

2024 ANNUAL REPORT



ATHENS MAINE

MUNICIPAL ELECTIONS
FRIDAY, MARCH 7, 2025 4PM TO 8PM

ANNUAL TOWN MEETING
SATURDAY, MARCH 8, 2025 1:30PM

ELECTIONS & TOWN MEETING ARE AT THE
SOMERSET ACADEMY/TOWN OFFICE

Town of Athens Contact Information

Phone: (207) 654-3471

Fax: (207) 654-2704

Mail: PO Box 146, Athens, ME 04912

Email: townofathens@tds.net

Website: athens.maine.gov

Town Clerk & Tax Collector Office Hours

Mondays, 2pm to 6pm

Thursdays, 2pm to 6pm

Athens Town Office Closed on State Holidays

Selectboard Meetings

Tuesdays, 7pm at the Town Office

Transfer Station Hours

Wednesdays 8am to 4pm

Saturdays 8am to 4pm

ANNUAL REPORT
OF THE
MUNICIPAL OFFICERS
OF THE TOWN OF
ATHENS,
MAINE

YEAR ENDING DECEMBER 31, 2024

PRINTED BY
BROMAR PRINTING

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TOWN OFFICERS

TOWN CLERK

TRACEY ROTONDI

SELECTMEN, ASSESSORS, OVERSEERS OF THE POOR

HILLARY LISTER

CHARLES ROTONDI

GUY ANTON

TREASURER

JEAN BUSSELL

TAX COLLECTOR

TRACEY ROTONDI

ROAD COMMISSIONER

DAN WEESE

REGISTRAR OF VOTERS

TRACEY ROTONDI

ATHENS MUNICIPAL SCHOOL BOARD DIRECTORS

VICTORIA AVERY

SHANNA CIPRIANO

CHAD STEWARD

ANDREW LINKLETTER

ROBERT VIGUE

BUDGET COMMITTEE

HILLARY LISTER JEAN BUSSELL DAN WEESE

ONE YEAR

ERALD CORSON

EARLAND LAKE

TWO YEARS

COREY BUSSELL

BEVERLY LAKE

THREE YEARS

CHERYL SEAMANS

CHAD STEWARD

FIRE CHIEF

TRAVIS THOMPSON

ANIMAL CONTROL OFFICER

DAVE MERCIER

Letter of Transmittal

To The Citizens of Athens,

We would like to thank the people of Athens who work to keep this community functioning.

This year three Spirit of America awards were presented by the Somerset County Commissioners to longtime Athens residents who have put in countless hours volunteering to help make this town a better place to live.

Doug Malloy received the award in recognition of his efforts to build and maintain a pathway for kids to safely cross the busy street across from the school and contributing his woodworking skills to the community.

Cheryl Seamans received the award for her work in past years beautifying town grounds with plantings, and getting local kids involved with acting and theater.

Barbara Starbird received the award for her work over the years beautifying town grounds with plantings, and for her continued efforts to help and look out for the well being of older people in town.

This year the town was able to continue making improvements to the Exhibition Hall and Fairgrounds, with the help of many volunteers. The Exhibition Hall received a deep cleaning, and windows were purchased which will be installed this year. We received word that paint is being donated so we can repaint the Exhibition Hall, and volunteers are welcome for painting. The Rec Department is working on insulating the building so it can be used for wrestling practice and other events year round. It is hoped that these improvements will allow the fairgrounds to be used by more people for community events.

In 2025 the town also plans to do work and repairs at the Exhibition Hall and Somerset Academy so the buildings can be safe and usable for renting out to groups and use for community events.

The town was required to use remaining ARPA/Covid grant funds by the end of 2024. These funds went toward improving storm water control on Town roads and to a much needed lighting upgrade at the Somerset Academy building.

In 2024 the State of Maine required the Town to do a Revaluation of all properties' assessed values. The State of Maine requires towns to do a revaluation at least every 10 years and when the municipality's certified ratio drops below 70%. The certified ratio is determined by the State, comparing the town's assessments of property values with the values of properties based on recent real estate market sales.

At the beginning of 2024, Maine Revenue Services notified Athens that the town's certified ratio had dropped to 59%. If the certified ratio dropped below 60%, the Town would lose hundreds of thousands of dollars in State reimbursements for Homestead, Veterans, Tree Growth, and Business Equipment tax exemptions, and property owners would lose any reduction in their tax bills from those exemptions.

The 2024 revaluation resulted in an increase of land and building base values of 15% to 25%. It also involved a review of all properties in the town's tax assessment system to ensure assessment data was correct. In response to these changes, Maine Revenue Services upgraded the Athens certified ratio to 68%.

By increasing the overall valuation of properties, the Town was able to bring down the mill rate, partially balancing out tax increases caused by the property value changes. The mill rate is based on the total assessed value of all property in Athens, as it relates to the Municipal budget, the School budget, and the Town's portion of the County budget. The revaluation allowed the town to lower the mill rate by 1.25.

Since the budgets for the town and school also determine the tax rate, it is important for people to get involved in voting on these budgets at Town Meetings. The municipal budget will be voted on by Athens residents at March 8th Town Meeting and the school budget will be voted on by Athens residents at the Special Town Meeting in June. We encourage Athens residents to get involved and show up to participate and vote at the Town Meetings.

Hillary Lister, First Selectman

Charles Rotondi, Second Selectman

Guy Anton, Third Selectman

Report of the Assessors

Appropriations March 9, 2024

Municipal Appropriation: \$743,619.00

County Tax: \$244,825.29

Appropriations June 4, 2024

Athens Community School/AOS 94 Appropriation: \$1,253,233.00

Overlay: \$53,400.11

Total Appropriations: \$2,295,077.40

Deductions

State Revenue Sharing: \$150,632.00

Homestead Exemption Reimbursement: \$76,211.00

Business Equipment Tax Exemption Reimbursement: \$136,560.00

Tree Growth and Veterans Exemption Reimbursement: \$281,511.00

Total Deductions: \$644,914.00

Taxable Real Estate Valuation

Land: \$45,533,114.00

Buildings: \$34,354,144.00

Total assessed real estate valuation: \$79,902,258.00

Taxable Personal Property Valuation

Machinery & Equipment: \$485,568.00

Business Equipment: \$23,596.00

All Other Personal Property: \$84,374.00

Total assessed personal property valuation: \$593,538

Total taxable value of real estate and personal property: \$80,495,796.00

Mill Rate: 20.5

2024 Property Tax Levy: \$1,650,163.40

Respectfully Submitted,
HILLARY J. LISTER
CHARLES G. ROTONDI
GUY C. ANTON
Assessors of Athens

