

**ANNUAL REPORT
OF THE
MUNICIPAL OFFICERS
FOR THE
TOWN OF ALTON, MAINE
FOR THE
YEAR ENDED
2022**

AND

**ARTICLES
FOR THE
ANNUAL TOWN MEETING
SATURDAY
MARCH 25, 2023
10:00 AM**

Please bring this book to the town meeting

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TOWN OFFICE DIRECTORY

altonadmin@midmaine.com

Selectmen, Assessors, and Overseers of the Poor:

John Belding, Chairman	(2024)	H-394-3065
Dan Pittman	(2025)	H-394-2166
Brenda Kennedy-Wade	(2023)	H-394-2236

Tax Collector:

Kay Webb 394-2601

Treasurer, Deputy Clerk, Deputy Registrar, Deputy Tax Collector

Paulette Borja 394-2601

Clerk, Registrar, Deputy Treasurer, Administrator to the Selectmen, FOI Officer, E911 Coordinator General Assistance Administrator:

Ronald F. Borja 394-2601

Office Staff

Betsy Innis 394-2601

Fire Chief:

Mark Wade H-394-2236

Assistant Fire Chief:

Mark King 944-3724

Plumbing Inspector, Code Enforcement Officer:

Philip Stevens, Jr LPI & CEO 1-774-276-0854

Sexton:

Nelson Feero (2022) 394-4501

Animal Control Officer:

Bonnie Anderson 943-3983

Local Health Officer: (3 Year)

Betsy Innis (2026)

RSU#34 SUPERINTENDENT

Michael Cyr 827-7171 ext. 1

RSU#34 Director: (3 Year)
Laura Sanborn 394-4401 (2024)

Budget Committee (1 year)

Deborah Gibbs	(2022)	394-2601
Sara Rogers	(2022)	394-2601
Harry Sanborn	(2022)	394-2601
Dan Pelletier	(2022)	394-2601
Shannon Pettit	(2022)	394-2601

Planning Board: (3 year)

Amy Jones, Chairwoman	(1/30/2024)	394-3065
Mark Eastman	(4/1/2024)	394-2905
James Braley	(5/9/2025)	394-2179
Harry Sanborn	03/26/2024	394-4401
Deborah Gibbs	(06/19/2025)	394-2601

Vacant (Alt.)

Cemetery Committee: (1, 2, 3 Year Terms)

Nelson Feero (5/1/2025)	3 Year	394-4501
Laura Sanborn (5/1/2024)	3 Year	394-4401
Mabel Foster (5/1/2023)	3 Year	394-2800

Board of Appeals: (3 Years)

Vacant

Vacant

Vacant

JRL Citizens' Advisory Committee:

Laura Sanborn 394-4401

Dana Snowman 827-7344

Election Warden: (1 Year - Due 5/1/2023)

Ron Borja

Ballot Clerks: (2 Year - Due May 1, 2024 in Even Years)

D-Iva Copeland	R-Colby Spencer
D-Scott Reid	R-Bettina Willey
D-Harriet Jefferson	R-Joan Pimentel
D-Reginald Earley	R-Hannah Storman
D-Amanda Reid	

U-Paulette Borja

U-Debra Hamm

MEETINGS & GENERAL INFORMATION

Selectmen

Meets every other Tuesday at 6:00 PM at the Alton Municipal Building.
The Public is Welcome.

Planning Board

Meets as needed – On Call Basis -3rd Wednesdays 6:30 PM
at the Alton Municipal Building.
The Public is Welcome.

Fire Department

Meets at the Fire Station: the 2nd & 4th Wednesday at 7:00 PM

For Fire Permits contact:
Brian Ouellette Sr 207-951-3061
Rick Doughty 207-659-8885

Town Office

Office Hours

Tuesday & Thursday 10:00 AM to 6:00 PM
Phone # 394-2601 FAX # 394-3271

Registrations, Tax Payments, Dog Licenses, Vital Statistics

DID YOU KNOW: The Excise Tax you pay on a vehicle stays in the Town and helps reduce Property Taxes. So if you are an Alton resident you need to be registering your vehicle in the Town of Alton.

Trash Pick Up

Trash pick up is every Monday. Please have out by 7:00 AM.
Effected Monday Holidays are Christmas for 2023
Maine Waste - Neil Bonneville 659-2381

**Visit our Website, altonmaine.org or Facebook Page
for updates and reminders!**

Town of Alton

Town of Alton
Annual Select Board Report
Feb 27, 2023

To the Citizens of Alton,
This is the 179th edition of the annual report of the Town of Alton.

Welcome to another very busy year at the town office. As you may have noticed Paulette and Ron are still working hard for the town of Alton with dreams of retirement. Kay Webb has been doing an outstanding job as tax collector and we recently hired a new treasurer in training, Betsy Innis. We have not found a candidate to fill the Clerk position yet, but will continue our search. If you or someone you know has an interest in this position, please have them contact the town office.

The town was able to secure a \$400,000 grant with Senator Susan Collins for the expansion of the Fire station. We will use the additional \$90,618 of ARPA funds we voted on last year and ask the taxpayers to approve an additional \$200,000 from the Juniper ridge landfill fund to fill out the new expansion budget.

Another large expense we have coming up this year is road improvements and paving on Gerry lane. Last year the residents of Gerry lane petitioned the select board to make improvements to the town road. Using unspent funds in the road budget, last fall we were able to start improvements and hope to finish the work this summer with final grading and ditching and pavement.

The town had another robust year for excise taxes and tax reimbursement from the state. With inflation continuing to rise, we anticipate some modest increase in expenses and salaries. At this time, we are planning to mitigate any increases to property taxes with funds from the landfill account. Next year we will need to reevaluate additional expenses and tax increases accordingly.

Please note there are still openings on both the Planning Board and Board of Appeals that need to be filled. It is critical we fill these vacancies so the important and needful work of the town can continue. Additionally, like so many towns in the state, we are in dire need of new firefighters. Please consider donating some time to your Alton fire department. We have some of the best equipment around but need your help to fill the seats and assist your neighbors in their time of greatest need. If we are not able to fill the open positions, we will not be able to respond to emergencies, especially during the day.

In closing, we would like to thank and extend our appreciation to the Town Office Staff, Planning Board, Appeals Board, the members of our on-call Fire Department, the members of the Juniper Ridge Landfill Committee, and Laura Sanborn, our RSU 34 Representative, for their faithful service to the Town.

We, as your Select Board, thank you for the opportunity to serve you and wish you all the best in 2023.

