AUDITOR

Board of Selectmen
Town of Beaver Cove, Maine

In planning and performing our audit of the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Beaver Cove, Maine as of and for the year ended June 30, 2022, in accordance with auditing standards generally accepted in the United States of America, we considered the Town of Beaver Cove, Maine's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town of Beaver Cove, Maine's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Beaver Cove, Maine's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls. However, as discussed below, we identified a certain deficiency in internal control that we consider to be a significant deficiency and another deficiency that we consider to be a significant deficiency.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the following deficiency in internal control, further described in the attached schedule, to be a material weakness:

- School Department – ineffective internal control over financial closing process

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiency in the Town of Beaver Cove, Maine's internal control further described in the attached schedule to be a significant deficiency:

- Ineffective internal control over expenditures

During our audit, we also became aware of certain other matters that are opportunities for strengthening internal controls and operating efficiency. The other matters have been identified in the attached schedule as "Other Matters".

This communication is intended solely for the information and use of management, Board of Selectmen, others within the organization, and State regulatory agencies, and is not intended to be and should not be used by anyone other than these specified parties.

Sharon Shiodian & Associates

June 26, 2023

AUDITOR

Town of Beaver Cove
Schedule of Material Weakness, Significant Deficiency and Other Matters
June 30, 2022

Material Weakness

School Department - Ineffective Internal Control Over Financial Closing Process

During the audit, we noted that the school department accounts year-end processes were incomplete. Accounts receivable were not booked, void checks were not posted, and the Town and School records were not reconciled. Because the amounts involved could have materially affected the financial statements if not discovered during the audit, we consider this to be a material weakness in internal control. We recommend that the School Department and the Town work closely to reconcile their two sets of accounts and that the School Department develop a year-end closing check-list to assist with accurately closing the year.

Management response:

After discussion with the Select Board and School Board members, as well as the Greenville School Treasurer, the Town will prepare a single check to the Greenville School as voted on in the Annual Meeting. This would be done with a warrant specifically for the school budget and signed by the School Board, Select Board, Superintendent, and both Treasurers. The School Board responsibilities would not change, they will review all budget numbers and sign their warrants for approval. They will bring quarterly reports to the Select Board for meetings and present to Select Board for their initials or signature. This eliminates Greenville Treasurer trying to get checks or deposits ready and send to Beaver Cove Treasurer and documenting every move once again as bills are paid and monies deposited. This is what the Town does with the Greenville Fire and Greenville Police, as well as the County and the Transfer Station. The Greenville School Treasurer has had a new program and a lot to deal with. She had it set up for our Town as well in her new system. We believe she is getting a handle on it but what a process.

Significant Deficiency

Ineffective Internal Control Over Expenditures

During the audit we noted that the Board of Selectmen sign the warrants before the warrant list of payments is complete. Because the approval of expenditures by those in governance is a significant part of the control process and could prevent unapproved, inappropriate, or fraudulent payments being made from the Town's accounts, we consider this matter to be a significant deficiency. We recommend that the Board of Selectmen approve complete warrants prior to the issuance of payments.

Management response:

We have a lawyer looking into writing an Ordinance for the Town that allows the signatures to be on the warrant prior to it all being filled out. We do not always have access to a Select Person, let alone two to get signatures and pay bills in a timely manner to avoid interest or late charges. We will also document when approval by phone has been given on requests.

AUDITOR

Town of Beaver Cove
Schedule of Material Weakness, Significant Deficiency and Other Matters
June 30, 2022

Other Matters

Bank Reconciliation Performance and Review

Bank reconciliations for the Town were not dated, and there was no evidence of review and approval by someone other than the preparer. Also, interest earned by a certificate of deposit was not posted. We recommend that the bank reconciliations be dated, and that a separate review and approval of reconciliations in conjunction with the treasurer's reports be done on a timely basis and all activity in the Town's cash accounts should be posted in the Town's accounting system.

Irregular Accounting System

The Town's accounting system, Quicken, is difficult to translate into a full set of proper accounts for a trial balance. Significant additional time was required at audit to verify activity in order to develop the financial statements. We recommend that the Town consider implementing accounting software to provide structure and checks and balances for Town accounts.

Some Budget Report Accounts do not match Approved Warrant Articles

We noted during the audit that the budget report provided by the Town did not match the approved warrant article amounts in some cases. As the budget is an important tool for oversight, we recommend that the warrant article amounts match budget amounts to ensure accuracy and accountability.

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