End of Year Account Balances 2024

| <u>Article #</u> | <u>Budgeted</u> | <u>Spent</u> | <u>Balance</u> | <u>Breakdown of expenditures</u> |
|---------------------------|-----------------|---|----------------|---|
| 7A -Misc | \$45,000.00 | \$46,245.10 ((\$51,285.39 less \$5,040.29 reimbursement) | (\$1,245.10) | \$3,262.70 Electric \$2,452.68 Telephone \$3,542.08 Heating \$700.00 Payroll services \$5,190.29 Dr. Greene \$609.00 Mileage \$790.00 training \$3,839.00 Postage \$1,525.89 Printing/Publish \$4,747.03 Supplies \$14,356.83 Software \$3,853.75 Ballot Clerks \$2,998.00 Reg of Deeds \$341.00 Donations \$3,077.14 Other (\$586.54 copier lease, \$504.93 911 signs, \$366.70 flags, \$631.82 fees \$275.00 other labor \$712.15 misc) |
| 7B-Insurance | \$28,000.00 | \$27,921.50 | \$78.50 | |
| 7C-MMA Dues | \$2,229.00 | \$2,251.00 | (\$22.00) | |
| 7D-Payroll Taxes | \$22,000.00 | \$19,317.33 | \$2,682.67 | |
| 7E-Salaries | | | | |
| A.1st Selectman | \$20,000.00 | \$20,000.00 | \$0.00 | |
| B.2nd Selectman | \$6,500.00 | \$6,500.00 | \$0.00 | |
| C.3rd Selectman | \$6,500.00 | \$6,500.00 | \$0.00 | |
| D.Tax Collector | \$7,500.00 | \$7,500.00 | \$0.00 | |
| E.Town Clerk | \$6,000.00 | \$6,000.00 | \$0.00 | |
| F.Treasurer | \$7,500.00 | \$7,500.00 | \$0.00 | |
| G.Animal Control | \$2,000.00 | \$2,000.00 | \$0.00 | |
| H.Fire Chief | \$5,500.00 | \$5,500.00 | \$0.00 | |
| 8-Code Enforcement | \$1,000.00 | \$784.42 | \$215.58 | |
| 9-Support Poor | \$11,000.00 | \$4,041.59 ((\$8,763.82 less \$4,722.23 grants/ reimbursement) | \$6,958.41 | |

End of Year Balances 2024

| <u>Article #</u> | <u>Budgeted</u> | <u>Spent</u> | <u>Balance</u> | <u>Breakdown of expenditures</u> |
|---------------------------|-----------------|--|----------------|---|
| 10-Town/Grounds | \$40,000.00 | \$39,258.89 (\$39,818.89 less \$560 donation) | \$741.11 | \$3,612.90 Academy \$5,875.00 Portapotty \$10,042.36 Repairs \$10,679.91 Labor \$9,441.72 Equipment/Supp \$167.00 Fuel |
| 11-Snowmobile Club | \$496.50 | \$496.50 | \$0.00 | |
| 12-Cemetery | \$4,000.00 | \$4,000.00 | \$0.00 | |
| 13-Tax Maps | \$3,500.00 | \$0.00 | \$3,500.00 | |
| 14-Donations | | | | |
| A. Food Pantry-Athens | \$1,500.00 | \$1,500.00 | \$0.00 | |
| B. Food Pantry-Harmo | \$1,500.00 | \$1,500.00 | | |
| C. Family Violence | \$635.00 | \$635.00 | \$0.00 | |
| D. KV Van | \$225.00 | \$225.00 | \$0.00 | |
| E. KV Child&Family | \$250.00 | \$250.00 | \$0.00 | |
| F. Hospice | \$500.00 | \$500.00 | \$0.00 | |
| G. Senior Spectrum | \$300.00 | \$300.00 | \$0.00 | |
| H. Somerset Eco Devel | \$100.00 | \$100.00 | \$0.00 | |
| I. Life Flight | \$250.00 | \$250.00 | \$0.00 | |
| J. Baker Mtn | \$250.00 | \$250.00 | \$0.00 | |
| 15-Somerset Humane | \$2,380.00 | \$2,427.60 | -\$47.60 | |
| A. Disposal | | | \$0.00 | |
| 16-Fire Department | | | | |
| A. Incidentals | \$13,000.00 | (\$3,595.73) (\$4,692.27 less \$8,288.00 grants/ donations) | \$16,595.73 | \$30.00 Somerset County \$3,168.00 Maine Fire Equip \$890.25 AAA Fire Ext \$274.45 Exigen \$50.00 Fire Services \$279.57 Positive Promotions |
| B. Utilities | \$6,000.00 | \$5,537.64 | \$462.36 | \$1,019.64 Electric \$4,078.01 Heating \$439.99 Fuel |
| C. Pay | \$12,000.00 | \$3,595.50 | \$8,404.50 | |

End of Year Balances 2024

| <u>Article #</u> | <u>Budgeted</u> | <u>Spent</u> | <u>Balance</u> | <u>Breakdown of expenditures</u> |
|--------------------|-----------------|--|----------------|--|
| D. Maintenance | \$12,000.00 | \$4,710.82 | \$7,289.18 | \$357.96 Carparts Dist \$320.00 Maine Fire Equip \$1,038.80 Bergeron Pro \$1,133.86 Ernest Corson \$1,860.20 CMHT Inc |
| E. Savings | \$7,000.00 | \$7,000.00 | \$0.00 | |
| 18-Rec Dept | | | | |
| A. Swim | \$4,500.00 | | \$4,500.00 | |
| B. Rec | \$14,000.00 | \$10,576.35 (\$23,914.31 less \$13,337.96 donations, fundraising) | \$3,423.65 | |
| C. Maintenance | \$11,500.00 | \$13,842.55 | (\$2,342.55) | \$4,602.00 labor \$2,066.23 electricity \$5,644.42 equipment \$1,529.90 parts/fuel |
| D. Savings | \$7,500.00 | \$7,500.00 | \$0.00 | |
| 19-Roads | | | | |
| A. Equip Savings | \$25,000.00 | \$25,000.00 | \$0.00 | |
| B. Brush Cutting | \$5,000.00 | \$3,307.22 | \$1,692.78 | \$3,024.00 Labor \$283.22 Supply/Equip |
| C. Maintenance | \$40,000.00 | \$38,400.83 (Labor - \$17,044.62 Supplies - \$21,356.21) | \$1,599.17 | \$17,044.62 Labor \$286.31 Brown's Steel \$1,590.17 Maine Oxy \$439.20 Ware Butler \$3,719.35 Carparts Dist \$2,246.12 Traction \$1,070.04 Morrison's Garage \$546.90 Quinn Hardware \$90.30 Bangor Truck \$550.00 Sun Auto \$120.00 Marc Courtemanche \$1,582.62 Allied Equipment \$1,040.00 Skow Tire \$315.83 Napa \$100.00 Guy Anton \$25.18 Advance Auto |

End of Year Balances 2024

| <u>Article #</u> | <u>Budgeted</u> | <u>Spent</u> | <u>Balance</u> | <u>Breakdown of expenditures</u> |
|------------------|-----------------|----------------------|----------------|----------------------------------|
| | | | | \$44.78 Allegiance |
| | | | | \$27.41 Caleb Linkletter |
| | | | | \$340.96 SWorth Milton |
| | | | | \$447.10 HP Fairfield |
| | | | | \$287.00 Dan Weese |
| | | | | \$160.67 Frank Martin Sons |
| | | | | \$2,806.10 Dennison Lubrican |
| | | | | \$642.02 Turcotte's Garage |
| | | | | \$871.32 Jimar Construction |
| | | | | \$71.98 Hight's Chevrolet |
| | | | | \$228.30 Campbell's Agway |
| | | | | \$63.69 Beauregard Equip |
| | | | | \$814.25 Heavy Machines |
| | | | | \$426.75 Whited Truck |
| | | | | \$401.86 Pelletier Manufactu |
| D. Sand/Salt | \$45,000.00 | \$22,983.91 | \$22,016.09 | |
| | | | | \$4,612.55 Labor |
| | | | | \$18,371.36 Supplies |
| E. Summer Roads | \$75,000.00 | \$76,239.40 | (\$1,239.40) | |
| | | Supplies:\$22,031.64 | | \$7,133.72 Contractor's |
| | | Wages:\$41,215.12 | | \$70.00 York Signs |
| | | Fuel:\$12,992.64 | | \$191.95 Quinn Hardware |
| | | | | \$6,859.00 Michael Merrill |
| | | | | \$98.02 Amazon |
| | | | | \$200.00 Dwight Weese |
| | | | | \$93.75 Skow Equip |
| | | | | \$310.00 Dan Weese |
| | | | | \$141.14 Jimar |
| | | | | \$2,491.00 Haley's Const |
| | | | | \$300.00 Nate Anton |
| | | | | \$262.17 Campbell's |
| | | | | \$712.50 Patricia Bar |
| | | | | \$1,200.00 CJ Pease |
| | | | | \$1,024.00 Canadian Chain |
| | | | | \$560.00 Parts Alternative |
| | | | | \$384.39 Motor Supply |
| F. Winter Roads | \$75,000.00 | \$79,641.01 | (\$4,641.01) | |
| | | Supplies:\$8,597.65 | | \$146.91 HP Fairfield |
| | | Wages:\$58,773.37 | | \$3,245.58 Jimar Constructio |
| | | Fuel:\$12,269.99 | | \$260.00 Paul Rotondi |
| | | | | \$485.00 Dan Weese |
| | | | | \$1,215.00 Haley's Const |
| | | | | \$1,125.00 Canadian Chains |
| | | | | \$444.00 Bromar Printing |

