

**ANNUAL REPORT
OF THE
MUNICIPAL OFFICERS
FOR THE
TOWN OF ALTON, MAINE
FOR THE
YEAR ENDED
2024**

AND

**ARTICLES
FOR THE
ANNUAL TOWN MEETING
SATURDAY
MARCH 29, 2025
10:00 AM**

Please bring this book to the town meeting

TOWN OFFICE DIRECTORY

altonadmin@midmaine.com

Selectmen, Assessors, and Overseers of the Poor:

John Belding, Chairman	(2027)	H-394-3065
Dan Pittman	(2028)	H-394-2166
Brenda Kennedy-Wade	(2026)	H-394-2236

Tax Collector, Deputy Treasurer

Kay Webb 394-2601

Treasurer, Deputy Clerk, Deputy Registrar

Donna Rowey 394-2601

Clerk, Registrar,

Administrator to the Selectmen, FOI Officer, E911 Coordinator

General Assistance Administrator, Deputy Tax Collector:

Kathy L. Deans 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:

Vacant (2025) 394-2601

Animal Control Officer:

Carrie Faloon

403-3519

Local Health Officer: (3 Year)

Betsy Innis (2026)

RSU#34 SUPERINTENDENT:

Michael Cyr 827-7171 ext. 1

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 Wednesday at 6:00 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.

Maine Waste - Neil Bonneville 659-2381

Spring Clean Up- Saturday May 17, 2025

E-Waste: May 13&15 10:00am - 6:00pm

May 17 8:00am- 1:00pm

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

Town of Alton

Town of Alton
Annual Select Board Report
Feb 24, 2025

To the Citizens of Alton,
This is the 181th edition of the annual report of the Town of Alton.

As you may have noticed, both Ron and Paulette have retired, and our great staff, Kay Webb, Tax Collector, Kathy Deans, Clerk, and Donna Rowley, Financial Administrator, have been doing a wonderful job keeping things running smoothly. They have big shoes to fill, and they're doing a great job of filling them.

The new building expansion project is moving forward but much slower than expected. The state fire marshal required the building to be sprinkled or make changes to the size of the auditorium. So we needed to go back to the drawing board to reduce the size of the project and change the layout to meet all of the regulations without going over budget. We called a special town meeting, and the townspeople reviewed and voted on the designs and changes that were the best for the Fire Department and for the town. The steel building for the back side expansion is ordered and due to arrive in March. Construction and groundwork will start on March 10th. We expect the project to be completed by the end of the year.

The town of Alton had another robust year for excise taxes and tax reimbursement from the state. We plan to mitigate potential increases in property taxes with funds from the landfill account. We are still seeing inflation continuing to rise, so we anticipate some modest increases in school budget and town expenses. Once the School budget is finalized, we will have a better handle on whether we will need to raise property taxes.

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 cannot 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, Budget Committee, 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 2025.

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

**ANNUAL CLERK'S REPORT
JANUARY 1, 2024 to DECEMBER 31, 2024**

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

TOTAL NUMBER OF DEATHS - 7

TOTAL NUMBER OF BIRTHS - 6

TOTAL NUMBER OF MARRIAGES -3

CENSUS

1990 - 771

2000 - 816

2010 - 890

2020 - 829

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

INDIVIDUAL DOG LICENSES

Male / Female - 15

Spay / Neuter - 125

KENNEL LICENSES - 0

Number of Dogs in Kennels -0

TOTAL NUMBER OF DOGS LICENSED IN ALTON - 140

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 - 1

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 2024 the Alton fire department responded to 65 calls making it a slower than normal year for us

We responded to fires, calls for car accidents, medical assists, downed power lines and trees, and medical assistance. 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.

We look forward the expansion of the fire station this coming year.

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 at 7pm.

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

413 DIRKSEN SENATE OFFICE BUILDING
WASHINGTON, DC 20510-1904
(202) 224-2523
(202) 224-2893 (FAX)

United States Senate

WASHINGTON, DC 20510-1904

COMMITTEES:
APPROPRIATIONS
VICE CHAIR
HEALTH, EDUCATION,
LABOR, AND PENSIONS
SELECT COMMITTEE
ON INTELLIGENCE

Dear Friends:

It is an honor to represent Maine in the United States Senate, and I welcome this opportunity to share several key accomplishments for our state from the previous year.

As Vice Chair of the Appropriations Committee, I have secured nearly \$580 million for 230 projects across all of Maine's 16 counties to promote job creation, workforce training, and economic development; expand access to health care; support law enforcement; improve public education and infrastructure; and protect our environment. As the new Congress begins, I am honored to be taking the helm of the Committee, the first Mainer to do so in nearly a century, and I remain committed to ensuring that federal spending produces real results for our state and nation.

Maine has the oldest average age in the country, which is why I have long prioritized health-focused legislative efforts. There were more than 1,860 health care bills introduced during the 118th Congress. Only 15 health care bills were signed into law, and I was a lead sponsor of five of them. These bills will enhance care for individuals with Alzheimer's, autism, and substance abuse issues through improved research funding, strengthened public health programs, and increased support for rural first responders.

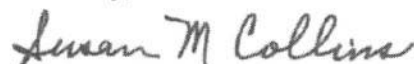
Another important bill that I coauthored was the *Social Security Fairness Act*. Since 2003, when I led the first-ever Senate hearing on the Windfall Elimination Provision and the Government Pension Offset, I have sought to end these provisions of the *Social Security Act* that unfairly reduce the Social Security benefits that public employees or their spouses have earned. I am pleased to say that with the passage of my bill, the *Social Security Fairness Act*, in December, public sector retirees will now receive the full Social Security benefits they have earned.

