

**ANNUAL REPORT  
OF THE  
MUNICIPAL OFFICERS  
FOR THE  
TOWN OF ALTON, MAINE  
FOR THE  
YEAR ENDED  
2023**

**AND**

**ARTICLES  
FOR THE  
ANNUAL TOWN MEETING  
SATURDAY  
MARCH 30, 2024  
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	(2026)	H-394-2236

### **Tax Collector, Deputy Treasurer**

Kay Webb 394-2601

### **Treasurer, Deputy Clerk, Deputy Registrar, Deputy Tax Collector**

Ronald Borja 394-2601

### **Clerk, Registrar,**

### **Administrator to the Selectmen, FOI Officer, E911 Coordinator**

### **General Assistance Administrator:**

Kathy L. Deans 394-2601

### **Office Staff**

Donna Rowley 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 (2024) 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	(2024)	394-2601
Sara Rogers	(2024)	394-2601
Harry Sanborn	(2024)	394-2601
Dan Pelletier	(2024)	394-2601
Shannon Pettit	(2024)	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 (5/1/2026)	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 5/1/2024)**

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 Tuesdays at 6:00 PM  
at the Alton Municipal Building.  
The Public is Welcome.

### **Fire Department**

Meets at the Fire Station: the 2<sup>nd</sup> & 4<sup>th</sup> 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.

Maine Waste - Neil Bonneville 659-2381

**Visit our Website, [altonmaine.org](http://altonmaine.org) or Facebook Page  
for updates and reminders!**

**Town of Alton**

Town of Alton

Annual Select Board Report

Feb 28, 2024

To the Citizens of Alton,

This is the 180<sup>th</sup> edition of the annual report of the Town of Alton.

Welcome to another busy and productive year at the town office. As you may have noticed Paulette has been able to retire. We will miss her and her expertise very much and thank her and Ron for all their years in the town office keeping everything running smoothly. Kay Webb has been doing an outstanding job as our tax collector. Our new town clerk-in-training is Kathy Deans, who is doing a wonderful job. Our treasurer, Donna Rowley, our newest addition, is very quickly learning all the aspects of the job. Both are learning under the watchful eyes of Ron who is that much closer to his dreams of retirement. The new expansion project is moving forward. We will see work get started on the building this year. There was a lot of preparation needed so that the construction could begin. Trees needed to be cleared before surveying for the boundaries was done. We will ask the town for approval of proposed rule revisions to the Land Use Ordinance which establishes rules for the development of back lots and municipal structures to be enacted. This will ensure that the building expansion can move forward. An environmental study was needed to be sure that no chemical leaching has occurred in the ground where the new addition will be. Most of the funding for the project has already been approved: the town will use the secured \$400,000 grant with Senator Susan Collins, \$90,618 of ARPA funds we voted on previously, and the \$200,000 from the Juniper ridge landfill fund the town voted on last year. Because of the necessary removal and proper disposal cost of the AFFF foam, the environmental survey, and inflation increases in the cost of all supplies and building materials, we ask the taxpayers to approve an additional \$130,000 from the Juniper Ridge fund to help cover the new expansion budget.

Unspent funds in the road budget were used to finish the road improvements this year to Gerry Lane. The ditches were cleared, and the road was graded and paved. We should see a lot less erosion of the road and less flooding in residents' yards.

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

Remember, there are still openings on both the Planning Board and Board of Appeals that need to be filled. It is crucial that 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 friends and 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 2024.  
Respectfully,

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

[EP - 04502906 - v1 ]

**ANNUAL CLERK'S REPORT  
JANUARY 1, 2023 to DECEMBER 31, 2023**

\*\*\*\*\*VITAL STATISTICS\*\*\*\*\*

**TOTAL NUMBER OF DEATHS - 12**

**TOTAL NUMBER OF BIRTHS - 4**

**TOTAL NUMBER OF MARRIAGES -6**

**CENSUS**

1990 - 771

2000 - 816

2010 - 890

2020 - 829

\*\*\*\*\*DOG LICENSES\*\*\*\*\*

**INDIVIDUAL DOG LICENSES**

Male / Female - 23

Spay / Neuter - 138

**KENNEL LICENSES - 0**

Number of Dogs in Kennels -0

**TOTAL NUMBER OF DOGS LICENSED IN ALTON - 161**

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

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

[Altonadmin@midmaine.com](mailto: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 - 2

Total Number of Public Roads in Alton - 5

Total Number of Private ways in Alton - 32

\*\*\*\*\*

Kathy Deans, Clerk/Registrar

Greetings from the Alton Fire Chief

In 2023 the Alton fire department responded to 98 calls making it a record year for the fire department. A big thank you to all the firefighters for their great work and dedication.

We responded to 2 structure fires this past year plus calls for 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 2<sup>nd</sup> and 4<sup>th</sup> 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

539 DIRKSEN SENATE OFFICE BUILDING  
WASHINGTON, DC 20510-1004  
(202) 228-2573  
(202) 224-2600 (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 serve the people of Maine in the U.S. Senate, and I welcome this opportunity to share an update on issues important to Maine and America.

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

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

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

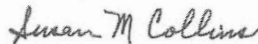
These bills contain funding for a wide range of Maine priorities, including support for the workforce at Bath Iron Works and Portsmouth Naval Shipyard, our lobster industry, infrastructure improvements, affordable housing, biomedical research, veterans, and heating assistance programs like LIHEAP. These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

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

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

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

Sincerely,



Susan M. Collins  
United States Senator



ANGUS S. KING, JR.  
MAINE

133 HART SENATE OFFICE BUILDING  
(202) 224-6344  
Website: <https://www.king.senate.gov>

United States Senate  
WASHINGTON, DC 20510

COMMITTEES:  
ARMED SERVICES  
CHAIRMAN, STRATEGIC FORCES  
SUBCOMMITTEE  
ENERGY AND  
NATURAL RESOURCES  
CHAIRMAN, NATIONAL PARKS  
SUBCOMMITTEE  
INTELLIGENCE  
VETERANS' AFFAIRS

January 1, 2024

Dear Friends,

Thank you for allowing me to add my congratulations and gratitude for the positive differences each town and city in Maine makes for its people and ultimately for Maine as a whole. When I travel around the state and visit the various regions in Maine, I see firsthand the differences you all make, the focus you put on excellence, and the helping hands you extend to neighbors. I have learned valuable lessons watching your collaborations with each other. They got the State motto right – *Dirigo* – because you all certainly do lead the way and exemplify the best of Maine.

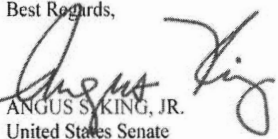
First, it was a true honor to be appointed to the Senate Veterans Affairs Committee this year to help address the challenges facing Maine veterans. We owe our way of life to these brave men and women and share a collective responsibility as a grateful nation to give back to our veterans. That means delivering veterans the benefits they have earned, addressing the veterans' suicide crisis, improving transition-to-civilian-status programs, and ensuring every veteran can access essential services, like affordable housing and behavioral healthcare.

