

1. **The Emergency Road Repair Reserve Account:** (formerly called the Road Maintenance Reserve Account) This account is specifically for emergencies such as catastrophic failures of or damage to road related infrastructure by natural disaster or other causes. The target fund level is between \$125,000 and \$150,000. Expenditure up to the current balance of the account can be authorized by a vote of the Board of Selectmen.
2. **Tax Stabilization Reserve Account:** Purpose is to reduce the impact on the mil rate. Withdrawals must be recommend by the Board of Selectmen and approved by a Town Meeting vote. The full amount of the account is available. No target level.
3. **Tax Acquired Property Reserve Account:** A source of funding for the selectmen to cover expenses related to securing, maintaining, and disposing of tax acquired properties. The target fund level is \$10,000 with withdrawals approved by a vote of the Board of Selectmen, up to the full level of the account.
4. **Contingency Reserve Account:** The account is a source of funding for the selectmen to cover unexpected contingencies that cannot wait for a Special Town Meeting to be approved. It can only be used for unforeseen requirements which require immediate response to protect town equipment, facilities, or to protect the Town's legal or financial interests. Expenditures up to the full balance of the account require a vote of the Board of Selectmen. This is not to be used for purposes covered by other reserve accounts such as the purchase of capital equipment or repairs or upgrades to town facilities. Target fund level is \$50,000.00.
5. **Town Equipment Reserve Account:** Funding for purchasing, major overhaul, or repairs to town road related equipment in accordance with the town road equipment master plan. Requests for use of this fund by the Road Commissioner shall be in writing and in accordance with Baldwin Capital Investment Plan for the current budget year and must be approved by a vote of the Board of Selectmen. Target fund level is that which is needed to meet the projected 10 year projected requirements.
6. **Town Building Reserve Account:** The account is for the long term maintenance, repair, and modifications to the Baldwin Town Offices and Community Center, and any other town owned buildings identified in the Baldwin Capital Investment Plan. Withdrawals must be approved by a vote of the Board of Selectmen and be in accordance with work identified in the Baldwin Capital Investment Plan. Target fund level is that which is needed to meet the 10 year projected requirements.
7. **Re-evaluation Reserve Account:** Withdrawals must be approved by the Board of Selectmen in support of a planned re-evaluation. Target fund level is to support the estimated cost of a re-evaluation every 10 years.
8. **Fire Equipment Reserve Account:** Purchase or major repair of town fire trucks in accordance the Baldwin Capital Investment Plan. Expenditures from this account shall be requested in writing to the Board of Selectmen and be in support of the Baldwin Capital Investment Plan identified requirements for the current budget year. Approval of expenditures requires a vote of the Board of Selectmen. Target fund level is that which is needed to meet the 10 year projected requirement.

9. **Town Vehicle Reserve Account:** Major repairs or purchase of town road related vehicles. Expenditures from this fund shall be requested in writing to the Board of Selectmen and be in support of the Baldwin Capital Investment Plan identified requirements for the current budget year. Approval of expenditures requires a vote of the Board of Selectmen. The target fund level is that which is needed to meet the 10 year projected requirement.
10. **River Road Reserve Account:** For upgrading the gravel portion of River Road to pavement and associated preparatory work. Expenditures from the fund shall be requested in writing by the Road Commissioner and approved by a vote of the Board of Selectmen. The target fund level will be set when indentified in a Town Road Maintenance and Repair Plan.
11. **Baldwin School Fund:** Annual award of scholarships to Baldwin students until the fund is depleted. Awards to be decided and approved by the Baldwin Board of Selectmen.
12. **Tri-Town Reserve Account:** Provides capital purchases and improvements to the Tri-Town Waste Management Facility. Expenditures are approved by a majority vote of the Tri-Town Board of Directors. Target fund level to be determined by the Tri-Town Board of Directors.
13. **Fire Department Building Reserve Account:** Maintenance, repair, and modifications, long term planning, design, and construction of Fire Department facilities for the Town of Baldwin in accordance with the Baldwin Capital Investment Plan. Withdrawals must be approved by a vote of the Board of Selectmen in advance and be supported by the Baldwin Capital Investment Plan. Target fund level will be dependent on the goals spelled out in a long term Baldwin Fire Department Facilities Plan.
14. **Radio Repeater Reserve Account:** Maintenance, repair, and modifications, long term planning, design, for the Baldwin radio repeater system supporting the Fire Department, the Road Commissioner, and EMA Responders. The repeater is mounted on the WMTW tower. Baldwin Board of Selectmen withdrawals are limited to those items which have been approved as part of a planned maintenance, repair, or upgrade for the current year or for emergency repair or replacement of the repeater equipment. The target fund level should be that which is required to replace the current equipment in the event of a catastrophic failure of the existing equipment.
15. **Deacon's Fountain Fund:** Perpetual maintenance and repair of the Deacon's Fountain located at the junction of Chase Road and Depot Road. Expenditures must be approved by the Board of Selectmen. The fund is to be maintained until deleted.
16. **Comprehensive Plan Reserve Account:** Funding for a Comprehensive Plan review as requested by the Planning Board or the Board of Selectmen. The account is to hire outside technical expertise. Any withdrawals must be approved by a vote of the Board of Selectmen.
17. **Heating Assistance Reserve Account:** Privately donated funds to provide heating assistance to individuals and families who apply for but do not qualify for General Assistance for heating. Recipients are nominated by the Baldwin General Assistance Administrator. Requests for heating assistance are generally urgent in nature and therefore, disbursements by the Town Treasurer from this account do not require prior approval by the Board of Selectmen. There is no target or minimum fund level.
18. **Fire Department Insurance Reimbursement Reserve Account:** A place to deposit payments from insurance companies that reimburse the Town for response by the Fire Department so that

the funds can be directed toward the future needs of the Fire Department. The Baldwin Board of Selectmen will review the fund's balance with the Fire Department annually and recommend the transfer or allocation of funds to be approved by the Annual Town Meeting. There is no target fund level.