When the Maine way of life was under threat, I was certain to defend the interests of our state. I worked to protect Maine's potato farmers when the Department of Agriculture tried to reclassify the potato from a vegetable to a grain. I thwarted efforts to consolidate USPS mail operations at the Hampden postal facility, which would have disrupted mail delivery throughout our state. I sounded the alarm with leaders at the FBI and Departments of State and Treasury on the spate of illicit marijuana growing operations that are destroying properties and providing refuge to foreign criminals in our state. Following damage to our working waterfronts after last winter's storms, I secured \$15 million to help fishing communities recover. I championed funding to support the Maine Air National Guard base, Bath Iron Works, and Portsmouth Naval Shipyard.

As of last December, I have cast more than 9,100 consecutive votes, continuing my record of never missing a roll-call vote since my Senate service began in 1997. My ranking as the most bipartisan Senator reflects Maine's tradition of working with a spirit of cooperation and respect.

My highest priority as a Senator is to ensure that Maine's needs are met. If ever I can be of assistance to you, please contact one of my state offices or visit my website at collins.senate.gov.

Sincerely,



Susan M. Collins
United States Senator

ANGUS S. KING, JR.
MAINE

133 HART SENATE OFFICE BUILDING
(202) 224-5344
Website: <https://www.King.Senate.gov>

United States Senate

WASHINGTON, DC 20510

January 1, 2025

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

Dear Friends,

Each year comes with renewed hope – to celebrate each other's successes and care for each other in times of need. I am thankful to each town in Maine for their commitment to their communities, to their citizens, and to this country. We always work together to get things done. This past year was no different.

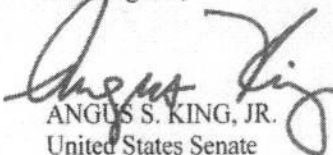
First, it was a true honor to be reelected to the United States Senate for another six-year term. Throughout my travels around the state, I heard many concerns about the cost of living and affordability of housing. Many of you also shared your concerns about access to medical and mental health services. The *Inflation Reduction Act* has been incredible for older people in Maine – Medicare is finally negotiating lower prices for prescription drugs, on top of the \$35 per month cap for insulin that took effect in 2023. We have an opportunity to build on what we have in common and do what Maine people do best; we will continue to help each other and lead through example.

I have also been consistently working to help our veterans. My team has repeatedly been successful in securing long-overdue recognition of military medals for many of Maine's combat veterans and working to resolve issues with claims, travel pay, and access to healthcare and benefits our veterans earned through their selfless service to our country. I have also worked with my Veterans Affairs and Defense partners in Washington to successfully pass a national defense bill that strengthens our national security, takes care of our service members, and supports Maine businesses from Aroostook to York County.

I am also thankful to have such an incredible team across Maine available to you for hurdles you may face with the federal government. Whether it be veteran issues, social security problems, student loans, immigration, IRS and more, please never hesitate to reach out to my offices in Presque Isle, Bangor, Augusta, Portland, or Biddeford and allow us the chance to be part of your solutions.

Together, over the next six years, I know we can continue to build a stronger, brighter future for our great state. 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 2025.

Best Regards,


ANGUS S. KING, JR.
United States Senate

AUGUSTA
40 Western Avenue, Suite 412
Augusta, ME 04330
(207) 622-8292

BANGOR
202 Harlow Street, Suite 20350
Bangor, ME 04401
(207) 945-8000

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

PORTLAND
1 Pleasant Street, Unit 4W
Portland, ME 04101
(207) 245-1985

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

In Maine call toll-free 1-800-432-1500
Printed on Recycled Paper



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

LOCAL FIGURES,

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

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

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

Postal Service: This spring, the U.S. Postal Service (USPS) announced plans to consolidate and move some processing operations from the Eastern Maine Processing & Distribution Center in Hampden to Scarborough. This would have caused significant mail delivery delays that disproportionately harm rural communities. That's why I introduced the *Timely Mail Delivery and Postal Services Protection Act*, which would have halted this planned consolidation across the country. Following these efforts, the USPS announced they have scrapped their plan entirely. While this is a win for Maine, it is also evidence that we cannot become complacent. That's why I recently introduced the bipartisan *Postmaster General Reform Act*, which would establish term limits for the United States Postal Service's (USPS) postmaster general and require nominations to be confirmed by the Senate.

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

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

I wish you a healthy and prosperous year to come.

Respectfully,

Jared Golden
Member of Congress



Janet T. Mills
GOVERNOR

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

Dear Maine Resident:

I have always been guided by the belief that to strengthen our state, we have to invest in our greatest asset: the people of Maine. With the support of the Legislature, my Administration has been investing in what people need to succeed, like job training, child care, health care, education, broadband, and housing.

We are seeing results — small businesses are expanding their operations; people are moving here to work and raise their families; and graduates are staying in Maine to pursue rewarding, life-long careers. These are all encouraging signs that are reflected in the strength of our economy. In fact, Maine has one of the best rates of economic growth in the nation.

That's good news, but I know that not everyone is feeling the benefits of our strong economy. The cost of living in Maine, as in much of America, is too high. The price of fuel, the cost of supplies, utilities and labor have driven up expenses for families across the country and impacted the budgets of towns, counties and nearly every state, including Maine.

I want everyone to benefit from the availability of good jobs, a good public education, and good health care in our state. That is why I have put forward a balanced budget proposal that proposes some savings and certain targeted revenue increases to maintain things we all support, like the state paying 55 percent of the cost of education and 5 percent municipal revenue sharing, to keep all these costs from being passed along to property taxpayers.