Respectfully,
Alton Board of Selectmen,
John Belding, Chair
Brenda Kennedy-Wade
Dan Pittman

**ANNUAL CLERK'S REPORT
JANUARY 1, 2022 to DECEMBER 31, 2022**

*****VITAL STATISTICS*****

TOTAL NUMBER OF DEATHS - 10

TOTAL NUMBER OF BIRTHS - 10

TOTAL NUMBER OF MARRIAGES – 5

CENSUS

1990 – 771

2000 – 816

2010 - 890

2020 - 829

*****DOG LICENSES*****

INDIVIDUAL DOG LICENSES

Male / Female - 23

Spay / Neuter - 144

KENNEL LICENSES – 0

Number of Dogs in Kennels –0

TOTAL NUMBER OF DOGS LICENSED IN ALTON - 167

If you no longer have your dog or move please notify the Town Office - 394-2601

Licenses for the following year are available October 15th, a late fee of \$25.00 begins on February 1st. If you would like an e-mail reminder, e-mail me at

Altonadmin@midmaine.com.

Dogs that have reached the age of 6 months are required by the State to be licensed.

*****E-911*****

New Addresses Assigned – 0

Total Number of Public Roads in Alton – 5

Total Number of Private ways in Alton - 32

Ronald F. Borja, Clerk/Registrar

Greetings from the Alton Fire Chief

In 2022 the Alton fire department responded to 70 calls.

We responded to calls for fires, car accidents, medical assists, downed power lines and trees. We also provided mutual aid to our neighboring towns. We continued with our training and kept up with our truck maintenance. This year's budget has increased because of the increase in minimum wage and the rising cost of fuel.

As a reminder, the fire department is still looking for new members. If interested, we meet on the 2nd and 4th Wednesday of every month.

To obtain fire permits from a Town Fire Warden please call:

Brian Ouellette Sr. at 207-944-2088

Rick Doughty at 207-659-8885

Permits can also be obtained free of charge, online through the Maine Forest Service website.

Thank you for your continued support of the fire department.

Respectfully submitted

Chief Mark W. Wade

SUSAN M. COLLINS
MAINE

412 DIRKSEN SENATE OFFICE BUILDING
WASHINGTON, DC 20510-1804
(202) 224-2073
(202) 224-2603 (FAX)

United States Senate
WASHINGTON, DC 20510-1804

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

Dear Friends:

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

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

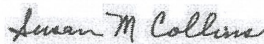
Strengthening our economy and supporting good jobs remain a top priority. Along with the Governor and the rest of the Maine Delegation and the associations representing the lobster industry, I worked to protect our hardworking lobstermen and women by pausing for six years the onerous federal regulations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

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

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

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

Sincerely,



Susan M. Collins
United States Senator

January 1, 2023

Dear Friends,

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

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

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

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

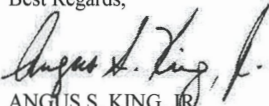
Over the last two years, as we drove up and down our state, you couldn't help but see storefronts in trouble and prices rising as the economy struggled through a global recession. And again, while you focused your efforts on getting through the difficult times, Congress took meaningful action. We passed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

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

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

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

Best Regards,



ANGUS S. KING, JR.
United States Senator



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

Dear Friends,

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

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

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

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

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

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

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

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

Respectfully,

Jared F. Golden
Member of Congress



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

Dear Friends:

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

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

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

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

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

Thank you,

A stylized, handwritten signature in dark ink, appearing to read "Janet T. Mills".

Janet T. Mills
Governor



HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION
AUGUSTA, MAINE 04333-0002
(207) 287-1440
TTY: (207) 287-4469

Gary A. Drinkwater

38 Emerald Drive
Milford, ME 04461
Home Phone: (207) 356-8198
Gary.Drinkwater@legislature.maine.gov

January 2023

Dear Friends and Neighbors,

We are just beginning the first year of the 131st Legislative session, where I would like to thank the residents of Alton again for giving me the opportunity to serve as your State Representative.

I continue to be on the *Joint Standing Committee for Labor and Housing* and new this session, I will also be on the *Joint Standing Committee of Inland Fisheries and Wildlife*. This year I will continue to push against government overreach, vaccine mandates and the inequalities associated with those mandates. One of my bills concerns a *Parent's Bill of Rights* and I am looking forward to working with other members to secure parental prerogatives for their children.

This past year, the State of Maine returned surplus tax monies to qualified taxpayers within certain parameters. If you have filed a Maine 2021 income tax form and qualified to receive the previous \$850 check you should be eligible to receive the forthcoming \$450 check towards heating assistance.

I encourage you to participate in your local government and school board. Phone calls and letters are always welcome; and due to the wider use of technology, meetings and hearings are even more accessible. Using the homepage of the Maine Legislature: **Legislature.Maine.Gov**, you will find access to committee hearings via Zoom, where you can observe or testify for or against a bill from the comfort of your home.

I send a weekly email newsletter with current state news. If you wish to receive these updates, please contact me at Gary.Drinkwater@legislature.maine.gov, and we will gladly add you to our list. Again, thank you for giving me the honor of serving you at the State House and may you all have a safe and healthy 2023.

Sincerely,

A handwritten signature in dark ink, appearing to read "Gary A. Drinkwater".

Gary Drinkwater
State Representative

TOWN OF ALTON
COMMITMENT AND MILL RATE FOR FISCAL YEAR
2022

MUNICIPAL APPROPRIATION FROM TAXES \$182,500.00

SCHOOL APPROPRIATION FOR REMAINING	FY 21/22	
JAN 1, 2022 TO JUN 30, 2022	\$ 523,949.53	x6/12 \$261,974.77
SCHOOL APPROPRIATION FOR 6 MONTHS	FY 21/22	
JUL 1, 2021 TO DEC 31, 2021	\$ 547,559.69	x6/12 \$273,779.85

TOTAL ADJUSTED SCHOOL APPROPRIATION \$535,754.62

COUNTY TAX \$78,645.71

SUBTOTAL \$796,900.33

PLUS OVERLAY \$10,950.43

TOTAL BEFORE STATE REVENUE SHARING \$807,850.76

LESS STATE REVENUE SHARING	(\$85,000.00)
LESS STATE HOMESTEAD REIMBURSEMENT	(\$53,102.32)
LESS BETE REIMBURSEMENT	(\$2,193.08)
LESS OTHER REVENUES (RSU#34)	(\$28,512.00)

