

Report of the TOWN OF WELD

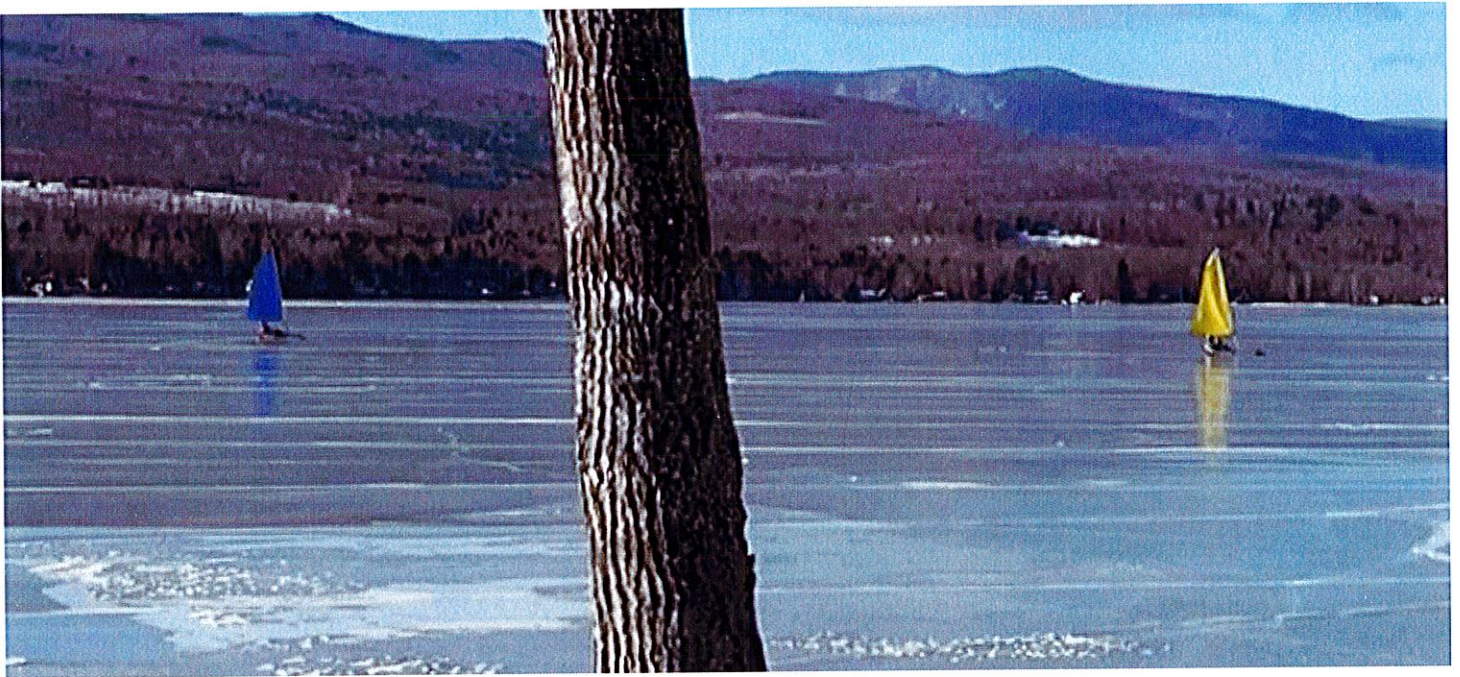


Photo taken by Carol Conant

For the year ending December 31, 2024

ANNUAL TOWN REPORT

OF THE

MUNICIPAL OFFICERS

of the

TOWN OF

WELD, MAINE

FOR THE YEAR ENDING

DECEMBER 31, 2024

The Town of Weld

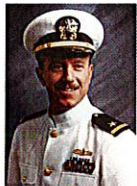
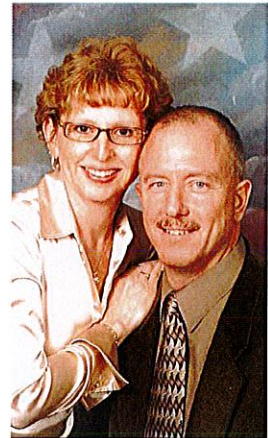
Dedicates the Annual

Town Report to

**Kevin & Holly
Cochran**

This year, the Town of Weld proudly dedicates its Annual Town Report to Kevin and Holly Cochran, two remarkable individuals whose lives and contributions are woven into the very fabric of our community.

Kevin and Holly were both raised here in Weld, where their deep connection to the town began. As young members of the community, they were active participants in countless town events and programs. Whether through Weld Recreation activities, involvement in DeMolay and Rainbow, or dancing the night away at town dances, Kevin and Holly embraced the vibrant spirit of Weld with enthusiasm and joy. Their formative years here laid the foundation for their lifelong dedication to community and service.



After marrying, their path led them away from Weld for over 20 years as Kevin embarked on a distinguished career in the U.S. Navy. Together, they raised their two children, Lila and Kevin Andrew Jr., while living abroad. Throughout those years, Kevin carried with him a dream of one day returning to Weld and doing something of service in the town both he and Holly cherished.

In time, that dream became reality. After retiring from his naval career, Kevin and Holly returned to Weld and purchased the closed-down school building at auction. They transformed it into Skoolhouse Variety—a one-stop convenience store that offers a little bit of everything, from food and beer to daily necessities. Yet, Skoolhouse Variety quickly became much more than a store.

Under Kevin and Holly's care, Skoolhouse Variety has grown into a vital hub for the Weld community. Town groups and church organizations regularly gather there, finding a warm and welcoming space to connect. Music nights at the store have brought together musicians and audiences alike, filling the town with life and culture.

Skoolhouse, always helpful and resourceful, has gone above and beyond to meet the needs of the town. Whether it's arranging special orders, providing a convenient location for UPS, FedEx, and mail drop-offs, or simply offering a friendly face to greet customers, Kevin and Holly have made Skoolhouse Variety an indispensable part of life in Weld.



Their story is one of coming home, giving back, and building a legacy that goes far beyond bricks and mortar. Kevin and Holly have not only contributed to Weld through their business but have also enriched its fabric with their generosity, hard work, and dedication to fostering community spirit.

It is with heartfelt gratitude that we dedicate this year's Town Report to Kevin and Holly Cochran. Your lives are a shining example of what it means to love, serve, and give back to the place you call home. Thank you for being an essential part of Weld's past, present, and future.

TOWN OFFICERS

2024/2025

Moderator

THOMAS SKOLFIELD

Animal Control Officer

LISE BOFINGER

Road Commissioner

DANIEL DEMERS/ROBERT JACKSON JR

Building and Grounds Attendant

PATRICK LOWE/WILLIAM DARGE III

Treasurer

COLLEEN STEWART (2026)

Tax Collector/Town Clerk

CAROL J. COCHRAN (2026)

Selectmen, Assessors and Overseers of the Poor

RICHARD DOUGHTY, CHAIR (2025)

LISA MILLER (2026)

DINA WALKER (2027)

Attorney

PHILIP SAUCIER

Health Officer

LISA MILLER

Fire Chief

COREY HUTCHINSON

Assistant Fire Chief

STANLEY WILCOX

Plumbing Inspector

DAVID ERRINGTON

Code Enforcement Officer

MICHAEL STEPHENSON (2026)

Transfer Station Attendant

JUDITH MARDEN

Assistant Transfer Station Attendant

JONATHAN LAMSON

R. S. U. #9 Director

DEBORAH SMITH

(June 30, 2026)

Holder of the Boston Post Cane

DOROTHY SKOLFIELD/ELEANOR FISH

Weld Recreation Coordinator

JULIE JERVIS

Appeals Board

CHRIS WALLACE (2027) SEAN MINEAR (2028)

Appeals Board

CHRIS WALLACE (2027) SEAN MINEAR (2028)
WILLIAM ST. JOHN (2025) HEIDI WILCOX (2026)

Planning Board

NAOMI DOUGHTY CHAIR (2027)
CAROL CONANT SECRETARY (2029)
BARBARA CASTONGUAY (2028)
ERNESTINE HUTCHINSON (2025)
STANLEY WILCOX (2026)

Center Hill Cemetery Committee

THOMAS H. SKOLFIELD MICHAEL D. PRATT
SEAN MINEAR

Budget Committee

RICHARD DOUGHTY – SELECTMAN
BECKY DURANT-VINING (2025) THOMAS SKOLFIELD (2025)
RUSSELL BANTON (2026)
LAUREEN PRATT (2027) REBECCA SCOTT (2027)

GOVERNOR: JANET MILLS

PHONE: 207-287-3531

TTY: 888-577-6690

www.maine.gov

SENATOR: JOSEPH MARTIN

DISTRICT 18

3 STATE HOUSE STATION, AUGUSTA, ME 04333-0003

PHONE: 207-287-1505 OR 1-800-423-6900

Joseph.Martin@legislature.maine.gov

REPRESENTATIVE: RANDALL C HALL

DISTRICT 74

P. O. BOX 42, EAST DIXFIELD, ME 04227

PHONE: 207-860-8431

Randall.Hall@legislature.maine.gov

CONGRESS: JARED GOLDEN

2ND DISTRICT

P. O. BOX 7108, LEWISTON, ME 04240

PHONE: 207-777-1000 FAX: 207-942-7101

www.golden.house.gov

Report from the Select Board

2024 was an extremely busy and eventful year for the Select Board. In this report I will attempt to summarize the major events and achievements of the year in rough chronological order.

The year once again started with only one full time Public Works employee. Road Commissioner Dan Demers put in long hours and relied heavily on part time help to keep the town roads and lots clear and safe throughout the winter.

Municipal election winners in Early March included Dina Walker – Select Board, Carol Conant – Planning Board, and Laurie Pratt and Rebecca Scott – Budget Committee. At the Annual Town meeting voters approved the employee wages and the overall municipal budget as recommended by the Budget Committee and Select Board. Voters also authorized the Select Board to proceed with the bidding and funding process associated with the Kennedy Bridge project, adopted a Moratorium on Commercial Solar Farms and Large Commercial Structures, and expressed support for a Food Sovereignty Ordinance, while directing the Select Board to amend the proposed version to comply with recent legislative changes to Maine Law.

On the day of municipal elections, the Bureau of Labor (BOL) arrived at the Town Office to initiate a surprise workplace safety inspection of our facilities. Over the next several weeks the BOL representative returned several times to meet with Select Board members and Department Heads and conducted detailed inspections of our facilities and equipment as well as reviews of our workplace safety related policies and procedures. Each of the Department heads actively participated in the inspections, and responded quickly to correct each of the deficiencies identified by the inspector. Three of the identified concerns were classified as “serious” with associated fines of \$700 each.

During the spring, (and throughout the year) Dina Walker continued her efforts to provide better documentation and long overdue updates to town policies and procedures including the Facility Use and Personnel Policies. An Ordinance Committee was established and started the process of developing a solar farm/large commercial ordinance for presentation to the voters. That effort is ongoing, with very good progress being made at the most recent committee meeting. Weld Recreation remained very active throughout the year and kept the Select Board and Town Office staff busy responding to requests for direction and assistance. Mike Pratt led an effort to update the Veterans Monuments with the names of those who served in recent conflicts.

FEMA officials confirmed the town would be eligible for funding for road repairs, but indicated the cost of material sourced from a local gravel pit would not be eligible due to an ongoing dispute over the need to register the pit and comply with state regulations. As a result, the Select Board authorized the Road Commissioner to solicit bids for material from other sources. Near the end of May, Steve O’Brien was hired as a heavy equipment operator, and the town was once again fully staffed.

On May 28 a Special Town Meeting was held and voters approved additional spending in the amount of \$250,000 from the Surplus account to cover the cost of material for repair of road damage resulting from the December 2023 flooding. Citizens also voted to enact the amended Food Sovereignty Ordinance, and authorized the Select Board to accept the low bid of \$213,000 for the Kennedy Bridge project and procure funding for the project through a municipal bond or loan.

During June and July 6,000 yards of material was delivered to the Town Garage lot, and the Public Works crew spent long hours repairing the damage from the December flooding.

Also during June, Sean Minear advised town groups regarding the Community Betterment Fund that is administered by the Weld Historical Society. The fund was established with money from the estate of Peter Schofield and is intended to offset a portion of the cost of projects that lead to the betterment of the Town. The Town subsequently was awarded funds to offset a portion of the cost for replacing the sign at the Robertson Cemetery and building a new compactor ramp at the Transfer Station.

The George and Raymond Frank Foundation (Camp Kawanhee) achieved non-profit status, and reached out to the town with an offer to donate \$5,000 annually in lieu of taxes. They expressed a desire to help provide Weld citizens with more access to the lake, and urged the town to use the funds to provide seasonal Maine State Park passes for any resident who wishes to obtain one. A policy to govern the use of these funds is being developed and will be presented to voters at this year town meeting.

Near the end of July, Dan Demers advised the Select Board that he would resign his position as Road Commissioner effective August 8th. Steve O'Brien stepped in to lead day to day duties of The Public Works department, and Jason LaPointe was rehired as an equipment operator on a temporary basis, and the Town once again initiated the process of finding a new Road Commissioner. Work on repairs from the flooding continued, and I assumed the role of primary contact with FEMA with Lisa Miller becoming the secondary contact.

During September there was much discussion regarding policies and modes of communication for Town sponsored groups like the Weld Recreation Committee. Dina worked with Maine Municipal Association to get legal advice and draft policies clarifying the issues, and Lisa drafted a Social Media Policy that was subsequently approved by the Select Board.

April Demers resigned from her position as the head of the Weld Recreation Committee, and Julie Jervis stepped in and has provided great leadership as the committee reorganized with guidance from the policies, adopted a mission statement, and continues to provide a wide array of recreational opportunities for citizens. Recreational Committee members including Lise Bofinger reported a significant level of interest in the development of a pickle ball or multi-use recreational court. The Select Board authorized formation of a multi-use court committee to conduct a survey of residents and taxpayers, and develop a plan for moving forward. Recommendations will be presented to voters later this year.

On October 15th another special Town meeting was held and voters authorized the Select Board and Treasurer to move forward with the process of securing a municipal bond to cover expenses associated with the Kennedy Bridge project. Voters also extended the Moratorium on Commercial Solar and Large Commercial structures and approved a supplemental pay increase of \$2.50 per hour for the Heavy Equipment Operator during the time he has functioned as the lead employee in the public works department.

Throughout August and September, the Select Board spoke with potential applicants for the Road Commissioner Position, and conducted in person interviews with three candidates on October 8th. The position was offered to Robert Jackson, who accepted and started work on October 28th. Robert is a lifelong resident of Carthage and Weld with close ties to community. He has years of experience working

with and maintaining heavy equipment, solid knowledge of the job requirements, and a temperament that makes him well suited for the position. I am confident he will serve the town well for years to come.

During the fall the Select Board also voted to join Maine Power Options, an aggregator of Public and Non-Profit entities that negotiates bulk purchase agreements for electricity, heating oil, propane, and diesel fuels purchases. The town is also now a member of the Community Resiliency Partnership which provides grants to support projects that reduce emissions and/or help communities prepare for the impacts of climate change. Ina Toth and Lise Bofinger lead a group that is tasked with identifying potential projects, and coordinating the grant application process.

Dorothy Skolfield, the holder of the Boston Post Cane, died on October 18th and the cane was subsequently passed along to Eleanor Fish. The cane was presented to Eleanor during a gathering of family and friends at Edgewood Manor where she resides. Elanor was in great spirits and entertained the gathering with tales of life in Weld during her younger days.

Lisa Miller is leading an effort to update the Comprehensive Plan for the Town. Volunteers to assist with this ambitious task have been recruited, a committee has been appointed, and an initial meeting has been held.

The Fire Department has been busy and active throughout the year, with new members joining and continuous engagement to keep equipment in peak condition and provide members with the training and practice required to respond to emergencies when they arise. The Budget Committee and Select Board have recommended increases to the stipend of the Chief and Assistant Chief in recognition of the time and effort they invest.

The Town Transfer Station underwent inspections by the Department of Environmental Protection, The Bureau of Labor, and Maine Municipal Risk Management Group during the year. Issues identified by these inspections were addressed and Judy Marden continues to operate the site in a safe and efficient manner. A new ramp to the trash compactor was constructed and an increasingly serious rodent infestation was eventually contained.

Mike Stephenson has performed admirably as the Code Enforcement Officer. He and the Planning Board have done excellent work responding to the increased level of development and construction we have seen in recent years. Lise Bofinger has very capably fulfilled the duties of Animal Control Officer, and continuously provides assistance and input in many other areas.

Carol and Colleen have had an extremely busy year adapting to changes in the Trio Software System used by the Town, and responding to increased demands for their time, and greater utilization of the Town website for information sharing. Laurie Pratt deserves recognition and appreciation not only for her leadership of the Budget Committee, but also for the numerous hours she volunteered to organize files and town records and assist our office staff in many ways.

I will be stepping down when my term expires on February 25. I am very thankful for the opportunity to serve on the Select Board over the past eight years, and greatly appreciated the support I received.

With Great Respect,
Richard G. Doughty
Select Board - Chairman



Janet T. Mills
GOVERNOR

STATE OF MAINE
OFFICE OF THE GOVERNOR
1 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



PRINTED ON RECYCLED PAPER



Randall C. Hall

P.O. Box 42

East Dixfield, ME 04227

Home Phone: (207) 860-8431

Randall.Hall@legislature.maine.gov

HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION
AUGUSTA, MAINE 04333-0002

(207) 287-1440

TTY: (207) 287-4469

January 2025

Dear Friends and Neighbors,

We are just beginning the first year of the 132nd Legislative session and I would like to thank you for giving me the opportunity to serve you again as your State Representative.

I am honored to announce my appointment once more to the Agriculture, Conservation, and Forestry Committee in the Maine State Legislature. This committee oversees crucial areas such as agricultural development, animal welfare, food safety, timber harvesting, state parks, and the Land for Maine's Future Program.

As your representative, my top priority will be advocating for Maine's hardworking farmers, from Aroostook County to York County. I will work tirelessly to ensure that Maine's agricultural sector, including our vital potato, broccoli, and blueberry industries, are supported through sensible policies that promote growth, innovation, and sustainability. I will support legislation that protects farmers from policies that threaten their ability to maintain their way of life, ensuring that their work remains viable and their businesses can thrive for generations to come.

Please know that your voice is valuable to me. I encourage you to contact me with questions, comments, or concerns about state government. I can be reached at Randall.Hall@legislature.maine.gov or by phone at (207) 860-8431.

Again, thank you for giving me the honor of serving you at the State House and may you all have a safe and healthy 2025.

Sincerely,

A handwritten signature in blue ink that reads "Randall C. Hall".

Randall C. Hall

State Representative



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 132nd 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 132nd 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 Joseph.Martin@legislature.maine.gov if you have comments, questions or would like assistance in navigating our state's bureaucracy. I look forward to hearing from you.

Sincerely,

A handwritten signature in black ink that reads "Joseph E. Martin". The signature is fluid and cursive, with the first letters of the first and last names being capitalized and prominent.

Joseph Martin
State Senator

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 well. It's an honor to continue serving as your representative in Congress, and I take the responsibility very seriously. Thank you for the opportunity to share an update on the work I've been doing for the people of the Second Congressional District.