We have made good progress over the past six years to ensure that every person in Maine can find a good-paying job in a rewarding and stable career; go to the doctor when they feel sick because they have health insurance; and have the peace of mind that their children are safe at home and at school.

I look forward to working with communities and citizens across the state to solve problems, manage our finances, and keep our people healthy and safe.

Sincerely,

Janet T. Mills
Governor



PRINTED ON RECYCLED PAPER



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 2025

Dear Friends and Neighbors,

We are just beginning the first year of the 132nd Legislative session and I would like to thank you again for the honor of serving you in Augusta.

I am proud to announce that I have been appointed to the Labor Committee in the Maine State Legislature. This committee addresses a wide range of important issues, including wage and hour laws, working conditions, unemployment compensation, and workers' compensation. As your representative, I am focused on ensuring that Maine's labor policies create a strong and fair workforce, support economic growth, and protect both workers and businesses. I will work to ensure that our workers' rights are protected while also promoting policies that reduce burdensome regulations and encourage job creation. I will support legislation that advocates for common-sense solutions regarding labor relations, collective bargaining, and retirement benefits for both public and private sector employees. I look forward to working with my colleagues to support Maine's workforce and strengthen our economy.

Please know that your voice is valuable to me. I encourage you to contact me with questions, comments, or concerns about state government. I can be reached at Gary.Drinkwater@legislature.maine.gov or by phone at (207) 356-8198. Again, thank you for giving me the honor of serving you at the State House and may you all have a safe and healthy 2025.

Sincerely,

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

Gary Drinkwater
State Representative

TOWN OF ALTON
 COMMITMENT AND MILL RATE FOR FISCAL YEAR
 2024

MUNICIPAL APPROPRIATION FROM TAXES				\$231,500.00
SCHOOL APPROPRIATION FOR REMAINING		FY 23/24		
JAN 1, 2024 TO JUN 30, 2024	\$	582,918.77	x6/12	\$291,459.36
SCHOOL APPROPRIATION FOR 6 MONTHS		FY 24/25		
JUL 1, 2024 TO DEC 31, 2024	\$	604,143.10	x6/12	\$302,071.56
TOTAL ADJUSTED SCHOOL APPROPRIATION				\$593,530.92
COUNTY TAX				\$81,770.14
SUBTOTAL				\$906,801.06
PLUS OVERLAY				\$7,865.35
TOTAL BEFORE STATE REVENUE SHARING				\$914,666.41
LESS STATE REVENUE SHARING				(\$125,000.00)
LESS STATE HOMESTEAD REIMBURSEMENT				(\$50,708.85)
LESS BETE REIMBURSEMENT				(\$4,791.33)
LESS OTHER REVENUES (JUNIPER RIDGE FUND)				(\$75,000.00)
TOTAL TAXES TO BE RAISED				\$659,166.23

VALUATION: APRIL 1, 2024

LAND AND BUILDINGS	\$ 51,450,107.00
PERSONAL PROPERTY	\$ 452,746.00
TOTAL VALUATION	\$51,902,853.00

MILL RATE BASED ON TAXES TO BE RAISED \$12.70 EFFECTIVE RATE
 AFTER STATE HOMESTEAD

ONE MILL GENERATES \$51,902.85 IN TAX REVENUE

INCREASE COMPARISON	LAST YR	THIS YR	INCREASE	%OF INCR PER LINE ITEM
MUNICIPAL APPROPRIATIONS	\$232,000.00	\$231,500.00	(\$500.00)	-0.22%
SCHOOL APPROPRIATIONS	\$565,239.28	\$593,530.92	\$28,291.64	5.01%
COUNTY TAX	\$84,740.90	\$81,770.14	(\$2,970.76)	-3.51%
OVERLAY	\$2,849.08	\$7,865.35	\$5,016.27	176.07%
STATE REVENUE SHARING	(\$125,000.00)	(\$125,000.00)	\$0.00	0.00%
HOMESTEAD REIMBURSEMENT	(\$52,167.96)	(\$50,708.85)	\$1,459.11	-2.80%
BETE REIMBURSEMENT	(\$4,750.15)	(\$4,791.33)	(\$41.18)	0.00%
OTHER REVENUE	(\$75,000.00)	(\$75,000.00)	\$0.00	0.00%
TOTAL TAX	\$627,911.15	\$659,166.23	\$31,255.08	4.98%
TOTAL VALUATION	\$49,834,218.00	\$51,902,853.00	\$2,068,635.00	4.15%
MILL RATE	\$12.60	\$12.70	\$0.10	0.79%

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
MILL RATE FOR 2024	\$12.70 PER THOUSAND OF VALUE