TOTAL TAXES TO BE RAISED \$639,043.36

VALUATION: APRIL 1, 2022

LAND AND BUILDINGS \$ 46,784,477.00

PERSONAL PROPERTY \$ 552,068.00

TOTAL VALUATION \$47,336,545.00

MILL RATE BASED ON TAXES TO BE RAISED \$13.50 EFFECTIVE RATE
AFTER STATE HOMESTEAD

ONE MILL GENERATES \$47,336.55 IN TAX REVENUE

INCREASE COMPARISON

	LAST YR	THIS YR	INCREASE	%OF INCR PER LINE ITEM
MUNICIPAL APPROPRIATIONS	\$67,000.00	\$182,500.00	\$115,500.00	63.29%
SCHOOL APPROPRIATIONS	\$521,481.12	\$535,754.62	\$14,273.50	2.74%
COUNTY TAX	\$74,125.00	\$78,645.71	\$4,520.71	6.10%
OVERLAY	\$2,390.93	\$10,950.43	\$8,559.50	358.00%
STATE REVENUE SHARING	(\$65,000.00)	(\$85,000.00)	(\$20,000.00)	0.00%
HOMESTEAD REIMBURSEMENT	(\$49,246.05)	(\$53,102.32)	(\$3,856.27)	7.83%
BETE REIMBURSEMENT	(\$2,027.50)	(\$2,193.08)	(\$165.58)	0.00%
OTHER REVENUE	\$0.00	(\$28,512.00)	(\$28,512.00)	0.00%
TOTAL TAX	\$548,723.50	\$639,043.36	\$90,319.86	16.46%
TOTAL VALUATION	\$43,897,880.00	\$47,336,545.00	\$3,438,665.00	7.83%
MILL RATE	\$12.50	\$13.50	\$1.00	8.00%

MILL RATE FOR FY 11/12	\$9.75 PER THOUSAND OF VALUE
MILL RATE FOR FY 12/13	\$9.75 PER THOUSAND OF VALUE
MILL RATE FOR FY 13/14	\$9.75 PER THOUSAND OF VALUE
MILL RATE FOR 2014	\$9.75 PER THOUSAND OF VALUE
MILL RATE FOR 2015	\$10.00 PER THOUSAND OF VALUE
MILL RATE FOR 2016	\$11.00 PER THOUSAND OF VALUE
MILL RATE FOR 2017	\$12.00 PER THOUSAND OF VALUE
MILL RATE FOR 2018	\$12.50 PER THOUSAND OF VALUE
MILL RATE FOR 2019	\$12.50 PER THOUSAND OF VALUE
MILL RATE FOR 2020	\$12.50 PER THOUSAND OF VALUE
MILL RATE FOR 2021	\$12.50 PER THOUSAND OF VALUE
MILL RATE FOR 2022	\$13.50 PER THOUSAND OF VALUE

		2022 APPROVED APPROPRIATION					
					RAISED	OTHER	
FISCAL YEAR 2022	CARRIED	SURPLUS	EXCISE TAXES	PROPERTY TAXES	SOURCES/RESERVES	TOTAL	APPROPRIATION
AMBULANCE ACCOUNT				\$38,500.00			\$38,500.00
ANIMAL CONTROL EXPENSE	\$615.60	\$2,000.00					\$2,615.60
ASSESSING-CONTRACTED			\$ 9,000.00				\$9,000.00
CEMETERY COMMITTEE					CEM \$ 1,000.00		\$1,000.00
CEMETERY CARE				\$6,000.00			\$6,000.00
EASTERN AREA ON AGING		\$300.00					\$300.00
FIRE PROTECTION			\$ 53,000.00				\$53,000.00
GENERAL ASSISTANCE		\$500.00					\$500.00
MUNICIPAL BLDG EXP			\$ 14,000.00				\$14,000.00
PENQUIS CAP		\$500.00					\$500.00
REFUSE ACCOUNT			\$ 70,000.00				\$70,000.00
SALT SHED EXPENSE		\$ 500.00					\$500.00
SNOW REMOVAL				\$100,000.00			\$100,000.00
TOWN OFFICE EXPENSE				\$23,000.00			\$23,000.00
TOWN OFFICE SALARY		\$77,000.00					\$77,000.00
TOWN ROADS			\$ 5,000.00				\$5,000.00
TOWN ROAD DITCHING/CULVERTS					JRL \$ 75,000.00		\$75,000.00
TUITION EXPENSE				\$15,000.00			\$15,000.00
SPECIAL TOWN MEETING: MAY 2022							
TAX COMMITMENT REDUCTION					JRL \$ 75,000.00		\$75,000.00
TOTALS	\$615.60	\$80,800.00	\$ 151,000.00	\$182,500.00	\$ 151,000.00		\$565,915.60
ATTEST: I ATTEST THIS TO BE A TRUE COPY OF THE APPROPRIATION FOR 2022 AS APPROVED BY VOTERS IN ATTENDANCE AT							
THE MARCH 26TH, 2022 ANNUAL TOWN MEETING & SPECIAL TOWN MEETING IN MAY 2022							
RONALD F BORJA, TOWN CLERK OF ALTON, MAINE							

TOWN OF ALTON

SUMMARY OF REVENUES For Fiscal Year 2022

	COLLECTED	APPROPRIATED	BALANCE TO SURPLUS
PROPERTY TAX REVENUE	\$ 638,957.59	\$ 639,043.36	\$ (85.77)
EXCISE TAX VEHICLES	\$ 151,777.25	\$ 151,000.00	\$ 777.25
EXCISE TAX WATERCRAFTS	\$ 1,099.20		\$ 1,099.20
INTEREST ON INVESTMENTS	\$ 7,915.42		\$ 7,915.42
INTEREST & COST ON LIENS	\$ 3,981.03		\$ 3,981.03
SALE OF TOWN PROPERTY	\$ 54.00		\$ 54.00
MISCELLANEOUS REVENUE	\$ 1,696.75		\$ 1,696.75
TOWN FEES	\$ 9,181.80		\$ 9,181.80
COUNTY FIRE COVERAGE	\$ 12,100.00		\$ 12,100.00
STATE-SNOWMOBILE	\$ 15,086.78	\$ 15,086.78	\$ -
STATE- TREE GROWTH	\$ 34,630.14		\$ 34,630.14
STATE - VETERANS EXEMPTIONS	\$ 336.00		\$ 336.00
STATE- GENERAL ASSISTANCE	\$ 1,190.51		\$ 1,190.51
STATE- BETR REIMBURSEMENT	\$ 2,195.00	\$ 2,193.08	\$ 1.92
STATE HOMESTEAD REIMBURSED	\$ 49,138.00	\$ 53,102.32	\$ (3,964.32)
<u>TOTAL SURPLUS</u>			<u>\$ 72,878.25</u>