Next, one of the most significant infrastructure projects in Maine history is underway: affordable and universal broadband availability throughout the state. Supported through funding in the bipartisan infrastructure bill, we are now within striking distance of broadband service even in our most rural communities. Additionally, infrastructure improvements in our roads and bridges, water and septic upgrades for our towns and support for our workforce and employers are also in the pipeline. Serious steps are being taken to address the toll from substance abuse and to provide our older neighbors with resources to help them continue to stand strong throughout their golden years. It is my goal here to make sure everyone has access to stable employment opportunities and quality healthcare which is of critical importance to keep our families healthy and happy.

I am thankful for each town in Maine for their commitment to their communities, to their citizens, and to this country. I will do my part to listen to your concerns and work to find useful solutions to the issues you face. My offices throughout Maine remain available to you if you face hurdles with the federal government, whether it be veteran issues, social security problems, student loans, immigration, tax assistance and more. I hope you will reach out of my offices in Presque Isle, Bangor, Augusta, Portland, or Biddeford and allow me the chance to be part of your solutions. Together, I know we can continue to build a stronger, brighter future for our great state.

Maine is known for our grit and resiliency and we are making great strides — something others across the country have noticed. Thank you for being one of the reasons Maine is so special; it is not only a pleasure to serve you — it is a pleasure to know you. Mary and I wish you a happy and safe 2024.

Best Regards,

  
ANGUS S. KING, JR.  
United States Senate

AUGUSTA  
40 Western Avenue, Suite 412  
Augusta, ME 04230  
(207) 622-8292

BANGOR  
202 Harlow Street, Suite 20350  
Bangor, ME 04401  
(207) 946-9999

BIDDEFORD  
227 Main Street  
Biddeford, ME 04005  
(207) 352-5215

PORTLAND  
1 Pleasant Street, Unit 4W  
Portland, ME 04101  
(207) 245-1595

PRESQUE ISLE  
167 Academy Street, Suite A  
Presque Isle, ME 04769  
(207) 764-5124

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Committee on Armed Services  
Committee on Small Business

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

Dear Friends,

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

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

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

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

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

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

I look forward to building on momentum from recent legislative wins for Mainers and continuing to work on your behalf in 2024. Do not hesitate to reach out and voice an opinion on legislation, let us know about local events, or seek assistance navigating federal agencies or programs. It's an honor to represent you in Congress, and I wish you a healthy and prosperous year to come.

Respectfully,

Jared F. Golden  
Member of Congress

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



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

Dear Maine Resident:

In January, I was privileged to take the Oath of Office to begin my second term as your Governor. I am deeply humbled by the trust the people of Maine have placed in me, and I look forward to continuing to work hard over the next four years to improve the lives and livelihoods of Maine people.

Over the past four years, we have made real progress. We have expanded health care, leading to the largest decline in the uninsured rate of any state in the nation. We fully funded the State's share of public education. We delivered two-years of free community college. We fully restored municipal revenue sharing to five percent. We delivered substantial tax relief, nation-leading inflation relief, and emergency energy relief to help Maine people through difficult times.

Through the Maine Jobs & Recovery Plan, we are strengthening and diversifying our economy. In 2022, our state's gross domestic product – a key measure of economic growth – grew at the 9th fastest rate in the United States. People are moving to Maine at a rate higher than any other New England state, and at one of the highest rates in the nation. We have enacted balanced budgets, and we have built up Maine's "Rainy Day" fund to a record high, preparing our state to continue meeting its commitments in the event of an economic downturn.

While I am proud of the progress we have made, there is more to do, like addressing the housing crisis, the workforce shortage, and the opioid epidemic and strengthening health care, education, and the economy. I know that by working together to tackle these issues head-on, we can improve the lives and livelihoods of Maine people and make Maine the best place to live, work, and raise a family.

Thank you again for the honor to serve you as 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](mailto:Gary.Drinkwater@legislature.maine.gov)

January 2024

Dear Friends and Neighbors,

As the Second Regular Session of the Maine State Legislature convenes, I would like to thank you for the opportunity to serve the citizens of District 27 for a third term in the Maine House of Representatives. Representing you is an honor and a privilege I take seriously.

If I may highlight one bill that marks my tenure, it would be LD 51 "An Act to Restore Religious and Philosophical Exemptions to Vaccine Requirements". While this was defeated this session, I don't believe the final chapter has been written. These injustices are being actively pursued in US Federal Courts including one here in Maine. I also sponsored LD 1030 "An Act Relating to Requirements for School Bus Drivers" to address the need for the school bus driver shortage. This bill passed as amended to have the Secretary of State report to the Joint Standing Committee on Transportation her findings and proposed solutions for the shortage should she find any by this January 3.

I will continue to serve on the Joint Standing Committee on Labor and Housing as we tackle matters that are crucial to our communities and additionally will continue to serve on the Joint Standing Committee on Inland Fisheries and Wildlife.

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](mailto: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 2024.

Sincerely,

Gary Drinkwater  
State Representative

TOWN OF ALTON  
COMMITMENT AND MILL RATE FOR FISCAL YEAR  
2023

MUNICIPAL APPROPRIATION FROM TAXES				\$232,000.00
SCHOOL APPROPRIATION FOR REMAINING		FY 22/23		
JAN 1, 2023 TO JUN 30, 2023	\$	547,559.69	x6/12	\$273,779.87
SCHOOL APPROPRIATION FOR 6 MONTHS			FY 23/24	
JUL 1, 2023 TO DEC 31,2023	\$	582,918.77	x6/12	\$291,459.41
TOTAL ADJUSTED SCHOOL APPROPRIATION				\$565,239.28
COUNTY TAX				\$84,740.90
SUBTOTAL				\$881,980.18
PLUS OVERLAY				\$2,849.08
TOTAL BEFORE STATE REVENUE SHARING				\$884,829.26
LESS STATE REVENUE SHARING				(\$125,000.00)
LESS STATE HOMESTEAD REIMBURSEMENT				(\$52,167.96)
LESS BETE REIMBURSEMENT				(\$4,750.15)
LESS OTHER REVENUES (JUNIPER RIDGE FUND)				(\$75,000.00)
TOTAL TAXES TO BE RAISED				\$627,911.15