2024 APPROVED APPROPRIATION						
FISCAL YEAR 2024	CARRIED	SURPLUS	EXCISE TAXES	RAISED PROPERTY TAXES	OTHER SOURCES/RESERVES	TOTAL APPROPRIATION
AMBULANCE ACCOUNT						
ANIMAL CONTROL EXPENSE	\$838.14	\$2,000.00	\$75,000.00			\$75,000.00
ASSESSING-CONTRACTED				\$10,500.00		\$2,838.14
CEMETERY COMMITTEE					CEM \$ 1,000.00	\$10,500.00
CEMETERY CARE				\$6,000.00		\$1,000.00
EASTERN AREA ON AGING		\$300.00				\$6,000.00
FIRE PROTECTION						\$300.00
GENERAL ASSISTANCE		\$500.00	\$55,000.00			\$55,000.00
MUNICIPAL BLDG EXP						\$500.00
MUNICIPAL BLDG EXPANSION	\$651,551.77		\$21,000.00			\$21,000.00
PENQUIS CAP		\$500.00			JRL \$ 130,000.00	\$781,551.77
REFUSE ACCOUNT						\$500.00
SALT SHED EXPENSE		\$500.00		\$85,000.00		\$85,000.00
SNOW REMOVAL				\$130,000.00		\$500.00
TAX COMMITMENT STABILIZATION						\$130,000.00
TOWN OFFICE EXPENSE		\$26,000.00			JRL \$ 75,000.00	\$75,000.00
TOWN OFFICE SALARY		\$90,000.00				\$26,000.00
TOWN ROADS		\$10,000.00				\$90,000.00
TOWN ROADS PROJECTS						\$10,000.00
TUITION EXPENSE					LRF \$ 2,000.00	\$2,000.00
LEGAL FEES					JRL \$ 7,500.00	\$0.00
						\$7,500.00
TOTALS	\$652,389.91	\$129,800.00	\$151,000.00	\$231,500.00	\$215,500.00	\$1,380,189.91
ATTEST: I ATTEST THIS TO BE A TRUE COPY OF THE APPROPRIATIONS FOR 2024 AS APPROVED BY THE VOTERS IN ATTENDANCE AT THE MARCH 30TH, 2024 ANNUAL TOWN MEETING.						
	<i>Kathy L. Deans</i>					
	KATHY L. DEANS, TOWN CLERK OF ALTON, MAINE					

TOWN OF ALTON

SUMMARY OF REVENUES For Fiscal Year 2024

	COLLECTED	APPROPRIATED	BALANCE TO SURPLUS
PROPERTY TAX REVENUE	\$ 657,937.11	\$ 659,166.23	\$ (1,229.12)
EXCISE TAX VEHICLES	\$ 166,744.31	\$ 151,000.00	\$ 15,744.31
EXCISE TAX WATERCRAFTS	\$ 1,135.00		\$ 1,135.00
INTEREST ON INVESTMENTS	\$ 73,092.00		\$ 73,092.00
INTEREST & COST ON LIENS	\$ 5,755.11		\$ 5,755.11
MISCELLANEOUS REVENUE	\$ 993.24		\$ 993.24
TOWN FEES	\$ 8,431.60		\$ 8,431.60
COUNTY FIRE COVERAGE	\$ 12,100.00		\$ 12,100.00
STATE-SNOWMOBILE	\$ 13,360.44	\$ 13,360.44	\$ -
STATE- TREE GROWTH	\$ 47,988.31		\$ 47,988.31
STATE - VETERANS EXEMPTIONS	\$ 327.00		\$ 327.00
STATE- GENERAL ASSISTANCE			\$ -
STATE- BETR REIMBURSEMENT	\$ 4,754.00	\$ 4,791.33	\$ (37.33)
STATE HOMESTEAD REIMBURSED	\$ 47,989.35	\$ 50,708.85	\$ (2,719.50)
<u>TOTAL SURPLUS</u>			<u>\$ 164,300.12</u>

CONTROLLED ACCOUNTS	BEGINNING BALANCE	ADDITIONS REVENUES	DEDUCTIONS APPROPRIATED	ENDING BALANCE
STATE REVENUE SHARING	\$ 65,280.46	\$ 105,279.75	\$ 125,000.00	\$ 45,560.21
STATE LOCAL ROADS	\$ 36,142.00	\$ 8,412.00	\$ 2,000.00	\$ 42,554.00
SCHOOL TUITION	\$ 8,623.12		\$ 5,861.49	\$ 2,761.63
CARRIED BALANCE-BLDG EXPANSION	\$ 651,551.77	\$ 130,000.00	\$ 1,856.24	\$ 779,695.53
LEGAL EXPENSES		\$ 7,500.00		\$ 7,500.00
SPECIAL RESERVES				
VETERANS' PARK	\$ 123.26			\$ 123.26
CAPITAL PROJECTS FUND	\$ 708.54			\$ 708.54
JUNIPER RIDGE	\$ 1,170,563.63	\$ 286,679.65	\$ 212,500.00	\$ 1,244,743.28
ANIMAL CONTROL	\$ 838.14	\$ 3,040.00	\$ 2,148.02	\$ 1,730.12
CEMETERY COMMITTEE	\$ 2,591.55		\$ 439.50	\$ 2,152.05
				\$ -