	BEGINNING BALANCE	ADDITIONS REVENUES	DEDUCTIONS APPROPRIATED	ENDING BALANCE
CONTROLLED ACCOUNTS				
STATE REVENUE SHARING	\$ 75,736.45	\$ 102,640.76	\$ 85,000.00	\$ 93,377.21
STATE LOCAL ROADS	\$ 20,630.00	\$ 7,204.00	\$ -	\$ 27,834.00
SCHOOL TUITION	\$ (500.86)	\$ 15,000.00	\$ 10,931.61	\$ 3,567.53
SPECIAL RESERVES				
VETERANS' PARK	\$ 123.26		\$ -	\$ 123.26
CAPITAL PROJECTS FUND	\$ 708.54		\$ -	\$ 708.54
JUNIPER RIDGE	\$ 1,016,448.90	\$ 285,123.16	\$ 73,807.34	\$ 1,227,764.72
ANIMAL CONTROL	\$ 615.60	\$ 3,201.00	\$ 2,244.88	\$ 1,571.72
CEMETERY COMMITTEE	\$ 3,162.55	\$ 420.00	\$ 506.50	\$ 3,076.05
ARPA FUNDS	\$ 90,618.36		\$ -	\$ 90,618.36

TOWN OF ALTON
NONEXPENDABLE TRUST FUNDS
SCHEDULE OF ACTIVITY FOR THE FISCAL YEAR
ENDED DECEMBER 31, 2022

<u>CEMETERY TRUSTS</u>	<u>DESIGNATED</u> <u>PRINCIPAL</u>	<u>BALANCE</u> <u>1/1/2022</u>	<u>INTEREST</u> <u>EARNED</u>	<u>DEPOSIT</u> <u>DRAWALS</u>	<u>WITH-</u> <u>DRAWALS</u>	<u>BALANCE</u> <u>12/31/2022</u>
LAURA AVERY	\$ 100.00	\$ 200.54	\$ 0.10			\$ 200.64
HAROLD BARNES SR	\$ 250.00	\$ 745.34	\$ 0.37			\$ 745.71
COTTLE, MCNEAR, & HUNTER	\$ 400.00	\$ 726.30	\$ 0.36			\$ 726.66
GERRY CORSON	\$ 200.00	\$ 667.70	\$ 0.33			\$ 668.03
FREMONT HATCH	\$ 100.00	\$ 343.19	\$ 0.17			\$ 343.36
JOHN & CORA HATCH	\$ 250.00	\$ 544.45	\$ 0.27			\$ 544.72
WILLIAM HORACE HINCKLEY	\$ 1,200.00	\$ 3,116.35	\$ 1.55			\$ 3,117.90
EVELYN LEAVITT	\$ 700.00	\$ 1,191.96	\$ 0.59			\$ 1,192.55
FRANK NOBLE	\$ 100.00	\$ 206.47	\$ 0.10			\$ 206.57
WALLACE STORMANN	\$ 200.00	\$ 699.09	\$ 0.35			\$ 699.44
LILLIAN YOUNG	\$ 300.00	\$ 529.17	\$ 0.27			\$ 529.44
<u>TOTALS</u>	<u>\$ 3,800.00</u>	<u>\$ 8,970.56</u>	<u>\$ 4.46</u>			<u>\$ 8,975.02</u>
<u>PERMANENT SCHOOL FUND</u>		<u>\$ 570.65</u>	<u>\$ 0.29</u>			<u>\$ 570.94</u>

Treasurer's Report

Beginning Cash Balance January 1, 2022

Cash on Hand	\$	294.96
BSB Checking	\$	10,000.00
The First Checking	\$	1,349,294.55

\$ 1,359,589.51

Receipts:

2023 Property Taxes	\$	1,099.16
2022 Property Taxes	\$	578,202.16
2021 Property Taxes	\$	19,129.45
2021 Tax Liens	\$	7,610.22
2020 Tax Liens	\$	13,537.91
Town Property	\$	1,867.66
Bounced Check Fee	\$	170.00
Investm	\$	7,915.42
Agent Fees	\$	5,191.00
Interest & Cost on Taxes & Liens	\$	2,276.86
Auto Excise	\$	151,777.25
Boat Excise	\$	1,099.20
Argyle Fire-Penobscot County	\$	12,100.00
Building Rent	\$	2,560.00
Dog License Town Share	\$	1,201.00
Vitals-Town Share	\$	830.80
Miscellaneous	\$	687.00
Tax Maps & photocopies	\$	5.00
Building Permits	\$	395.00
Juniper Ridge Income	\$	285,123.16
Cemetery Lots	\$	420.00
Received from the State:		
LA Sledgers - Grant	\$	14,630.00
LA Sledgers - Refund	\$	456.78
Tree Growth	\$	34,360.14
Veterans Exemption	\$	336.00
Homestead Exemption	\$	49,138.00
DOT Local Roads	\$	7,204.00
General Assistance	\$	1,190.51
BETE Reimbursement	\$	2,195.00
Municipal Revenue Sharing	\$	102,640.76
Received from Federal Gov:		
ARPA Funds	\$	45,414.46
Reimbursements, Direct Credits:		
Shortage	\$	(99.00)
Town Office	\$	1,039.75
MRC	\$	1,639.00

Flow Tru:

OUTSTANDING 2021 TAX LIENS

<u>Account</u>	<u>Name</u>	<u>Lien Total</u>
83	COTA, RONALD	\$89.81
104	DEMONT, NICOLE	\$1,097.48
105	DENNISON, ALBERT	\$1,458.74
108	DEWITT, KURT	\$3,215.95
114	DOWLING, MARY	\$436.46
128	ELLIS, GARY, ESTATE OF	\$277.63
129	ELLIS, GARY, ESTATE OF	\$786.29
130	ELLIS, GARY, ESTATE OF	\$1,838.07
131	ELLIS, GARY, ESTATE OF	\$374.28
145	ELLIS, MARK	\$160.27
236	HATCH, ARTHUR HEIRS OF	\$403.08
411	HESELTIME, ARIEL	\$605.80
292	KNOTTY PINE INVESTMENT, LLC	\$1,216.41 ***
293	KNOTTY PINE INVESTMENT, LLC	\$452.40 ***
322	MACCABE, ANNA M, GARY M, DEBRA ANN, & ,	\$1,501.85
323	MACCABE, GARY	\$469.76
338	MARSHALL, ERIN	\$344.86
423	PATTERSHALL, CRAIG	\$1,288.47
469	SARR, LEONARD H/O-MARTHA SARR	\$330.89
482	SOUCIER, CHRISTINE	\$172.03
Total:		\$16,520.53