Fisheries: This spring, the Atlantic States Marine Fisheries Commission (ASMFC) announced a gauge increase for lobsters caught in the Gulf of Maine beginning in January 2025. Maine fishermen warned that this decision is founded on incomplete and inaccurate data. Additionally, this gauge increase could put Mainers at a competitive disadvantage to Canadian fishermen with looser regulations. That's why I sent a [letter](#) to the ASMFC urging them to delay their decision until they can evaluate data with fishermen, whose proactive stewardship provides invaluable insight. I have also submitted an amendment to this year's funding bill that would block federal funding from being used to implement and enforce a gauge increase. Because of these efforts, the ASFMC made the decision to delay the implementation of this new requirement. I'll always stand with Maine lobstermen against unfair, unnecessary regulations that threaten their livelihoods and industry.

Veterans: The first meeting I attended as an elected official was with a large group of veterans and the former Director of the Maine Bureau of Veterans Services. We discussed a lot, but one issue rose above the rest: how little was being done for Maine veterans who needed treatment for mental health issues or substance use. At the time, there were no in-patient treatment beds in Maine, so veterans had to wait for a bed to open up at an out-of-state facility. Fast forward 10 years, through unending red tape, and I'm delighted to report we just broke ground on a treatment facility at the Togus VA Medical Center in Augusta. This was the direct result of the tireless advocacy of veterans from across our state — this win is theirs.

Postal Service: This spring, the U.S. Postal Service (USPS) announced plans to consolidate and move some processing operations from the Eastern Maine Processing & Distribution Center in Hampden to Scarborough. This would have caused significant mail delivery delays that disproportionately harm rural communities. That's why I introduced the *Timely Mail Delivery*

6 State Street, Suite 101
Bangor, ME 04101
Phone: (207) 249-7400

7 Hatch Drive, Suite 230
Caribou, ME 04736
Phone: (207) 492-6009

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



and *Postal Services Protection Act*, which would have halted this planned consolidation across the country. Following these efforts, the USPS announced they have scrapped their plan entirely. While this is a win for Maine, it is also evidence that we cannot become complacent. That's why I recently introduced the bipartisan *Postmaster General Reform Act*, which would establish term limits for the United States Postal Service's (USPS) postmaster general and require nominations to be confirmed by the Senate.

Regardless of the year, one of my top priorities is ensuring I'm accessible to you. My staff and I can help 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 wish you a healthy and prosperous year to come.

Respectfully,



Jared Golden
Member of Congress

SUSAN M. COLLINS
MAINE

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 in 2024, 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

CENTER HILL CEMETERY

DECEMBER 31, 2024

From	Amount
Barrett, Mary A.	\$92.62
Buker Family	\$400.00
Burke, Harlan	\$100.00
Carleton, Robert A. & Bess I.	\$100.00
Conant, Katherine	\$200.00
Conant, Thermal	\$100.00
Dummer Family	\$400.00
Dummer, Robert G	\$1,000.00
Forster, Charles S.	\$100.00
Hawes, John	\$100.00
Horne, Errol	\$10.75
Houghton & Cushman	\$200.00
Houghton Family	\$100.00
Houghton, Gilbert	\$600.00
Howard, Frank & David	\$100.00
Irish & Russell	\$300.00
Lee, Lawrence & Donna	\$200.00
Lufkin, George W.	\$100.00
Masterman, Stinson	\$125.00
Masterman, Sylvanis	\$125.00
Merchant, Orrin C.	\$350.00
Palmer, William	\$100.00
Parker/Myers	\$100.00
Payne, Elmer E.	\$100.00
Pratt, Harriet	\$99.70
Rowell, A. D.	\$100.00
Russell, A. D.	\$100.00
Rymil, G. H.	\$100.00
Sanborn, Charles L.	\$200.00
Sanborn, George D.	\$100.00
Savage, Sumner & Nellie	\$200.00
Scott, Myrle	\$100.00
Soule, Charles	\$200.00
Swett, Dennis & Henry	\$200.00
Winter, Dorothy	\$200.00

\$6,703.07

MT. VIEW CEMETERY

DECEMBER 31, 2024

From	Amount
Beedy, Flora	\$50.00
Beedy, Franny E.	\$25.00
Blake, Kenneth P.	\$600.00
Carleton, Robert A. & Bessie I.	\$100.00
Carleton, Thomas	\$200.00
Fish, David	\$50.00
Fulsom, Harry H.	\$25.00
Goding, John	\$400.00
Hutchinson, Vernon T.	\$500.00
Kittredge, Frank C.	\$100.00
Maynard/Gray	\$400.00
Minear, Richard & Meridith Welch	\$500.00
Minear, Sean R.	\$500.00
Morgan, E. R.	\$100.00
Mountain View Cemetery	\$100.00
Phillips, LaForest	\$100.00
Skolfield, Thomas A.	\$100.00
Swett, Charles B.	\$100.00
Thuerig, Bernard	\$100.00
Welch, Harold & Anne	\$150.00
Wilson, Louise	\$250.00
Wright, Edwin & Ladd, Wallace	\$100.00
	\$4,550.00

ROBERTSON CEMETERY

DECEMBER 31, 2024

From	Amount
Buck, Thomas & Clara M.	\$200.00
Carleton, Robert A. & Bessie I.	\$100.00
Carter, Charles B.	\$100.00
Chase, Dwain & Cathy	\$100.00
Clemens, John	\$50.00
Conant, Atlee	\$100.00
Houghton, Thelma	\$25.00
Hutchinson, James H.	\$100.00
Jackson, Phyllis & Crystal Fitch	\$200.00
Masterman, Newton P.	\$100.00
Masterman, S. N.	\$100.00
Newman, A. G.	\$100.00
Noyes, Phillip	\$100.00
Pettengill, Raymond C.	\$100.00
Phinney, Stanwood	\$200.00
Robertson & Harmon	\$100.00
Sanborn, Paul	\$100.00
Skolfield, Fessenden S.	\$100.00
Skolfield, George	\$100.00
Skolfield, John	\$100.00
Skolfield, L. P.	\$100.00
Skolfield, Stanley	\$100.00
Skolfield, Thomas A.	\$100.00
Snowman, Earland & Genie	\$100.00
Snowman, John & Emma	\$100.00
Snowman, Roland E.	\$100.00
Stypulkowski, Gertrude	\$100.00
Stypulkowski, Walter H.	\$100.00
Tainter, Emily	\$100.00
Toothaker, Lamont	\$50.00
VanAiken, Alice	\$485.21
Witham, Edgar	\$100.00
	\$3,710.21

2020 Delinquent Real Estate Taxes		
Belanger, Christen	\$43.80	*
	<u>\$43.80</u>	

2021 Delinquent Real Estate Taxes		
Belanger, Christen	\$42.15	*
Latham, Jonathan	\$12.72	*
	<u>\$54.87</u>	

2021 Liened Real Estate Taxes		
Pelletier, Sylvain	\$474.43	
	<u>\$474.43</u>	

2022 Delinquent Real Estate Taxes		
Austin, Troy	\$6.84	
Belanger, Christen	\$41.31	*
Flag, Corey	\$9.94	
Greco, Adriann	\$49.87	
Potter, Wendy	\$14.77	
	<u>\$122.73</u>	

2022 Liened Real Estate Taxes		
Choate, Alison	\$162.67	
Gossett, Michelle	\$78.23	
Harris, Andrew	\$288.66	
Hutchinson Estate of Rodney A.	\$337.21	*
Latham, Jonathan	\$658.26	
Pelletier, Matthew	\$210.66	
Pelletier, Sylvain A	\$504.28	
Vining, Kenneth H	\$945.19	*
	<u>\$3,185.16</u>	

2022 Tax Acquired		
Verreault, Thomas G	\$100.89	

2023 Delinquent Real Estate Taxes		
Belanger, Christian	\$44.45	*
Belanger, Gina	\$0.99	
Boyd, Matthew	\$2.34	
Deiulio, Amanda	\$2.70	
Flag, Corey	\$11.11	
Holmes, Tammy	\$5.62	
Owner Unknown	\$284.11	
Paskell, Ronald	\$14.05	
Searles, Ted	\$42.70	
	<u>\$408.07</u>	

2023 Tax Acquired

Verreault, Thomas G	\$112.69
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2023 Liened Real Estate Taxes

Austin, Troy	\$80.06	
Carver, Justin	\$153.68	
Choate, Alison	\$172.94	
Gossett, Michelle	\$84.95	
Greco, Adriann	\$54.96	
Harris, Andrew	\$227.22	
Hutchinson Estate of Rodney A.	\$376.65	
Jacques, Shawn	\$204.64	
Kaulback, Kevin	\$463.36	
Ladd, Elayne	\$299.05	
Laffin, Timothy	\$65.33	
Laplante, Caren	\$173.71	
Latham, Jonatham	\$735.24	
Mayhew, Tammy	\$78.94	
Meehan, Arthur H	\$214.55	
Paul, Michael	\$270.28	
Pelletier, Matthew	\$225.80	
Pelletier, Sylvain A	\$575.20	
Potter, Wendy	\$2,318.13	
Smith, Joshua	\$55.90	
Toothaker, Richard	\$1,022.52	*
Vining, Kenneth H	\$1,055.73	
White, Donna M	\$1,028.23	
	<hr/>	
	\$9,937.07	

2024 Delinquent Real Estate Taxes

Adams, Leslie W	\$279.57	
Adams, Leslie W	\$2,011.92	
Adams, Leslie W	\$187.10	
Alexander, Jody	\$194.78	
Arsenault, Francis	\$188.92	
Austin, Gregory J.	\$2,126.33	*
Austin, Troy	\$109.69	
Belanger, Christen	\$54.52	
Belanger, Gina	\$82.85	
Boyd, Matthew	\$2.67	
Burhoe, Michael J, Heirs	\$637.06	
Carver, John	\$92.56	
Carver, Justin	\$170.15	
Choate, Alison	\$187.89	
Cleary, Gail C	\$5.31	
Conant, Heather	\$1,239.31	

Coolidge, Marvin K	\$1,657.43
Coolidge, Marvin K	\$76.74
Cronin, Kevin	\$529.95
Cronkhite, Neil C	\$729.97

2024 Delinquent Real Estate Taxes Cont'd

Egan, Sharon A	\$311.64	
Errington, Brittany	\$88.58	
Fahey, Francis X	\$635.86	
Fahey, Francis X	\$289.05	
Flagg, Tony	\$103.67	
Fogg, Shawn	\$75.28	*
Frey, Chelsea M	\$330.19	
Frey, Chelsea M	\$1,755.24	
Gaudreau, Jason	\$178.55	
Goodwin, Ronald JR	\$254.26	
Gossett, Michelle	\$95.88	
Griffin, Melissa	\$41.53	
Grover, Jyssica	\$15.63	
Hale Family Trust	\$15.97	*
Hanson, Tara	\$277.24	
Harris, Andrew	\$245.89	
Hill, Joan C	\$512.39	
Hilton Trust, Anthony	\$406.55	
Hodson, Amy	\$71.72	
Holmes, Mark	\$331.68	
Horne, Donald O	\$1,911.45	
Hutchinson Estate of Rodney A.	\$429.90	
Hutchinson, Glenn N	\$69.76	
Jacques, Shawn	\$217.53	
Jones, Christopher	\$255.06	
Jones, Scott Christopher	\$35.42	
Jones, Scott Christopher	\$479.60	
Jones, Scott Christopher	\$1,030.25	
Knauer, Melissa	\$186.49	
Ladd, Boyd	\$315.17	
Ladd, Elayne	\$88.38	
Laffin, Timothy	\$80.74	
Laplante, Caren	\$190.05	
Latham, Jonathan	\$839.18	
Lee, John	\$2.07	
Libby, Jason	\$634.92	
Luce, Federick	\$125.26	

2024 Delinquent Real Estate Taxes Cont'd

Lutick, Donald P	\$2,127.85	
Lutick, Donalld P	\$566.80	
Martha Winter-Vining	\$1,150.78	
Martin, Janet R	\$510.67	
Mayhew, Tammy	\$87.75	
McCluskey, David	\$117.08	
McInnes, Connor	\$115.43	
Meehan, Arthur H	\$511.10	
Migliorini, James M	\$616.79	
Mulkern, Martin	\$61.59	
Nelson, Mark	\$708.77	*
Noble, Robert J	\$7.02	
Nolet, Verne	\$76.62	
Oldham, Scott	\$117.25	
Owner Unknown	\$324.27	
Paskell, Ronald	\$16.03	
Paul, Michael	\$288.38	
Payne, Robert D	\$1,179.93	
Pelletier, Matthew	\$282.29	
Pelletier, Sylvain A	\$697.38	
Petersen, Robert Estate of	\$35.42	
Pierson, Gloria	\$63.37	
Plummer, Elliott W Jr	\$94.61	
Potter, Wendy	\$2,645.82	
Raymond, Jamie	\$115.37	
Raymond, Nick	\$68.26	
Renahan, Terry	\$250.70	
Richards, Derek	\$436.40	
Robinson, Robert H	\$187.26	
Schofield, Kimberly D	\$933.79	
Searles, Ted	\$46.29	
Sherrer, James R	\$2,546.93	
Sherwin, Jacqueline L	\$8.49	
Simard, Daniel	\$722.03	
Smith, Belinda	\$124.59	
Smith, Joshua	\$74.32	
Smith, Paula P	\$2,604.40	
Stevens, Brenda	\$258.77	
Stevens, Melissa	\$289.46	
Storer Jr, Granville H	\$831.13	
Sullivan, Ruth A	\$1.12	
Tastan, Krystal	\$153.53	
Toothaker, Jodi	\$247.00	
Toothaker, Richard	\$1,208.52	
Verreault, Thomas G	\$128.62	

2024 Delinquent Real Estate Taxes Cont'd

Vining, Kenneth H	\$1,204.97
Webster, Mary	\$866.46
Webster, Mary	\$427.83
Wessling, Amanda	\$161.37
Whipple, Michael D	\$840.78
White, Donna M	\$1,173.58
Williamson, Burchard	\$44.96
Wrinn, Nichole	\$114.58
Zur Muhlen, Darcy M	\$2.47
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	\$51,969.73

NOTES

2024 MUNICIPAL TAX RATE CALCULATION STANDARD FORM
Municipality: Weld

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

1. Total taxable valuation of real estate	1	119,304,755	
		(must match MVR Page 1, line 6)	
2. Total taxable valuation of personal property	2	55,449	
		(must match MVR Page 1, line 10)	
3. Total taxable valuation of real estate and personal property (Line 1 plus line 2)	3	119,360,204	
		(must match MVR Page 1, line 11)	
4. (a) Total exempt value for all homestead exemptions granted	4(a)	2,940,000	
		(must match MVR Page 1, line 14f)	
(b) Homestead exemption reimbursement value	4(b)	2,234,400	
		(Line 4(a) multiplied by 0.76)	
5. Total exempt value of all BETE qualified property	5(a)	5,052	
		(must match MVR Page 2, line 15c)	
(b) BETE exemption reimbursement value	5(b)	2,526	
		(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	121,597,130	

Assessments

7. County tax	7	244,350.30	
8. Municipal appropriation	8	1,029,612.00	
9. TIF Financing plan amount	9		
10. Local education appropriation (local share/contribution)	10	700,928.53	
		(must match MVR Page 2, line 16c + 16d)	
(Adjusted to municipal fiscal year)			
11. Total Appropriation (Add lines 7 through 10)	11	1,974,890.83	

ALLOWABLE DEDUCTIONS

12. Anticipated state municipal revenue sharing	12	25,000.00	
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	653,084.00	
14. Total deductions (Line 12 plus line 13)	14	678,084.00	
15. Net to be raised by local property tax rate (Line 11 minus line 14)	15	1,296,806.83	

16.	1,296,806.83	X	1.05	=	1,361,647.17	Maximum Allowable Tax
	(Amount from line 15)					
17.	1,296,806.83	/	121,597,130	=	0.010665	Minimum Tax Rate
	(Amount from line 15)		(Amount from line 6)			
18.	1,361,647.17	/	121,597,130	=	0.011198	Maximum Tax Rate
	(Amount from line 16)		(Amount from line 6)			
19.	119,360,204	X	0.010900	=	1,301,026.22	Tax for Commitment
	(Amount from line 3)		(Selected Rate)		(Enter on MVR Page 1, line 13)	
20.	1,296,806.83	X	0.05	=	64,840.34	Maximum Overlay
	(Amount from line 15)					
21.	2,234,400	X	0.010900	=	24,354.96	Homestead Reimbursement
	(Amount from line 4b)		(Selected Rate)		(Enter on line 8, Assessment Warrant)	
22.	2,526	X	0.010900	=	27.53	BETE Reimbursement
	(Amount from line 5b)		(Selected Rate)		(Enter on line 9, Assessment Warrant)	
23.	1,325,408.71	-	1,296,806.83	=	28,601.88	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.

Taxable Valuation

Year	Taxable Real Estate	Taxable Personal Property	Homestead & BETE	Total Valuation Base	Assessments	Allowable Deductions	Net to be Raised	Tax Rate
2011	\$108,854,040	\$17,043	\$760,000	\$109,631,083	\$654,935.79	(\$58,439.46)	\$596,496.33	0.00565
2012	\$109,232,007	\$22,014	\$775,000	\$110,029,021	\$703,212.16	(\$65,109.91)	\$638,102.25	0.00608
2013	\$111,832,690	\$22,785	\$775,000	\$112,630,475	\$650,308.90	(\$21,710.02)	\$628,598.88	0.00590
2014	\$111,185,630	\$1,088,385	\$760,000	\$113,034,015	\$697,205.93	(\$17,556.36)	\$679,649.57	0.00630
2015	\$114,333,366	\$26,389	\$749,088	\$115,108,843	\$903,710.50	(\$28,271.74)	\$875,438.76	0.00787
2016	\$115,950,214	\$31,792	\$1,117,500	\$117,099,506	\$919,637.78	(\$21,036.46)	\$898,601.32	0.00795
2017	\$116,124,391	\$40,364	\$1,490,000	\$117,654,755	\$1,020,927.05	(\$26,392.49)	\$994,534.56	0.00875
2018	\$116,973,989	\$40,324	\$1,875,000	\$118,889,313	\$955,975.98	\$0.00	\$955,975.98	0.00840
2019	\$116,903,893	\$61,331	\$1,875,000	\$118,840,224	\$975,105.26	(\$39,310.00)	\$935,795.26	0.00825
2020	\$116,144,002	\$31,342	\$2,626,035	\$118,801,379	\$1,015,877.72	(\$44,280.00)	\$971,597.72	0.00840
2021	\$116,717,554	\$19,280	\$3,920,961	\$119,480,272	\$1,014,609.41	(\$45,300.00)	\$969,309.41	0.00840
2022	\$117,693,641	\$16,047	\$3,727,289	\$120,432,824	\$1,331,861.68	(\$333,600.00)	\$998,261.68	0.00855
2023	\$118,207,693	\$71,305	\$2,758,642	\$121,037,640	\$1,556,950.94	(\$427,430.00)	\$1,129,520.94	0.00955
2024	\$119,304,755	\$55,449	\$2,945,052	\$121,597,130	\$1,974,890.83	(\$678,084.00)	\$1,296,806.83	0.01090

<u>Town Meeting Handout</u>						
Town Meeting						
Year	Raised	Appropriated	Education	County	Total	Tax Rate
2011	\$190,839.72	\$254,591.06	\$355,066.16	\$109,029.91	\$909,526.85	0.00565
2012	\$221,977.00	\$194,290.37	\$364,417.50	\$116,797.66	\$897,482.53	0.00608
2013	\$180,083.88	\$255,166.32	\$364,238.52	\$105,986.50	\$905,475.22	0.00590
2014	\$186,000.00	\$337,339.00	\$395,074.43	\$116,131.50	\$1,034,544.93	0.00630
2015	\$322,060.52	\$257,306.64	\$457,526.48	\$124,123.50	\$1,161,017.14	0.00787
2016	\$315,366.00	\$225,492.00	\$478,811.28	\$129,460.50	\$1,149,129.78	0.00795
2017	\$422,534.00	\$23,334.21	\$465,772.83	\$132,620.25	\$1,044,261.29	0.00875
2018	\$322,407.00	\$284,844.00	\$493,199.70	\$140,351.28	\$1,240,801.98	0.00840
2019	\$314,770.00	\$295,524.00	\$509,931.01	\$150,404.25	\$1,270,629.26	0.00825
2020	\$315,612.00	\$303,508.00	\$483,348.47	\$157,637.25	\$1,260,105.72	0.00840
2021	\$312,589.00	\$348,485.00	\$480,676.74	\$161,004.00	\$1,302,754.74	0.00840
2022	\$306,918.00	\$333,600.00	\$521,411.68	\$169,932.00	\$1,331,861.68	0.00855
2023	\$310,485.00	\$427,430.00	\$611,372.64	\$207,633.30	\$1,129,520.94	0.00955
2024	\$351,528.30	\$678,084.00	\$700,928.53	\$244,350.00	\$1,974,890.83	0.10900
The amount appropriated in 2024 included \$224,434 for storm damage repairs. The money is expected from a FEMA grant.						