TOWN OF ALTON
NONEXPENDABLE TRUST FUNDS
SCHEDULE OF ACTIVITY FOR THE FISCAL YEAR
ENDED DECEMBER 31, 2024

<u>CEMETERY TRUSTS</u>	<u>DESIGNATED</u>	<u>BALANCE</u>	<u>INTEREST</u>	<u>WITH-</u>	<u>BALANCE</u>
	<u>PRINCIPAL</u>	<u>1/1/2024</u>	<u>EARNED</u>	<u>DEPOSIT</u>	<u>12/31/2024</u>
				<u>DRAWALS</u>	
LAURA AVERY	\$ 100.00	\$ 200.73	\$ 0.10		\$ 200.83
HAROLD BARNES SR	\$ 250.00	\$ 746.09	\$ 0.37		\$ 746.46
COTTLE, MCNEAR, & HUNTER	\$ 400.00	\$ 727.03	\$ 0.36		\$ 727.39
GERRY CORSON	\$ 200.00	\$ 668.37	\$ 0.33		\$ 668.70
FREMONT HATCH	\$ 100.00	\$ 343.53	\$ 0.17		\$ 343.70
JOHN & CORA HATCH	\$ 250.00	\$ 544.99	\$ 0.28		\$ 545.27
WILLIAM HORACE HINCKLEY	\$ 1,200.00	\$ 3,119.46	\$ 1.56		\$ 3,121.02
EVELYN LEAVITT	\$ 700.00	\$ 1,193.15	\$ 0.60		\$ 1,193.75
FRANK NOBLE	\$ 100.00	\$ 206.67	\$ 0.11		\$ 206.78
WALLACE STORMANN	\$ 200.00	\$ 699.79	\$ 0.35		\$ 700.14
LILLIAN YOUNG	\$ 300.00	\$ 529.70	\$ 0.27		\$ 529.97
<u>TOTALS</u>	<u>\$ 3,800.00</u>	<u>\$ 8,979.51</u>	<u>\$ 4.50</u>		<u>\$ 8,984.01</u>
<u>PERMANENT SCHOOL FUND</u>		<u>\$ 571.22</u>	<u>\$ 0.29</u>		<u>\$ 571.51</u>

Treasurer's Report

Beginning Cash Balance January 1, 2024

Cash on Hand	\$	229.06
BSB Checking	\$	10,000.00
The First Checking	\$	914,800.22
CD 12 months	\$	311,021.76
CD 19 months	\$	517,294.99
CD 24 months		

\$ 1,753,346.03

Receipts:

2025 Property Taxes	\$	193.79
2024 Property Taxes	\$	601,801.21
2023 Property Taxes	\$	27,164.95
2022 Tax Liens	\$	14,533.18
2023 Tax Liens	\$	15,530.42
Town Property		
Bounced Check Fee	\$	100.00
Investment Interest	\$	73,092.00
Agent Fees	\$	5,640.00
Interest & Cost on Taxes & Liens	\$	3,054.26
Auto Excise	\$	166,744.31
Boat Excise	\$	1,135.00
Argyle Fire-Penobscot County	\$	12,100.00
Building Rent	\$	1,255.00
Dog License Town Share	\$	390.00
Dog Fines - Late Fee	\$	650.00
Vitals-Town Share	\$	746.60
End of Year Cash Over	\$	57.47
Miscellaneous	\$	1,149.83
Tax Maps & photocopies		
Building Permits	\$	290.00
Juniper Ridge Income	\$	286,679.65
Cemetery Lots		
Received from the State:		
LA Sledgers - Grant	\$	12,950.00
LA Sledgers - Refund	\$	410.44
Tree Growth	\$	47,988.31
Veterans Exemption	\$	327.00
Homestead Exemption	\$	47,989.35
DOT Local Roads	\$	8,412.00
General Assistance		
BETE Reimbursement	\$	4,754.00
Stabilization Refund	\$	56.86
State Revenue Sharing	\$	105,279.75

Reimbursements, Direct Credits:

Town Office
Security Cameras
MRC

Flow Thru:

BMV flow thru	\$	7,122.63
IFW Escrow	\$	13,435.11
State Plumbing Permits	\$	130.00
Plumbing LPI	\$	390.00
Dog License-State Share	\$	525.00
Vitals - State Share	\$	84.40
Municipal Building Deposit	\$	600.00
<u>Total Treasurer's Receipts</u>	\$	1,462,762.52

Subtotal

\$ 3,216,108.55

Total Selectmen's Warrants **\$ 1,212,188.98**

Tax Payment Cancelled **\$ 148.30**

Redeposited Bounced Check **\$ 129.06**

Increase to Cash on Hand **\$ (100.00)**

Total Deductions **\$ 1,212,366.34**

Ending Cash Balance December 31, 2024

Cash on Hand **\$ 878.72**

BSB Checking **\$ 10,000.00**

The First Checking **\$ 1,992,863.49**

CD 19 month

CD 24 months

Total Cash Accounts **\$ 2,003,742.21**

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
Total:		\$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

450 RANDALL, CHALLIS	735.41
450 RANDALL, CHALLIS	753.94
450 RANDALL, CHALLIS	704.56

TOTAL TAX ACQUIRED PROPERTY 3619.74

OUTSTANDING 2023 TAX LIENS

Account	Name	Lien Total
20	ANNIS, DOUGLAS	781.43
30	BARNES, TERRY	440.65
58	BURNS, RICHARD	330.51
64	CARROLL, LESLEY	653.70
98	DALTON, RUTH	162.46
106	DENOI, SANDRA	427.91
128	ELLIS, GARY, ESTATE OF	294.91
129	ELLIS, GARY, ESTATE OF	866.58
130	ELLIS, GARY, ESTATE OF	2,412.71
131	ELLIS, GARY, ESTATE OF	403.54
145	ELLIS, MARK	134.61
236	HATCH, ARTHUR HEIRS OF	438.32
331	HAYDEN, JOHN L	771.06
332	HAYDEN, JOHN L	107.68
411	HESELTIME, ARIEL	662.73
322	MACCABE, ANNA M, GARY M, DEBRA ANN, & AMANDA SU	1,670.81
323	MACCABE, GARY	544.69
338	MARSHALL, ERIN	370.90
392	NASH, PATRICK	147.68
423	PATTERSHALL, CRAIG	1,430.98
461	RUSSELL, MICHAEL	137.43
490	ST. LOUIS, VINCENT	212.84
526	TRASK, DAVID	1,060.97
527	TRIMM, STEPHEN	2,809.93
528	TRIMM, STEPHEN	424.35
575	WILLIAMS, ROBIN	470.14
577	WILSON, JEREMY	266.06
505	ZONIN, TERESA	387.52
Count 28 Total:		18,823.10