*** Paid in full after 12/31/2022

OUTSTANDING 2022 TAXES * PAID IN FULL AFTER 12/31/22**

NAME	BAL 12/31/2022
Acct	
24 AT & T MOBILITY	1252.8
15 AMERO, ALBERT	418.31
20 ANNIS, DOUGLAS	712.87
24 BAKER, TIMOTHY	355.79
26 BAKER, TIMOTHY	1548.21
33 BARNES, CYNTHIA	1301.7
30 BARNES, TERRY	370.82
42 BOOBER, MELISSA	414.34
58 BURNS, RICHARD	406.69
72 CHAPMAN, RYAN	439.43
83 COTA, RONALD	156.92
100 DAVIS, WILLIAM, HEIRS OF	521.79
101 DAY, ELIZABETH	368.55
104 DEMONT, NICOLE	1134.72
105 DENNISON, ALBERT	1525.23
106 DENOI, SANDRA	342.33 ***
108 DEWITT, KURT	3435.6
111 DODGE, ROBERT	120.49
112 DOUCETTE, RICHARD	729.73
114 DOWLING, MARY	394.63
128 ELLIS, GARY, ESTATE OF	228.93
129 ELLIS, GARY, ESTATE OF	785.44
130 ELLIS, GARY, ESTATE OF	2290.55
131 ELLIS, GARY, ESTATE OF	334.68
145 ELLIS, MARK	531.56
149 ENGSTROM, AUBREY	1013.94
160 EQUITY TRUST CO, LOREN HAMILTON	1237.14
161 EQUITY TRUST CO, LOREN HAMILTON	1049.1
162 EQUITY TRUST CO, LOREN HAMILTON	178.32
163 EQUITY TRUST CO, LOREN HAMILTON	120.49
189 FITZGERALD, JOHN	256.57
201 FRASER, RONALD	1436.94
225 HAMILTON, LOREN	490.17
232 HAMM, TYLER L.	2762.42
236 HATCH, ARTHUR HEIRS OF	360.05
331 HAYDEN, JOHN L	680.97
332 HAYDEN, JOHN L	37.42
411 HESSELTINE, ARIEL	587.99
266 JONES, EDWIN	762.33
292 KNOTTY PINE INVESTMENT, LLC c/o KEVIN HALL	1228.96 ***
293 KNOTTY PINE INVESTMENT, LLC c/o KEVIN HALL	420.15 ***
309 L'HEUREAUX, DAVID	298.67
609 MAYER, RHONDA	74.39 ***
322 MACCABE, ANNA M, GARY M, DEBRA ANN, & AMANDA SUE MACCABE	1568.34

323 MACCABE, GARY	456.02
330 MALICKY, KATHERINE	117.23
338 MARSHALL, ERIN	294.42
346 MCCORMACK, DANIEL	1.98 ***
390 MURPHY, RICHARD	1213.04
410 O'BERRY, CHARLES E, KAYTEE A,	1098.01 ***
423 PATTERSHALL, CRAIG	1334.87
513 Preble, Isaac	212.63
450 RANDALL, ESTATE OF, CHALLIS	659.72
116 RICHARDSON, JOSHUA	6.64 ***
118 RICHARDSON, JOSHUA	0.37 ***
605 SANBORN, EARLE	455.64 ***
468 SARGENT, JAMES	503.93
469 SARR, LEONARD H/O-MARTHA SARR	287.9
482 SOUCIER, CHRISTINE	113.4
51 SPENCER, HERBERT W JR	254.16
486 SPENCER, KAREN-LYNN	419.31 ***
490 ST. LOUIS, VINCENT	132.98
514 STROMING, LISA	115.58
527 TRIMM, STEPHEN	2677.24
528 TRIMM, STEPHEN	354.94
552 VIGNEAULT'S MOBILE HOME PARK LLC	3572.1
260 VIGNEAULT'S MOBILE HOME PARK, LLC	337.37
547 VIGNEAULT'S MOBILE HOME PARK, LLC	367.7
549 VIGNEAULT'S MOBILE HOME PARK, LLC	229.19
550 VIGNEAULT'S MOBILE HOME PARK, LLC	272.02
551 VIGNEAULT'S MOBILE HOME PARK, LLC	204.31
553 VIGNEAULT'S MOBILE HOME PARK, LLC	234.74
604 VIGNEAULT'S MOBILE HOME PARK, LLC	123.11
608 VIGNEAULT'S MOBILE HOME PARK, LLC	367.13
546 VIGNEAULT'S MOBILE HOME PARK,LLC	236.3
78 VOSE, ERIN JOY	5.63
563 WHITE, BRENDA	616.68
575 WILLIAMS, ROBIN	383.45
577 WILSON, JEREMY	192.36
584 YORK, CYNTHIA	425.25 ***
585 YORK, LESTER	718.54 ***
586 YOUNG, HAROLD & HARRIET	446.94
593 YOUNG, RICKY	2257.09
590 YOUNG, WELDON	461.12 ***
591 YOUNG, WELDON	2.84 ***
602 ZALOGA, MARK	269.1
<hr/>	
	57119.45

TOWN OF ALTON, MAINE
Profit & Loss Budget vs. Actual
January through December 2022

		Jan - Dec 22	Budget	\$ Over Budget
Expense				
	AMBULANCE ACCOUNT	38,277.07	38,500.00	-222.93
	ANIMAL CONTROL			
	ACO-INSURANCE	56.50		
	MILEAGE	129.29		
	SHELTER FEE	1,275.00		
	TAXES FICA EXP	32.13		
	TRAINING	323.96		
	WAGES-AC OFFICER	420.00		
	WORK COMP-ACO	8.00		
	ANIMAL CONTROL - Other	0.00	2,615.60	-2,615.60
	Total ANIMAL CONTROL	2,244.88	2,615.60	-370.72
	ASSESSORS' AGENT	9,500.00	9,000.00	500.00
	CEMETARY COMMITTEE			
	CEMETARY FICA TAX	229.50		
	OTHER EXPENSE-	277.00		
	CEMETARY COMMITTEE - Other	0.00	1,000.00	-1,000.00
	Total CEMETARY COMMITTEE	506.50	1,000.00	-493.50
	CEMETERY CARE			
	CEMETERY EXPENSE	3,000.00		
	CEMETERY WAGE	3,000.00		
	CEMETERY CARE - Other	0.00	6,000.00	-6,000.00
	Total CEMETERY CARE	6,000.00	6,000.00	0.00
	COUNTY TAX	78,646.00	78,645.71	0.29
	EASTERN AREA ON AGING	300.00	300.00	0.00
	FIRE PROTECTION			
	AIR PAC TESTING & REPAIRS	1,601.11		
	EQUIPMENT REPAIRS/MAINTENANCE	4,721.06		
	FD-OFFICE EXPENSE	68.02		
	FD EQUIPMENT	5,015.96		
	FD TRAINING & SUPPLIES	313.38		
	FIRE FIGHTER TESTING	93.00		
	FUEL & OIL	3,012.28		
	INSURANCE	4,047.50		
	MISCELLANEOUS	278.54		
	PAYROLL			
	EXTRA HOURS	1,487.01		