End of Year Balances 2024

| <u>Article #</u> | <u>Budgeted</u> | <u>Spent</u> | <u>Balance</u> | <u>Breakdown of expenditures</u> |
|----------------------------|-----------------|-------------------|----------------|----------------------------------|
| | | | | \$306.00 Skow Tire |
| | | | | \$448.00 CJ Pease |
| | | | | \$55.62 Hight's Chevrolet |
| | | | | \$23.22 Traction |
| | | | | \$174.49 Carparts Dist |
| | | | | \$123.20 Frost Cedar |
| | | | | \$204.12 Brown's Steel |
| | | | | \$51.96 Hammond Lumber |
| | | | | \$21.09 Hillary Lister |
| | | | | \$260.26 Pike Industries |
| | | | | \$8.20 Morrison's Garage |
| H. Utilities | \$7,500.00 | \$7,189.46 | \$310.54 | |
| | | | | \$1,858.23 Electric |
| | | | | \$821.91 Phone |
| | | | | \$4,509.32 Heating |
| 20-Paving Acct | \$50,000.00 | \$50,000.00 | \$0.00 | |
| 22-Legal | \$5,000.00 | \$5,000.00 | \$0.00 | |
| 23-Transfer Station | | | | |
| A. Station | \$15,000.00 | \$16,824.13 | (\$1,824.13) | |
| | | | | \$15,584.20 Wages |
| | | | | \$312.96 Licenses |
| | | | | \$926.97 Supplies |
| B. Disposal | \$67,500.00 | \$73,949.08 | (\$6,449.08) | |
| | | (\$77,125.08 less | | |
| | | \$3,176.00 fees | | |
| | | collected) | | |
| 24-Audit | \$10,000.00 | \$6,100.00 | \$3,900.00 | |
| 25-Ex Hall | \$10,000.00 | \$9,827.00 | \$173.00 | |
| 27-COVID \$ | \$68,196.09 | \$68,196.09 | \$0.00 | |

TOWN CLERK'S REPORT

Number of Births Recorded

January 1, 2024 to December 31, 20244

Number of Deaths Recorded

January 1, 2024 to December 31, 2024

Residents-2021

Non-Residents-1

Number of Marriages Recorded

January 1, 2024 to December 31, 202422

Residents-8

Non-Residents-14



By Maine Law, dogs six (6) months or older must be licensed on January 1st of each year or at such time as they reach six (6) months of age. You are given a grace period until January 31st.

After January 31st, there is a \$25.00 late fee for each dog license. At the time of licensing, proof of a current rabies shot must be presented to the Town Clerk. If your dog is neutered or spayed, proof must be presented. The fee for a neutered or spayed dog is \$6.00. If the dog is not neutered or spayed the cost is \$11.00.

In Memory of Athens Residents Who Passed Away in 2024

Richard D. Baron

Dale Errol Blake

Jonathan George Cayford

Michael Anthony Cipriano

Myrtle L. Collins

Pauline E. Coro

Gareth Henry Gilman

Rowena A. Gilman

Delma Beryl Goodridge

Brenda J. Hanson

Sylvia Marie Judd

Glenna E. Lehay

Benjamin Homer MacMichael

Dolores Ester Marquis

Lawrence Raymond Scott

Matthew James Sites

Penny Lyn Stewart

Ana Maria Tart

Robert S Turnbull

Harland E. Woodward Jr.

Rec Department Report

To the citizens of the Town of Athens:

We would like to thank you for your continued support of all the childrens' programs here in our town! The money that you appropriate, the money we fundraise, and any of your donations are used to provide our children with some fun activities, sports, and other events throughout the year.

This was year 3 for our wrestling team. They are continuing to learn and are having a great time competing at the meets. We were able to purchase some singlets for them this year! They are doing a great job representing us!

This year we fielded 5 baseball teams (2-ages 8 and under, 10 and under, 12 and under, and a junior high team), 1 tee-ball, and 3 softball teams (ages 8 and under, 10 and under, and 12 and under).

We are in the process of replacing the snack shack on the softball field. Special shoutout to the ones who are volunteering their time and talents on this project. Our 3rd-4th graders and our 5th-6th graders played together on a combined soccer team and were able to play some games. We were able to host some junior high soccer games on our big field and we thank all of you that came out support this team!

We did not participate in Camp Podooc this year as they changed the way they were operating it and it wasn't economically feasible for us. We will be on the lookout for something for this summer!

The town's football field was well used again this past fall, and our snack shack had another successful year. Many thanks to those who volunteered their time and baked goods for the games. A special thank you to the ones who helped us put a much needed addition onto the snack shack this year, we couldn't have done this project without you! We got many, many compliments on it! We had football teams for grades Kindergarten through 8th grade. Lots of hard work was put in by the youngsters this year. We were able to host some daytime and nighttime games.

For Rec basketball, we were able to have both boys and girls teams at the 3/4 grade level and also the 5/6 grade level. After those teams were done for the season, we had a group for anyone in grades K-2.

We put on a field day at the end of the school year for all students in grades K-8. The theme this year was family game night. It was a great time, and we look forward to this year's field day!

Please continue to show your support by stopping by to watch all the hard work these children are putting in during the various seasons. We truly appreciate everyone's support and the kids love it when family and friends are there to cheer them on!

We truly appreciate all the coaches of the various teams who volunteered their time and energy! We are always looking for volunteers to help operate the snack shack during games (football, soccer, softball, and baseball), so if you are interested in helping out please let us know! Teenagers who need community service hours are more than welcome to volunteer during our football/soccer season. There are plenty of jobs to do each weekend that our town hosts games and during the week when the soccer teams are playing. They are also more than welcome to help us man the volunteer toll bridge over Labor Day weekend.

To all of the businesses that continue to support us through their signs at the baseball and football fields, we thank you. We are continuing to update the signs as needed and are always looking for more new ones to put up. If you are interested please contact Vicky Avery. We were able to have a few fundraisers this year as well as running a volunteer toll bridge over Labor Day weekend.

A very special thank you to Jayme Stafford for inviting us to help out with the Christmas party again this year. We were able to schedule a visit from Santa, and help her with the passing out of presents and food. Looking forward to expanding this event in 2025!

Please direct any questions or concerns to our members. We thank you again for your continued support and are looking forward to another great year of being able to interact and work with the children of our town.

Athens Recreation Department

Cory Bussell Vicky Avery Karen Clark Luke Sites Jean Bussell



County Report

Somerset County Government provides every day public safety services to the residents and visitors throughout our 4,095 square miles. Nearly 80% of our employees are directly involved in taking calls for service, responding to those calls, prosecuting violations of the law and providing incarceration and corrections. Furthermore, County Government secures property rights through the Registry of Deeds and protects family rights in Probate Court.