OUTSTANDING 2024 TAXES *PAID IN FULL AFTER 12/31/2024**

ACCT	NAME	BALANCE
586	AKOA, WANDA	\$ 458.57
20	ANNIS, DOUGLAS	\$ 730.25
28	AUCTION REALTY INC	\$ 991.04
24	BAKER, TIMOTHY	\$ 369.02
26	BAKER, TIMOTHY	\$ 1,608.05
30	BARNES, TERRY	\$ 377.27
52	BUCK LLC	\$ 454.62
53	BUCK LLC	\$ 183.05
58	BURNS, RICHARD	\$ 413.77
59	CABLE, DAVID J	\$ 469.65
60	CABLE, DAVID J	\$ 1,036.05
64	CARROLL, LESLEY	\$ 584.06
72	CHAPMAN, RYAN	\$ 455.21
95	CYR, DANIEL	\$ 235.41
98	DALTON, RUTH	\$ 115.47
100	DAVIS, WILLIAM, HEIRS OF	\$ 540.82
101	DAY, ELIZABETH	\$ 374.97
104	DEMONT, NICOLE	\$ 1,186.24
105	DENNISON, ALBERT	\$ 1,240.59
106	DENOI, SANDRA	\$ 381.32
109	DIAZ, SAMUEL	\$ 985.96
112	DOUCETTE RICHARD	\$ 749.67
114	DOWLING, MARY	\$ 401.51
126	EARLEY, MARGARET	\$ 1,214.63
128	ELLIS, GARY, ESTATE OF	\$ 237.44
129	ELLIS, GARY, ESTATE OF	\$ 806.60
130	ELLIS, GARY, ESTATE OF	\$ 2,350.48
131	ELLIS, GARY, ESTATE OF	\$ 347.13
145	ELLIS, MARK	\$ 551.32
132	ELLIS, WILLIAM	\$ 1,077.34
80	ESTATE OF LEMUEL RICK COMBS	\$ 467.72
189	FITZGERALD, JOHN	\$ 266.10
201	FRASER, RONALD	\$ 1,499.92
219	GRANT, DENNIS	\$ 701.49
232	HAMM, TYLER L	\$ 2,817.75
236	HATCH, ARTHUR, HEIRS OF	\$ 373.43
331	HAYDEN, JOHN L	\$ 695.95
332	HAYDEN, JOHN L	\$ 37.72
411	HESELTIME, ARIEL	\$ 603.33
256	HUSSEY, STEPHEN	\$ 1,620.15
614	JONES, BARBARA	\$ 288.84 ***

266 JONES, EDWIN	\$	775.60	***
157 KIPPING, KATRINA	\$	1,012.49	
158 KIPPING, KATRINA	\$	339.93	
309 L'HEUREAUX, DAVID	\$	303.87	
322 MACCABE, ANNA, GARY, DEBRA & AMANDA	\$	1,617.75	
323 MACCABE, GARY	\$	489.84	
338 MARSHALL, ERIN	\$	305.36	
361 MELANSON, PAUL	\$	80.88	
366 MICHAUD, DAVID, ESTATE OF	\$	249.94	***
364 MICHAUD, DAVID, ESTATE OF	\$	136.13	***
365 MICHAUD, DAVID, ESTATE OF	\$	965.68	***
527 MOLEON, ROBERT	\$	2,731.82	
528 MOLEON, ROBERT	\$	368.13	
390 MURPHY, RICHARD	\$	1,273.63	
392 NASH, PATRICK	\$	87.11	
408 NILES, CRYSTAL	\$	3,243.19	***
410 O'BERRY, CHARLES, KAYTEE	\$	1,151.13	***
423 PATTERSHALL, CRAIG	\$	1,366.06	
427 PEKKALA, JESSE	\$	205.24	***
442 PMD, INC	\$	595.43	
461 RUSSELL, MICHAEL	\$	1,070.52	
388 SOLOMON, MARION	\$	665.25	
51 SPENCER, HERBERT JR	\$	263.60	***
490 ST. LOUIS, VINCENT	\$	165.66	
514 STROMING, LISA	\$	130.12	
37 THERIAULT, DENNIS	\$	376.36	
523 THORNTON CONSTRUCTION, INC	\$	1,205.55	
526 TRASK, DAVID	\$	999.40	***
559 WELTON, DEREK	\$	14.43	
563 WHITE, BRENDA	\$	645.73	
15 WHITE, TROY	\$	425.59	
575 WILLIAMS, ROBIN	\$	420.69	
577 WILSON, JEREMY	\$	195.71	
602 ZALOGA, MARK	\$	279.49	
505 ZONIN, TERESA	\$	324.65	
603 ZUCKER, MIRIAM	\$	301.55	
P24 AT&T MOBILITY	\$	245.58	
P10 FIRSTLIGHT	\$	60.96	

\$	55,389.96
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TOWN OF ALTON, MAINE
Actual to Budget Expense
January through December 2024

[illegible]