VALUATION: APRIL 1, 2023

LAND AND BUILDINGS	\$ 49,388,107.00
PERSONAL PROPERTY	\$ 446,111.00
TOTAL VALUATION	\$49,834,218.00

MILL RATE BASED ON TAXES TO BE RAISED \$12.60 EFFECTIVE RATE  
AFTER STATE HOMESTEAD

ONE MILL GENERATES \$49,834.22 IN TAX REVENUE

INCREASE COMPARISON	LAST YR	THIS YR	INCREASE	%OF INCR PER LINE ITEM
MUNICIPAL APPROPRIATIONS	\$182,500.00	\$232,000.00	\$49,500.00	21.34%
SCHOOL APPROPRIATIONS	\$535,754.62	\$565,239.28	\$29,484.66	5.50%
COUNTY TAX	\$78,645.71	\$84,740.90	\$6,095.19	7.75%
OVERLAY	\$10,950.43	\$2,849.08	(\$8,101.35)	-73.98%
STATE REVENUE SHARING	(\$85,000.00)	(\$125,000.00)	(\$40,000.00)	0.00%
HOMESTEAD REIMBURSEMENT	(\$53,102.32)	(\$52,167.96)	\$934.36	-1.76%
BETE REIMBURSEMENT	(\$2,193.08)	(\$4,750.15)	(\$2,557.07)	0.00%
OTHER REVENUE	(\$28,512.00)	(\$75,000.00)	(\$46,488.00)	0.00%
TOTAL TAX	\$639,043.36	\$627,911.15	(\$11,132.21)	-1.74%
TOTAL VALUATION	\$47,336,545.00	\$49,834,218.00	\$2,497,673.00	5.28%
MILL RATE	\$13.50	\$12.60	(\$0.90)	-6.67%

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
MILL RATE FOR 2023	\$12.60 PER THOUSAND OF VALUE

2023 APPROVED APPROPRIATION						
FISCAL YEAR 2023	CARRIED	SURPLUS	EXCISE TAXES	RAISED PROPERTY TAXES	OTHER SOURCES/RESERVES	TOTAL APPROPRIATION
AMBULANCE ACCOUNT			\$ 65,000.00			\$65,000.00
ANIMAL CONTROL EXPENSE	\$1,571.72					\$1,571.72
ASSESSING-CONTRACTED		\$10,500.00				\$10,500.00
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		\$ 54,000.00				\$54,000.00
GENERAL ASSISTANCE		\$500.00				\$500.00
MUNICIPAL BLDG EXP		\$ 16,000.00				\$16,000.00
PENQUIS CAP		\$500.00				\$500.00
REFUSE ACCOUNT				\$72,000.00		\$72,000.00
SALT SHED EXPENSE	\$ 500.00					\$500.00
SNOW REMOVAL				\$135,000.00		\$135,000.00
TOWN OFFICE EXPENSE				\$25,000.00		\$25,000.00
TOWN OFFICE SALARY		\$80,000.00				\$80,000.00
TOWN ROADS		\$10,000.00				\$10,000.00
TOWN ROADS PROJECTS					JRL \$ 75,000.00	\$75,000.00
TUITION EXPENSE		\$10,000.00				\$10,000.00
TAX COMMITMENT STABILIZATION					JRL \$ 75,000.00	\$75,000.00
MUNICIPAL BLDG/FIRE STATION IMPR	\$90,618.36				JRL \$ 200,000.00	\$200,000.00
					GRT \$ 400,000.00	\$400,000.00
TOTALS	\$92,190.08	\$112,300.00	\$ 141,000.00	\$232,000.00	\$ 751,000.00	\$1,328,490.08
ATTEST: I ATTEST THIS TO BE A TRUE COPY OF THE APPROPRIATIONS FOR 2023 AS APPROVED BY VOTERS IN ATTENDANCE AT THE						
MARCH 25TH, 2023 ANNUAL TOWN MEETING. <i>Ronald F. Borja</i>						
RONALD F BORJA, TOWN CLERK OF ALTON, MAINE						

# TOWN OF ALTON

## SUMMARY OF REVENUES For Fiscal Year 2023

	COLLECTED	APPROPRIATED	BALANCE TO SURPLUS
PROPERTY TAX REVENUE	\$ 629,260.70	\$ 627,911.15	\$ 1,349.55
EXCISE TAX VEHICLES	\$ 155,929.80	\$ 141,000.00	\$ 14,929.80
EXCISE TAX WATERCRAFTS	\$ 1,016.40		\$ 1,016.40
INTEREST ON INVESTMENTS	\$ 49,251.44		\$ 49,251.44
INTEREST & COST ON LIENS	\$ 3,396.53		\$ 3,396.53
MISCELLANEOUS REVENUE	\$ 1,905.00		\$ 1,905.00
TOWN FEES	\$ 8,356.05		\$ 8,356.05
COUNTY FIRE COVERAGE	\$ 12,100.00		\$ 12,100.00
STATE-SNOWMOBILE	\$ 13,063.40	\$ 13,063.40	\$ -
STATE- TREE GROWTH	\$ 42,372.03		\$ 42,372.03
STATE - VETERANS EXEMPTIONS	\$ 350.00		\$ 350.00
STATE- GENERAL ASSISTANCE			\$ -
STATE- BETR REIMBURSEMENT	\$ 4.00	\$ 4,750.15	\$ (4,746.15)
STATE HOMESTEAD REIMBURSED	\$ 56,595.00	\$ 52,167.96	\$ 4,427.04
<b><u>TOTAL SURPLUS</u></b>			<b><u>\$ 130,280.65</u></b>

## CONTROLLED ACCOUNTS

	BEGINNING BALANCE	ADDITIONS REVENUES	DEDUCTIONS APPROPRIATED	ENDING BALANCE
STATE REVENUE SHARING	\$ 93,377.21	\$ 96,903.25	\$ 125,000.00	\$ 65,280.46
STATE LOCAL ROADS	\$ 27,834.00	\$ 8,308.00	\$ -	\$ 36,142.00
SCHOOL TUITION	\$ 3,567.53	\$ 10,000.00	\$ 4,944.41	\$ 8,623.12
CARRIED BALANCE-BLDG EXPANSION		\$ 690,618.36	\$ 39,066.59	\$ 651,551.77

## SPECIAL RESERVES

VETERANS' PARK	\$ 123.26		\$ -	\$ 123.26
CAPITAL PROJECTS FUND	\$ 708.54		\$ -	\$ 708.54
JUNIPER RIDGE	\$ 1,227,764.72	\$ 292,048.91	\$ 349,250.00	\$ 1,170,563.63
ANIMAL CONTROL	\$ 1,571.72	\$ 1,340.00	\$ 2,073.58	\$ 838.14
CEMETERY COMMITTEE	\$ 3,076.05		\$ 484.50	\$ 2,591.55
ARPA FUNDS	\$ 90,618.36		\$ 90,618.36	\$ -

**TOWN OF ALTON**  
**NONEXPENDABLE TRUST FUNDS**  
**SCHEDULE OF ACTIVITY FOR THE FISCAL YEAR**  
**ENDED DECEMBER 31, 2023**