Town of Weld 2024 Payroll

<u>Employee</u>	<u>Position</u>	<u>Gross Pay</u>
Norman Blodgett	Public Works	\$61.92
Lise Bofinger	ACO	\$195.53
Barbara Castonguay	Planning Board	\$478.00
Carol Cochran	Town Clerk, Tax Collector	\$45,887.83
Carol Conant	Planning Board	\$478.00
William Darge II	Public Works	\$3,803.35
Richard Davol	Fire Dept	\$2,503.43
Sharon Davol	Fire Dept	\$2,292.41
Daniel Demers	Road Commissioner	\$39,979.93
Naomi Doughty	Planning Board	\$478.00
Richard Doughty	Select Board Chair	\$4,252.00
David Errington	Plumbing Inspector	\$1,902.50
Larry Fish	Public Works	\$61.92
Jason Flynn	Fire Dept	\$1,420.75
Patrick Flynn	Fire Dept	\$1,052.41
Shawn Greenleaf	Public Works	\$774.92
Caleb Hutchinson	Fire Dept	\$469.27
Corey Hutchinson	Fire Chief	\$3,683.38
Ernestine Hutchinson	Planning Board	\$478.00
Robert Jackson Jr	Road Commissioner	\$11,593.88
Jonathan Lamson	Transfer Station	\$2,018.26
Jason LaPointe	Public Works	\$14,298.36
Patrick Lowe	Fire Dept, Public Works	\$9,052.26
Judith Marden	Transfer Station	\$13,591.98
Matthew McGuire	Fire Dept	\$315.72
Ethan Miller	Fire Dept	\$1,422.03
Lisa Miller	Selectboard, Fire Dept	\$4,033.83
Steven O'Brien Jr	Public Works	\$25,012.60
Richard Profenno	Fire Dept	\$1,403.33
Christopher Smith	Fire Dept	\$206.10
Michael Stephenson	CEO, Public Works	\$8,133.46
Colleen Stewart	Treasurer	\$28,209.32
Alexyia Talarico	Fire Dept	\$1,754.00
Aaren Upton	Public Works	\$410.00
Dina Walker	Select Board	\$3,189.00
Stanley Wilcox	Planning Board, Asst Fire Chief, Public Works	\$7,629.38
<u>Total Wages</u>		<u>\$242,527.06</u>

Town of Weld
2024 General Ledger & Carry Forwards

Account	Balance
Androscoggin Checking	\$609,437.83
Petty Cash Tax Collector	\$200.00
Petty Cash Transfer Station	\$40.00
Petty Cash Treasurer	\$130.00
Petty Cash Weld Recreation	\$100.00
CDAR 3 Month	\$100,549.56
Center Hill Cemetery	\$6,802.20
Mt View Cemetery	\$4,617.29
Penelope Stowell Trust	\$10,122.38
Robertson Cemetery	\$3,765.08
Soldiers Cemetery	\$56.52
Fund Balance/Surplus	\$197,705.02
<u>Carry Forwards</u>	
Weld Recreation	\$3,801.61
Cemetery Stone Repair	\$5,795.00
Veteran Memorial	\$1,897.00
Center Hill Cemetery Plots	\$2,815.67
Tennis Court	\$691.70
Sesquicentennial Expense	\$902.28
George & Raymond Frank Foundation	\$5,000.00
Animal Control	\$490.82
LRAP Kennedy Bridge Repair	\$33,054.50
LRAP	\$44,544.71
LRAP Maxwell Rd Future Paving	\$52,000.00
PS Equipment Reserve	\$48,200.00
GG Building Capital Improvements	\$65,190.83
PW Building Capital Improvements	\$39,335.00
PW Equipment Reserve	\$67,690.07
PS Donations	\$3,832.74
TS Building Capital Improvements	\$44,135.95

Town of Weld 2024 Revenue Summary

10 - General Government	Budget	Actual
1000 - Excise Tax	\$95,000.00	\$105,069.18
1050 - Boat Excise Tax	\$2,000.00	\$2,215.40
2000 - Agent Fees	\$0.00	\$3,623.00
2100 - Clerk Fees	\$0.00	\$460.40
3000 - Tax Commitment	\$1,301,026.22	\$1,301,026.18
3050 - Interest on Taxes	\$0.00	\$2,295.12
3060 - Interest on Liens	\$0.00	\$497.94
3075 - Lien Costs	\$0.00	\$1,870.05
3500 - Copies/Fax	\$0.00	\$32.00
4500 - Building Permit	\$1,000.00	\$2,750.00
4550 - Violation Fees	\$0.00	\$250.00
4600 - Hazardous Tree Permit	\$0.00	\$375.00
4700 - Subdivision Permit	\$0.00	\$675.00
5000 - Interest Income	\$0.00	\$3,633.05
6000 - TO PO Lease Revenue	\$32,500.00	\$35,208.29
6110 - Town Hall Rental	\$0.00	\$350.00
6113 - Weld Recreation	\$0.00	\$5,469.49
6115 - Donations Town Hall	\$0.00	\$100.00
6300 - PO Snow Removal Reimbursement	\$0.00	\$900.00
6400 - Workers Comp Audit Refund	\$0.00	\$180.00
6500 - MMA Dividend	\$0.00	\$965.00
7000 - State Park	\$38,000.00	\$37,928.99
7100 - Homestead Reimbursement	\$24,354.96	\$25,011.17
7200 - Veterans Reimbursement	\$200.00	\$300.00
7300 - Tree Growth	\$40,000.00	\$57,173.33
7350 - Tree Growth Penalties	\$0.00	\$847.01
7400 - State Revenue Sharing	\$25,000.00	\$29,251.25
7600 - RSU 9 Electric Reimbursement	\$0.00	\$0.00
7700 - Masons Fuel Reimbursement	\$0.00	\$0.00
8000 - General Reimbursement	\$0.00	\$0.00
8500 - Miscellaneous Revenue	\$0.00	\$265.19
8600 - BETE	\$27.53	\$515.00
8700 - FEMA	\$5,000.00	\$0.00
9000 - Use of Fund Balance	\$380,150.00	\$257,596.69
20 - Public Safety		
1100 - Franklin County	\$8,065.00	\$8,065.12
1101 - Public Safety Donations	\$0.00	\$6,274.00
36 - LRAP Projects		
1000 - LRAP Projects	\$41,000.00	\$26,113.66
50 - Transfer Station		
1000 - Transfer Station Revenue	\$5,000.00	\$4,292.60
1100 - Franklin County	\$5,169.00	\$5,169.42
Total Revenue	\$2,003,492.71	\$1,926,748.53

Town Meeting Budget Spreadsheet 2025

2025	Total	Town Meeting Budget 2024	2024 Expense	2025 Budget Comm Recom	Raise	Town Meeting Budget
10 General Government		\$1,029,612.00	(\$1,926,748.53)	\$758,952.00	\$0.00	\$0.00
100 - Operations		\$274,912.00	(\$277,722.57)	\$264,656.00		\$0.00
20 - Abatements		\$136,141.00	(\$135,568.75)	\$150,114.00	\$0.00	\$0.00
21 - Re-Evaluation		\$1,000.00	(\$1,844.18)	\$1,000.00		
22 - Assessments				\$5,000.00		
23 - Annual Audit		\$15,750.00	(\$15,750.00)	\$17,000.00		
25 - AVCOG		\$6,000.00	(\$5,995.00)	\$6,000.00		
28 - MMA Dues		\$2,100.00	(\$2,180.36)	\$2,263.00		
30 - Computer/Copier		\$2,050.00	(\$2,075.00)	\$2,100.00		
50 - Insurances		\$16,500.00	(\$19,782.12)	\$17,000.00		
55 - Insur-Health		\$25,000.00	(\$24,334.50)	\$25,000.00		
57 - Social Security		\$30,000.00	(\$31,837.51)	\$33,200.00		
58 - Medicare		\$14,139.00	(\$14,034.21)	\$14,900.00		
59 - Employer PFML		\$3,302.00	(\$3,280.89)	\$3,500.00		
60 - Office Expense				\$1,251.00		
62 - Legal Expense		\$3,000.00	(\$1,977.36)	\$3,000.00		
70 - Mileage Reimb		\$10,000.00	(\$7,242.10)	\$13,000.00		
71 - Misc Expense		\$300.00	(\$486.65)	\$400.00		
72 - Current Exp		\$100.00	\$50.64	\$100.00		
74 - Overpayments		\$1,400.00	(\$1,136.25)	\$1,400.00		
80 - Supplies		\$0.00		\$0.00		
90 - Training		\$3,500.00	(\$2,833.26)	\$3,000.00		
		\$2,000.00	(\$830.00)	\$1,000.00		

Town Meeting Budget Spreadsheet 2025

<u>2025</u>	Total	Town Meeting Budget 2024	2024 Expense	2025 Budget Comm Recom	Raise	Town Meeting Budget
150 - Utilities		\$12,600.00	(\$14,366.05)	\$15,000.00	\$0.00	\$0.00
20 - Electric		\$2,500.00	(\$2,458.16)	\$2,500.00		
25 - Street Light		\$3,600.00	(\$3,490.42)	\$3,600.00		
40 - Htg Fuel		\$1,000.00	(\$3,414.63)	\$3,400.00		
50 - Propane		\$2,000.00	(\$1,589.14)	\$2,000.00		
60 - Phone		\$3,500.00	(\$3,413.70)	\$3,500.00		
200 - Payroll		\$91,695.00	(\$90,242.06)	\$93,566.00	\$0.00	\$0.00
05 - Tax Collector		\$22,111.00	(\$21,595.95)	\$22,664.00		
10 - Town Clerk		\$22,111.00	(\$22,114.87)	\$22,664.00		
15 - Treasurer		\$28,174.00	(\$28,209.32)	\$28,878.00		
20 - Selectboard		\$10,630.00	(\$10,630.00)	\$10,896.00		
22 - Elections		\$2,683.00	(\$2,037.62)	\$2,200.00		
25 - Planning Bd		\$2,374.00	(\$2,390.00)	\$2,450.00		
30 - CEO		\$3,612.00	(\$3,264.30)	\$3,814.00		
40 - Plumbing Insp		\$0.00	\$0.00	\$0.00		
250 - Gen Assist		\$500.00	\$0.00	\$500.00	\$0.00	\$0.00
10 - Gen Assist		\$500.00	\$0.00	\$500.00		
600 - Town Bldg Mn		\$23,000.00	(\$22,100.22)	\$3,000.00	\$0.00	\$0.00
10 - TO/PO Maint		\$1,500.00	(\$1,011.88)	\$1,500.00		
20 - Town Hall Maint		\$1,000.00	(\$1,088.34)	\$1,000.00		
30 - Mill St Garage		\$500.00	\$0.00	\$500.00		
99 - Bldg Cap Imp		\$20,000.00	(\$20,000.00)	\$0.00		

Town Meeting Budget Spreadsheet 2025

<u>2025</u>	Total	Town Meeting Budget 2024	2024 Expense	2025 Budget Comm Recom	Raise	Town Meeting Budget
850 - Social Services		\$10,976.00	(\$15,445.49)	\$2,476.00	\$0.00	\$0.00
10 - Life Flight		\$376.00	(\$376.00)	\$376.00		
20 - Safe Voices		\$100.00	(\$100.00)	\$100.00		
26 - Weld Recreation		\$4,000.00	(\$8,469.49)	\$0.00		
27 - Veterans Memorials		\$4,000.00	(\$4,000.00)	\$0.00		
30 - Weld Free Public Library		\$2,000.00	(\$2,000.00)	\$2,000.00		
37 - Tri County Mental Health		\$500.00	(\$500.00)	\$0.00		
12 - County Tax		\$0.00	(\$244,350.30)	\$0.00	\$0.00	\$0.00
00 - County Tax		\$0.00	(\$244,350.30)	\$0.00		
14 - RSU 9		\$0.00	(\$700,928.53)	\$0.00	\$0.00	\$0.00
00 - RSU 9		\$0.00	(\$700,928.53)	\$0.00		
20 - Public Safety		\$88,166.00	(\$79,825.06)	\$109,746.00	\$0.00	\$0.00
100 - Operations		\$22,600.00	(\$20,477.03)	\$37,100.00	\$0.00	\$0.00
70 - Mileage Reim		\$100.00	(\$20.50)	\$100.00		
72 - Current Exp		\$4,000.00	(\$4,793.30)	\$4,000.00		
75 - Protect Gear		\$6,000.00	(\$2,237.40)	\$6,000.00		
77 - Small Equip Maint		\$2,000.00	(\$990.14)	\$1,000.00		
78 - Small Equip Replac		\$3,500.00	(\$2,676.52)	\$16,000.00		
80 - Supplies		\$2,000.00	(\$1,847.23)	\$2,000.00		
90 - Training		\$5,000.00	(\$7,911.94)	\$8,000.00		
125 - Animal Control		\$1,603.00	(\$979.40)	\$1,428.00	\$0.00	\$0.00
05 - Franklin Cty		\$903.00	(\$902.40)	\$1,128.00		
10 - Equipment		\$100.00	\$0.00	\$100.00		
20 - Mileage		\$300.00	(\$77.00)	\$100.00		
30 - Training		\$300.00	\$0.00	\$100.00		

Town Meeting Budget Spreadsheet 2025

<u>2025</u>	Total	Town Meeting Budget 2024	2024 Expense	2025 Budget Comm Recom	Raise	Town Meeting Budget
150 - Utilities		\$5,750.00	(\$4,282.58)	\$4,750.00	\$0.00	\$0.00
20 - Electric		\$850.00	(\$882.64)	\$850.00		
50 - Propane		\$3,000.00	(\$1,702.70)	\$2,000.00		
60 - Phone		\$1,200.00	(\$1,152.80)	\$1,200.00		
65 - Cell Phone		\$700.00	(\$544.44)	\$700.00		
200 - Payroll		\$13,597.00	(\$13,108.59)	\$15,759.00	\$0.00	\$0.00
35 - ACO		\$500.00	(\$195.53)	\$510.00		
50 - Fire Chief		\$1,807.00	(\$1,807.00)	\$3,000.00		
51 - Asst Fire Chief		\$1,290.00	(\$1,290.00)	\$2,000.00		
55 - Firefighter		\$10,000.00	(\$9,816.06)	\$10,249.00		
500 - Veh & Equip Maint		\$20,000.00	(\$17,301.55)	\$20,000.00	\$0.00	\$0.00
00 - Veh & Equip Maint		\$20,000.00		\$20,000.00		
50 - PS 99 Ford		\$0.00	(\$5,054.81)			
55 - PS 84 GMC		\$0.00	(\$1,488.74)			
58 - PS 17 Ford		\$0.00	(\$10,758.00)			
59 - PS 09 Yamaha Snowmobile		\$0.00	\$0.00			
60 - PS 22 Snowmobile Trailer		\$0.00	\$0.00			
99 - PS Equip Reserve		\$0.00	\$0.00			
550 - Fuel		\$800.00	(\$495.51)	\$800.00	\$0.00	\$0.00
05 - Diesel		\$700.00	(\$495.51)	\$700.00		
06 - Gasoline		\$100.00	\$0.00	\$100.00		

Town Meeting Budget Spreadsheet 2025

2025	Total	Town Meeting Budget 2024	2024 Expense	2025 Budget Comm Recom	Raise	Town Meeting Budget
600 - Town Bldg Maint		\$2,000.00	(\$1,364.40)	\$2,500.00	\$0.00	\$0.00
	60 - Fire Hall	\$2,000.00	(\$1,364.40)	\$2,500.00		
900 - Contracted Services		\$21,816.00	(\$21,816.00)	\$27,409.00	\$0.00	\$0.00
	10 - Ambulance	\$21,816.00	(\$21,816.00)	\$27,409.00		
31 - PW		\$543,544.00	(\$513,793.85)	\$286,529.00	\$0.00	\$0.00
	100 - Operations	\$110,150.00	(\$84,905.49)	\$98,050.00	\$0.00	\$0.00
	55 - Insur-Health	\$50,000.00	(\$29,825.53)	\$46,400.00		
	70 - Mileage	\$150.00	(\$50.00)	\$150.00		
	72 - Current Exp	\$500.00	(\$2,953.50)	\$500.00		
	76 - Small Tools	\$1,200.00	(\$1,064.83)	\$1,200.00		
	77 - Small Equip Maint & Rpr	\$500.00	(\$111.04)	\$500.00		
	78 - Small Equip Replacement	\$1,500.00	(\$6,422.95)	\$5,000.00		
	79 - Equip Rental	\$5,000.00	(\$4,000.00)	\$1,000.00		
	80 - Supplies	\$2,000.00	(\$2,188.73)	\$2,000.00		
	82 - Salt	\$25,000.00	(\$25,549.17)	\$24,000.00		
	83 - Sand	\$20,000.00	(\$12,440.00)	\$15,000.00		
	84 - Liquid Calcium	\$2,000.00	\$0.00	\$0.00		
	86 - Gravel	\$2,000.00	\$0.00	\$2,000.00		
	90 - Training	\$300.00	(\$299.74)	\$300.00		
	150 - Utilities	\$8,700.00	(\$7,385.57)	\$7,800.00	\$0.00	\$0.00
	20 - Electric	\$3,000.00	(\$2,135.32)	\$2,500.00		
	40 - Htg Fuel	\$3,500.00	(\$3,473.95)	\$3,500.00		
	60 - Phone	\$1,200.00	(\$1,231.86)	\$1,200.00		
	65 - Cell Phone	\$1,000.00	(\$544.44)	\$600.00		