TOWN OF ALTON, MAINE
Actual to Budget Expense
January through December 2024

January through December 2024

TOWN OF ALTON, MAINE
Actual to Budget Expense
January through December 2024

131

TOWN OF ALTON, MAINE
Actual to Budget Expense
January through December 2024

	A	B	C	D	E	F	G	H	I	J	K
1											
2							Jan - Dec 24		Budget		\$ Over Budget
132						TOWN OFFICE EXPENSE					
133						AUDIT FEE	5,300.00				
134						BOND INSURANCE	366.16				
135						DUES	2,139.00				
136						OFFICIAL LIABILITY INS	2,512.20				
137						PHOTOCOPIES	47.71				
138						POSTAGE	1,905.94				
139						SEMINARS	455.00				
140						SUBSCRIPTIONS	4,460.51				
141						SUPPLIES	1,338.50				
142						T/O FICA EXPENSE	6,603.65				
143						TOWN REPORTS	818.88				
144						TRAVEL	325.50				
145						W/COMP	230.00				
146						WEBSITES	289.00				
147						TOWN OFFICE EXPENSE - Other	0.00		26,000.00		-26,000.00
148						Total TOWN OFFICE EXPENSE	26,792.05		26,000.00		792.05
149											
150											
151						TOWN OFFICE SALARY					
152						CLERICAL ADMINISTRATOR	20,520.02				
153						CODE ENFORCEMENT OFFICER	2,894.96				
154						ELECTION OFFICIAL	1,800.21				
155						OFFICE ASSISTANTS	6,331.58				
156						PLANNING BOARD	1,277.35				
157						SELECTMEN	11,907.48				
158						TAX COLLECTOR	23,644.25				
159						TREASURER	20,104.43				
160						TOWN OFFICE SALARY - Other	0.00		90,000.00		-90,000.00
161						Total TOWN OFFICE SALARY	88,480.28		90,000.00		-1,519.72
162											
163						TOWN ROADS					
164						GRADING	10,892.50				
165						SIGNS	97.68				
166						TOWN ROADS - Other	0.00		10,000.00		-10,000.00
167						Total TOWN ROADS	10,990.18		10,000.00		990.18
168											
169						TOWN ROADS PROJECT	0.00		2,000.00		-2,000.00
170											
171						TUITION EXPENSE	5,861.49				
172						Total Expense	1,178,919.96		1,980,490.97		-801,571.01
173											
174						Net Income	-1,178,919.96		-1,980,490.97		801,571.01

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 **29TH day of MARCH AD 2025 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 see if the Town will vote to change the position of Sexton from elected to appointed, with the term of office to be one year and appointments to be made by the Board of Selectmen, this change to be effective with the 2025 annual town meeting.

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 appropriate for the Selectmen to disperse to local food pantries. (Recommended: \$1000.00 from Excise Taxes)

ARTICLE 6. To see what sum of money the Town will vote to appropriate for Ambulance Service. (Recommended: \$90,000.00 from Excise Taxes)

ARTICLE 7. To see what sum of money the Town will vote to appropriate for Animal Control Expenses. (Recommended: \$500.00 from Surplus)

ARTICLE 8. To see what sum of money the Town will vote to appropriate for Assessors' Agent. (Recommended: \$11,025.00 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 Account)

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: \$56,000.00 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: \$18,000.00 from Surplus)
- 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: \$80,000.00 from Property Taxes)
- ARTICLE 17.** To see what sum of money the Town will vote to appropriate for snow removal. (Recommended: \$135,000.00 from Property Taxes)
- ARTICLE 18.** To see what sum of money the Town will vote to appropriate for Town Office expenses. (Recommended: \$37,000.00 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: \$12,000.00 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 vote to appropriate for School Choice Tuition Account. (Recommended \$5,000.00 from Surplus)
- ARTICLE 23.** To see what sum of money the Town will appropriate for Town Roads improvements. (Recommended: \$100,000.00 from the Juniper Ridge Fund)
- ARTICLE 24.** To see what sum of money the Town will appropriate for reducing the 2025 Tax Commitment. (Recommended: \$100,000.00 from the Juniper Ridge Fund)
- ARTICLE 25.** To see what sum of money the Town will appropriate for IT Expense (Recommended: \$10,800 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, 2025, Interest to begin on September 2, 2025 at a rate of 7.5%)

ARTICLE 29. 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 36 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 officers 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 30. 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 31. To see if the Town will accept any non-matching grants or gifts obtained by all Town Departments.

ARTICLE 32. To see if the Town will authorize the Board of Selectmen to donate or sell surplus equipment.

ARTICLE 33. To see if the Town will authorize the Selectmen to spend necessary amounts in each budget category for the period January 1, 2026 to the Annual Town Meeting in 2026.

ARTICLE 34. 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: 03/11/2025

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, 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, 2024, 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, 2024, 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.

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
January 19, 2025

Town of Alton, Maine
Balance Sheet
Governmental Funds
December 31, 2024

	General Fund	Other Governmental Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$		
Accounts receivable	2,003,742	\$ 9,556	\$ 2,013,298
Tax acquired property	400,000	-	400,000
Taxes receivable, net	3,620	-	3,620
Tax liens receivable	55,390	-	55,390
	19,287	-	19,287
TOTAL ASSETS	\$ 2,482,039	\$ 9,556	\$ 2,491,594
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
<i>Liabilities:</i>			
Accounts payable	\$		
<i>Total liabilities</i>	2,893	\$ -	2,893
<i>Deferred inflows of resources:</i>			
Uncollected property taxes	62,640	-	62,640
Taxes collected in advance	199	-	199
<i>Total deferred inflows of resources</i>	62,839	-	62,839
<i>Fund balances: see footnotes</i>			
Non-spendable - endowments		4,375	4,375
Restricted	42,554	-	42,554
Committed	2,036,530	-	2,036,530
Assigned	48,445	5,180	53,625
Unassigned	288,778	-	288,778
<i>Total fund balances</i>	2,416,307	9,556	2,425,862
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 2,482,039	\$ 9,556	
<i>Amounts reported for governmental activities in the statement of net position (Stmt. 1) are different because:</i>			
Depreciable and non-depreciable capital assets as reported in Stmt. 1			828,531
Deferred property taxes not reported on Stmt. 1			62,640
NET POSITION OF GOVERNMENTAL ACTIVITIES		\$	3,317,033