<b><u>CEMETERY TRUSTS</u></b>	<b><u>DESIGNATED PRINCIPAL</u></b>	<b><u>BALANCE 1/1/2023</u></b>	<b><u>INTEREST EARNED</u></b>	<b><u>DEPOSIT</u></b>	<b><u>WITH- DRAWALS</u></b>	<b><u>BALANCE 12/31/2023</u></b>
LAURA AVERY	\$ 100.00	\$ 200.64	\$ 0.09			\$ 200.73
HAROLD BARNES SR	\$ 250.00	\$ 745.71	\$ 0.38			\$ 746.09
COTTLE, MCNEAR, & HUNTER	\$ 400.00	\$ 726.66	\$ 0.37			\$ 727.03
GERRY CORSON	\$ 200.00	\$ 668.03	\$ 0.34			\$ 668.37
FREMONT HATCH	\$ 100.00	\$ 343.36	\$ 0.17			\$ 343.53
JOHN & CORA HATCH	\$ 250.00	\$ 544.72	\$ 0.27			\$ 544.99
WILLIAM HORACE HINCKLEY	\$ 1,200.00	\$ 3,117.90	\$ 1.56			\$ 3,119.46
EVELYN LEAVITT	\$ 700.00	\$ 1,192.55	\$ 0.60			\$ 1,193.15
FRANK NOBLE	\$ 100.00	\$ 206.57	\$ 0.10			\$ 206.67
WALLACE STORMANN	\$ 200.00	\$ 699.44	\$ 0.35			\$ 699.79
LILLIAN YOUNG	\$ 300.00	\$ 529.44	\$ 0.26			\$ 529.70
<b><u>TOTALS</u></b>	<b><u>\$ 3,800.00</u></b>	<b><u>\$ 8,975.02</u></b>	<b><u>\$ 4.49</u></b>			<b><u>\$ 8,979.51</u></b>
<b><u>PERMANENT SCHOOL FUND</u></b>		<b><u>\$ 570.94</u></b>	<b><u>\$ 0.28</u></b>			<b><u>\$ 571.22</u></b>

## Treasurer's Report

### Beginning Cash Balance January 1, 2023

Cash on Hand	\$	100.00
BSB Checking	\$	10,000.00
The First Checking	\$	714,969.58
CD 12 months	\$	250,816.05
CD 19 months	\$	301,004.39
CD 24 months	\$	502,387.16

**\$ 1,779,277.18**

### Receipts:

2024 Property Taxes	\$	150.60
2023 Property Taxes	\$	571,082.74
2022 Property Taxes	\$	7,703.24
2021 Tax Liens	\$	17,438.71
2022 Tax Liens	\$	33,434.64
Town Property		
Bounced Check Fee		
Investm	\$	49,251.44
Agent Fees	\$	5,045.00
Interest & Cost on Taxes & Liens	\$	2,800.87
Auto Excise	\$	156,051.94
Boat Excise	\$	1,016.40
Argyle Fire-Penobscot County	\$	12,100.00
Building Rent	\$	560.00
Dog License Town Share	\$	515.00
Dog Fines - Late Fee	\$	825.00
Vitals-Town Share	\$	881.80
Miscellaneous	\$	4,160.31
Tax Maps & photocopies	\$	8.00
Building Permits	\$	505.00
Juniper Ridge Income	\$	292,048.91
Cemetery Lots		
Received from the State:		
LA Sledders - Grant	\$	12,600.00
LA Sledders - Refund	\$	463.40
Tree Growth	\$	42,372.03
Veterans Exemption	\$	350.00
Homestead Exemption	\$	56,595.00
DOT Local Roads	\$	8,308.00
General Assistance	\$	854.00
BETE Reimbursement	\$	4.00
State Revenue Sharing	\$	96,903.25
Reimbursements, Direct Credits:		
Town Office	\$	1,712.16
Security Cameras	\$	3,000.00

MRC	\$	135.55
Flow Thru:		
Bounced check pending	\$	129.06
BMV flow thru	\$	392.37
IFW Escrow	\$	15,294.55
State Plumbing Permits	\$	242.50
Plumbing LPI	\$	427.50
Dog License-State Share	\$	674.00
Vitals - State Share	\$	101.20
Municipal Building Deposit	\$	350.00
<b><u>Total Treasurer's Receipts</u></b>	<b>\$</b>	<b>1,396,488.17</b>

Subtotal		<u>\$ 3,175,765.35</u>
<b><u>Total Selectmen's Warrants</u></b>	<b>\$</b>	<b>1,422,417.96</b>
Variance	\$	1.36
<b>Total Deductions</b>		<b>\$ 1,422,419.32</b>

**Ending Cash Balance December 31, 2023**

Cash on Hand	\$	229.06	
BSB Checking	\$	10,000.00	
The First Checking	\$	914,800.22	
CD 19 month	\$	311,021.76	
CD 24 months	\$	517,294.99	
<b>Total Cash Accounts</b>			<u><b>\$ 1,753,346.03</b></u>



**EXPIRED TAX LIENS**

<u>Account</u>	<u>Name</u>	<u>Lien Total</u>
83	COTA, RONALD (RJ) - 2021	\$89.81
83	COTA, RONALD (RJ) - 2022	\$219.99
83	COTA, RONALD (RJ) - 2023	\$153.78
<b>Total:</b>		\$463.58

**TAX ACQUIRED PROPERTY**

469 SARR, LEONARD H/O MARTHA SARR	330.89
469 SARR, LEONARD H/O MARTHA SARR	354.26
469 SARR, LEONARD H/O MARTHA SARR	282.14
482 SOUCIER, CHRISTINE	172.03
482 SOUCIER, CHRISTINE	175.38
482 SOUCIER, CHRISTINE	111.13

**TOTAL TAX ACQUIRED PROPERTY** 1425.83

<b>OUTSTANDING 2022 TAX LIENS</b>		
<u>Account</u>	<u>Name</u>	<u>Lien Total</u>
24	BAKER, TIMOTHY & ANN MARIE	\$431.98
42	BOOBER, MELISSA & LINDA	\$76.23
58	BURNS, RICHARD	\$79.68
111	DODGE, ROBERT	\$182.64
128	ELLIS, GARY, ESTATE OF	\$293.81
129	ELLIS, GARY, ESTATE OF	\$864.28
130	ELLIS, GARY, ESTATE OF	\$2,407.16
131	ELLIS, GARY, ESTATE OF	\$402.21
145	ELLIS, MARK	\$612.16
236	HATCH, ARTHUR HEIRS OF	\$436.35
411	HESELTIME, ARIEL	\$661.88
322	MACCABE, ANNA M, GARY M, DEBRA ANN, &	\$1,666.83
323	MACCABE, GARY	\$443.89
338	MARSHALL, ERIN	\$369.07
423	PATTERSHALL, CRAIG	\$1,422.73
450	RANDALL, ESTATE OF CHALLIS	\$735.41
527	TRIMM, STEPHEN	\$2,803.56
528	TRIMM, STEPHEN	\$422.98
563	WHITE, BRENDA	\$691.29
577	WILSON, JEREMY & WILSON, ELIZABETH	\$264.45
<b>Count 21 Total:</b>		\$15,268.59