Town Meeting Budget Spreadsheet 2025

<u>2025</u>	Total	Town Meeting Budget 2024	2024 Expense	2025 Budget Comm Recom	Raise	Town Meeting Budget
200 - Payroll		\$112,846.00	(\$110,962.54)	\$117,081.00	\$0.00	\$0.00
58 - Bldg & Grnds Attendant		\$10,114.00	(\$8,425.73)	\$11,757.00		
70 - Road Commissioner		\$60,009.00	(\$52,798.81)	\$61,523.00		
71 - Heavy Equip Operator		\$42,723.00	(\$49,738.00)	\$43,801.00		
400 - Lease Payments		\$13,098.00	(\$13,097.90)	\$13,098.00		
15 - Ford F550 Lease		\$13,098.00	(\$13,097.90)	\$13,098.00		
450 - FEMA Road Repair		\$223,250.00	(\$224,434.00)	\$0.00		
23 - 2023 Storm Damage		\$223,250.00	(\$224,434.00)	\$0.00		
500 - Veh & Equip Maint		\$40,000.00	(\$37,040.46)	\$30,000.00	\$0.00	\$0.00
00 - Veh & Equip Maint		\$30,000.00	\$3,325.00	\$30,000.00		
06 - PW 90 Jdeere			(\$2,637.42)			
07 - PW 78 Rock Rake			(\$862.41)			
08 - PW 18 CAT			(\$6,203.94)			
11 - PW 08 Ford			(\$774.48)			
14 - PW 10 Intl			(\$2,304.58)			
15 - PW 15 Ford			(\$3,729.79)			
16 - PW 16 Intl			(\$11,376.29)			
23 - PW 21 Kubota Mower			(\$45.74)			
24 - PW 13 Stihl WW			\$0.00			
25 - PW 16 Snow Blower			\$0.00			
80 - PW Vehicle Supplies			(\$2,430.81)			
99 - PW Equip Reserve		\$10,000.00	(\$10,000.00)			
550 - Fuel		\$17,000.00	(\$18,881.64)	\$17,000.00	\$0.00	\$0.00
05 - Diesel		\$15,000.00	(\$17,246.49)	\$15,000.00		
06 - Gasoline		\$2,000.00	(\$1,635.15)	\$2,000.00		

Town Meeting Budget Spreadsheet 2025

2025	Total	Town Meeting Budget 2024	2024 Expense	2025 Budget Comm Recom	Raise	Town Meeting Budget
600 - Town Bldg Maint		\$16,100.00	(\$15,586.08)	\$1,100.00	\$0.00	\$0.00
40 - Town Garage		\$1,100.00	(\$586.08)	\$1,100.00		
99 - Bldg Cap Imp		\$15,000.00	(\$15,000.00)	\$0.00		
650 - Mowing & Grounds		\$2,100.00	(\$1,500.17)	\$2,100.00	\$0.00	\$0.00
05 - Supplies		\$300.00	(\$500.17)	\$300.00		
20 - Tennis Court		\$800.00	\$0.00	\$800.00		
25 - Cemetery Stone Rpr		\$1,000.00	(\$1,000.00)	\$1,000.00		
750 - Signs		\$300.00	\$0.00	\$300.00	\$0.00	\$0.00
10 - Signs		\$300.00	\$0.00	\$300.00		
36 - LRAP		\$41,000.00	(\$26,113.66)	\$30,000.00	\$0.00	\$0.00
800 - LRAP		\$41,000.00	(\$26,113.66)	\$30,000.00	\$0.00	\$0.00
10 - LRAP Resurface Back Rds		\$18,000.00	(\$11,113.66)	\$12,000.00		
11 - Maxwell Rd Paving				\$10,000.00		
12 - LRAP Kennedy Bridge		\$15,000.00	(\$15,000.00)	\$0.00		
15 - LRAP ROW Maint		\$8,000.00	\$0.00	\$8,000.00		
50 - Transfer Station		\$81,990.00	(\$84,014.56)	\$68,021.00		\$0.00
100 - Operations		\$48,810.00	(\$50,511.31)	\$49,310.00	\$0.00	\$0.00
26 - Recycling		\$4,560.00	(\$3,420.00)	\$4,560.00		
27 - Waste Disposal		\$42,000.00	(\$41,527.36)	\$42,000.00		
70 - Mileage Reimb		\$50.00	\$0.00	\$50.00		
72 - Current Exp		\$1,000.00	(\$1,446.50)	\$1,000.00		
77 - Equip Maint		\$1,000.00	(\$3,706.34)	\$1,000.00		
80 - Supplies		\$100.00	(\$411.11)	\$600.00		
90 - Training		\$100.00	\$0.00	\$100.00		

Town Meeting Budget Spreadsheet 2025

<u>2025</u>	Total	Town Meeting Budget 2024	2024 Expense	2025 Budget Comm Recom	Raise	Town Meeting Budget
150 - Utilities		\$1,700.00	(\$1,893.01)	\$1,850.00	\$0.00	\$0.00
20 - Electric		\$700.00	(\$881.15)	\$850.00		
41 - Firewood		\$200.00	(\$200.00)	\$200.00		
60 - Phone		\$800.00	(\$811.86)	\$800.00		
200 - Payroll		\$15,480.00	(\$15,610.24)	\$15,861.00	\$0.00	\$0.00
60 - TS Attendants		\$15,480.00	(\$15,610.24)	\$15,861.00		
600 - Town Bldg Maint		\$16,000.00	(\$16,000.00)	\$1,000.00	\$0.00	\$0.00
50 - Transfer Station		\$1,000.00	(\$1,476.04)	\$1,000.00		
99 - Bldg Cap Imp		\$15,000.00	(\$14,523.96)	\$0.00		

Town Meeting Appropriation Spreadsheet 2025

Total	2024 Approp	2024 Revenue	2025 Proposed Approp	Town Meeting Approp
	(\$2,003,492.71)	(\$2,043,539.33)	(\$429,500.00)	\$0.00
Revenue Accounts	(\$1,582,342.71)	(\$1,637,275.67)	(\$337,500.00)	\$0.00
	*****	*****	*****	*****
1000 - Excise Tax	(\$95,000.00)	(\$105,069.18)	(\$100,000.00)	
*1050 - Boat Excise Tax	(\$2,000.00)	(\$2,215.40)	(\$2,000.00)	
2000 - Agent Fees		(\$3,623.00)	(\$3,500.00)	
2100 - Clerk Fees		(\$460.40)		
3000 - Tax Commitment	(\$1,301,026.22)	(\$1,301,026.18)		
3050 - Interest on Taxes		(\$2,295.12)		
3060 - Interest on Liens		(\$497.94)		
3075 - Lien Costs		(\$1,870.05)		
3500 - Copies/Fax		(\$32.00)		
4500 - Bldg Permits	(\$1,000.00)	(\$2,750.00)	(\$1,500.00)	
4550 - Violation Fees		(\$250.00)		
4600 - Haz Tree Permit		(\$375.00)		
4700 - Subdivision Permit		(\$675.00)		
5000 - Interest Income		(\$4,144.54)	(\$3,000.00)	
6000 - TO/PO Lease Revenue	(\$32,500.00)	(\$35,208.29)	(\$32,500.00)	
6110 - Town Hall Rental		(\$350.00)		
6113 - Weld Recreation		(\$5,469.49)		
6115 - TH Donations		(\$100.00)		
6300 - PO Snow Removal		(\$900.00)	(\$700.00)	
6400 - Workers Comp Audit		(\$180.00)		
6500 - MMA Dividend		(\$965.00)		
*7000 - State Park Fee	(\$38,000.00)	(\$37,928.99)	(\$35,000.00)	
*7100 - Homestead	(\$24,354.96)	(\$25,011.17)	(\$25,000.00)	
*7200 - Veterans	(\$200.00)	(\$300.00)	(\$300.00)	
7300 - Tree Growth	(\$40,000.00)	(\$57,173.33)	(\$50,000.00)	
7350 - TG Penalties		(\$847.01)		
*7400 - State Rev Share	(\$25,000.00)	(\$29,251.25)	(\$29,000.00)	
7600 - RSU 9 Electric Reimb				
8000 - General Reimb				
8500 - Misc Revenue		(\$265.19)		
8600 - BETE	(\$27.53)	(\$515.00)		
8700 - FEMA	(\$5,000.00)		(\$40,000.00)	
1100 - PS Franklin Cty	(\$8,065.00)	(\$8,065.12)	(\$6,000.00)	
1000 - TS Revenue	(\$5,000.00)	(\$4,292.60)	(\$4,000.00)	
1100 - TS Franklin Cty	(\$5,169.00)	(\$5,169.42)	(\$5,000.00)	
	*****	*****	*****	*****
Fund Accounts	(\$421,150.00)	(\$406,263.66)	(\$92,000.00)	\$0.00
	*****	*****	*****	*****
300-00 Surplus	(\$375,250.00)	(\$375,250.00)	(\$62,000.00)	
700-00 LRAP	(\$41,000.00)	(\$26,113.66)	(\$30,000.00)	
375-00 Cemetery Stone Repai	(\$4,000.00)	(\$4,000.00)		
550-00 Animal Control	(\$900.00)	(\$900.00)		
	*****	*****	*****	*****

* Amounts Used in Tax Commitment

2025 Budget Amounts To Raise & Appropriate

	Budget	Appropriate	Account	Raise
Article 5 - General Govt	\$ 264,656.00	\$ 181,800		\$ 82,856
		\$ 2,000	Boat Excise	
		\$ 35,000	State Park Fee Sharing	
		\$ 25,000	Homestead	
		\$ 300	Veteran's	
		\$ 29,000	State Revenue Sharing	
		\$ 3,500	Agent Fees	
		\$ 1,500	Building Permit Fees	
		\$ 3,000	Interest Income	
		\$ 32,500	TO/PO Lease	
		\$ 50,000	Tree Growth	
Article 6 - Public Safety	\$ 109,746.00	\$ 6,000		\$ 103,746
		\$ 6,000	Franklin Cty	
Article 7 - Public Works	\$ 286,529.00	\$ 202,700		\$ 83,829
		\$ 100,000	Excise Tax	
		\$ 700	PO Snow Removal Reimb	
		\$ 40,000	FEMA	
		\$ 62,000	Fund Balance/Surplus	
LRAP	\$ 30,000.00	\$ 30,000	LRAP	\$ -
Article 8 - Transfer Station	\$ 68,021.00	\$ 9,000		\$ 59,021
		\$ 5,000	Franklin Cty	
		\$ 4,000	TS Revenue	
Totals	\$ 758,952.00	\$ 429,500		\$ 329,452

What do the following words mean?

Amendment – This is technically a secondary motion and must be acted on before the main motion is voted upon. It must be seconded and allowed for discussion before it is voted upon.

Annual meeting – This is the meeting at which municipal officers and other officials are elected. No law requires that the annual municipal budget be voted on at this meeting, although many towns do so. A 'special' town meeting is any other meeting voted by the selectmen.

Annual report – The annual report must be available at least three days before the annual meeting or the annual budget (business) meeting. It must contain the following: a record of all financial transactions during the past fiscal year, a statement of assets and liabilities, including a list of all delinquent taxpayers and the amount due from each and portions of the audit.

Audit – An examination of the financial statement of a municipality by a public accountant to see if they fairly reflect the financial conditions of the municipality. State law requires that audits be conducted annually.

"Capped" money article vs. open-ended money articles – This is an article in the warrant which states an amount to be raised ("To see if the Town will vote to raise and appropriate the sum of \$10,000."). Capped articles can only be reduced by amendment. They cannot be increased like open-ended articles) "To see what sum the town will vote to raise and appropriate.")

Excise tax – There is a motor vehicle excise tax and a watercraft excise tax. They are for the privilege of operating the equipment on public ways and waters.

Home rule – It is the constitutionally guaranteed right of towns and cities to adopt and amend their charters, choose their forms of government and adopt laws that are not already covered by state law or which state law does not prohibit municipalities from adopting. Home rule is intended to ensure local control.

Mandates – These are federal or state laws that require local government to undertake specific actions or provide specific services. For instance, the requirement that municipalities build salt-sand storage sheds is a mandate that must be paid for with local funds as well as state funds. In 1990, Maine passed a law to require state funding of future mandates.

Ordinance – A law or a regulation enacted by a municipal government, usually targeting a specific subject, as in a dog-control ordinance, a parking ordinance or a zoning ordinance. Most ordinances (less than 10 pages) must be posted in a public place at least seven days before Town Meeting. No ordinance may be amended on the floor of Town Meeting it may only be voted up or down.

Overdraft – Overdraft is to be avoided if possible. It's when the audit indicates that the amount spent on an item turns out to be greater than that approved by Town meeting. It is indicated by a parentheses () around the amount.

Revenues and expenditures – Revenue is a fancy word for incoming monies. Most of the money spent by town meeting comes from property taxes; other monies come from excise taxes or vehicles, and from the state in the form of revenue sharing and road assistance. "Expenditure" is fancy word for outgoing money or on what the money is spent; most of the money is spent on schools, roads and solid waste disposal.

Surplus – Also known as "undesignated" or "Unappropriated fund balance." It often results from not spending monies that were approved; it also results from getting more revenues than expected. There can be a tendency to "rapid surplus" instead of raising taxes. But surplus is not a savings account; it is an "operating cushion" instead to be used only in times of emergency, say some. The rule of thumb is to make sure surplus contains at least 8% of the total operating budget for the town or an amount equal to one month's operating expenses. The optimum is 10%. If you do dip into it one year make sure you build it up again the next year. Only the Town Meeting can authorize the spending of surplus.

Secret ballot – The clerk prepares this for use at the polling place in secret (Australian) ballot elections, which can be for referendum questions (issues) as well as for candidates. Open town meeting towns become secret ballot towns by a Town meeting vote to adopt secret ballot voting at least 90 days before the annual meeting. There are several towns in Maine that act on their entire warrant by secret ballot; many others use secret balloting for large ticket items, like bond issues.

Tax anticipations note (TAN) – Often referred to as “hired money” it is money borrowed from a bank to run the town while waiting for taxes to be collected. Towns that collect taxes only once a year are the greatest users of this; towns that have two tax collections a year and therefore an earlier flow of cash into the town coffers usually do not have to rely on hired money. No Town Meeting vote is required in order to authorize the selectmen to take out a TAN.

Tax rate – The tax rate determines how much you pay in property taxes. It is stated in “so many dollars per thousand dollars of valuation.” For example, in a town with a tax rate of \$14 per thousand dollars, the owner of a house valued at \$100,000 would pay \$1,400 ($\$14 \times 100$) in taxes.

To raise – A vote to raise a sum of money is a vote to get the money through municipal taxation of real and personal property. Typically, the motion is “to raise and appropriate” the money for some stated purpose identified in the article.

To see what sum – An article that asks “to see what sum” is said to be an open-ended article and signals the need for someone to make a motion to set an amount for the discussion. Often the selectmen and the budget committee recommend on the warrant the amount that they think is in the best interest of the town.

Warrant – The written notice, signed by at least a majority of the selectmen, which calls a town meeting and lists all the articles or items of business which will be voted on at the meeting. It must be posted in at least one public and conspicuous place in the town at least seven days before the town meeting.

TOWN OF WELD, MAINE
TOWN MEETING WARRANT
MARCH 8, 2025
FOR ANNUAL SECRET BALLOT ELECTION - FEBRUARY 25, 2025
AND
OPEN MEETING - MARCH 8, 2025

To Laureen Pratt, a resident of the Town of Weld in the County of Franklin, State of Maine.

GREETINGS:

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of the said Town, qualified by law to vote in Town affairs, to meet on Tuesday, February 25, 2025 A.D. to act upon Article 1, and by secret ballot on Article 2 below; the polling hours therefore to be from 4:00 P. M. in the afternoon until 8:00 P.M. in the evening located at 17 School Street in said Town.

And to notify and warn the said inhabitants to assemble in the Town Hall located at 17 School St. in said Town on Saturday the 8th day of March, 2025 A. D. at 10:00 A. M. in the forenoon to act upon Articles 3 through 13 as set out below, to wit:

The registrar gives notice that she or her designate will be at the Town Hall at 17 School Street to register new voters at 9:30 in the forenoon of the day of the said meeting being Saturday, March 8th and to correct the check list.

Article 1: To elect a Moderator to preside at said meeting.

Article 2: To elect the Municipal Officers by secret ballot.

Article 3: To see what hourly wage or stipend the Town will vote to pay the following positions for the ensuing year.

	Present Rate:	Proposed Rate:
Select Board - Chair	\$4,252 Stipend	\$4,358.00
Select Board	\$3,189 Stipend	\$3,269.00
Tax Collector	\$21.26 per hour	\$21.79
Town Clerk	\$21.26 per hour	\$21.79
Treasurer	\$18.07 per hour	\$18.52
Code Enforcement Officer	\$18.60 per hour	\$19.07
Ballot Clerk	\$14.35 per hour	\$14.71
Planning Board	\$478.00 Stipend	\$490.00
Animal Control Officer	\$14.62 per hour	\$16.50
Fire Chief	\$1,807 Stipend	\$3,000.00
Asst. Fire Chief	\$1,276 Stipend	\$2,000.00
Firefighter	\$17.54 per hour	\$17.98
Road Commissioner	\$25.80 per hour	\$26.45
Heavy Equipment Operator	\$20.64 per hour	\$21.16
Buildings & Grounds Attendant	\$14.62 per hour	\$16.50
Transfer Station Attendant	\$15.68 per hour	\$16.07

Article 4: To see if the Town will authorize the Select Board to establish a non lapsing account for a town wide property re-evaluation to be started in 2027 and completed in 2028 with John E. O'Donnell and Associates.

John O'Donnell Associates proposal: \$115 per property, \$104,880 for 912 properties.
Work to start in Summer of 2027

Article 5: To see what sum of money the Town will vote to raise and/or appropriate for General Government for the ensuing year.