In a partnership with each of our towns, plantations and townships, Somerset County seeks to strike a balance of services and costs to the taxpayer. The budget put into effect July 1, 2024 was a modest 3.1% increase over the past year thanks to the diligent work of Department Heads, County Commissioners and the Budget Committee.

Throughout the State there was significant turnover in County Commissioners in 2024. In Somerset however, we were fortunate to return Robert Sezak in District One and Cyp Johnson in District Two through re-election. Sitting Commissioners Scott Seekins of District Three, Joel Stetkis in District Four and John Alsop in District Five compose a board of experienced leadership for the County.

A priority for these Commissioners has been providing funding to Towns and agencies that are on the front lines of community service. Early in 2024, the Commissioners provided \$108,500 in Community Benefit Funds to Towns impacted by the significant flooding in the December 2023 storms. Since the fall of 2023, over 35 entities have received \$330,000 in Community Benefit Grants impacting 20 different Somerset Communities. These matching grants have spurred over \$700,000 in local development.

COUNTY REPORT

More information on the Community Benefit Matching Grant Program, and many other programs and services offered can be found at www.somersetcounty-me.org

In 2024, the County formed an official partnership with Somerset Public Health to provide a Care Coordinator within the Sheriffs Office and County Jail to assist with recovery of substance abuse issues. This trained professional processes referrals from Sheriffs Deputies for individuals and families in need of resources, and coordinates with Jail Administration to connect inmates to services within the facility and refer and make appointments to community resources upon release.

This past year the County also embarked on a study of Animal Control resources in Somerset. Pulling together a committee that included ACO's for various towns, law enforcement, Commissioners, Town Managers and Select Board members, the study has compiled pay rates for Animal Control Officers, and is assessing the capacity of the Somerset Humane Society's shelter in Skowhegan. This ongoing study seeks to make necessary improvements to the area's Animal Control infrastructure.

While staffing remains a challenge in the current economy, Somerset headed in to 2025 with a workforce near full capacity for the first time in over a decade. On behalf of all County employees, it is our pleasure to serve our communities.



Tim Curtis

Somerset County Administrator

2024 Sheriff's Office Annual Report

January 1, 2025 begins my 10th year as your Sheriff. I want to personally thank everyone for your continued support for the Somerset County Sheriff's Office. It is a privilege to serve the citizens of Somerset County, and our visitors.

The Office of Sheriff oversees the operations of the County Jail, law enforcement, court security, and civil process. Somerset County is approximately 4,000 square miles. The County is comprised of 27 towns, 6 plantations, and 83 unorganized townships.

This year, I began my 2-year term as immediate past President of the Maine Sheriff's Association. I continue my appointment to the Board of Directors for (NESPIN) New England State Police Information Network. I am also a board member for the Statewide County Corrections Professional Standards Council.

I would like to report that the Somerset County Sheriff's Office continues to be an accredited law enforcement agency through the Maine Law Enforcement Accreditation Program. The Sheriff's Office law enforcement policies and procedures are best practice for the State of Maine. I want to take this opportunity to thank staff and Deputies for their diligent efforts to obtain this accreditation.

In 2024 the Somerset County Sheriffs Office added two School Resource Officers (SRO). We provide an SRO to SAD 59, Madison and to SAD 54, Canaan and Norridgewock.

The Sheriffs Office collaborates with Somerset Public Health to provide a Care Coordinator for Substance Use Disorder. Deputies respond to incidents that have addiction related components, they now have an imbedded caseworker that can process referrals for treatment.

The Sheriffs Office procured a drone, through grant funding, to assist Deputies with the investigation of crime scenes and motor vehicle crashes.

2024 Sheriff's Office Annual Report

Law Enforcement

The Patrol division is comprised of 14 Patrol Deputies and 3 Sergeants. Through funding from the State of Maine, we have 2 Deputies dedicated to patrolling the unorganized townships. The Patrol division is overseen by a Lieutenant. The Patrol Division conducted 1,275 traffic stops and covered 987 reportable accidents. The patrol division arrested/summonsed 835 individuals in Somerset County. The Sheriff's Office assigns 1 Deputy per shift to patrol the Town of Madison. We have a 32-hour Secretary/Dispatcher assigned to Madison. We had a total of 4 Deputies graduate from the 45th and 46th Basic Law Enforcement Program (BLETP) at the Maine Criminal Justice Academy this year.

The Criminal division is comprised of 4 Detectives, 1 Domestic Violence Investigator assigned to the Somerset County District Attorney's Office, and is overseen by a Lieutenant. The Sheriff's Office continues to partner with MDEA (Maine Drug Enforcement Agency) to have an agent assigned to the Criminal Division. Presently, that position is not filled. The Sheriff's Office has 1 trained accident reconstructionist along with 1 forensic mapper. The Sheriff's Office has 2 canines, one assigned to each division.

Throughout 2024, the Sheriff's Office Criminal Division investigated a large volume of illicit drug trafficking activities. This year the Criminal Division obtained 63 search warrants and charged 68 people with illicit drug charges. The Criminal Division charged 60 people with crimes such as, burglary, theft, sexual assault, fraud etc. Between January and December, the Criminal Division executed 22 illegal marijuana cultivation drug search warrants. These warrants have been executed in the Towns of Cornville, Norridgewock, Madison, Anson, Solon, Ripley, St. Albans, Skowhegan, and Canaan. In 2024 the Criminal Division seized approximately 28,000 marijuana plants, approximately 250 pounds of processed marijuana, approximately \$50,000 in cash, and 5 motor vehicles.

2024 Sheriff's Office Annual Report

Jail

The Somerset County Jail, when operating at full capacity, operates with 36 budgeted Correctional Officers, 8 Shift Supervisors, 3 cooks, 12 program and support staff, and 9 administrative staff. The Somerset County Jail is now 17 years old. The County Jail is nationally accredited through the American Correctional Association and is operating under nationally best practice standards.

In 2024 the Somerset County Jail recorded 1,319 total bookings, a 3.2% increase since 2023. We are currently still working with the State of Maine in administering Sublocade to inmates who identify with an Opioid Use Disorder. The Somerset County Jail has a robust programs division. Services provided include parenting classes, alcohol treatment, education and mental health counselling. In 2024 we collaborated with Somerset Public Health, funded by New Balance, inmates work growing a variety of vegetables that get processed on site by our kitchen workers and distributed to local schools.

Civil Process

In 2024, the Somerset County Sheriff's Office Civil Deputies received 1,325 papers to process and serve. That is a 23% decrease from 2023.

Calls for Service

In 2024, the Sheriff's Office received 17,479 calls for service from our residents. This represents a 4.3% decrease from 2023.

During 2024, the Sheriff's Office responded to 532 calls for service from the Town of Athens, which is a 5.1% decrease from 2023. These calls included 34 motor vehicle stops, 43 motor vehicle accidents, 18 calls requesting citizen assistance, 17 domestic disturbances, as well as calls for burglary, theft, criminal threatening, assault, harassment, welfare checks, and requests for other police services.

The Somerset County Sheriff's Office remains committed to our core values:

INTEGRITY-RESPECT-FAIRNESS-DEDICATION.

Letter from Representative Caruso

Dear Friends and Neighbors,

I am deeply honored and humbled by the trust you have placed in me to represent you in the 132nd Legislature. As your state representative, I am committed to serving you with transparent and responsive representation that adheres to the Constitution. I will always do my best to address the challenges we face in our communities, and I will seize opportunities that can make a meaningful difference.