TOWN OF ALTON, MAINE
Profit & Loss Budget vs. Actual
January through December 2022

		Jan - Dec 22	Budget	\$ Over Budget
	FIRE CHIEF STIPEND	3,200.00		
	FIREFIGHTER CALLS	3,615.30		
	TRAINING HOURS	2,957.76		
	TX FICA EXPENSE	1,174.93		
	UNEMPLOYMENT COMP	1,077.68		
	W/COMP	2,165.00		
	Total PAYROLL	15,677.68		
	STATION MAINTANCE	26.36		
	VEHICLE REPAIRS & MAINTENANCE	10,716.62		
	FIRE PROTECTION - Other	0.00	53,000.00	-53,000.00
	Total FIRE PROTECTION	45,571.51	53,000.00	-7,428.49
	GENERAL ASSISTANCE	220.00	500.00	-280.00
	LA SLEDDERS	15,086.78	15,086.78	0.00
	MUNICIPAL BUILDING ACCOUNT			
	BLDG SUPPLIES	337.41		
	BOILER CONTRACT	219.96		
	ELECTRIC EXPENSE	2,412.90		
	ELECTRIC REPAIR	727.46		
	FICA TAX EXPENSE	100.70		
	HEAT-PROPANE	5,053.74		
	INSURANCE-PROPERTY	2,085.00		
	JANITOR WAGES	1,222.38		
	MOWING	800.00		
	REPAIRS	118.95		
	TELEPHONE	945.96		
	WORK COMP	61.00		
	MUNICIPAL BUILDING ACCOUNT - Other	0.00	14,000.00	-14,000.00
	Total MUNICIPAL BUILDING ACCOUNT	14,085.46	14,000.00	85.46
	PENQUIS CAP	500.00	500.00	0.00
	REFUSE ACCOUNT			
	CLEAN-UP	1,705.89		
	CURB SIDE PICKUP	43,800.00		
	DUES-MRC	513.56		
	E-WASTE	229.42		
	MUNICIPAL REVIEW COMM. REFUNDS	-1,639.00		
	TIPPING FEES	23,956.71		
	REFUSE ACCOUNT - Other	0.00	70,000.00	-70,000.00
	Total REFUSE ACCOUNT	68,566.58	70,000.00	-1,433.42

TOWN OF ALTON, MAINE
Profit & Loss Budget vs. Actual
January through December 2022

		Jan - Dec 22	Budget	\$ Over Budget
	SALT SHED			
	ELECTRICITY	231.05		
	SALT SHED - Other	0.00	500.00	-500.00
	Total SALT SHED	231.05	500.00	-268.95
	SCHOOL EXPENSES			
	RSU ASSESSMENT TAX	507,242.57	507,242.62	-0.05
	Total SCHOOL EXPENSES	507,242.57	507,242.62	-0.05
	SNOW REMOVAL			
	ADVERTISING	120.00		
	INSURANCE-CONTRACTOR'S EQUIP	179.00		
	SALT	6,341.76		
	SNOWPLOWING	105,477.00		
	SNOW REMOVAL - Other	0.00	100,000.00	-100,000.00
	Total SNOW REMOVAL	112,117.76	100,000.00	12,117.76
	TOWN OFFICE EXPENSE			
	AUDIT FEE	5,300.00		
	BOND INSURANCE	345.00		
	DUES	2,042.00		
	OFFICIAL LIABILITY INS	2,509.50		
	PHOTOCOPIES	32.45		
	POSTAGE	1,156.03		
	SEMINARS	625.00		
	SHORT/OVER	99.00		
	SUBSCRIPTIONS	2,747.56		
	SUPPLIES	883.21		
	T/O FICA EXPENSE	5,190.54		
	TOWN REPORTS	803.67		
	TRAVEL	134.84		
	W/COMP	300.00		
	WEBSITES	1,325.32		
	TOWN OFFICE EXPENSE - Other	0.00	23,000.00	-23,000.00
	Total TOWN OFFICE EXPENSE	23,494.12	23,000.00	494.12
	TOWN OFFICE SALARY			
	CLERICAL ADMINISTRATOR.	16,412.83		
	ELECTION OFFICIAL	756.03		
	FINANCIAL ADMINISTRATOR	3,498.81		
	MODERATOR	200.00		
	OFFICE ASSISTANTS	8,608.53		
	PLANNING BOARD	600.00		
	SELECTMEN	10,562.66		

TOWN OF ALTON, MAINE
Profit & Loss Budget vs. Actual
January through December 2022

				January through December 2022			
				Jan - Dec 22	Budget	\$ Over Budget	
			TAX COLLECTOR	16,367.17			
			TREASURER	15,892.51			
			TOWN OFFICE SALARY - Other	0.00	77,000.00	-77,000.00	
			Total TOWN OFFICE SALARY	72,898.54	77,000.00	-4,101.46	
			TOWN ROADS				
			GRADING	7,375.00			
			OTHER EXPENSE	379.10			
			SIGNS	187.07			
			TOWN ROADS - Other	0.00	5,000.00	-5,000.00	
			Total TOWN ROADS	7,941.17	5,000.00	2,941.17	
			TOWN ROADS PROJECT	73,807.34	75,000.00	-1,192.66	
			TUITION EXPENSE	10,931.61	15,000.00	-4,068.39	

TOWN WARRANT

PENOBSCOT ss

STATE OF MAINE

TO: Mark Wade, the fire chief for the **TOWN OF ALTON**, in the County of Penobscot, State of Maine,

GREETINGS:

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of the Town of Alton in said county and state, qualified by law to vote in the town affairs, to meet at the Municipal Building in said town on Saturday, the **25TH day of MARCH AD 2023 at 10:00** in the morning to act on the following articles, TO WIT:

ARTICLE 1. To choose a Moderator to preside at said meeting.

ARTICLE 2. To elect one (1) person to carry out the duties of Selectmen, Assessor, and Overseer of the Poor for a term of three (3) years.

ARTICLE 3. To choose a Sexton for the ensuing year.