Recommended by Budget Committee and Select board:

Raise	\$82,856
Appropriate from:	
Building Permit Fees	\$1,500
TO/PO Lease	\$32,500
Tree Growth	\$50,000
Agent Fees	\$3,500
Interest Income	\$3,000
Commitment Revenues: Boat Excise, State Park Fee Sharing, Homestead, Veterans, and State Revenue Sharing	\$91,300
	<u>\$264,656</u>

	2024 Budget	2024 Expenses	2025 Budget
10 General Government	\$274,912.00	(\$277,722.57)	\$264,656.00
100 - Operations	\$136,141.00	(\$135,568.75)	\$150,114.00
20 - Abatements	\$1,000.00	(\$1,844.18)	\$1,000.00
21 - Re-Evaluation			\$5,000.00
22 - Assessments	\$15,750.00	(\$15,750.00)	\$17,000.00
23 - Annual Audit	\$6,000.00	(\$5,995.00)	\$6,000.00
25 - AVCOG	\$2,100.00	(\$2,180.36)	\$2,263.00
28 - MMA Dues	\$2,050.00	(\$2,075.00)	\$2,100.00
30 - Computer/Copier	\$16,500.00	(\$19,782.12)	\$17,000.00
50 - Insurances	\$25,000.00	(\$24,334.50)	\$25,000.00
55 - Insur-Health	\$30,000.00	(\$31,837.51)	\$33,200.00
57 - Social Security	\$14,139.00	(\$14,034.21)	\$14,900.00
58 - Medicare	\$3,302.00	(\$3,280.89)	\$3,500.00
59 - Employer PFML			\$1,251.00
60 - Office Expense	\$3,000.00	(\$1,977.36)	\$3,000.00
62 - Legal Expense	\$10,000.00	(\$7,242.10)	\$13,000.00
70 - Mileage Reimb	\$300.00	(\$486.65)	\$400.00
71 - Misc Expense	\$100.00	\$50.64	\$100.00
72 - Current Exp	\$1,400.00	(\$1,136.25)	\$1,400.00
74 - Overpayments	\$0.00		\$0.00
80 - Supplies	\$3,500.00	(\$2,833.26)	\$3,000.00
90 - Training	\$2,000.00	(\$830.00)	\$1,000.00
150 - Utilities	\$12,600.00	(\$14,366.05)	\$15,000.00
20 - Electric	\$2,500.00	(\$2,458.16)	\$2,500.00
25 - Street Light	\$3,600.00	(\$3,490.42)	\$3,600.00
40 - Htg Fuel	\$1,000.00	(\$3,414.63)	\$3,400.00

50 - Propane	\$2,000.00	(\$1,589.14)	\$2,000.00
60 - Phone	\$3,500.00	(\$3,413.70)	\$3,500.00
200 - Payroll	\$91,695.00	(\$90,242.06)	\$93,566.00
05 - Tax Collector	\$22,111.00	(\$21,595.95)	\$22,664.00
10 - Town Clerk	\$22,111.00	(\$22,114.87)	\$22,664.00
15 - Treasurer	\$28,174.00	(\$28,209.32)	\$28,878.00
20 - Selectboard	\$10,630.00	(\$10,630.00)	\$10,896.00
22 - Elections	\$2,683.00	(\$2,037.62)	\$2,200.00
25 - Planning Bd	\$2,374.00	(\$2,390.00)	\$2,450.00
30 - CEO	\$3,612.00	(\$3,264.30)	\$3,814.00
40 - Plumbing Insp	\$0.00	\$0.00	\$0.00
250 - General Assistance	\$500.00	\$0.00	\$500.00
10 - Gen Assist	\$500.00	\$0.00	\$500.00
600 - Town Bldg MN	\$23,000.00	(\$22,100.22)	\$3,000.00
10 - TO/PO Maint	\$1,500.00	(\$1,011.88)	\$1,500.00
20 - Town Hall Maint	\$1,000.00	(\$1,088.34)	\$1,000.00
30 - Mill St Garage	\$500.00	\$0.00	\$500.00
99 - Bldg Cap Imp	\$20,000.00	(\$20,000.00)	\$0.00
850 - Social Services	\$10,976.00	(\$15,445.49)	\$2,476.00
10 - Life Flight	\$376.00	(\$376.00)	\$376.00
20 - Safe Voices	\$100.00	(\$100.00)	\$100.00
26 - Weld Recreation	\$4,000.00	(\$8,469.49)	\$0.00
27 - Veterans Memorials	\$4,000.00	(\$4,000.00)	\$0.00
30 - Weld Free Public Library	\$2,000.00	(\$2,000.00)	\$2,000.00
37 - Tri County Mental Health	\$500.00	(\$500.00)	\$0.00

Article 6: To see what sum of money the Town will vote to raise and/or appropriate for the Fire Department/Public Safety for the ensuing year.

Recommended by Budget Committee and Select board:

Raise	\$103,746
Appropriate from:	
Franklin County	\$6,000
	<u>\$109,746</u>

	2024 Budget	2024 Expenses	2025 Budget
20 - Public Safety	\$88,166.00	(\$79,825.06)	\$109,746.00
100 - Operations	\$22,600.00	(\$20,477.03)	\$37,100.00
70 - Mileage Reim	\$100.00	(\$20.50)	\$100.00
72 - Current Exp	\$4,000.00	(\$4,793.30)	\$4,000.00
75 - Protect Gear	\$6,000.00	(\$2,237.40)	\$6,000.00
77 - Small Equip Maint	\$2,000.00	(\$990.14)	\$1,000.00
78 - Small Equip Replacement	\$3,500.00	(\$2,676.52)	\$16,000.00
80 - Supplies	\$2,000.00	(\$1,847.23)	\$2,000.00
90 - Training	\$5,000.00	(\$7,911.94)	\$8,000.00

125 - Animal Control	\$1,603.00	(\$979.40)	\$1,428.00
05 - Franklin Cty	\$903.00	(\$902.40)	\$1,128.00
10 - Equipment	\$100.00	\$0.00	\$100.00
20 - Mileage	\$300.00	(\$77.00)	\$100.00
30 - Training	\$300.00	\$0.00	\$100.00
150 - Utilities	\$5,750.00	(\$4,282.58)	\$4,750.00
20 - Electric	\$850.00	(\$882.64)	\$850.00
50 - Propane	\$3,000.00	(\$1,702.70)	\$2,000.00
60 - Phone	\$1,200.00	(\$1,152.80)	\$1,200.00
65 - Cell Phone	\$700.00	(\$544.44)	\$700.00
200 - Payroll	\$13,597.00	(\$13,108.59)	\$15,759.00
35 - ACO	\$500.00	(\$195.53)	\$510.00
50 - Fire Chief	\$1,807.00	(\$1,807.00)	\$3,000.00
51 - Asst Fire Chief	\$1,290.00	(\$1,290.00)	\$2,000.00
55 - Firefighter	\$10,000.00	(\$9,816.06)	\$10,249.00
500 - Veh & Equip Maint	\$20,000.00	(\$17,301.55)	\$20,000.00
00 - Veh & Equip Maint	\$20,000.00		\$20,000.00
50 - PS 99 Ford	\$0.00	(\$5,054.81)	
55 - PS 84 GMC	\$0.00	(\$1,488.74)	
58 - PS 17 Ford	\$0.00	(\$10,758.00)	
59 - PS 09 Yamaha Snowmobile	\$0.00	\$0.00	
60 - PS 22 Snowmobile Trailer	\$0.00	\$0.00	
99 - PS Equip Reserve	\$0.00	\$0.00	
550 - Fuel	\$800.00	(\$495.51)	\$800.00
05 - Diesel	\$700.00	(\$495.51)	\$700.00
06 - Gasoline	\$100.00	\$0.00	\$100.00
600 - Town Bldg Maint	\$2,000.00	(\$1,364.40)	\$2,500.00
60 - Fire Hall	\$2,000.00	(\$1,364.40)	\$2,500.00
900 - Contracted Services	\$21,816.00	(\$21,816.00)	\$27,409.00
10 - Ambulance	\$21,816.00	(\$21,816.00)	\$27,409.00

Article 7: To see what sum of money the Town will vote to raise and/or appropriate for Public Works for the ensuing year.

Recommended by Budget Committee and Select board:

Raise	\$83,829
Appropriate from:	
Excise Tax	\$100,000
Fund Balance/Surplus	\$62,000
FEMA	\$40,000
LRAP	\$30,000
Snow Removal Reimb	\$700
	<u>\$316,529</u>

	2024 Budget	2024 Expense	2025 Budget
31 - Public Works	\$543,544.00	(\$513,793.85)	\$316,529.00
100 - Operations	\$110,150.00	(\$84,905.49)	\$98,050.00
55 - Insur-Health	\$50,000.00	(\$29,825.53)	\$46,400.00
70 - Mileage	\$150.00	(\$50.00)	\$150.00
72 - Current Exp	\$500.00	(\$2,953.50)	\$500.00
76 - Small Tools	\$1,200.00	(\$1,064.83)	\$1,200.00
77 - Small Equip Maint & Rpr	\$500.00	(\$111.04)	\$500.00
78 - Small Equip Replacement	\$1,500.00	(\$6,422.95)	\$5,000.00
79 - Equip Rental	\$5,000.00	(\$4,000.00)	\$1,000.00
80 - Supplies	\$2,000.00	(\$2,188.73)	\$2,000.00
82 - Salt	\$25,000.00	(\$25,549.17)	\$24,000.00
83 - Sand	\$20,000.00	(\$12,440.00)	\$15,000.00
84 - Liquid Calcium	\$2,000.00	\$0.00	\$0.00
86 - Gravel	\$2,000.00	\$0.00	\$2,000.00
90 - Training	\$300.00	(\$299.74)	\$300.00
150 - Utilities	\$8,700.00	(\$7,385.57)	\$7,800.00
20 - Electric	\$3,000.00	(\$2,135.32)	\$2,500.00
40 - Htg Fuel	\$3,500.00	(\$3,473.95)	\$3,500.00
60 - Phone	\$1,200.00	(\$1,231.86)	\$1,200.00
65 - Cell Phone	\$1,000.00	(\$544.44)	\$600.00
200 - Payroll	\$112,846.00	(\$110,962.54)	\$117,081.00
58 - Bldg & Grnds Attendant	\$10,114.00	(\$8,425.73)	\$11,757.00
70 - Road Commissioner	\$60,009.00	(\$52,798.81)	\$61,523.00
71 - Heavy Equip Operator	\$42,723.00	(\$49,738.00)	\$43,801.00
400 - Lease Payments	\$13,098.00	(\$13,097.90)	\$13,098.00
15 - Ford F550 Lease	\$13,098.00	(\$13,097.90)	\$13,098.00
450 - FEMA Road Repair	\$223,250.00	(\$224,434.00)	\$0.00
23 - 2023 Storm Damage	\$223,250.00	(\$224,434.00)	\$0.00
500 - Veh & Equip Maint	\$40,000.00	(\$37,040.46)	\$30,000.00
00 - Veh & Equip Maint	\$30,000.00	\$3,325.00	
06 - PW 90 Jdeere		(\$2,637.42)	
07- PW Rock Rake		(\$862.41)	
08 - PW 18 CAT		(\$6,203.94)	
11 - PW 08 Ford		(\$774.48)	
14 - PW 10 Intl		(\$2,304.58)	
15 - PW 15 Ford		(\$3,729.79)	
16 - PW 16 Intl		(\$11,376.29)	
23 - PW 21 Kubota Mower		(\$45.74)	
24 - PW 13 Stihl WW		\$0.00	
25 - PW 16 Snow Blower		\$0.00	
80 - PW Vehicle Supplies		(\$2,430.81)	
99 - PW Equip Reserve	\$10,000.00	(\$10,000.00)	
550 - Fuel	\$17,000.00	(\$18,881.64)	\$17,000.00
05 - Diesel	\$15,000.00	(\$17,246.49)	\$15,000.00
06 - Gasoline	\$2,000.00	(\$1,635.15)	\$2,000.00

600 - Town Bldg Maint	\$16,100.00	(\$15,586.08)	\$1,100.00
40 - Town Garage	\$1,100.00	(\$586.08)	\$1,100.00
99 - Bldg Cap Imp	\$15,000.00	(\$15,000.00)	\$0.00
650 - Mowing & Grounds	\$2,100.00	(\$1,500.17)	\$2,100.00
05 - Supplies	\$300.00	(\$500.17)	\$300.00
20 - Tennis Court	\$800.00	\$0.00	\$800.00
25 - Cemetery Stone Rpr	\$1,000.00	(\$1,000.00)	\$1,000.00
750 - Signs	\$300.00	\$0.00	\$300.00
10 - Signs	\$300.00	\$0.00	\$300.00
800 - LRAP	\$41,000.00	(\$26,113.66)	\$30,000.00
10 - LRAP Resurface Back Rds	\$18,000.00	(\$11,113.66)	\$12,000.00
11 - Maxwell Rd Paving			\$10,000.00
12 - LRAP Kennedy Bridge	\$15,000.00	(\$15,000.00)	\$0.00
15 - LRAP ROW Maint	\$8,000.00	\$0.00	\$8,000.00

Article 8: To see what sum of money the Town will vote to raise and/or appropriate for the operation of the Transfer Station/Storage Facility for the ensuing year.

Recommended by Budget Committee and Select board:

Raise	\$59,021
Appropriate from:	
Franklin County	\$5,000
Transfer Station Revenue	\$4,000
	<u>\$68,021</u>

	2024 Budget	2024 Expense	2025 Budget
50 - Transfer Station	\$81,990.00	(\$84,014.56)	\$68,021.00
100 - Operations	\$48,810.00	(\$50,511.31)	\$49,310.00
26 - Recycling	\$4,560.00	(\$3,420.00)	\$4,560.00
27 - Waste Disposal	\$42,000.00	(\$41,527.36)	\$42,000.00
70 - Mileage Reim	\$50.00	\$0.00	\$50.00
72 - Current Exp	\$1,000.00	(\$1,446.50)	\$1,000.00
77 - Equip Mnt	\$1,000.00	(\$3,706.34)	\$1,000.00
80 - Supplies	\$100.00	(\$411.11)	\$600.00
90 - Training	\$100.00	\$0.00	\$100.00
	\$1,700.00	(\$1,893.01)	\$1,850.00
150 - Utilities	\$700.00	(\$881.15)	\$850.00
20 - Electric	\$200.00	(\$200.00)	\$200.00
41 - Firewood	\$800.00	(\$811.86)	\$800.00
60 - Phone	\$15,480.00	(\$15,610.24)	\$15,861.00
	\$15,480.00	(\$15,610.24)	\$15,861.00
200 - Payroll	\$16,000.00	(\$16,000.00)	\$1,000.00
60 - TS Attendants	\$1,000.00	(\$1,476.04)	\$1,000.00
	\$15,000.00	(\$14,523.96)	\$0.00
600 - Town Bldg Maint	\$16,000.00	(\$15,000.00)	\$16,000.00
50 - Transfer Station	\$1,000.00	\$0.00	\$1,000.00
99 - Bldg Cap Imp	\$15,000.00	(\$15,000.00)	\$15,000.00

Article 9: To see if the Town will accept an annual donation in lieu of Taxes in the amount of \$5,000 from the George and Raymond Frank Foundation (Camp Kawanhee), and utilize the funds to establish an ongoing program to provide seasonal passes to Maine State Parks for residents of the Town.

Article 10: To see if the Town will allow private events to be held at the Weld Town Hall or the Multi-purpose Room in the Town Office/Post Office Building.

Article 11: To see if the Town will authorize the Weld Recreation Coordinator to accept non-cash materials with a value of \$1,000 or less, and services from volunteers to assist the Weld Recreation program during 2025.

Article 12: To see if the Town will vote to set the due date for property taxes committed during 2025 as 60 days after the date the property tax commitment is issued by the assessors, and to set an interest rate of 7.5% per annum to be charged on delinquent balances beginning the day after the due date.

Article 13: To see if the Town will vote to set a date in 2026 to elect Municipal Officers and to conduct all other business.

Recommended by Select board: Election of Municipal Officers March 3rd from 4 PM until 8 PM and March 7th at 10 AM for all other business

Dated: February 18, 2025

Richard G. Doughty

Dina Walker

Lisa Miller

A True Copy

Attest:

Carol J. Cochran
Clerk of Weld

TOWN OF WELD
23 MILL STREET
P. O. BOX 87
WELD, MAINE 04285-0087
Phone: 207-585-2348 Fax 207-585-2540
e-mail: weldceo@weld-maine.org
Website – weld-maine.org

2024 Code Enforcement Officer's Annual Report

The 2024 season has passed and with another busy year of building and remodeling of residential homes and camps along the lake.

As an annual reminder please review the building ordinances along with the ordinances that effect shore land zone. These ordinances are in place to help protect the land and lake. Please visit the town's web site to review these rules. The following are the permits received this past year.

Hazardous Trees – 15

Land Use Application – 36

Sub-Divisions – 2

Commercial – 1 (Mt. Blue State Park)

Violations (After The Fact) - 1

Respectfully Submitted,

Mike Stephenson – CEO
Town of Weld

To the Citizens of Weld

From The Weld Budget Committee

The Weld Budget Committee for this year consisted of five individuals: Rebecca Scott, Becky Durant-Vining, Russell Banton, Thomas Skolfield and Laurie Pratt.

This past year, we lost a dedicated and knowledgeable member of our committee, Linda Healey. We talked about the wealth of knowledge that Linda brought to the Weld town budget as well as to our committee in carving out budgets each year. We will certainly miss Linda.

The Selectboard made the decision that the Committee would remain a committee of five (and not six) members during this session.

Our first meeting was held on November 19, 2024, and our last meeting was held on January 21, 2025. We basically met every other week, except for New Year's Eve.

Lisa Miller, Selectperson; Richard Doughty, Selectperson; and Colleen Stewart, Town Treasurer, were at most, if not all, of the meetings, and we appreciated their information and knowledge throughout the process. We would like to invite any of you to come to our meetings.

At the beginning, and at each meeting, one or two of the department heads attended the meetings to discuss what the needs and requested monies for their departments were.

At the end of December, Thomas Skolfield could no longer be a part of our committee as he was being sworn in as a Franklin County Commissioner for the start of January 2025. Now we were down to four members.

As we spoke to each department head, we told them what the draft budget would look like and informed the individuals that we would take into consideration all the requests from the department heads, and when we were done with the draft budget, there may be a need to go back through the budget to make some adjustments, additions, or omissions, due to the considerable expenses incurred by the town because of the recent storm disasters.

The first meeting in January 2025, we needed to decide how the budget was going to be funded. This is the difficult part. Once we had decided how much could be appropriated from each of the projected 2025 revenue accounts.

We knew that we had to trim the budget and began revisiting the requests from each department. We decided that the one thing we could do would be to cut the budgeted draft amounts in the equipment reserve and in the building reserve accounts noting that these accounts (except for one which was going to be a new account this year) all have sums of monies in them (that we have budgeted for in previous years). From these cuts, and other cuts, we were able to omit \$79,000.00.

Another decision we made was to add an additional sum of money from the surplus account, appropriating \$62,000 instead of the \$30,000 in the draft budget.

We are expecting a large sum of FEMA/MEMA reimbursement funds. Richard spoke with a lady from MEMA, and she indicated that Weld would have the money within two to three months. We went back and forth as to if we should appropriate from a reimbursement that we do not have in our hands, and Dina spoke with an attorney at Maine Municipal Association, and the attorney stated that we could appropriate these funds.

The vote to appropriate \$40,000.00 from the expected FEMA/MEMA monies took place on January 21, 2025, and the vote of the committee was unanimous in the affirmative.

As a Committee, we would like all town employees, as well as the citizens of Weld, to know that we did not take any of these cuts lightly. We understand the importance of running the Town, and we are committed to making sure that the 2025 budgeted funds that we omitted from departments will be the first to be looked at later this year when working on the 2026 town budget.

We strongly believe that we need to keep this year's raised amount (or bottom line of the town's part of everyone's mill rate) to remain at, or close to, what the townspeople raised last year since the Franklin County taxes and school taxes will probably increase in 2025.

We also believe that the cuts and appropriations that we made were out of necessity and we as a committee believe it strikes a balance with the needs for everyone involved.