Our shared values and struggles inspire me to work hard for you to meet the needs of our communities. Whether it is advocating for our families and small businesses, or being your voice on the Judiciary Committee, I believe we will make an impact.

As George Washington said, “the power under the Constitution belongs to the people.” As your Representative, I encourage you to stay connected and engaged with the work happening at the State House and to monitor legislative proposals being worked on by visiting the Legislature’s website at www.legislature.maine.gov . Decisions made in Augusta affect our lives in countless ways, and your input is vital in shaping the future of our district and our state.

I encourage you to make your voice heard. You can email, call, and leave messages, but more importantly testify (in person, online, or in writing) when public hearings are scheduled for bills important to you. Whether you need assistance navigating state services or want to share your thoughts on upcoming legislation, I am here to help and listen.

To be added to my email list and receive updates or important information on Maine programs and services, please email me directly with your request at Elizabeth.Caruso@legislature.maine.gov.

Thank you for your confidence in me and for the opportunity to serve. Together, we can build a brighter future for our families and communities.

Sincerely,
Elizabeth M. Caruso
State Representative
P.O. Box 81 Caratunk, ME 04925 (207) 399-9992

Letter from Senator Black

Dear Friends and Neighbors:

I am honored and humbled to continue serving as your State Senator for a fourth term. The trust you have placed in me is something I do not take lightly, and I remain committed to being a strong voice for you, your family, and our community in Augusta.

I am happy to continue my work on the Agriculture Conservation and Forestry Committee, I will continue to focus on ensuring accountability in key state programs, with a particular emphasis on the Office of Child and Family Services (OCFS).

The First Regular Session of the 132nd Maine State Legislature began on December 4, 2024, with our swearing-in ceremony led by Governor Janet Mills. It was a day filled with tradition, attended by family and friends of incoming members, as we set the stage for the work ahead.

Many of you have reached out to me about the challenges you are facing—rising costs of energy, housing, child care, and concerns about education, mental health, substance abuse, workforce development, and community safety. As your State Senator, I am committed to working with my colleagues to find common-sense solutions to these pressing issues.

In addition, addressing Maine’s anticipated budget gap and setting priorities for the next biennium will be a significant focus this session. I am confident that through collaboration, we can work to balance fiscal responsibility with investments in the well-being of all Mainers.

Once again, I want to thank you for re-electing me to represent you in the State Senate. Please don’t hesitate to reach out to me with any questions, comments, or concerns. I am here to help, whether it’s navigating state programs or working to address issues important to you and our community.

Sincerely,
Russell Black
State Senator

*Fax: (207) 287-1527 * TTY (207) 287-1583 * Message Service 1-800-423-6900*

Web Site: legislature.maine.gov/senate

Letter from Representative Golden

Dear Friends,

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

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

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

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

Senator Angus King Town Report Letter

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 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 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

Letter from Senator Susan M. Collins

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

Non-zero Balance on Non-lien Accounts

| | | | | | |
|-------|---|---------------------------|------|----------|----------|
| 196 | R | BROWN, SHAWN M | 2024 | 1,004.71 | 1,004.71 |
| 796 | R | BROWN, SHAWN M | 2024 | 401.96 | 401.96 |
| 133 | R | BROWN, SHYAM | 2024 | 1,376.78 | 1,029.06 |
| 268 | R | BROWN, VALERIE D | 2024 | 971.70 | 971.70 |
| 295 | R | BURNS, LARRY | 2024 | 851.47 | 851.47 |
| 296 | R | BURNS, LARRY | 2024 | 464.18 | 464.18 |
| 533 | R | BUSSELL, BRETT | 2024 | 1,886.70 | 207.60 |
| *1174 | R | BUTLER WANDA | 2024 | 108.45 | 108.45 |
| *834 | R | BUTLER, WANDA | 2024 | 1,070.72 | 1,070.72 |
| 700 | R | CADAVID, MAURICIO | 2024 | 2,067.53 | 2,067.53 |
| 1020 | R | CAMPBELL, THOMAS PHIUP SR | 2024 | 1,471.08 | 1,471.08 |
| *1094 | R | CARNEY, LINDA H | 2024 | 365.41 | 365.41 |
| 1017 | R | Carr Jr. Roger E. | 2024 | 443.62 | 443.62 |
| 329 | R | CARR, SCOTT R. SHARON L. | 2024 | 370.54 | 370.54 |
| 1187 | R | CARROLL COLIN | 2024 | 428.53 | 428.53 |
| 68 | R | CARSON, CLAUDETTE | 2024 | 460.20 | 460.20 |
| 206 | R | CARSON, CLAUDETTE | 2024 | 568.16 | 568.16 |
| 207 | R | CARSON, CLAUDETTE | 2024 | 390.81 | 390.81 |
| *846 | R | CARSON, JAMES E | 2024 | 327.69 | 327.69 |
| *992 | R | CARSON, JAMES E | 2024 | 2,006.64 | 2,006.64 |
| 413 | R | CASEY, WILLIAM M | 2024 | 1,468.72 | 516.07 |
| *164 | R | CATALONI, RICHARD E | 2024 | 544.58 | 544.58 |
| *714 | R | CHAPMAN, JOHN | 2024 | 3,120.61 | 3,120.61 |
| 250 | R | CHUCKVILLE, LLC | 2024 | 1,100.95 | 1,099.30 |
| 685 | R | CLARK, CHAD | 2024 | 1,405.07 | 1,405.07 |
| 102 | R | CLAVETTE MATTHEW | 2024 | 667.17 | 667.: "- |
| 1145 | R | CLAVETTE, MATTHEW H | 2024 | 589.68 | 589.68 |
| 205 | R | CLEMENS, KARI S | 2024 | 872.28 | 872.28 |
| *774 | R | agement, Joel | 2024 | 236.00 | 236.00 |
| 900 | R | CLUKEY, RALPH, S. | 2024 | 676.58 | 676.58 |
| 195 | R | COBB, MARKS | 2024 | 414.92 | 414.92 |
| *719 | R | COLLINS, DANA | 2024 | 2,445.06 | 2,445.06 |
| *797 | R | COLLINS, DANA | 2024 | 298.60 | 298.60 |
| 921 | R | COOLEY, EDWARD A | 2024 | 1,773.25 | 1,773.25 |
| 280 | R | CORNFORTH, DEBBIE | 2024 | 606.29 | 606.29 |
| 713 | R | CORSON, DANIEL | 2024 | 243.23 | 243.23 |
| 209 | R | CORSON, DARREL E | 2024 | 898.62 | 598.62 |
| *226 | R | CRESS, ALLEN | 2024 | 21.22 | 21.22 |
| *227 | R | CRESS, ALLEN | 2024 | 4,693.07 | 4,693.07 |
| *228 | R | CRESS, ALLEN | 2024 | 372.49 | 372.49 |
| *229 | R | CRESS, ALLEN | 2024 | 399.36 | 282.67 |
| 623 | R | CUSSON, RICHARD | 2024 | 1,820.40 | 1,820.40 |
| 1044 | R | DAMON, WILLIAM J SR | 2024 | 410.21 | 410.21 |
| 1053 | R | DAMON, WILLIAM J SR | 2024 | 565.80 | 565.80 |
| *628 | R | DANIELS, CINDY MARIE | 2024 | 750.79 | 750.79 |
| 760 | R | DAVIS, DANIEL H | 2024 | 662.87 | 662.87 |
| 1169 | R | DAWSON, HEIDI L | 2024 | 96.66 | 95.84 |
| 298 | R | DEP, LLC | 2024 | 401.96 | 401.96 |
| 923 | R | DEP, LLC | 2024 | 735.54 | 735.54 |
| 562 | R | DEXTER, JAMES H | 2024 | 711.97 | 711.97 |
| 407 | R | DUFFY, SHAWN | 2024 | 1,751.62 | 1,751.62 |