**OUTSTANDING 2023 TAXES \*\*\* PAID IN FULL AFTER 12/31/23**

NAME	BAL 12/31/2023
Acct	
20 ANNIS, DOUGLAS	\$688.50
24 BAKER, TIMOTHY	\$348.68
26 BAKER, TIMOTHY	\$1,533.00
33 BARNES, CYNTHIA	\$1,291.41
30 BARNES, TERRY	\$363.40
42 BOOBER, LINDA	\$421.81
58 BURNS, RICHARD	\$398.55
494 CANEI CORP	\$737.09
64 CARROLL, LESLEY	\$558.32
72 CHAPMAN, RYAN	\$391.22
76 CLARK, PATRICIA	\$1,138.47
82 CONNERS, MICHAEL	\$297.63 ***
96 CYR, ANTHONY	\$1,898.28
98 DALTON, RUTH	\$98.00
100 DAVIS, WILLIAM, HEIRS OF	\$491.73
101 DAY, ELIZABETH	\$259.33
106 DENOI, SANDRA	\$351.24
111 DODGE, ROBERT	\$118.07
112 DOUCETTE, RICHARD	\$215.14
114 DOWLING, MARY	\$386.74 ***
126 EARLEY, MARGARET	\$767.66
128 ELLIS, GARY, ESTATE OF	\$224.36
129 ELLIS, GARY, ESTATE OF	\$769.73
130 ELLIS, GARY, ESTATE OF	\$2,244.74
131 ELLIS, GARY, ESTATE OF	\$327.99
145 ELLIS, MARK	\$520.93
80 ESTATE OF LEMUEL RICK COMBS	\$450.51 ***
108 FIRST NATIONAL BANK	\$3,366.90
189 FITZGERALD, JOHN	\$251.43
445 FLYNN, DAVID	\$325.52
201 FRASER, RONALD	\$1,423.95
232 HAMM, TYLER L.	\$2,707.19
236 HATCH, ARTHUR HEIRS OF	\$352.85
331 HAYDEN, JOHN L	\$670.28
332 HAYDEN, JOHN L	\$37.42
411 HESSELTINE, ARIEL	\$576.24
263 JONES, EDWIN	\$1,067.89
264 JONES, EDWIN	\$82.24
157 KIPPING, KATRINA	\$961.87
158 KIPPING, KATRINA	\$327.42
P16 LELAND, ROBERT F	\$59.22
309 L'HEUREAUX, DAVID	\$292.70 ***
322 MACCABE, ANNA M, GARY M, DEBRA ANN, & AMANDA SUE MACCABE	\$1,536.97
323 MACCABE, GARY	\$462.65

338 MARSHALL, ERIN	\$288.53
353 MCLAUGHLIN, SHANA	\$393.01
366 MICHAUD, DAVID ESTATE OF	\$236.16 ***
364 MICHAUD, DAVID ESTATE OF	\$128.63 ***
365 MICHAUD, DAVID ESTATE OF	\$923.38 ***
611 MITCHELL, REGINALD	\$493.47
392 NASH, PATRICK	\$83.90
408 NILES, CRYSTAL	\$3,108.02
410 O'BERRY, CHARLES E, KAYTEE A,	\$1,091.80 ***
423 PATTERSHALL, CRAIG	\$1,308.17
428 PELLETIER, KATHRYN	\$443.78 ***
449 QUIRK, DOROTHY	\$276.44
450 RANDALL, ESTATE OF, CHALLIS	\$662.28
293 ROBERTS CHRISTINA & JESSE, STEELE, ERIK & NORTHRIP, TYLER (JT	\$411.74
292 ROBERTS, CHRISTINA K	\$1,222.82
461 RUSSELL, MICHAEL	\$1,014.55
605 SANBORN, EARLE	\$446.53 ***
51 SPENCER, HERBERT W JR	\$249.08
486 SPENCER, KAREN-LYNN	\$426.67 ***
490 ST. LOUIS, VINCENT	\$146.07
492 STEED, MEGAN	\$97.25
526 TRASK, DAVID	\$955.18
527 TRIMM, STEPHEN	\$2,623.69
528 TRIMM, STEPHEN	\$347.85
529 TRINGALE, CHARLES	\$369.57 ***
552 VIGNEAULT'S MOBILE HOME PARK LLC	\$3,500.66
260 VIGNEAULT'S MOBILE HOME PARK, LLC	\$330.62
547 VIGNEAULT'S MOBILE HOME PARK, LLC	\$360.35
549 VIGNEAULT'S MOBILE HOME PARK, LLC	\$224.61
550 VIGNEAULT'S MOBILE HOME PARK, LLC	\$266.59
551 VIGNEAULT'S MOBILE HOME PARK, LLC	\$200.23
553 VIGNEAULT'S MOBILE HOME PARK, LLC	\$230.04
604 VIGNEAULT'S MOBILE HOME PARK, LLC	\$120.65
608 VIGNEAULT'S MOBILE HOME PARK, LLC	\$359.79
546 VIGNEAULT'S MOBILE HOME PARK,LLC	\$231.58
559 WELTON, DEREK	\$13.90
563 WHITE, BRENDA	\$614.16
15 WHITE, TROY	\$409.94
566 WIDMANN, GEORGE	\$269.64
575 WILLIAMS, ROBIN	\$391.53
577 WILSON, JEREMY	\$188.51
586 YOUNG, HAROLD & HARRIET	\$438.00
505 ZONIN, TERESA	\$312.71
	<hr/>
	\$58,007.35