Thank you,

The Weld Budget Committee

Rebecca Scott, Becky Durant-Vining, Russell Banton and Laurie Pratt

TOWN CLERK'S REPORT

Recordings for the year are as follows:

Births:	4
Marriages:	7 Non-Residents 1 Resident
Deaths:	12
January 19 Age 83	Dorothy Jean Cochran Died in Weld
February 6 Age 62	Andrew Webster Died in Weld
February 18 Age 83	Meridith Minear Died in Auburn
March 30 Age 90	Nina Daphne Proctor Died in Weld
June 20 Age 62	Elizabeth Gladys Ferguson Died in Weld
August 14 Age 81	Linda Jean Healey Died in Farmington
August 16 Age 74	John Derouche, JR Died in Farmington
October 8 Age 87	Douglas George Swan Died in Togus USVA
October 20 Age 100	Dorothy Renyolds Skolfield Died in Windham

October 30 Age 72	Leslie Winton Adams Died in Weld
November 19 Age 62	Michael Anthony Pagliuca Died in Weld
December 19 Age 77	Donna Lee Marshall Died in Weld

Dog Licenses

Neutered Males/Spayed Females	82
Males/Females	15
Kennel	1

Registrations issued for 2024

Cars, Trucks, Motorcycles, etc. - 763
 ATVs/UTVs - 35
 Boats - 130
 Snowmobiles – 71

Annual Town Meeting

The Annual Town Meeting was held on Saturday, March 9th and the Municipal Officer's Election was held on Tuesday, March 5, 2024.

We voted:

- To increase the Property Tax Levy Limit of \$331,684
- To increase employees' wages per hour with a 3% Cost of Living - Ballot Clerk to \$14.35, Buildings and Ground and Animal Control to \$14.62, Road Commissioner to \$25.80, Heavy Equipment Operator to \$20.64, Town Clerk/Tax Collector to \$21.26, Treasurer to \$18.07, Code Enforcement Officer to \$18.60, Firefighter to \$17.54, Transfer Station Attendant to \$15.68. Stipends for the Fire Chief to \$1,807 &

Assistant Fire Chief to \$1,276, Select Board Chair, to \$4,252, Select Board to \$3,189 and Planning Board \$478.

- The Town voted to authorize the Select Board to solicit bids, select a contractor, and execute a contract for the replacement of the Kennedy Bridge Superstructure.
- The Town voted to authorize the Weld Recreation Coordinator to accept non-cash materials with value of \$1,000 or less and services from volunteers to assist the Weld Recreation program during 2024.
- The Town passed the Weld Food Sovereignty Ordinance with an amendment that the Ordinance be revised by the recent changes to Title 7 Maine Revised Statutes Sections 281 through 286.
- A Solar Farm and Large-Scale Commercial Structures Moratorium Ordinance was also passed.

Special Town Meeting May 28, 2024

- At this Special Town Meeting the “Town of Weld Food Sovereignty Ordinance” was revoted on with the amendments in the posted Ordinance after finding out that the Town was not able to amend the Ordinance at Town Meeting.
- It was also voted to authorize the Select Board to use Surplus Funds up to \$250,000 for road repairs.
- Also was a vote to authorize the Select Board to seek available grants and if necessary, procure funding up to \$213,000 through a Municipal Bond or Loan to repair the Kennedy Bridge.

Special Town Meeting October 15, 2024

- At this Special Town Meeting the Town voted to repair/replace the Kennedy Bridge and to appropriate the sum of \$238,539 to fund the project which includes \$48,539 from the Kennedy Bridge Fund and to borrow an amount not to exceed \$190,000.
- Also, it was voted to pay the current full-time Equipment Operator \$2.50 per hour more retroactive to August 8, 2024 when the prior Road Commissioner resigned.
- A Solar Farms and Large Commercial Structures Moratorium Ordinance was enacted.

Registered Voters

374 Registered Voters
106 Democrats
137 Republicans
12 Green Independent
1 Libertarian
116 Unenrolled
2 No Labels

Respectfully submitted,
Carol J. Cochran, Town Clerk

PUBLIC WORKS 2024

Weld Public Works had a challenging year for 2024 due to storm damage. Still a great deal was accomplished with the crew that was available. FEMA funds are in the works but the requirements and documentation are done. This work should come to an end this Spring.

On November 1, the new Road Commissioner was appointed and the work continued on the destruction with great progress. Culverts were placed and roads were resurfaced to use up the abundance supply of material. The crew consisted of Steve O'Brien, Jason LaPointe, William Darge and me. The completion is close to being done, focus will be on Westbrook Road and Byron Road.

Equipment needed to be maintained and repaired prior to winter arriving. The screen was in dire need of repair and was able to be rebuilt for \$500 instead of purchasing a new one. With my background, most maintenance and repairs to all heavy-duty equipment was done with the crew which could have been much more costly if done by outside shops. The grader, backhoe, 2010 dump/plow truck were all brought to working conditions and will continue to be maintained on a regular basis, as well as all other pieces of large and small equipment.

To end the year, we have lost 2 employees, Jason and William, to full-time permanent jobs I wish them both success and appreciate all they did. William was the Building and Grounds Attendant which now has to be done by the remaining 2-man crew. Please understand the roads are the main priority and we will do our best to keep buildings as safe as possible. This job position is open once again.

The buildings do need some work. The hope would be to get a new door for the salt shed and 3 bottom panels for the garage doors due to heat loss. Plans are to rebuild the back wall and the concrete to the salt shed, with much of the work being done by staff.

Thank you to all that have given me advice and have offered to help. It has been much appreciated. The kind words of support from most of the townspeople has been overwhelming and has made me realize that I can do this.

I look forward to 2025 and will continue to do my best.

Robert Jackson Jr.

TRANSFER STATION REPORT 2024

In January we had our first closure due to snow. By February the transfer station had become a quagmire, and after big rain in March we had to close because deep ruts made it difficult to navigate- especially the Exit gate.

In April, as the snow receded, we noticed a "trail" from the office to the compactor never seen before. Then "holes" began to appear around the compactor and ramp. Dan Demers set traps and we realized we had RATS. Also in April, we had a Department of Labor site visit, and Dan straightened the chain link fence.

By May, huge loads of brush started coming in. We set up tables outside for the "Free Area". We had a site visit from MMA. More "holes" appeared around the compactor, and an aged ramp was noticeably deteriorating.

By June we were seeing RATS. We held 3 Free Free Days. Dan bush-hogged the perimeter and we had to burn the brush pile 2 times in 2 weeks.

In July we discussed the RAT problem and the ramp at a selectman's meeting. More traps were set and Richard became defacto vector control.

In August we had an unannounced visit by DEP. The cardboard container filled every 2 days. We stopped taking brush after several huge loads as it was too dry to burn. Public works stripped vegetation from behind the brush pile.

Atlantic Leasing did a thorough servicing of the compactor in September. Selectmen put replacing the ramp out to bid.

By October RATS were literally jumping out of the compactor while it was in operation. We closed one day due to a power outage. The selectmen hired Ethan Miller and Stanley Wilcox to build the new ramp.

In November the ramp got replaced. Public works removed the old ramp and dug into the berm around the compactor. Many RATS were dispatched. None have been "seen" since, although a few more have been caught. We cleaned out the Free Area for the year.

In December we had one delayed opening due to icy conditions and we had our 3rd and final metals pickup.

Thank you to: Public Works for crushing the Bulky, pushing the brush pile and cleaning up the Free Area as needed. Dan and Richard for vector control. Ethan and Stan for the new ramp. The Masons for managing the Bottle Shed.

Respectfully Submitted,

Judith Marden
Jonathan Lamson
Transfer Station Attendants

Report of the Weld Fire Department

2024

Members: 13 (5 interior SCBA certified, 8 exterior fire ground support personnel.)

One current member is taking firefighter 1 and 2

The 2024 year saw a call volume of 68 calls. That's increase of 9 calls more in the past year. 2 structure fires, 6 rescues, 4 motor vehicle accidents, 19 EMS support calls, 4 woods/brush fires, 2 chimney fires, 3 smoke/fire investigations, 4 alarm investigations, 1 appliance fire, 15 tree/lines down calls, 2 traffic control calls, 2 crash investigations 1 snowmobile accident, and 2 odor investigations. The biggest call volume increase was EMS support. When we are requested to assist EMS personnel. Our median, average age in Maine is 44.8 years. People age 65 and older outnumber the younger population in Maine now. Due to these statistics our state needs more people with medical training to assist our elderly. To become an Emergency Medical Responder, or an Emergency Medical Technician the courses range from approximately 60 to 200 hours of training. If anyone is interested in learning more about this, please contact the Town Office, or talk to your fire chief in Town.

Respectfully submitted,

Corey Hutchinson,

Weld Fire Chief

Animal Control Update 2024

As your Animal Control Officer, I am tasked with enforcing the Animal Control Laws of the State of Maine. This includes responding to complaints about loose or stray animals, delivering captured or lost animals to the animal shelter in Farmington, and maintaining all necessary reports and records on incidents involving stray or domestic animals. Last year, I shared with you at the Town Meeting that our/(my) primary concern was the proliferation of feral or community cats. I urged you to neuter outside cats and refrain from feeding stray cats. I am delighted to report that, thanks to our collective efforts, the number of feral cat reports has significantly decreased. This is a testament to our community's commitment to responsible pet ownership. Let's continue this positive trend!

When I think back at the past year of calls and complaints coming into me as ACO, this year the message I have for folks is, to think about how your pets impact your friends and neighbors. Many of us have dogs, cats, and perhaps other domestic animals; we enjoy them, and they become part of our family; they may not always be perfect, and sometimes we excuse their barking and other less-than-perfect behavior. Try to remember your pets are your pets and when they wander into your neighbor's yard, or bark for hours they are impacting your neighbors who may not love them.

If you haven't licensed your dog's yet, please do so as soon as possible. All dogs in the State of Maine must be licensed upon reaching the age of six months. The cost of licensing an unaltered dog is \$11, and the cost of licensing an altered dog is \$6.

Lise Bofinger
weldaco@weld-maine.org
603-848-3421

WELD RECREATION COMMITTEE

2024

The Weld Recreation Committee had another successful year hosting events and coordinating activities in our wonderful town in 2024! We started the year under the leadership of April Demers who was the coordinator of the group. She single handedly breathed life back into our Recreation Committee and we would like to dedicate this year's committee report to her as a way to thank her for all of her efforts during her time as our coordinator.

Starting in October, nine people volunteered to form a new Weld Recreation Committee. Going forward, anyone can volunteer as a committee member at the January meeting each year and those members will be submitted to the select board for approval. While these members are responsible for voting at our monthly meetings, all are welcome to attend our meetings and volunteer at our events!

At the beginning of 2024, Weld Recreation was given a generous \$4000 budget from the town to be added to our previously raised donations. At our first meeting, we voted unanimously to return \$1000 of that \$4000 allotment. In addition to returning the \$1000 to the town, we did not ask to be included in the town's budget for 2025. While we greatly appreciate the financial support from the town, we believe we will be able to sustain our activities for the upcoming year with the money we already have, along with any future donations. By this action, we hope to help defray costs for facilities use and such.

In 2024, our committee started to undergo a project to acquire an Automated External Defibrillator (AED) for the town hall. Committee members pledged to donate \$500 towards this important, potentially lifesaving equipment. We are collaborating our efforts with the Mystic Tie

Lodge and the Weld Fire Department. In addition to a donation from the Masons, we are hoping to receive a grant to help fund the remainder of this project.

We have accomplished so much this year! We hosted numerous parties, honored our Veterans, continued our ongoing support of several groups in town, and offered a variety of activities and fun classes throughout the year. The Weld Observer has now successfully published four editions which are available on the town webpage. Our lemonade stands and pancake breakfast helped raise funds for our activities and we were once again blown away by the generosity of this community! With the help of the Select Board, we created an official town Facebook page this year! All event flyers will continue to be posted at the town office, Skoolhouse, Library and other locations in town. The link to our official Facebook page will soon be found on our town webpage. In addition to all of this great fun, we created a mission statement this year. We also compiled a list of Weld Recreation Committee events and supported activities in an effort to inform people of what we do. We aim to circulate this list of events and activities in early 2025.

Thank you to the many people who helped make 2024 a great success for the Weld Recreation Committee! None of what we do would be possible without the numerous people who donate their time or funds to our group. We look forward to seeing where 2025 takes us!

With heartfelt gratitude for this wonderful community,

Julie Jervis

Weld Recreation Committee Chairperson 2024

WELD FREE PUBLIC LIBRARY

2024

Welcome to 2025! Reflecting on the previous year, we take pride as we look back at the accomplishments, activities, events and projects that we achieved. We are grateful for all the patrons, families, businesses and the community who have made our beloved Weld Free Public Library so vibrant and welcoming!

The Weld Free Public Library (WFPL) dedicates this report to Lolisa Monroe, longtime supporter, collaborator and Children's Program implementer. Lolisa volunteered her time passionately for the programs/events for the children. As an accomplished author herself, she brought so much talent and enthusiasm to a program that each year has now grown and become so popular. We could never have done it without her insight and thoughtfulness! Lolisa, we are truly grateful!

A huge "Thank You" to all the Trustees! Their service to the library continues to be outstanding - always there when needed and they are certainly the cornerstones of the library. Their 'can do' attitude and 'how can I help?' conversation is immeasurable!

2024 events were very well attended, from the Solar Eclipse viewing at Center Hill in the spring to a December Book Club celebration, showcasing several authors that attended our club meetings throughout the year. The Reading Program with Bri (a Trustee) has been a wonderful success and the Summer Children's Program added an additional day this summer, capping it all off at the State Park with Ranger Jamie! WFPL celebrated our Veterans with a Memorial Day service and hosted various artisans displaying their craft at the Library. Lake Days provided an opportunity to be present and do some book selling. Our annual Wine Tasting proved another outstanding success, along with the Authors Tea at the town hall. How fortunate we are to have so many willing supporters to provide these wonderful events!

Wendy Ames, our Library Director, has kept it all going on the sidelines and we thank you for your continued commitment! Wendy also suggested the design and ultimately did the work for the beautiful barn quilt that is displayed on the exterior west side of the library, a design that libraries in Franklin and Somerset counties are collaborating on. WFPL is hoping to be a part of the Maine Barn Quilt trail, along with others in town that have fashioned their own barn quilts.

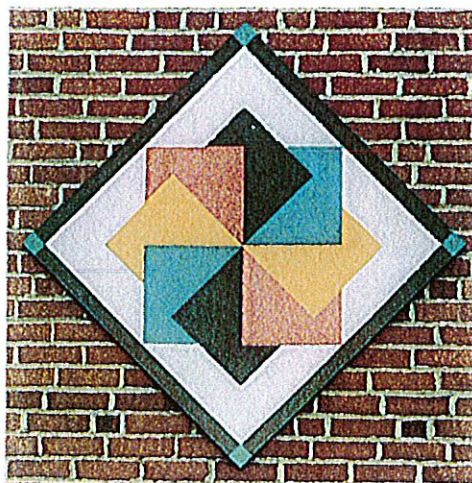
WFPL painted shutters and doors this summer, installed an upgraded electrical system, lit up the basement better and shored up our outside bulletin board. The Food Pantry was kept well stocked and the little book barn kept up well with demand!

"The Weld Free Public Library (WFPL) does not just provide a place to find books, but it is a gathering place for the community inside and out. A refuge for a rural area to connect with the outside world through the internet and a quiet place to enjoy the lovely town of Weld." (Lolisa Monroe). WFPL stands as a beacon in our town, a free space to all, a spot to see a friendly face, access information, and find warmth and connection during winters' isolation. Truly a Welcoming Place for All!

WFPL starts out 2025 with a fundraiser to purchase a Maine Botanical Gardens pass, so that from May 1 to mid-October patrons can enjoy admission for free.

Kindly check out our website <https://weldpubliclibrary.org>, like us on Facebook, and reach out at any time to: wfpl.weld.lib.me.us@gmail.com, call 207-585-2439 or just stop in! Donations are respectfully and graciously accepted at our website or in person.

Respectfully, Ina Toth
WFPL Board President '24



RSU #9 SCHOOL BOARD OF DIRECTOR'S REPORT

It has been my pleasure to continue to serve the town of Weld as a representative for the RSU #9 schoolboard. The town of Weld currently has 30 students enrolled in the schools, from Pre K through grade 12. Weld also has the highest percentage of homeschool students in the district.

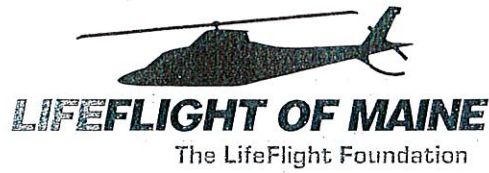
I was very pleased to learn of the turnout of Weld taxpayers when Superintendent Elkington made himself available to answer questions of concern. I trust he gave an explanation as to why Weld has the highest percent of tax assessment. I apologize for missing this important meeting but I was quite sick.

RSU #9 has made a commitment to increase student attendance and the numbers have been very encouraging over the last year. Many schools have instituted programs, such as BARR, to improve home and school communications and keeping in close contact with parents and guardians. The district continues to stress the importance of family in the success of each students schooling. "We must stay focused on our efforts to work better together," according to Superintendent Elkington.

I continue to present monthly awards to our professional and support staff members nominated by their peers. This gives me the opportunity to visit all schools at different times throughout the year and is a highlight for me. I continue to be impressed with student's enthusiasm, willingness to work together and being responsible, respectful students. I am also on the superintendent's advisory board, and meet monthly with district stakeholders. In addition, I am on the Operations committee which also meets monthly to review operations, repairs, etc. for all buildings maintained by the school district.

If you have concerns or questions about our school district, please feel free to contact me and I will make every effort to get the answers for you.

Debbie Smith – 585-2587



Why do other communities give?

Mark Dupuis, the Fire Chief and Emergency Management Director in Wells, says that his department faces an “ever-increasing response to emergency incidents.” These include car crashes, fires, water rescues, and medical events in the community. Local first responders and LifeFlight crews work together to give patients their best chance at survival. “Wells Fire Department is a group of highly skilled and trained firefighters, EMTs, and medics who work collaboratively on all LifeFlight responses; we encourage other communities to support LifeFlight as they are able” said Chief Dupuis.

Thank you for your past support, we hope that we can count on you again this year. **Please consider giving a gift of \$376, based on a \$1 per capita rate.** Together, we ensure people have access to the care they need when they need it. We are grateful for your partnership and commitment to this cause.

Enclosed are FAQs and supplemental information about LifeFlight, a map of Maine transport locations, and a map of supporting Maine communities. Please contact Ashley MacMillan, Director of Annual Giving at The LifeFlight Foundation, at amacmillan@lifeflightmaine.org or 207-357-5508 with any questions. If you need additional information or a specific town application form is required with this request, please let us know.