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, 2024

	General Fund	Other Governmental Funds	Total Governmental Funds
REVENUES:			
Property taxes	\$ 655,498	\$ -	\$ 655,498
Excise taxes	167,879	-	167,879
Intergovernmental revenue	228,111	-	228,111
Charges for services	306,421	-	306,421
Investment income	73,092	5	73,097
Other revenue	8,329	-	8,329
<i>Total revenues</i>	<i>1,439,330</i>	<i>5</i>	<i>1,439,335</i>
EXPENDITURES:			
General government			
Protection	140,702	-	140,702
Sanitation	123,411	-	123,411
Public works	73,480	-	73,480
County tax	139,564	-	139,564
Education	81,770	-	81,770
Cemetery	599,392	-	599,392
Social services	6,440	-	6,440
Recreation	800	-	800
<i>Total expenditures</i>	<i>1,178,920</i>	<i>-</i>	<i>1,178,920</i>
Excess (deficiency) of revenues over (under) expenditures	260,410	5	260,415
<i>Net change in fund balances</i>	<i>260,410</i>	<i>5</i>	<i>260,415</i>
FUND BALANCES - BEGINNING	2,155,896	9,551	2,165,447
FUND BALANCES - ENDING	\$ 2,416,307	\$ 9,556	\$ 2,425,862

The accompanying notes are an integral part of this statement.

Town of Alton, Maine
Schedule of Departmental Operations
For the Year Ended December 31, 2024

	Balance 1/1/2024	Property Taxes	Other Revenues & Credits	Transfers	Fund Balance	Total Available	Expenditures	Lapsed	Carried
GENERAL GOVERNMENT									
Town office salaries	\$ -	\$ -	\$ -	\$ -	\$ 90,000	\$ 90,000	\$ 88,480	\$ 1,520	\$ -
Town office expense	-	-	-	-	26,000	26,000	26,792	(792)	-
Assessor's agent	-	10,500	-	-	-	10,500	10,500	-	-
Legal	-	-	7,500	-	-	7,500	-	-	7,500
Municipal building maintenance	-	-	21,000	-	-	21,000	13,074	7,926	-
Municipal building expansion project	651,552	-	130,000	-	-	781,552	1,856	-	779,696
<i>Total</i>	651,552	10,500	158,500	-	116,000	936,552	140,702	8,654	787,196
PROTECTION									
Fire protection	-	-	55,000	-	-	55,000	42,586	12,414	-
Ambulance	-	-	75,000	-	-	75,000	78,678	(3,678)	-
Animal control	838	-	1,040	-	2,000	3,878	2,148	-	1,730
<i>Total</i>	838	-	131,040	-	2,000	133,878	123,411	8,737	1,730
SANITATION									
Refuse account	-	85,000	-	-	-	85,000	73,480	11,520	-
<i>Total</i>	-	85,000	-	-	-	85,000	73,480	11,520	-
PUBLIC WORKS									
Town roads	-	-	-	-	10,000	10,000	10,990	(990)	-
Salt/sand shed	-	-	-	-	500	500	398	102	-
Snow removal	-	130,000	-	-	-	130,000	128,176	1,824	-
LRAP	36,142	-	8,412	(2,000)	-	42,554	-	-	42,554
Town roads improvements	-	-	-	2,000	-	2,000	-	2,000	-
<i>Total</i>	36,142	130,000	8,412	-	10,500	185,054	139,564	2,936	42,554
COUNTY TAX									
	-	81,770	-	-	-	81,770	81,770	-	-
EDUCATION									
RSU assessment	-	593,531	-	-	-	593,531	593,531	-	-
School tuition	8,623	-	-	-	-	8,623	5,861	-	2,762
<i>Total</i>	8,623	593,531	-	-	-	602,154	599,392	-	2,762

Town of Alton, Maine
Schedule of Departmental Operations
For the Year Ended December 31, 2024

	Balance 1/1/2024	Property Taxes	Other Revenues & Credits	Transfers	Fund Balance	Total Available	Expenditures	Lapsed	Carried
CEMETERY									
Cemetery care	-	6,000	-	-	-	6,000	6,000	-	-
Veteran's park	123	-	-	-	-	123	-	-	123
Cemetery committee	2,592	-	-	-	-	2,592	440	-	2,152
<i>Total</i>	2,715	6,000	-	-	-	8,715	6,440	-	2,275
SOCIAL SERVICES									
General assistance	-	-	-	-	500	500	-	500	-
Donations	-	-	-	-	800	800	800	-	-
<i>Total</i>	-	-	-	-	1,300	1,300	800	500	-
RECREATION									
Snowmobile	-	-	13,360	-	-	13,360	13,360	-	-
<i>Total</i>	-	-	13,360	-	-	13,360	13,360	-	-
RESERVES									
Juniper Ridge	1,170,564	-	286,680	(212,500)	-	1,244,743	-	-	1,244,743
Capital improvement fund	709	-	-	-	-	709	-	-	709
<i>Total</i>	1,171,272	-	286,680	(212,500)	-	1,245,452	-	-	1,245,452
TOTAL EXPENDITURES	\$ 1,871,142	\$ 906,801	\$ 597,992	\$ (212,500)	\$ 129,800	\$ 3,293,235	\$ 1,178,920	\$ 32,347	\$ 2,081,968