**TOWN OF ALTON, MAINE**  
**Actual to Budget Expense**  
**January through December 2023**

	A	B	C	D	E	F	G	H	I
1									
2					Jan - Dec 23		Budget		\$ Over Budget
3	Expense								
4				AMBULANCE ACCOUNT	62,587.00		65,000.00		-2,413.00
5									
6				ANIMAL CONTROL					
7				ACO-INSURANCE	56.50				
8				MILEAGE	403.49				
9				SHELTER FEE	900.00				
10				TAXES FICA EXP	34.79				
11				TRAINING	18.00				
12				VET FEES	200.00				
13				WAGES-AC OFFICER	454.80				
14				WORK COMP-ACO	6.00				
15				ANIMAL CONTROL - Other	0.00		1,571.72		-1,571.72
16				Total ANIMAL CONTROL	2,073.58		1,571.72		501.86
17									
18				ASSESSORS' AGENT	10,000.00		10,500.00		-500.00
19									
20				BUILDING EXPANSION					
21				BUILDING DESIGN	13,000.00				
22				ENVIROMENTAL ASSESSMENT	19,566.59				
23				TREE TRIMMING	6,500.00				
24				BUILDING EXPANSION - Other	0.00		690,618.36		-690,618.36
25				Total BUILDING EXPANSION	39,066.59		690,618.36		-651,551.77
26									
27				CEMETARY COMMITTEE					
28				CEMETARY FICA TAX	229.50				
29				WORKER COMP PREMIUM	255.00				
30				CEMETARY COMMITTEE - Other	0.00		1,000.00		-1,000.00
31				Total CEMETARY COMMITTEE	484.50		1,000.00		-515.50
32									
33				CEMETERY CARE					
34				CEMETERY EXPENSE	3,000.00				
35				CEMETERY WAGE	3,000.00				
36				CEMETERY CARE - Other	0.00		6,000.00		-6,000.00
37				Total CEMETERY CARE	6,000.00		6,000.00		0.00
38									
39				COUNTY TAX	84,740.90		84,740.90		0.00
40									
41				EASTERN AREA ON AGING	300.00		300.00		0.00
42									
43									
44									
45									

**TOWN OF ALTON, MAINE**  
**Actual to Budget Expense**  
**January through December 2023**

	A	B	C	D	E	F	G	H	I
1									
2					Jan - Dec 23		Budget		\$ Over Budget
46									
47				FIRE PROTECTION					
48				AIR PAC TESTING & REPAIRS	1,223.07				
49				EQUIPMENT REPAIRS/MAINTENANCE	2,805.26				
50				FD-OFFICE EXPENSE	2,463.92				
51				FD EQUIPMENT					
52				TURNOUT GEAR	679.00				
53				FD EQUIPMENT - Other	5,000.50				
54				Total FD EQUIPMENT	5,679.50				
55				FD TRAINING & SUPPLIES	26.75				
56				FIRE FIGHTER TESTING	568.00				
57				FUEL & OIL	3,174.34				
58				INSURANCE	4,112.00				
59				MEMBERSHIP DUES	25.00				
60				MISCELLANEOUS	103.00				
61				PAYROLL					
62				EXTRA HOURS	25.50				
63				FIRE CHIEF STIPEND	3,464.00				
64				FIREFIGHTER CALLS	136.59				
65				TRAINING HOURS	25.50				
66				TX FICA EXPENSE	1,082.38				
67				UNEMPLOYMENT COMP	1,258.00				
68				W/COMP	1,496.00				
69				WAGES	10,497.09				
70				Total PAYROLL	17,985.06				
71				STATION MAINTANCE	1,855.95				
72				VEHICLE REPAIRS & MAINTENANCE	1,178.94				
73				FIRE PROTECTION - Other	0.00		54,000.00		-54,000.00
74				Total FIRE PROTECTION	41,200.79		54,000.00		-12,799.21
75									
76				GENERAL ASSISTANCE	148.94		500.00		-351.06
77									
78				LA SLEDDERS	13,063.40		13,063.40		0.00
79									
80				MUNICIPAL BUILDING ACCOUNT					
81				BLDG SUPPLIES	1,395.40				
82				BOILER CONTRACT	219.95				
83				ELECTRIC EXPENSE	3,405.18				
84				FICA TAX EXPENSE	101.20				
85				FURNACE REPAIR	3,216.32				
86				HEAT-PROPANE	5,251.39				
87				INSURANCE-PROPERTY	2,282.50				
88				JANITOR WAGES	1,322.84				

**TOWN OF ALTON, MAINE**  
**Actual to Budget Expense**  
**January through December 2023**

	A	B	C	D	E	F	G	H	I
1									
2					Jan - Dec 23		Budget		\$ Over Budget
89				MOWING	1,280.00				
90				REPAIRS	265.63				
91				SECURITY CAMERAS	732.60				
92				TELEPHONE	976.48				
93				WORK COMP	53.00				
94				MUNICIPAL BUILDING ACCOUNT - Other	0.00		16,000.00		-16,000.00
95				Total MUNICIPAL BUILDING ACCOUNT	20,502.49		16,000.00		4,502.49
96									
97				PENQUIS CAP	500.00		500.00		0.00
98									
99				REFUSE ACCOUNT					
100				CLEAN-UP	2,783.96				
101				CURB SIDE PICKUP	45,000.00				
102				DUES-MRC	485.24				
103				E-WASTE	137.78				
104				MUNICIPAL REVIEW COMM. REFUNDS	-135.55				
105				TIPPING FEES	29,033.08				
106				REFUSE ACCOUNT - Other	0.00		72,000.00		-72,000.00
107				Total REFUSE ACCOUNT	77,304.51		72,000.00		5,304.51
108									
109				SALT SHED					
110				ELECTRICITY	267.91				
111				SALT SHED - Other	0.00		500.00		-500.00
112				Total SALT SHED	267.91		500.00		-232.09
113									
114				SCHOOL EXPENSES					
115				RSU ASSESSMENT TAX	565,239.28		565,239.28		0.00
116				Total SCHOOL EXPENSES	565,239.28		565,239.28		0.00
117									
118				SNOW REMOVAL					
119				INSURANCE-CONTRACTOR'S EQUIP	188.50				
120				SALT	8,172.71				
121				SNOWPLOWING	115,250.00				
122				SNOW REMOVAL - Other	0.00		135,000.00		-135,000.00
123				Total SNOW REMOVAL	123,611.21		135,000.00		-11,388.79
124									
125				TOWN OFFICE EXPENSE					
126				AUDIT FEE	5,300.00				
127				BOND INSURANCE	345.00				
128				DUES	2,133.00				
129				OFFICIAL LIABILITY INS	2,482.00				
130				PHOTOCOPIES	13.41				
131				POSTAGE	974.38				

**TOWN OF ALTON, MAINE**  
**Actual to Budget Expense**  
**January through December 2023**

	A	B	C	D	E	F	G	H	I
1									
2					Jan - Dec 23		Budget		\$ Over Budget
132			SEMINARS		537.50				
133			SUBSCRIPTIONS		4,166.27				
134			SUPPLIES		715.52				
135			T/O FICA EXPENSE		6,555.92				
136			TOWN REPORTS		816.57				
137			TRAVEL		189.22				
138			W/COMP		324.00				
139			WEBSITES		215.00				
140			TOWN OFFICE EXPENSE - Other		0.00		25,000.00		-25,000.00
141			Total TOWN OFFICE EXPENSE		24,767.79		25,000.00		-232.21
142									
143			TOWN OFFICE SALARY						
144			CLERICAL ADMINISTRATOR		12,023.44				
145			CLERICAL ADMINISTRATOR.		4,136.42				
146			CODE ENFORCEMENT OFFICER		2,500.00				
147			ELECTION OFFICIAL		592.13				
148			OFFICE ASSISTANTS		14,109.38				
149			SELECTMEN		11,907.50				
150			TAX COLLECTOR		20,467.47				
151			TREASURER		20,039.14				
152			TOWN OFFICE SALARY - Other		0.00		80,000.00		-80,000.00
153			Total TOWN OFFICE SALARY		85,775.48		80,000.00		5,775.48
154									
155			TOWN ROADS						
156			GRADING		7,275.00				
157			SIGNS		146.86				
158			TOWN ROADS - Other		0.00		10,000.00		-10,000.00
159			Total TOWN ROADS		7,421.86		10,000.00		-2,578.14
160									
161			TOWN ROADS PROJECT		74,250.00		75,000.00		-750.00
162									
163			TUITION EXPENSE		4,944.41		10,000.00		-5,055.59