Non Zero Balance on Non Lien Accounts

REAL ESTATE

Tax Year: 2024-1

As of: 12/31/2024

| Acct | Name | Year | Original | Oustanding |
|---------|-----------------------------------|------|-----------|------------|
| | | | Tax | Tax |
| 333 R | ABBOTT, MICHAEL | 2024 | 229.09 | 229.09 |
| *487 R | ADAMS, RUTH A | 2024 | 1,034.23 | 1,034.23 |
| *1 R | ALBERT, MARC E | 2024 | 492.72 | 103.73 |
| *2 R | ALBERT, MARC E | 2024 | 466.79 | 77.80 |
| *3 R | ALBERT, MARC E | 2024 | 2,902.49 | 2,902.49 |
| 4 R | AMERICAN TOWERS, INC. | 2024 | 2,153.48 | 2,153.48 |
| *6 R | ANDERSON, JOHN M SR | 2024 | 802.84 | 709.61 |
| *11 R | ANTON GUY & VENESSA | 2024 | 324.17 | 324.17 |
| *16 R | ANTON, Guy A | 2024 | 1,172.46 | 1,172.46 |
| 12 R | ANTON, GUY, SCOTT & PAMELA EASLER | 2024 | 915.12 | 915.12 |
| 1076 R | ANTON, JEREMIAH J | 2024 | 421.99 | 421.99 |
| 14 R | ANTON, KURT | 2024 | 418.82 | 418.82 |
| 188 R | ANTON, SCOTT | 2024 | 3,279.28 | 3,279.28 |
| 8 R | ATHENS GAS & GO LLC | 2024 | 5,867.82 | 5,867.82 |
| 21 R | AVERY, DAVID E | 2024 | 483.70 | 483.70 |
| 34 R | AVERY, DONNA M. | 2024 | 962.27 | 962.27 |
| 25 R | AVERY, HARLEY | 2024 | 405.90 | 405.90 |
| 26 R | AVERY, JAMIE | 2024 | 231.04 | 231.04 |
| 104 R | Avery, Jonathan L. Beth, A. | 2024 | 1,169.73 | 1,169.73 |
| 138 R | AVERY, ROGER | 2024 | 886.42 | 886.42 |
| 147 R | AVERY, VICTORIA SUE | 2024 | 519.06 | 519.06 |
| *82 R | BARON, JOYCE M. | 2024 | 2,922.54 | 2,922.54 |
| 790 R | BARTLETT DWAYNE | 2024 | 1,830.55 | 1,361.42 |
| 903 R | BATES DWAYNE L. | 2024 | 388.99 | 295.90 |
| 49 R | BATES, DALTON D.L. | 2024 | 966.58 | 966.58 |
| *1037 R | Bernard, Charles | 2024 | 688.80 | 688.80 |
| 1049 R | Bishop, Aron L | 2024 | 1,612.53 | 1,612.53 |
| 57 R | BISHOP, SUSAN; ARON LEE, | 2024 | 1,346.54 | 1,346.54 |
| *1084 R | BISSELL VICTOR L. JR. | 2024 | 360.70 | 360.70 |
| *707 R | BISSELL, VICTOR L JR | 2024 | 394.17 | 394.17 |
| *502 R | BLAKE, DALE | 2024 | 900.98 | 900.98 |
| 61 R | BLODGETT, ALEXANDER A | 2024 | 1,124.94 | 1,124.94 |
| 1068 R | BOHMER, PATRICK | 2024 | 273.88 | 273.88 |
| 411 R | Brooks, Kenneth L | 2024 | 1,159.17 | 659.17 |
| 346 R | BROOKSIDE HAYVEN FARM LLC. | 2024 | 10,111.07 | 7,036.50 |
| 348 R | BROOKSIDE HAYVEN FARM LLC. | 2024 | 444.97 | 55.99 |
| 253 R | BROWN SHAWN & NICHOLAS | 2024 | 587.02 | 587.02 |
| 530 R | BROWN SHAWN & NICHOLAS | 2024 | 279.54 | 279.54 |
| 484 R | Brown, Donna | 2024 | 4,295.78 | 2,295.78 |
| 843 R | BROWN, DONNA L | 2024 | 749.69 | 749.69 |
| 798 R | Brown, Franklin T | 2024 | 424.53 | 424.53 |
| 866 R | Brown, Franklin T | 2024 | 400.78 | 400.78 |
| *135 R | BROWN, RAMA CRYSTAL | 2024 | 294.69 | 294.69 |
| 137 R | BROWN, SCOTT B | 2024 | 432.69 | 432.69 |
| 486 R | BROWN, SHAWN | 2024 | 353.63 | 353.63 |

Non-zero Balance on Non-lien Accounts

| | | | | | |
|-------|---|---|------|----------|----------|
| 1073 | R | DUNTON FAMILY IRREVOCABLE TRUST | 2024 | 1,949.39 | 1,949.39 |
| 255 | R | EDWARDS, GAIL | 2024 | 1,865.19 | 1,865.19 |
| 1134 | R | EDWARDS, GAIL FAITH | 2024 | 480.93 | 480.93 |
| *248 | R | ELLIOT, JONAI-IAN S | 2024 | 674.66 | 674.66 |
| *683 | R | Elwell, Robert F | 2024 | 883.69 | 883.69 |
| *973 | R | ELWELL, ROBERT F | 2024 | 726.11 | 726.11 |
| *538 | R | ELWELL, ROBERT F JR | 2024 | 226.32 | 226.32 |
| *1099 | R | EMERY, RONALD T | 2024 | 2,527.24 | 2,527.24 |
| 754 | R | AG TRUST | 2024 | 2,908.27 | 2,908.27 |
| *86 | R | FLANDERS, CINDY L | 2024 | 302.17 | 302.17 |
| 202 | R | Flanders, Lamont | 2024 | 1,563.02 | 1,563.02 |
| 264 | R | FLANDERS, LAMONT H JR | 2024 | 1,051.45 | 1,051.45 |
| 84 | R | FLANDERS, LAMONT JR | 2024 | 761.47 | 761.47 |
| 85 | R | FLANDERS, LAMONT JR | 2024 | 256.97 | 256.97 |
| 262 | R | FLANDERS, LORI A (Mooers) | 2024 | 910.41 | 910.41 |
| 914 | R | FLANDERS, LUCAS L | 2024 | 537.92 | 537.92 |
| 1104 | R | FLANDERS, MATII-HEW L | 2024 | 563.85 | 563.85 |
| 267 | R | FLANDERS, ROBYN M | 2024 | 561.43 | 561.43 |
| 651 | R | Flanders, Roy C | 2024 | 1,014.96 | 666.45 |
| 1000 | R | Flanders, Roy C | 2024 | 282.90 | 282.90 |
| 87 | R | FOSS, BRENT | 2024 | 1,405.48 | 1,405.48 |
| 272 | R | Foss, Brent L | 2024 | 54.22 | 54.22 |
| 273 | R | Foss, Brent L | 2024 | 2,647.47 | 2,647.47 |
| 922 | R | FOSS, EARL H. & OLIVER, MAYA L. | 2024 | 457.77 | 457.77 |
| 274 | R | FOSS, ERIC | 2024 | 1,462.06 | 1,462.06 |
| 158 | R | FOX HILL FARM LLC | 2024 | 2,204.26 | 2,204.26 |
| 773 | R | FOX, JAMES J | 2024 | 1,693.53 | 1,693.53 |
| 290 | R | Freeman, Ezra W. & Peter C.C., Gia Anna | 2024 | 2,366.93 | 2,366.93 |
| *876 | R | FRill-1, MAYNARD | 2024 | 471.50 | 471.50 |
| *877 | R | FRill-1, MAYNARD | 2024 | 587.02 | 587.02 |
| *1110 | R | FRill-1, MAYNARD | 2024 | 1,433.77 | 1,433.77 |
| 1200 | R | FULLER, LARRY JR | 2024 | 2,058.10 | 2,058.10 |
| 830 | R | Gagne, David F | 2024 | 528.22 | 528.22 |
| 965 | R | Gagne, David F | 2024 | 3,539.10 | 3,539.10 |
| 361 | R | Gagne, David F Jr | 2024 | 475.72 | 475.72 |
| 1082 | R | GAGNE, DAVID F JR | 2024 | 1,079.74 | 1,079.74 |
| 31 | R | Gagnon, Joel | 2024 | 811.92 | 811.92 |
| *32 | R | Gagnon, Joel | 2024 | 3,159.46 | 3,159.46 |
| *1096 | R | GARDINER, CHELSEA L | 2024 | 1,549.76 | 1,549.76 |
| 1021 | R | Gardiner, Eric | 2024 | 1,199.25 | 1,199.25 |
| 1003 | R | GARDINER, KENNEI-1 F, TRENTON L. | 2024 | 1,575.45 | 1,575.45 |
| 328 | R | GEHA, FARID H | 2024 | 686.28 | 686.28 |
| 689 | R | GILL, SHAWN L | 2024 | 1,914.29 | 1,914.29 |
| 729 | R | GILMAN, MICHELLE | 2024 | 1,954.78 | 1,954.78 |
| *920 | R | GORDON, DAVID L | 2024 | | |
| *299 | R | GREENLAW, KAI-IERN B | 2024 | 987.79 | 987.79 |
| *300 | R | GREENLAW, KAI-IERN B | 2024 | 518.65 | 518.65 |
| *310 | R | GRIGNON, GERHARD | 2024 | 648.31 | 432.21 |
| 311 | R | GRIMM, WILLIAM | 2024 | 938.29 | 938.29 |
| 1149 | R | HALL, BEII-IANY PERKINS | 2024 | 343.89 | 343.89 |
| *822 | R | HAMLIN, JERRY WAYNE II | 2024 | 1,478.15 | 1,478.15 |