ARTICLE 4. To choose a five (5) member Budget Committee for the ensuing year.

ARTICLE 5. To see what sum of money the Town will vote to appropriate for Ambulance Service. (Recommended: \$65,000. from Excise Taxes)

ARTICLE 6. To see what sum of money the Town will vote to appropriate for Assessors Agent (Recommended: \$10,500 from Surplus)

ARTICLE 7. To see what sum of money the Town will vote to appropriate for Cemetery Care: maintenance and repair shall be the responsibility of the Sexton. (Recommended: \$6,000 from Excise Taxes)

ARTICLE 8. To see what sum of money the Town will vote to appropriate for Cemetery expenses: (Recommended: \$1,000 from Cemetery Committee Acct)

ARTICLE 9. To see what sum of money the Town will vote to appropriate for Eastern Area on Aging. (Recommended: \$300 from Surplus)

ARTICLE 10. To see what sum of money the Town will vote to appropriate for Fire Department expenses. (Recommended: \$54,000 from Excise Taxes)

ARTICLE 11. To see what sum of money the Town will vote to appropriate for General Assistance. (Recommended: \$500 from Surplus)

ARTICLE 12. To see what sum of money the Town will vote to appropriate for Municipal Building Expenses. (Recommended: \$16,000 from Excise Taxes)

ARTICLE 13. To see what sum of money the Town will vote to appropriate for Penquis CAP, Inc. (Recommended: \$500 from Surplus)

ARTICLE 14. To see what sum of money the Town will vote to appropriate for Refuse Account. (Recommended: \$72,000 from Property Taxes)

ARTICLE 15. To see what sum of money the Town will vote to appropriate for snow removal. (Recommended: \$135,000 from Property Taxes)

ARTICLE 16. To see what sum of money the Town will vote to appropriate for Town Office Expenses. (Recommended: \$25,000 from Property Taxes)

ARTICLE 17. To see what sum of money the Town will vote to appropriate for Town Office salaries. (Recommended: \$80,000 from Surplus)

ARTICLE 18. To see what sum of money the Town will vote to appropriate for Town Roads. (Recommended: \$10,000 from Surplus)

ARTICLE 19. To see what sum of money the Town will vote to appropriate for School Choice Tuition Account. (Recommended: \$10,000 from Surplus)

ARTICLE 20. To see what sum of money the Town will vote to appropriate for Salt Shed Expenses. (Recommended: \$500 from Surplus)

ARTICLE 21. To see what sum of money the Town will appropriate for Town Roads Improvements. (Recommended: \$75,000.00 from the Juniper Ridge Fund)

ARTICLE 22. To see what sum of money the Town will appropriate for reducing the 2023 Tax Commitment. (Recommended: \$75,000.00 from the Juniper Ridge Fund)

ARTICLE 23. To see what sum of money the Town will appropriate for the Municipal Building Renovations. (Recommended: \$90,618.36 from the ARPA funds, \$400,000.00 from the EDI Community Project B-23-CP-ME-0740, and \$200,000.00 from the Juniper Ridge Fund for a total sum of \$690,618.36)

ARTICLE 24. To see if the Town will vote to keep the Town owned highways cleared of snow, as provided in Chapter 227, Public Laws 1929.

ARTICLE 25. To see if the Town will authorize the release of Snowmobile Registration money to the L.A. Sledders for the purpose of maintaining trails.

ARTICLE 26. To see if the Town will establish the date when taxes shall be due and payable, the date when interest will begin to accrue, and the rate of interest to be paid on all unpaid taxes and liens. (Recommended: Taxes Due October 1, 2023, Interest to begin on October 2, 2023 at a rate of 8%)

ARTICLE 27. To see if the Town will authorize the Board of Selectmen to sell any real estate acquired by the Town for nonpayment of taxes thereon and execute quitclaim deeds therefore. The person or persons taxed for this property or his or her heirs to be given first chance to redeem this property within 30 days, or Selectmen may put the property up for bid. Except that the Municipal Officers shall use the special sale process required by 36 M.R.S ss943-C for qualifying homestead property if they choose to sell it to anyone other than the former owner(s).Selectmen have the right to accept or reject any or all bids. Also, to allow the Selectmen to authorize the Treasurer to waive automatic lien foreclosures when it is in the best interest of the town.

ARTICLE 28. To see if the Town will accept State Funds in the following categories:

- Municipal Revenue Sharing
- Local Road Assistance
- Snowmobile Registration Money and Grants
- Veterans Exemption
- Tree Growth
- Homestead Reimbursement
- BETE Reimbursement
- General Assistance
- Fire Department
- Senior Citizens “Frozen” Tax Reimbursement

ARTICLE 29. To see if the Town will accept any non-matching grants or gifts obtained by all Town Departments.

ARTICLE 30. To see if the Town will authorize the Board of Selectmen to donate or sell surplus equipment.

ARTICLE 31. To see if the Town will authorize the Selectmen to spend necessary amounts in each budget category for the period January 1, 2024 to the Annual Town Meeting in 2024.

ARTICLE 32. Call for a motion to adjourn.

Registrar will be at the Municipal Building at 9:30am on the day of said meeting for the purpose of voter registration.

ALTON SELECT BOARD: DATED: 03 /14/2023

John Belding, Chairman

Brenda Kennedy-Wade

Dan Pittman

Maine Municipal Audit Services, PA

Mindy J. Cyr, CPA

Independent Auditors' Report

To the Select Board
Town of Alton
Alton, Maine

OPINIONS

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Town of Alton, Maine, as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the Town of Alton, Maine'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 respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Alton, Maine, as of December 31, 2022, and the respective changes in financial position 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 of Alton, Maine, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe 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 preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

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

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PO Box 313, Levant, Maine 04456

Phone: (207) 884-6408 Email: maineaudits@gmail.com

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 Town of Alton, Maine's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Town of Alton, Maine's ability to continue as a going concern for a reasonable period of time.