## **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 **30TH day of MARCH AD 2024 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 elect one (1) person to carry out the duties as a member of the RSU #34 Board of Directors for a term of three (3) years

**ARTICLE 6.** To see what sum of money the Town will vote to appropriate for Ambulance Service. (Recommended: \$75,000.00 from Excise Taxes)

**ARTICLE 7.** To see what sum of money the Town will vote to appropriate for Animal Control Expenses. (Recommended: \$2,000.00 from Surplus)

**ARTICLE 8.** To see what sum of money the Town will vote to appropriate for Assessors' Agent (Recommended: \$10,500.00 from Property Taxes)

**ARTICLE 9.** 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: \$6,000.00 from Property Taxes)

**ARTICLE 10.** To see what sum of money the Town will vote to appropriate for Cemetery expenses: (Recommended: \$1,000.00 from Cemetery Committee Acct)

**ARTICLE 11.** To see what sum of money the Town will vote to appropriate for Eastern Area Agency on Aging. (Recommended: \$300.00 from Surplus)

**ARTICLE 12.** To see what sum of money the Town will vote to appropriate for Fire Department expenses. (Recommended: \$55,000.00 from Excise Taxes)

**ARTICLE 13.** To see what sum of money the Town will vote to appropriate for General Assistance. (Recommended: \$500.00 from Surplus)

**ARTICLE 14.** To see what sum of money the Town will vote to appropriate for Municipal Building Expenses. (Recommended: \$21,000.00 from Excise Taxes)

**ARTICLE 15.** To see what sum of money the Town will vote to appropriate for Penquis CAP, Inc. (Recommended: \$500.00 from Surplus)

**ARTICLE 16.** To see what sum of money the Town will vote to appropriate for the Refuse Account. (Recommended: \$85,000.00 from Property Taxes)

**ARTICLE 17.** To see what sum of money the Town will vote to appropriate for snow removal. (Recommended: \$130,000.00 from Property Taxes)

**ARTICLE 18.** To see what sum of money the Town will vote to appropriate for Town Office expenses. (Recommended: \$26,000.00 from Surplus)

**ARTICLE 19.** To see what sum of money the Town will vote to appropriate for Town Office salaries. (Recommended: \$90,000.00 from Surplus)

**ARTICLE 20.** To see what sum of money the Town will vote to appropriate for Town Roads. (Recommended: \$10,000.00 from Surplus)

**ARTICLE 21.** To see what sum of money the Town will vote to appropriate for Salt Shed expenses. (Recommended: \$500.00 from Surplus)

**ARTICLE 22.** To see what sum of money the Town will appropriate for Town Roads improvements. (Recommended: \$2,000.00 from the Local Road Fund))

**ARTICLE 23.** To see what sum of money the Town will appropriate for reducing the 2024 Tax Commitment. (Recommended: \$75,000.00 from the Juniper Ridge Fund)

**ARTICLE 24.** To see what sum of money the Town will appropriate for the Municipal Building Renovations. (Recommended: \$130,000.00 from Juniper Ridge Fund)

**ARTICLE 25.** To see what sum of money the Town will appropriate for Legal Fees (Recommended: \$7,500.00 from Juniper Ridge Fund)

**ARTICLE 26.** 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 27.** To see if the Town will authorize the release of Snowmobile Registration money to the L.A. Sledgers for the purpose of maintaining trails.

**ARTICLE 28.** 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 September 1, 2024, Interest to begin on September 2, 2024 at a rate of 8.5%)



**ARTICLE 29.** Shall the proposed amendment to the Town of Alton Land Use Ordinance, which establishes rules for the development of back lots, and revising setback requirements for Municipal Buildings be enacted.

**ARTICLE 30.** To see if the Town will authorize the municipal officers to dispose of tax-acquired property via quitclaim deed by either (A) offering the property to the former owner(s) or, if deceased, to his/her/their heirs/devisees/personal representative for a price equal to all outstanding taxes, interests, fees and costs: or (B) using the process authorized by 30-A M.R.S. ss 943-C, provided that if the former owner does not request that process or the board is unable to list or sell the property as required by ss 943-C(3), the municipal offices may sell the property through a competitive sealed bid process in which a notice advertising sale of the property shall be published at least twice in a newspaper of general circulation in the county. For sales other than to the former owner, excess sale proceeds, as defined in 36 M.R.S. ss 943-C, shall be returned to the former owner.

**ARTICLE 31.** 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

**ARTICLE 32.** To see if the Town will accept any non-matching grants or gifts obtained by all Town Departments.

**ARTICLE 33.** To see if the Town will authorize the Board of Selectmen to donate or sell surplus equipment.

**ARTICLE 34.** To see if the Town will authorize the Selectmen to spend necessary amounts in each budget category for the period January 1, 2025 to the Annual Town Meeting in 2025.

**ARTICLE 35.** 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 /12/2024**

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John Belding, Chairman

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Brenda Kennedy-Wade

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Dan Pittman

# Maine Municipal Audit Services, PA

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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, the business-type activities, each major fund, and the aggregate remaining fund information of Town of Alton, Maine, as of and for the year ended December 31, 2023, 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, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Alton, Maine, as of December 31, 2023, 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 5, 2024