Non-zero Balance on Non-lien Accounts

| | | | | |
|-------|----------------------------------|------|-----------|-----------|
| 322 | R HANSEN, JANNA R | 2024 | 1,419.22 | 1,419.22 |
| *324 | R HARLOW, DOUGLAS M | 2024 | 2,351.21 | 2,351.21 |
| 350 | R HARRELL, HENRY M II | 2024 | 1,364.99 | 1,364.99 |
| 1090 | R HARRINGTON, DEAN E | 2024 | 3,717.98 | 3,679.18 |
| 330 | R HARVEY, MAUREEN | 2024 | 959.28 | 959.28 |
| 1040 | R HATCH ELIZABETH, SHOWES LYNDA | 2024 | 572.87 | 572.87 |
| *518 | R HAY, LAUREN A | 2024 | 2,457.54 | 2,457.54 |
| 1131 | R HAYNIE, ANDREW A. SERENA R | 2024 | 386.63 | 29.93 |
| 678 | R HAYNIE, ANDREW A.& SERENA R. | 2024 | 464.43 | 35.95 |
| 340 | R Heatley, Ricky W | 2024 | 1,813.33 | 1,813.33 |
| 539 | R HEATLEY, RICKY W | 2024 | 591.73 | 591.73 |
| 343 | R HIGGINS, BRIAN R | 2024 | 615.31 | 615.31 |
| 1126 | R HILDINGS, LOWELL K | 2024 | 452.00 | 452.00 |
| 615 | R HILMER, JOHN M | 2024 | 246.37 | 246.37 |
| 1133 | R HOLMAN, CRAIG E | 2024 | 459.71 | 459.71 |
| *353 | R HORNE, KEITH S | 2024 | 365.41 | 365.41 |
| 812 | R IANNUCILLI, MARK | 2024 | 987.79 | 987.79 |
| 1147 | R IRISH, DONNA L | 2024 | 396.06 | 396.06 |
| *1102 | R JENNESS, BARBARA A | 2024 | 1,124.94 | 1,124.94 |
| 313 | R JESSICA, BEANE | 2024 | 1,753.98 | 1,753.98 |
| 545 | R JOHNSON, JOHN H | 2024 | 2,100.94 | 1,000.94 |
| 548 | R JOHNSON, NATHAN H | 2024 | 780.33 | 780.33 |
| 286 | R JUDD, JOAN S | 2024 | 813.75 | 813.75 |
| 918 | R JUDD, KENDALL | 2024 | 177.22 | 177.22 |
| 880 | R KEEFE, BETH A | 2024 | 257.38 | 257.38 |
| 95 | R KEEFE, BETTY | 2024 | 926.91 | 926.91 |
| 910 | R KEEFE, TIMOTHY J | 2024 | 485.65 | 485.65 |
| *90 | R KENDALL, TAMMY | 2024 | 4,858.93 | 4,858.93 |
| *15 | R KIBBE, LORRI | 2024 | 1,466.78 | 1,466.78 |
| 7 | R KITCHEN, GARRETT J | 2024 | 1,636.90 | 1,636.90 |
| 783 | R KNOWLES, TIMOTHY S. CHERYL, A. | 2024 | 622.38 | 622.38 |
| 412 | R KRAMER, KENT D | 2024 | 1,610.58 | 1,610.58 |
| 1047 | R KUMMELMAN, BRANDON T | 2024 | 424.35 | 424.35 |
| 937 | R LABELLE, DYLAN | 2024 | 3,252.71 | 3,252.71 |
| 720 | R LAKEVIEW FARM SHORE ASSOC. | 2024 | 2,502.87 | 2,502.87 |
| 873 | R LANCASTER, CARROLL L III | 2024 | 721.81 | 721.81 |
| *748 | R LANDRY, MELISSA L | 2024 | 610.59 | 610.59 |
| 1111 | R LANEY, CINDY A | 2024 | 399.36 | 399.36 |
| 37 | R LAWLER, JAMES R | 2024 | 1,574.95 | 1,574.95 |
| 1098 | R LAWRENCE, JOSHUA T | 2024 | 502.15 | 502.15 |
| 304 | R LEAVITT, SARAH E | 2024 | 3,368.54 | 3,368.54 |
| 71 | R LEBLANC, JAMES J | 2024 | 888.78 | 888.78 |
| 263 | R LECLAIR, MICHELLE S | 2024 | 598.81 | 598.81 |
| *126 | R Libby, Jon L | 2024 | 820.06 | 801.02 |
| 148 | R LINKLETTER, TAMERA M | 2024 | 1,591.31 | 1,591.31 |
| 222 | R LISTER, HILLARY J | 2024 | 872.28 | 872.28 |
| 63 | R LLC, 12-14 GARFIELD ST | 2024 | 23,813.05 | 23,813.05 |
| 861 | R LLC, 12-14 GARFIELD ST | 2024 | 5,232.30 | 5,232.30 |
| *638 | R LONG, MICHAEL | 2024 | 4,008.75 | 4,008.75 |
| 647 | R LOVEJOY, MARGARET ANNE | 2024 | 353.63 | 353.63 |
| 76 | R MARSHALL, MICHAEL WILLIAM | 2024 | 565.80 | 565.80 |