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

REQUIRED SUPPLEMENTARY INFORMATION

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison schedule, on pages 5-9, and 24 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

SUPPLEMENTARY INFORMATION

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Alton, Maine's basic financial statements. The combining nonmajor fund financial statements, schedule of property valuation, assessments, and appropriations, schedule of taxes receivable and schedule of departmental operations are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and related directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining nonmajor financial statements, schedule of property valuation, assessments, and appropriations, schedule of taxes receivable and schedule of departmental operations are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Maine Municipal Audit Services, PA

Levant, Maine
February 3, 2023

Town of Alton, Maine
Balance Sheet
Governmental Funds
December 31, 2022

	General Fund	Other Governmental Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$	1,779,277 \$	1,788,823
Accounts receivable		1,712	1,712
Prepaid expenses		1,866	1,866
Taxes receivable, net		57,119	57,119
Tax liens receivable		16,521	16,521
TOTAL ASSETS	\$	1,856,496 \$	1,866,042
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
<i>Liabilities:</i>			
Accounts payable	\$	167,868 \$	167,868
<i>Total liabilities</i>		167,868	167,868
<i>Deferred inflows of resources:</i>			
Uncollected property taxes		58,912	58,912
Taxes collected in advance		629	629
<i>Total deferred inflows of resources</i>		59,541	59,541
<i>Fund balances: see footnotes</i>			
Non-spendable - endowments		4,375	4,375
Restricted		27,834	27,834
Committed		-	1,323,739
Assigned		5,171	102,239
Unassigned		-	180,445
<i>Total fund balances</i>		1,629,086	1,638,632
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$	1,856,496 \$	1,866,042
<i>Amounts reported for governmental activities in the statement of net position (Stmnt. 1) are different because:</i>			
Depreciable and non-depreciable capital assets as reported in Stmnt. 1			902,784
Deferred property taxes not reported on Stmnt. 1			58,912
NET POSITION OF GOVERNMENTAL ACTIVITIES		\$	2,600,328

The accompanying notes are an integral part of this statement.

Town of Alton, Maine
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2022

	General Fund	Other Governmental Funds	Total Governmental Funds
REVENUES:			
Property taxes	\$ 624,195	\$ -	\$ 624,195
Excise taxes	152,876	-	152,876
Intergovernmental revenue	257,566	-	257,566
Charges for services	20,682	-	20,682
Investment income	7,915	5	7,920
Other revenue	298,519	-	298,519
<i>Total revenues</i>	<i>1,361,754</i>	<i>5</i>	<i>1,361,759</i>
EXPENDITURES:			
General government	119,978	-	119,978
Protection	86,093	-	86,093
Sanitation	68,567	-	68,567
Public works	194,097	-	194,097
County tax	78,646	-	78,646
Education	518,174	-	518,174
Cemetery	6,507	-	6,507
Social services	1,020	-	1,020
Recreation	15,087	-	15,087
<i>Total expenditures</i>	<i>1,088,169</i>	<i>-</i>	<i>1,088,169</i>
Excess (deficiency) of revenues over (under) expenditures	273,585	5	273,590
<i>Net change in fund balances</i>	<i>273,585</i>	<i>5</i>	<i>273,590</i>
FUND BALANCES - BEGINNING	1,355,501	9,541	1,365,042
FUND BALANCES - ENDING	\$ 1,629,086	\$ 9,546	\$ 1,638,632

The accompanying notes are an integral part of this statement.

(Continued)

Town of Alton, Maine
Schedule of Departmental Operations
For the Year Ended December 31, 2022

	Balance 1/1/2022	Property Taxes	Other Revenues & Credits	Fund Balance	Total Available	Expenditures	Transfers	Balances	
								Lapsed	Carried
GENERAL GOVERNMENT									
Town office salaries	\$ -	\$ -	\$ -	\$ 77,000	\$ 77,000	\$ 72,899	\$ -	\$ 4,101	\$ -
Town office expense	-	23,000	-	-	23,000	23,494	-	(494)	-
Assessor's agent	-	-	9,000	-	9,000	9,500	-	(500)	-
Municipal building maintenance	-	-	14,000	-	14,000	14,085	-	(85)	-
<i>Total</i>	-	23,000	23,000	77,000	123,000	119,978	-	3,022	-
PROTECTION									
Fire protection	-	-	53,000	-	53,000	45,572	-	7,428	-
Ambulance	-	38,500	-	-	38,500	38,277	-	223	-
Animal control	616	-	1,201	2,000	3,817	2,245	-	-	1,572
<i>Total</i>	616	38,500	54,201	2,000	95,317	86,093	-	7,651	1,572
SANITATION									
Refuse account	-	-	70,000	-	70,000	68,567	-	1,433	-
<i>Total</i>	-	-	70,000	-	70,000	68,567	-	1,433	-
PUBLIC WORKS									
Town roads	-	-	5,000	-	5,000	7,941	-	(2,941)	-
Salt/sand shed	-	-	-	500	500	231	-	269	-
Snow removal	-	100,000	-	-	100,000	112,118	-	(12,118)	-
Town roads improvements	-	-	73,807	-	73,807	73,807	-	-	-
<i>Total</i>	-	100,000	78,807	500	179,307	194,097	-	(14,790)	-
COUNTY TAX									
	-	78,646	-	-	78,646	78,646	-	(0)	-
EDUCATION									
BSU assessment	-	535,755	-	-	535,755	507,243	-	28,512	-
School tuition	(501)	15,000	-	-	14,499	10,932	-	-	3,568
<i>Total</i>	(501)	550,755	-	-	550,254	518,174	-	28,512	3,568

Town of Alton, Maine
Schedule of Departmental Operations
For the Year Ended December 31, 2022

	Balance 1/1/2022	Property Taxes	Other Revenues & Credits	Fund Balance	Total Available	Expenditures	Transfers	Balances	
								Lapsed	Carried
CEMETERY									
Cemetery care	-	6,000	-	-	6,000	6,000	-	-	-
Veteran's park	123	-	-	-	123	-	-	-	123
Cemetery committee	3,163	-	420	-	3,583	507	-	-	3,076
<i>Total</i>	3,286	6,000	420	-	9,706	6,507	-	-	3,199
SOCIAL SERVICES									
General assistance	-	-	-	500	500	220	-	280	-
Donations	-	-	-	800	800	800	-	-	-
<i>Total</i>	-	-	-	1,300	1,300	1,020	-	280	-
RECREATION									
Snowmobile	-	-	15,087	-	15,087	15,087	-	-	-
<i>Total</i>	-	-	15,087	-	15,087	15,087	-	-	-
RESERVES									
Juniper Ridge	1,016,449	-	285,123	-	1,301,572	-	(73,807)	-	1,227,765
ARPA funds	90,618	-	-	-	90,618	-	-	-	90,618
Capital improvement fund	709	-	-	-	709	-	-	-	709
<i>Total</i>	1,107,776	-	285,123	-	1,392,899	-	(73,807)	-	1,319,092
TOTAL EXPENDITURES	\$ 1,111,176	\$ 796,900	\$ 526,638	\$ 80,800	\$ 2,515,515	\$ 1,088,169	\$ (73,807)	\$ 26,109	\$ 1,327,430

Notes

Notes