Town of Alton, Maine  
Balance Sheet  
Governmental Funds  
December 31, 2023

	General Fund	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>			
Cash and cash equivalents	\$ 1,753,346	\$ 9,551	\$ 1,762,897
Accounts receivable	400,057	-	400,057
Tax acquired property	1,426	-	1,426
Taxes receivable, net	58,406	-	58,406
Tax liens receivable	15,732	-	15,732
<b>TOTAL ASSETS</b>	<b>\$ 2,228,967</b>	<b>\$ 9,551</b>	<b>\$ 2,238,517</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>			
<i>Liabilities:</i>			
Accounts payable	\$ 12,470	\$ -	\$ 12,470
<i>Total liabilities</i>	<i>12,470</i>	<i>-</i>	<i>12,470</i>
<i>Deferred inflows of resources:</i>			
Uncollected property taxes	60,450	-	60,450
Taxes collected in advance	151	-	151
<i>Total deferred inflows of resources</i>	<i>60,601</i>	<i>-</i>	<i>60,601</i>
<i>Fund balances: see footnotes</i>			
Non-spendable - endowments	-	4,375	4,375
Restricted	36,142	-	36,142
Committed	1,826,254	-	1,826,254
Assigned	74,027	5,175	79,202
Unassigned	219,474	-	219,474
<i>Total fund balances</i>	<i>2,155,896</i>	<i>9,551</i>	<i>2,165,447</i>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>	<b>\$ 2,228,967</b>	<b>\$ 9,551</b>	
<i>Amounts reported for governmental activities in the statement of net position (Smt. 1) are different because:</i>			
Depreciable and non-depreciable capital assets as reported in Smt. 1			918,774
Deferred property taxes not reported on Smt. 1			60,450
<b>NET POSITION OF GOVERNMENTAL ACTIVITIES</b>		<b>\$</b>	<b>3,144,671</b>

Town of Alton, Maine  
Statement of Revenues, Expenditures, and Changes in Fund Balances  
Governmental Funds  
For the Year Ended December 31, 2023

	General Fund	Other Governmental Funds	Total Governmental Funds
<b>REVENUES:</b>			
Property taxes	\$ 629,537	\$ -	\$ 629,537
Excise taxes	157,068	-	157,068
Intergovernmental revenue	618,450	-	618,450
Charges for services	310,644	-	310,644
Investment income	49,251	5	49,256
Other revenue	6,111	-	6,111
<i>Total revenues</i>	<i>1,771,061</i>	<i>5</i>	<i>1,771,066</i>
<b>EXPENDITURES:</b>			
General government	180,112	-	180,112
Protection	105,861	-	105,861
Sanitation	77,305	-	77,305
Public works	205,551	-	205,551
County tax	84,741	-	84,741
Education	570,184	-	570,184
Cemetery	6,485	-	6,485
Social services	949	-	949
Recreation	13,063	-	13,063
<i>Total expenditures</i>	<i>1,244,251</i>	<i>-</i>	<i>1,244,251</i>
Excess (deficiency) of revenues over (under) expenditures	526,810	5	526,815
<i>Net change in fund balances</i>	<i>526,810</i>	<i>5</i>	<i>526,815</i>
<b>FUND BALANCES - BEGINNING</b>	<b>1,629,086</b>	<b>9,546</b>	<b>1,638,632</b>
<b>FUND BALANCES - ENDING</b>	<b>\$ 2,155,896</b>	<b>\$ 9,551</b>	<b>\$ 2,165,447</b>

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, 2023

	Balance 1/1/2023	Property Taxes	Other Revenues & Credits	Fund Balance	Total Available	Expenditures	Transfers	Balances	
								Lapsed	Carried
<b>GENERAL GOVERNMENT</b>									
Town office salaries	\$ -	\$ -	\$ -	\$ 80,000	\$ 80,000	\$ 85,775	\$ -	\$ -	\$ (5,775)
Town office expense	-	25,000	-	-	25,000	24,768	-	-	232
Assessor's agent	-	-	-	10,500	10,500	10,000	-	-	500
Municipal building maintenance	-	-	16,000	-	16,000	20,502	-	(4,502)	-
Municipal building expansion project	-	-	600,000	-	600,000	39,067	90,618	-	651,552
<i>Total</i>	-	25,000	616,000	90,500	731,500	180,112	90,618	(9,546)	651,552
<b>PROTECTION</b>									
Fire protection	-	-	54,000	-	54,000	41,201	-	-	12,799
Ambulance	-	-	65,000	-	65,000	62,587	-	-	2,413
Animal control	1,572	-	1,340	-	2,912	2,074	-	-	838
<i>Total</i>	1,572	-	120,340	-	121,912	105,861	-	15,712	838
<b>SANITATION</b>									
Refuse account	-	72,000	-	-	72,000	77,305	-	(5,305)	-
<i>Total</i>	-	72,000	-	-	72,000	77,305	-	(5,305)	-
<b>PUBLIC WORKS</b>									
Town roads	-	-	-	10,000	10,000	7,422	-	-	2,578
Salt/sand shed	-	-	-	500	500	268	-	-	232
Snow removal	-	135,000	-	-	135,000	123,611	-	-	11,389
LRAP	27,834	-	8,308	-	36,142	-	-	-	36,142
Town roads improvements	-	-	75,000	-	75,000	74,250	-	-	750
<i>Total</i>	27,834	135,000	83,308	10,500	256,642	205,551	-	14,199	36,892
<b>COUNTY TAX</b>									
	-	84,741	-	-	84,741	84,741	-	-	-
<b>EDUCATION</b>									
RSU assessment	-	565,239	-	-	565,239	565,239	-	-	-
School tuition	3,568	-	-	10,000	13,568	4,944	-	-	8,623
<i>Total</i>	3,568	565,239	-	10,000	578,807	570,184	-	-	8,623



Town of Alton, Maine  
Schedule of Departmental Operations  
For the Year Ended December 31, 2023

	Balance 1/1/2023	Property Taxes	Other Revenues & Credits	Fund Balance	Total Available	Expenditures	Transfers	Balances Lapsed	Carried
<b>CEMETERY</b>									
Cemetery care	-	-	6,000	-	6,000	6,000	-	-	-
Veteran's park	123	-	-	-	123	-	-	-	123
Cemetery committee	3,076	-	-	-	3,076	485	-	-	2,592
<i>Total</i>	3,199	-	6,000	-	9,199	6,485	-	-	2,715
<b>SOCIAL SERVICES</b>									
General assistance	-	-	-	500	500	149	-	351	-
Donations	-	-	-	800	800	800	-	-	-
<i>Total</i>	-	-	-	1,300	1,300	949	-	351	-
<b>RECREATION</b>									
Snowmobile	-	-	13,063	-	13,063	13,063	-	-	-
<i>Total</i>	-	-	13,063	-	13,063	13,063	-	-	-
<b>RESERVES</b>									
Juniper Ridge	1,227,765	-	(57,201)	-	1,170,564	-	-	-	1,170,564
ARPA funds	90,618	-	-	-	90,618	-	(90,618)	-	-
Capital improvement fund	709	-	-	-	709	-	-	-	709
<i>Total</i>	1,319,092	-	(57,201)	-	1,261,891	-	(90,618)	-	1,171,272
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,355,264</b>	<b>\$ 881,980</b>	<b>\$ 781,510</b>	<b>\$ 112,300</b>	<b>\$ 3,131,055</b>	<b>\$ 1,244,251</b>	<b>\$ -</b>	<b>\$ 14,912</b>	<b>\$ 1,871,892</b>

## Notes



## Notes