With grateful appreciation,

Joe Kellner
Chief Executive Officer
LifeFlight of Maine

Ashley MacMillan
Director of Annual Giving
The LifeFlight Foundation



The LifeFlight Foundation | PO Box 859, Augusta, ME 04332

(207) 230-7092 | info@lifeflightmaine.org | www.LifeFlightMaine.org



Ten Facts and Frequently Asked Questions about LifeFlight

1. **LifeFlight is a private, non-profit charitable organization with a public mission serving all of Maine.** We ensure access to lifesaving care for every person, in every community in Maine. We bring the doors of the trauma center to the patient's side.
2. **We care for all patients regardless of insurance status or ability to pay for care.** From July 2023 – June 2024 LifeFlight provided over \$2.5 million of care to patients without insurance or the means to cover the cost of care, as well as significant discounts for Medicare and MaineCare patients. Government payers like Medicare and Medicaid, as well as Medicare Advantage Plans, only cover approximately 50% of the cost of providing the services. LifeFlight also wrote off over \$300,000 to our charity care program. LifeFlight was built to work for Maine.
3. **From July 2023 – June 2024, LifeFlight transported 2,566 patients from 124 Maine communities, islands, and unorganized townships—** about 1 patient every 3.5 hours. LifeFlight has cared for nearly 40,000 patients since September 1998.
4. **LifeFlight's five helicopters, airplane, and critical care ground ambulances are equipped as fully functioning mobile ICUs.** LifeFlight's critical care teams bring the trauma center intensive care unit level care — skills, medical technology, pharmacy, blood, and more — directly to a patient's side.
5. **What is the Community Giving Campaign?** Each year in the Fall, LifeFlight reaches out to every community in the state to ask for support. The request includes a suggested donation based on population; a \$1.00 per capita rate for towns that have up to 1,000 residents; a \$0.50 per capita rate for those with up to 2,000 residents; and a \$0.25 per capita rate for all others, with asks typically capped at \$2,000. The average gift size in 2023 was \$596, and some towns give generously beyond what they are asked.
6. **How is LifeFlight funded?** LifeFlight operates much like a hospital emergency department, taking care of all patients and billing their insurance company. We contract with most major commercial insurance companies and participate in the Medicare and Medicaid programs. Most of our operational expenses are covered by patient fees, but we rely on The LifeFlight Foundation to support the purchase of new aircraft, medical equipment, infrastructure improvements, and to provide clinical education around the state.
7. **What types of patients do we transport?** Critically ill or injured patients of all ages needing specialized care beyond what can be provided by local hospitals - including premature infants, cardiac and stroke patients, complex traumatic injury, organ transplant, sepsis, burns, and serious obstetric complications. We use the strictest medical utilization criteria in the country to make sure all flights are medically necessary. Emergency medical providers are guided by state-mandated protocols based on the latest research and best practice.
8. **About 92% of patients are transported from community hospitals to major specialty centers, and 8% are transported directly from the scene of an emergency -** roadsides, woods, mountains, and islands. While most patients are transported to EMMC, MMC and CMMC, about 10% of patients are transported to Boston and beyond for specialized care not available in Maine.
9. **What other benefits to our town and region does LifeFlight provide besides critical care and transport?** We provide local critical care training to medical providers in specialized areas such as traumatic brain injury and pediatric trauma, critical medical diagnosis, and treatment. We also support weather systems, hospital helipads, and advanced aviation navigation systems across the state.
10. **LifeFlight of Maine is more than just helicopters.** We bring the ICU to your community when you and your neighbors need it most. Watch our new video and learn more at LifeFlightMaine.org/mission.



Administration Office: P.O. Box 712
Auburn, Maine 04212-0712
Tel (207) 795-6744
Fax (207) 795-6814
Helpline 1-800-559-2927
www.safevoices.org

Town of Weld
PO Box 87
Weld, ME 4285

Dear Town of Weld,

As you know, Safe Voices is the domestic violence & sex trafficking resource center serving Androscoggin County. Each year, we reach out to the towns in our service area to request support for our services to survivors within these communities.

Last year, **Safe Voices supported 2,744 individuals affected by domestic violence and sex trafficking.** This included 2,224 survivors as well as 520 third parties (this is made up of law enforcement, medical professionals, loved ones, and concerned others who reach out for information on how to support a survivor they have encountered). As you may recognize, these numbers are the highest they have ever been. **In fact, the need for our services has increased by 54% over the last five years.**

Across our service area, we provided nearly 7,000 hours of direct service support to survivors in our communities, in addition to community and schools-based education, violence intervention classes, state-level advocacy for the rights and needs of survivors, and more. Safe Voices has served residents of Weld for nearly 50 years, offering a variety of advocacy services for victims of domestic abuse and sex trafficking. All of our services are **free and confidential**, with the exception of our Certified Domestic Violence Intervention Program for offenders who use abusive behaviors in their relationships. These classes, certified by the Maine Department of Justice, demand accountability and provide skills to change the beliefs and behaviors that cause people to choose to abuse their families.

This year we are requesting \$150 from the Town of Weld to continue this vital work and provide our community services, which include:

- A 24-hour Helpline for victims, families, service providers, & others affected by domestic abuse
- Three emergency shelter facilities
- Transitional services, including housing navigation to help survivors find safe, stable housing
- Offices located in Lewiston, Farmington, and Rumford, and rural outreach for our community
- Court advocacy: Assistance and support with criminal and civil proceedings
- Community prevention and education – provided in Androscoggin, Franklin, and Oxford Counties via schools, workplaces, and other venues

If there is other information that would be helpful, or you would like a representative from Safe Voices to attend any of the town's finance or budget committee meetings or the annual town meeting, please do not hesitate to contact us at giving@safevoices.org.

With gratitude for your town's consideration,

Grace Kendall
Director of Development & Engagement

TOWN OF WELD

WELD, MAINE

FINANCIAL AUDIT REPORT

DECEMBER 31, 2023

TOWN OF WELD

DECEMBER 31, 2023

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Exhibit V

Reconciliation of the Statement of Revenues, Expenditures and Changes

in Fund Balance of Governmental Funds to the Statement of Activities

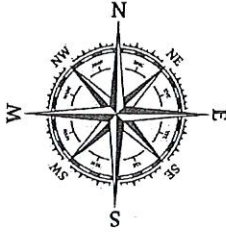
Exhibit VI

Statement of Revenues, Expenditures and Changes in Fund Balance –

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Notes to Financial Statements



PETER J HALL CPA LLC
A Professional Limited Liability Company
439 Preble Street
South Portland, Maine 04106
207-415-0920

Independent Auditors' Report

Select Board and Treasurer
TOWN OF WELD
Weld, 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 Weld, Maine (the Town) as of and for the year ended December 31, 2023 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 financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities, each major fund and the aggregate remaining fund information of the Town as of December 31, 2023, and the changes in its financial position and, where applicable, its cash flows and the budgetary comparison for the general fund 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. 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 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's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

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 opinion. 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 generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

Other Matters

Management has omitted Management's Discussion and Analysis (MD&A) 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 opinions on the basic financial statements are not affected by this missing information.

Peter J Hall CPA LLC
PETER J HALL CPA LLC

**TOWN OF WELD
STATEMENT OF NET POSITION
DECEMBER 31, 2023**

	<u>Primary Government Governmental Activities</u>
Assets	
Cash and Cash Equivalents	\$ 919,819.
Taxes Receivable	65,524
Tax Liens Receivable	12,315
Accounts Receivables, Net	3,061
Capital Assets Not Being Depreciated	97,082
Capital Assets Being Depreciated, Net	627,694
Total Assets	\$ 1,725,495
Total Deferred Outflows of Resources	\$ -
Liabilities	
Accounts Payable	\$ 10,985
Accrued Expenses	19,073
Non-Current Liabilities	
Due Within One Year	11,121
Due in More Than One Year	24,152
Total Liabilities	\$ 65,331
Deferred Inflows of Resources	
Unavailable Property Tax Revenue	\$ 6,365
Deferred Inflows of Resources	\$ 6,365
Net Position	
<i>Net Investment in Capital Assets</i>	\$ 689,503
<i>Restricted For</i>	
Capital Projects Funds - LRAP	134,406
Special Revenues	12,600
Permanent Funds, Non-Expendable	24,518
<i>Unrestricted</i>	792,772
Total Net Position	\$ 1,653,799

The Notes to the Financial Statements are an Integral Part of this Statement.

EXHIBIT II

TOWN OF WELD
STATEMENT OF ACTIVITIES
DECEMBER 31, 2023

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Charges for</u> <u>Services</u>	<u>Program Revenues</u>		<u>Governmental</u> <u>Activities</u>
			<u>Operating</u> <u>Grants and</u> <u>Contributions</u>	<u>Capital Grants</u> <u>and</u> <u>Contributions</u>	
<u>Primary Government</u>					
<u>Governmental Activities</u>					
General Government	\$ 213,356	39,226	-	-	(174,130)
Public Works	300,798	-	25,923	-	(274,875)
Public Safety	66,880	-	14,241	-	(52,639)
Transfer Station	61,190	5,182	6,624	-	(49,384)
Human Services and Welfare	2,526	-	-	-	(2,526)
Culture and Recreation	6,374	-	-	-	(6,374)
Education	611,373	-	-	-	(611,373)
County Tax and Overlay	207,663	-	-	-	(207,663)
Interest on Long-Term Debt	1,071	-	-	-	(1,071)
Depreciation - Unallocated	73,333	-	-	-	(73,333)
Total Primary Government	\$ 1,544,564	44,408	46,788	-	(1,453,368)
General Revenues					
Property and Other Taxes				\$ 1,232,292	
Grants and Contributions Not Restricted to Special Programs					155,420
Investment Earnings					10,214
Miscellaneous Income					17,532
Total General Revenues				\$ 1,415,458	
Changes in Net Position				\$ (37,910)	
Net Position - January 1, 2023 - Previously Stated					1,678,905
Prior Period Adjustment					12,804
Net Position - January 1, 2023 - Restated				\$ 1,691,709	
Net Position - December 31, 2023				\$ 1,653,799	

The Notes to the Financial Statements are an Integral Part of this Statement.

EXHIBIT III

**TOWN OF WELD
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2023**

	<u>General Fund</u>	Other Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
Assets			
Cash and Cash Equivalents	\$ 896,067	23,752	919,819
Taxes Receivable	65,524	-	65,524
Tax Liens Receivable	12,315	-	12,315
Accounts Receivables, Net	3,061	-	3,061
Due From Other Funds	-	367,819	367,819
Total Assets	\$ 976,967	391,571	1,368,538
Deferred Outflows of Resources	\$ -	-	-
Total Assets and Deferred Outflows of Resources	\$ 976,967	391,571	1,368,538
Liabilities			
Accounts Payable	\$ 10,985	-	10,985
Accrued Expenses	18,002	-	18,002
Due to Other Funds	367,819	-	367,819
Total Liabilities	\$ 396,806	-	396,806
Deferred Inflows of Resources			
Unavailable Revenue - Property Taxes	\$ 79,095	-	79,095
Total Deferred inflows of Resources	\$ 79,095	-	79,095
Fund Balance			
<i>Nonspendable</i>			
Permanent Funds - Non-Expendable	\$ -	24,518	24,518
<i>Restricted</i>			
Capital Projects Funds	-	134,406	134,406
<i>Restricted</i>			
Special Revenue Funds	-	12,600	12,600
<i>Committed</i>			
Capital Projects Funds	-	219,813	219,813
Permanent Funds - Expendable	-	234	234
<i>Assigned</i>			
Appropriated for 2024 Budget	152,000	-	152,000
Appropriated for Road Repairs	250,000	-	250,000
<i>Unassigned</i>			
General Fund	99,066	-	99,066
Total Fund Balance	\$ 501,066	391,571	892,637
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$ 976,967	391,571	1,368,538

The Notes to the Financial Statements are an Integral Part of this Statement.

TOWN OF WELD
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO STATEMENT OF NET
POSITION
DECEMBER 31, 2023

Total Fund Balance - Total Governmental Funds	\$	892,637
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**Amounts Reported for Governmental Activities in the
Statement of Net Position Are Different Because:**

Capital Assets Used in Governmental Activities Are Not Current Financial Resources and Therefore Are Not Reported in the Governmental Funds Balance Sheet.		724,776
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Interest Payable on Long-Term Debt Does Not Require Current Financial Resources and Therefore Interest Payable Is Not Reported As a Liability in the Governmental Funds Balance Sheet.		(1,071)
--	--	---------

Unavailable Property Tax Revenues Are Not Available to Pay For Current Period Expenditures and, Therefore, Are Deferred Inflows of Resources.		72,730
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Long-Term Liabilities Are Not Due and Payable in the Current Period Therefore, They Are Not Reported in the Governmental Funds Balance Sheet.		
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Due in One Year		(11,121)
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Due in More Than One Year		(24,152)
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Net Position of Governmental Activities	\$	<u><u>1,653,799</u></u>
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The Notes to the Financial Statements are an Integral Part of this Statement.

TOWN OF WELD
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
DECEMBER 31, 2023

	<u>General Fund</u>	Other Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
Revenues			
Taxes	\$ 1,202,962	-	1,202,962
Intergovernmental Revenue	176,285	25,923	202,208
Charges for Services	44,408	-	44,408
Investment Income	10,036	178	10,214
Miscellaneous	4,128	13,404	17,532
Total Revenues	<u>\$ 1,437,819</u>	<u>39,505</u>	<u>1,477,324</u>
Expenditures			
<i>Current</i>			
General Government	\$ 213,356	-	213,356
Public Works	300,798	-	300,798
Public Safety	61,262	5,618	66,880
Transfer Station	61,190	-	61,190
Human Services and Welfare	2,526	-	2,526
Culture and Recreation	-	6,374	6,374
Education	611,373	-	611,373
Fixed Charges	207,663	-	207,663
Debt Service	-	-	-
<i>Capital Outlay</i>	-	65,273	65,273
Total Expenditures	<u>\$ 1,458,168</u>	<u>77,265</u>	<u>1,535,433</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (20,349)</u>	<u>(37,760)</u>	<u>(58,109)</u>
Other Financing Sources (Uses)			
Proceeds from Borrowing	\$ -	35,273	35,273
Transfers In (Out)	(13,665)	13,665	-
Total Other Financing Sources (Uses)	<u>\$ (13,665)</u>	<u>48,938</u>	<u>35,273</u>
Net Change in Fund Balance	<u>\$ (34,014)</u>	<u>11,178</u>	<u>(22,836)</u>
Fund Balance - January 1, 2023 - Previously Stated	\$ 522,276	380,393	902,669
Prior Period Adjustment	12,804	-	12,804
Fund Balance - January 1, 2023 - Restated	<u>\$ 535,080</u>	<u>380,393</u>	<u>915,473</u>
Fund Balance - December 31, 2023	<u>\$ 501,066</u>	<u>391,571</u>	<u>892,637</u>

The Notes to the Financial Statements are an Integral Part of this Statement.

TOWN OF WELD
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
DECEMBER 31, 2023

Net Change in Fund Balance - Governmental Funds	\$	(22,836)
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**Amounts Reported for Governmental Activities in the
Statement of Activities Are Different Because:**

Governmental funds report capital outlays as expenditures, however in the statement of activities, the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount of capital assets recorded in the current period, including an in-kind donation of such assets in the amount of \$5,000.		65,273
--	--	--------

Deprecation expense on capital assets is reported in the Statement of Activities, but does not require the use of current financial resources, and therefore is not reported as an expenditure in governmental funds.		(73,333)
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The change in accrued interest expense on long-term debt is reported within the government-wide financial statements, but not within the governmental fund financial statements.		(1,071)
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The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of same consumes such resources. Neither transaction, however, has any effect on net position. This amount is the net effect of these differences in the treatment of long-term debt and related items.		(35,273)
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Some property tax will not be collected for several months after the Town's fiscal year-end and are not considered current financial resources in the governmental funds. This amount is the net of these differences year-over-year.		<div style="border-top: 1px solid black; border-bottom: 3px double black;">29,330</div>
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Change in Net Position of Governmental Activities	\$	<div style="border-top: 1px solid black; border-bottom: 3px double black;">(37,910)</div>
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The Notes to the Financial Statements are an Integral Part of this Statement.

TOWN OF WELD
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND
DECEMBER 31, 2023

	Budgeted Amounts - <u>Original</u>	Budgeted Amounts - <u>Final</u>	Actual <u>Amounts</u>	Variance with Final Budget Positive (Negative)
Revenues				
Taxes	\$ 1,226,564	1,226,564	1,202,962	(23,602)
Intergovernmental Revenue	96,645	96,645	176,285	79,640
Charges for Services	39,500	39,500	44,408	4,908
Investment Income	-	-	10,036	10,036
Miscellaneous	-	-	4,128	4,128
Total Revenues	\$ 1,362,709	1,362,709	1,437,819	75,110
Expenditures				
<i>Current</i>				
General Government	\$ 257,293	257,293	213,356	43,937
Public Works	308,282	308,282	300,798	7,484
Public Safety	73,553	73,553	61,262	12,291
Transfer Station	66,410	66,410	61,190	5,220
Human Services and Welfare	2,526	2,526	2,526	-
Culture and Recreation	-	-	-	-
Education	611,373	611,373	611,373	-
Fixed Charges	207,663	207,663	207,663	-
Debt Service	-	-	-	-
<i>Capital Outlay</i>	-	-	-	-
Total Expenditures	1,527,100	1,527,100	1,458,168	68,932
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ (164,391)	(164,391)	(20,349)	144,042
Other Financing Sources (Uses)				
Proceeds from Borrowing	\$ -	-	-	-
Transfers In (Out)	(29,239)	(29,239)	(13,665)	15,574
Total Other Financing Sources (Uses)	\$ (29,239)	(29,239)	(13,665)	15,574
Net Change in Fund Balance	\$ (193,630)	(193,630)	(34,014)	159,616
Fund Balance - January 1, 2023 - Previously Stated	\$ 522,276	522,276	522,276	-
Prior Period Adjustment	-	-	12,804	12,804
Fund Balance - January 1, 2023 - Restated	522,276	522,276	535,080	12,804
Fund Balance - December 31, 2023	\$ 328,646	328,646	501,066	172,420

The Notes to the Financial Statements are an Integral Part of this Statement.

TOWN OF WELD
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. – General Statement

The Town of Weld, Maine was incorporated in 1816 under the laws of the State of Maine and currently operates under a Town Meeting-Select Board Form of Government.

The accounting and reporting policies of the Town relating to the funds and account groups included in the accompanying financial statements conform to generally accepted accounting principles as applicable to state and local governments. Generally accepted accounting principles for local governments include those principles prescribed by the Governmental Accounting Standards Board (GASB), the American Institute of Certified Public Accountants in the publication entitled *Audits of State and Local Governmental Units* and by the Financial Accounting Standards Board (when applicable). The more significant accounting policies of the Town are described below.

The Town follows the provisions of the Governmental Accounting Standards Board (GASB)'s Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*. Certain of the significant features in this guidance include the following:

- A Management Discussion and Analysis (MD&A) section providing an analysis of the Town's overall financial position and results of operations, which has not been presented as indicated in the Independent Auditors' Report.
- Financial statements prepared using full accrual accounting for all of the Town's activities.
- A focus within the fund financial statements on the major funds.

These and other elements, other than MD&A, are reflected in the accompanying financial statements including notes to financial statements

B. – Financial Reporting Entity

The Town's combined financial statements include the accounts of all Town of Weld operations. The criteria for including organizations as component units within the Town's reporting entity, as set forth in Section 2100 of GASB's Codification of Governmental Accounting and Financial Reporting Standards, include whether:

- The organization is legally separate (can sue and be sued in their own name).
- The Town holds the corporate powers of the organization.
- The Town appoints a voting majority of the organization's board.
- The Town is able to impose its will on the organization.
- The organization has the potential to impose a financial benefit/burden on the Town.
- There is fiscal dependency by the organization on the Town.

Based on the aforementioned criteria, the Town of Weld has no component units that are not included in this report.

TOWN OF WELD
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C.– Financial Statements – Government-Wide Statements

The Town's financial statements include both government-wide (reporting the Town as a whole) and fund financial statements (reporting the Town's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business-type.

In the government-wide Statement of Net Position, both the governmental and business-type activities columns (a) are presented on a consolidated basis by column, and (b) are reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The Town's net position is reported in three parts – invested in capital assets, net of related debt; restricted net position; and unrestricted net position. The Town first utilizes restricted resources to finance qualifying activities.

The government-wide Statement of Activities reports both the gross and net cost of each of the Town's functions. The functions are also supported by general government revenues (property taxes, certain intergovernmental revenues, charges for services, etc.) The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function or a business-type activity. Operating grants include operating-specific and discretionary (whether operating or capital) grants while the capital grants column reflects capital-specific grants.

The net costs (by function) are normally covered by general revenue (property taxes, intergovernmental revenues, interest income, etc.)

D.– Financial Statements – Fund Financial Statements

The financial transactions of the Town are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, reserves, fund equity, revenues and expenditures/expenses. The various funds are reported by generic classification within the financial statements. The following fund types are used by the Town:

Governmental Funds

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the Town:

General Fund is the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to or committed for expenditures for specified purposes.

TOWN OF WELD
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. – Financial Statements – Fund Financial Statements (Continued)

Governmental Funds (Continued)

Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by business- type/proprietary funds).

Permanent Funds are used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs, that is, for the benefit of the government or its citizenry. A permanent fund would be used, for example, to account for the perpetual care endowment of a municipal cemetery.

The emphasis in fund financial statements is on the major funds in either the governmental or business-type activities categories. Nonmajor funds by category are summarized into a single column. GASB No. 34 sets forth minimum criteria (percentage of the assets, liabilities, revenues or expenditures/expenses of either fund category or the governmental and enterprise combined) for the determination of major funds. The nonmajor funds are combined in a column in the fund financial statements.

E. – Measurement Focus/Basis of Accounting

Measurement focus refers to what is being measured; basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

The government-wide statements are reported using the economic resources measurement focus and the accrual basis of accounting. The economic resources measurement focus means all assets and liabilities (whether current or non-current) are included on the statement of net position and the operating statements present increases (revenues) and decreases (expenses) in net total assets. Under the accrual basis of accounting, revenues are recognized when earned. Expenses are recognized at the time the liability is incurred.

Governmental fund financial statements are reported using the current financial resources measurement focus and are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual; i.e., when they become both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. A one-year availability period is used for recognition of all other Governmental fund revenues. However, debt service expenditures, as well as expenditures related to compensated absences are recorded only when payment is due.

TOWN OF WELD
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. – Budgetary Control

Formal budgetary accounting is employed as a management control for the general fund of the Town of Weld.

Budgets are not prepared annually for the special revenue funds.

During the fiscal year, the Town over-expended certain budget amounts, which were more than covered through overlay and will be ratified by the Select Board in the subsequent year.

G. – Cash, Cash Equivalents and Investments

Maine statutes authorize the Town to invest in obligations of the U.S. Treasury and U.S. agencies, repurchase agreements and certain corporate stocks and bonds. Generally, the Town invests certain funds in checking, savings accounts or certificates of deposit.

The Town has defined cash and cash equivalents to include cash on hand, demand deposits, and cash with fiscal agent. Investments are recorded at fair market value.

H. – Capital Assets

Capital assets purchased or acquired with an original cost of \$5,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

Buildings	40 Years
Equipment	4 - 10 Years
Vehicles	4 - 10 Years
Roads	7 - 12 Years

The Town of Weld has elected not to retroactively report their major general infrastructure assets.

I. – Compensated Absences

The Town of Weld recognizes accumulated sick and annual leave compensation during the period in which the related liability is incurred. In compliance with the Town's personnel policies there was no liability for accrued compensated absence pay at December 31, 2023.

J. – Interfund Activity

Interfund activity is reported as either loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses.

TOWN OF WELD
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

J. – Interfund Activity (Continued)

Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental funds are netted as part of the reconciliation to the government- wide financial statements.

K. – Equity Classifications

Government-Wide Statements

Net position represent the differences between assets and liabilities. Equity is classified as net position and displayed in three components:

- *Net Investment In Capital Assets* – consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- *Restricted Net Position* – consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- *Unrestricted Net Position* – all other net position that do not meet the definition of “restricted” or “net investment in capital assets.”

Fund Financial Statements

Governmental fund equity is classified as fund balance. The Town’s fund balances represent: **(1) Nonspendable Fund Balance**, resources that cannot be spent because of legal or contractual provisions that require they be maintained intact. (e.g. the principal of an endowment). **(2) Restricted Purposes**, which include balances that are legally restricted for specific purposes due to constraints that are externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; **(3) Committed Purposes**, which include balances that can only be used for specific purposes pursuant to constraints imposed by formal action of the Select Board; **(4) Assigned Purposes**, which includes balances that are constrained by the government’s intent to be used for specific purposes, but are neither restricted nor committed. **(5) Unassigned Fund Balance**, net resources in excess of what is properly categorized in one of the four categories already described. A positive amount of unassigned fund balance will never be reported in a governmental fund other than the general fund, because GASB Statement 54 prohibits reporting resources in another fund unless they are at least assigned to the purpose of that fund.

L. – Use of Estimates

Preparation of financial statements in conformity with GAAP requires the use of management’s estimates and assumptions. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could differ from those estimates.

TOWN OF WELD
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

M. – Accounts Receivable

Accounts Receivable at December 31, 2023 consist of miscellaneous intergovernmental receivables. In addition, there is no allowance for doubtful accounts, as none is deemed necessary.

N. – Deferred Outflows and Inflows of Resources

Deferred Outflows of Resources - a consumption of net position by the government that is applicable to a future reporting period. It has a positive effect on net position, similar to assets.

Deferred Inflows of Resources - an acquisition of net position by the government that is applicable to a future reporting period. It has a negative effect on net position, similar to liabilities.

The GASB emphasizes in GASB No. 63 that deferred inflows and deferred outflows are not assets or liabilities and therefore should be separately categorized in the financial statements.

Per Exhibit I, there were no deferred outflows of resources and deferred inflows of resources amounted to \$6,365 at December 31, 2023 relating to property tax revenues. Per Exhibit III, the deferred inflows of resources at December 31, 2023 amounted to \$79,095 and there was no deferred outflow of resources as of that date.

NOTE 2 – PROPERTY TAXES

The Town is responsible for assessing, collecting and distributing property taxes in accordance with enabling state legislation. The Town of Weld's property tax is levied on the assessed value listed as of the prior April 1st for all taxable real and personal property located in the Town. Assessed values are periodically established by the Assessor at 100% of assumed market value. The assessed value for the list of April 1, 2023, upon which the levy for the year ended December 31, 2023, was based, amounted to \$121,037,640. This assessed value was 100% of the estimated market value and 81.92% of the 2023 State valuation of \$147,750,000.

The Town is permitted by the laws of the State of Maine to levy taxes up to 105% of its net budgeted expenditures for the related fiscal period. The amount raised in excess of 100% is referred to as overlay and amounted to \$26,389 for the year ended December 31, 2023.

In the fund financial statements, property taxes are recognized in compliance with NCGA Interpretation – 3, *Revenue Recognition – Property Taxes* which states that such revenue is recorded when it becomes measurable and available. Available means due, or past due and receivable within the current period and collected no longer than 60 days after the close of the current period. In the government-wide financial statements, property taxes are recognized under the accrual method.

TOWN OF WELD
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 2 – PROPERTY TAXES (CONTINUED)

Tax liens are placed on real property within twelve months following the tax commitment date if taxes are delinquent. The Town has the authority to foreclose on property eighteen months after the filing of the lien if tax liens and associated costs remain unpaid. The following summarizes the 2023 levy:

Assessed Value	\$ 121,037,640
Less: Homestead Exemption	(2,708,290)
BETE	<u>(50,352)</u>
Net Assessed Value	\$ 118,278,998
Tax Rate (Per \$1,000)	<u>9.55</u>
Commitment	\$ 1,129,564
,Supplemental Taxes Assessed	<u>832</u>
Sub Total	\$ 1,130,396
Less: Abatements	(1,934)
Collections	<u>(1,063,185)</u>
Receivable at Year End	<u>\$ 65,277</u>
Collection Rate	94.22%

Property taxes were due on August 24, 2023 with interest charged at a rate of 8% on delinquent accounts after October 23, 2023.

NOTE 3 – CASH, CASH EQUIVALENTS AND INVESTMENTS

Maine statutes authorize the Town to invest in obligations of the U.S. Treasury and U.S. agencies, repurchase agreements and certain corporate stocks and bonds. Generally, the Town invests such excess funds in checking accounts, savings accounts or certificates of deposits. These deposits may be subject to various risks such as the following:

Custodial Credit Risk – Deposits – Custodial credit risk is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. The Town's policy is to invest in only financial institutions that are insured by the F.D.I.C. or additional insurance. As of December 31, 2023, the Town's bank balances were covered by the F.D.I.C. or by additional insurance purchased on behalf of the Town by the respective banking institutions.

Interest Rate Risk – The Town does not have a deposit policy for interest rate risk.

Credit Risk – The Town does not have a formal policy regarding credit risk

Concentration of Credit Risk – The Town does not have a policy for concentration of credit risk.

TOWN OF WELD
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 4 – INTERFUND ACTIVITY

Interfund balances at December 31, 2023 consisted of the following:

Due To	
<i>Non Major Governmental Funds</i>	
Special Revenue Funds	\$ 25,404
Permanent Funds	1,000
Capital Project Funds	<u>354,219</u>
Total	<u><u>\$ 380,623</u></u>
 Due From	
General Fund	<u><u>\$ 380,623</u></u>

These balances resulted from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

Interfund transfers for the year ended December 31, 2023 consisted of the following:

Transfer From	
General Fund	<u>\$ 13,665</u>
Total	<u><u>\$ 13,665</u></u>
 Transfer To	
Capital Project Funds	<u>\$ 13,665</u>
Total	<u><u>\$ 13,665</u></u>

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, and (2) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

TOWN OF WELD
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 5 – CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2023 was as follows:

	Beginning Balance <u>January 1</u>	Additions/ <u>Completions</u>	Retirements/ <u>Adjustments</u>	Ending Balance <u>December 31</u>
Governmental Activities				
<i>Capital Assets Not Being Depreciated</i>				
Land	\$ 97,082	\$ 0	\$ 0	\$ 97,082
Construction in Progress	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Capital Assets Not Being Depreciated	<u>\$ 97,082</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 97,082</u>
<i>Capital Assets, Being Depreciated</i>				
Buildings and Improvements	\$ 599,487	\$ 0	\$ 0	\$ 599,487
Equipment	296,244	0	0	296,244
Vehicles	698,789	65,273	0	764,062
Infrastructure	<u>85,642</u>	<u>0</u>	<u>0</u>	<u>85,642</u>
Total Capital Assets, Being Depreciated	<u>\$ 1,680,162</u>	<u>\$ 65,273</u>	<u>\$ 0</u>	<u>\$ 1,745,435</u>
<i>Less Accumulated Depreciation for</i>				
Buildings and Improvements	\$ 342,616	\$ 11,756	\$ 0	\$ 354,372
Equipment	174,330	8,969	0	183,299
Vehicles	460,094	51,365	0	511,459
Infrastructure	<u>67,368</u>	<u>1,243</u>	<u>0</u>	<u>68,611</u>
Total Accumulated Depreciation	<u>\$ 1,044,408</u>	<u>\$ 73,333</u>	<u>\$ 0</u>	<u>\$ 1,117,741</u>
Total Capital Assets, Being Depreciated, Net	<u>\$ 635,754</u>	<u>\$ (8,060)</u>	<u>\$ 0</u>	<u>\$ 627,694</u>
Governmental Activities Capital Assets, Net	<u>\$ 732,836</u>	<u>\$ (8,060)</u>	<u>\$ 0</u>	<u>\$ 724,776</u>

Depreciation expense has not been charged as a direct expense.

NOTE 6 – RISK MANAGEMENT

The Town is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the Town carries commercial insurance. There have been no significant reductions in insurance coverages during the fiscal year and no significant settlements that exceeded insurance coverage.

NOTE 7 – OVERLAPPING DEBT

The Town's proportionate share of RSU #9 debt is not reported in the Town of Weld's financial statements. As of December 31, 2023, the Town's share was 8.91% or \$2,435,911 of the RSU's outstanding bonded debt and 4.54% or \$24,853 of the RSU's outstanding lease liabilities.

The Town's proportionate share of County of Franklin debt is not reported in the Town of Weld's financial statements. As of December 31, 2023, the Town's share was 2.8% or \$6,428 of the County's outstanding debt of \$229,217.

TOWN OF WELD
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 8— LONG-TERM DEBT

At December 31, 2023, long term debt consisted of the following individual issues:

Androscoggin Bank
 2023 Municipal Lease Purchase Agreement for Truck, Interest Rate of
 5.59%, Annual Payments of \$13,098, Maturity in 2026; Reported as
 Financed Purchase With Immediate Title Transfer \$ 35,273

Total Long Term Debt \$ 35,273

Transactions for the year ended December 31, 2023 are summarized as follows:

	<u>Balance</u> <u>January 1</u>	<u>Issues or</u> <u>Additions</u>	<u>Payments</u> <u>or</u> <u>Expenditures</u>	<u>Balance</u> <u>December 31</u>	<u>Due</u> <u>Within</u> <u>One Year</u>
Governmental Activities					
Financed Purchase	<u>\$ 0</u>	<u>\$ 35,273</u>	<u>\$ 0</u>	<u>\$ 35,273</u>	<u>\$ 11,121</u>
Total	<u><u>\$ 0</u></u>	<u><u>\$ 35,273</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 35,273</u></u>	<u><u>\$ 11,121</u></u>

The annual aggregate bond maturities for the years subsequent to December 31, 2023, are as follows:

<u>Year Ending</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 11,121	\$ 1,977	\$ 13,098
2025	11,748	1,350	13,098
2026	<u>12,404</u>	<u>694</u>	<u>13,098</u>
Total	<u><u>\$ 35,273</u></u>	<u><u>\$ 4,021</u></u>	<u><u>\$ 39,294</u></u>

In accordance with 30-A MRSA, Section 5702, as amended, the amount of long-term debt that can be incurred by the Municipality is limited by state statute. Total outstanding long-term obligations during a year can be no greater than 7.5%, with certain exceptions, of the state valuation of taxable property as of the beginning of the fiscal year. As of December 31, 2023, the amount of outstanding long-term debt was equal to 2.39% of property valuation for the year then ended.

NOTE 9 – GOVERNMENTAL FUND BALANCES

The Town of Weld has the responsibility for committing fund balance amounts and likewise would be required to modify or rescind those commitments. When both restricted and unrestricted resources are available for use, it is the Town's policy to use restricted resources first, then unrestricted resources as they are needed. When committed, assigned, and unassigned resources are available for use, it is the Town's policy to use committed or assigned resources first, then unassigned resources as they are needed.

TOWN OF WELD
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 9 – GOVERNMENTAL FUND BALANCES, CONTINUED

The General Fund unassigned fund balance total of \$99,066 represents fund balance that has not been assigned to other funds and that has not been restricted, committed or assigned to specific purposes within the General Fund. As per Exhibit III, a summary of the nature and purpose of these reserves by fund type at December 31, 2023 follows.

Nonspendable and Assigned

Permanent Funds	<u>Non-Expendable</u>	<u>Expendable</u>	<u>Total</u>
Penelope Stowell	\$ 10,000	\$ 100	\$ 10,100
Center Hill Cemetery	6,703	56	6,759
Robertson	3,710	37	3,747
Mt. View	4,050	40	4,090
Soldier's Trust	<u>55</u>	<u>1</u>	<u>56</u>
Total	<u>\$ 24,518</u>	<u>\$ 234</u>	<u>\$ 24,752</u>

Restricted

Capital Projects Funds

LRAP Road Construction	\$ 44,406
LRAP Maxwell Road Future Paving	52,000
LRAP Kennedy Bridge	<u>38,000</u>
Total	<u>\$ 134,406</u>

Restricted

Special Revenue Funds

Recreation	\$ 2,763
Public Safety Donations	6,205
CHC Plots	2,730
Bicentennial Expenses	<u>902</u>
Total	<u>\$ 12,600</u>

Committed

Capital Projects Funds

Public Works Equipment Reserve	\$ 57,690
Municipal Building Capital Improvements	49,904
Public Safety Equipment Reserve	48,200
Public Works Building Capital Improve.	24,335
Transfer Station Capital Improvements	30,000
Tennis Court Carryforward	539
Cemetery Stone Repair	<u>9,145</u>
Total	<u>\$ 219,813</u>

Assigned – General Fund

Appropriated in 2024 for Road Repairs	\$ 250,000
Appropriated for 2024 Budget	<u>152,000</u>
Total	<u>\$ 402,000</u>

**TOWN OF WELD
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023**

NOTE 9 – GOVERNMENTAL FUND BALANCES, CONTINUED

<i>Unassigned</i> General Fund	\$ <u>99,066</u>
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NOTE 10 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. - Budgetary Accounting

The Town of Weld utilizes a formal budgetary accounting system to control revenues and expenditures accounted for in the General Fund. This budget is established by the Select Board must be approved at the Annual Town Meeting.

B. - Excess of Expenditures over Appropriations

For the year ended December 31, 2023, expenditures did not exceed appropriations in total. Exhibit VII shows no such deficits at the line item levels displayed.

Generally accepted accounting principles require disclosure of individual funds that have deficit balances at year-end. At December 31, 2023, no individual funds held a deficit balance.

NOTE 11 – COMMITMENTS

As of December 31, 2023, the Town had various contractual commitments, none of which are considered material to the financial statements.

NOTE 12 – PRIOR PERIOD ADJUSTMENT

During 2023 it was determined that certain revenues previously received from the U.S. Department of Treasury's American Rescue Plan Act ("ARPA") program had been incorrectly presented as unearned as of December 31, 2022, whereas the eligibility requirements attaching to such revenues had all been satisfied by that date, thus calling for such monies to be recognized at that time rather than being presented as unearned revenue. The amount of such ARPA funds incorrectly presented as unearned was \$12,804. This matter has been corrected within the current year's financial statement presentation by way of a prior period adjustment, per Exhibits II, V, and VII.

NOTE 13 – SUBSEQUENT EVENT AND DATE OF MANAGEMENT'S REVIEW

Management has evaluated subsequent events through December 12, 2024, the date on which the financial statements were available to be issued.

During 2024, the Townspeople voted to approve the issuance of general obligation bonds or notes with a maximum face value of \$190,000, five year maturity and anticipated interest rate of 3.87% to be used towards the Town's Kennedy Bridge project. As of the date of this report, such bonds or notes have yet to be issued.

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