Non-zero Balance on Non-lien Accounts

| | | | | | |
|-------|---|--------------------------------|------|-----------|-----------|
| 322 | R | HANSEN, JANNA R | 2024 | 1,419.22 | 1,419.22 |
| *324 | R | HARLOW, DOUGLAS M | 2024 | 2,351.21 | 2,351.21 |
| 350 | R | HARRELL, HENRY M II | 2024 | 1,364.99 | 1,364.99 |
| 1090 | R | HARRINGTON, DEAN E | 2024 | 3,717.98 | 3,679.18 |
| 330 | R | HARVEY, MAUREEN | 2024 | 959.28 | 959.28 |
| 1040 | R | HATCH ELIZABETH, SHOWES LYNDA | 2024 | 572.87 | 572.87 |
| *518 | R | HAY, LAUREN A | 2024 | 2,457.54 | 2,457.54 |
| 1131 | R | HAYNIE, ANDREW A. SERENA R | 2024 | 386.63 | 29.93 |
| 678 | R | HAYNIE, ANDREW A.& SERENA R. | 2024 | 464.43 | 35.95 |
| 340 | R | Heatley, Ricky W | 2024 | 1,813.33 | 1,813.33 |
| 539 | R | HEATLEY, RICKY W | 2024 | 591.73 | 591.73 |
| 343 | R | HIGGINS, BRIAN R | 2024 | 615.31 | 615.31 |
| 1126 | R | HILDINGS, LOWELL K | 2024 | 452.00 | 452.00 |
| 615 | R | HILMER, JOHN M | 2024 | 246.37 | 246.37 |
| 1133 | R | HOLMAN, CRAIG E | 2024 | 459.71 | 459.71 |
| *353 | R | HORNE, KEITH S | 2024 | 365.41 | 365.41 |
| 812 | R | IANNUCCILLI, MARK | 2024 | 987.79 | 987.79 |
| 1147 | R | IRISH, DONNA L | 2024 | 396.06 | 396.06 |
| *1102 | R | JENNESS, BARBARA A | 2024 | 1,124.94 | 1,124.94 |
| 313 | R | JESSICA, BEANE | 2024 | 1,753.98 | 1,753.98 |
| 545 | R | JOHNSON, JOHN H | 2024 | 2,100.94 | 1,000.94 |
| 548 | R | JOHNSON, NATHAN H | 2024 | 780.33 | 780.33 |
| 286 | R | JUDD, JOAN S | 2024 | 813.75 | 813.75 |
| 918 | R | JUDD, KENDALL | 2024 | 177.22 | 177.22 |
| 880 | R | KEEFE, BETH A | 2024 | 257.38 | 257.38 |
| 95 | R | KEEFE, BETTY | 2024 | 926.91 | 926.91 |
| 910 | R | KEEFE, TIMOTHY J | 2024 | 485.65 | 485.65 |
| *90 | R | KENDALL, TAMMY | 2024 | 4,858.93 | 4,858.93 |
| *15 | R | KIBBE, LORRI | 2024 | 1,466.78 | 1,466.78 |
| 7 | R | KITCHEN, GARRETT J | 2024 | 1,636.90 | 1,636.90 |
| 783 | R | KNOWLES, TIMOTHY S. CHERYL, A. | 2024 | 622.38 | 622.38 |
| 412 | R | KRAMER, KENT D | 2024 | 1,610.58 | 1,610.58 |
| 1047 | R | KUMMELMAN, BRANDON T | 2024 | 424.35 | 424.35 |
| 937 | R | LABELLE, DYLAN | 2024 | 3,252.71 | 3,252.71 |
| 720 | R | LAKEVIEW FARM SHORE ASSOC. | 2024 | 2,502.87 | 2,502.87 |
| 873 | R | LANCASTER, CARROLL L III | 2024 | 721.81 | 721.81 |
| *748 | R | LANDRY, MELISSA L | 2024 | 610.59 | 610.59 |
| 1111 | R | LANEY, CINDY A | 2024 | 399.36 | 399.36 |
| 37 | R | LAWLER, JAMES R | 2024 | 1,574.95 | 1,574.95 |
| 1098 | R | LAWRENCE, JOSHUA T | 2024 | 502.15 | 502.15 |
| 304 | R | LEAVITT, SARAH E | 2024 | 3,368.54 | 3,368.54 |
| 71 | R | LEBLANC, JAMES J | 2024 | 888.78 | 888.78 |
| 263 | R | LECLAIR, MICHELLE S | 2024 | 598.81 | 598.81 |
| *126 | R | Libby, Jon L | 2024 | 820.06 | 801.02 |
| 148 | R | LINKLETTER, TAMERA M | 2024 | 1,591.31 | 1,591.31 |
| 222 | R | LISTER, HILLARY J | 2024 | 872.28 | 872.28 |
| 63 | R | LLC, 12-14 GARFIELD ST | 2024 | 23,813.05 | 23,813.05 |
| 861 | R | LLC, 12-14 GARFIELD ST | 2024 | 5,232.30 | 5,232.30 |
| *638 | R | LONG, MICHAEL | 2024 | 4,008.75 | 4,008.75 |
| 647 | R | LOVEJOY, MARGARET ANNE | 2024 | 353.63 | 353.63 |
| 76 | R | MARSHALL, MICHAEL WILLIAM | 2024 | 565.80 | 565.80 |

Non-zero Balance on Non-lien Accounts

| | | | | | |
|-------|---|------------------------------------|------|----------|----------|
| *472 | R | MARTIN, MICHAEL E | 2024 | 4,766.37 | 4,643.37 |
| *474 | R | MAYER, LESLIE S | 2024 | 1,457.35 | 1,457.35 |
| *1075 | R | MCCLINTOCK, LISA M | 2024 | 2,324.50 | 2,324.50 |
| *499 | R | McCLINTOCK, STACIE L. MATTHEW C. | 2024 | 1,407.84 | 1,407.84 |
| 214 | R | McEWEN, DOUGLAS E | 2024 | 641.83 | 641.83 |
| 501 | R | MCKECHNIE, AMIE,PAUL EVAN SUSAN | 2024 | 1,487.58 | 611.68 |
| 802 | R | MCKENNEY, DARLENE E | 2024 | 1,337.11 | 1,337.11 |
| 504 | R | MCKENNEY, PATRICK 0 | 2024 | 577.59 | 577.59 |
| 505 | R | MCKENNEY, PATRICK 0 | 2024 | 1,219.24 | 1,219.24 |
| 271 | R | McKENNEY, PATRICK T | 2024 | 1,768.13 | 1,768.13 |
| 203 | R | Mclaughlin, Terry | 2024 | 1,952.01 | 1,952.01 |
| *98 | R | MICHAUD, DANIEL L | 2024 | 460.59 | 460.59 |
| 244 | R | Mills, Nicholas R | 2024 | 1,612.53 | 1,612.53 |
| 352 | R | MJM, LLC | 2024 | 577.98 | 577.98 |
| 1148 | R | MJM, LLC | 2024 | 454.34 | 454.34 |
| 1205 | R | MORIN, CHRISTOPHER | 2024 | 1,376.58 | 1,376.58 |
| 1105 | R | MUNN, DWINAL M | 2024 | 388.99 | 388.99 |
| 492 | R | MUNN, LARRY | 2024 | 615.31 | 615.31 |
| 201 | R | MURRAY, ARTHUR PETER II | 2024 | 537.92 | 537.92 |
| 496 | R | MURRAY, CLAYTON | 2024 | 552.07 | 552.07 |
| 508 | R | NADEAU, MORRIS P | 2024 | 2,493.07 | 2,493.07 |
| 511 | R | NICHOLS, SEAN D | 2024 | 943.41 | 943.41 |
| 358 | R | OLIVA, FRANK | 2024 | 3,500.05 | 3,500.05 |
| 819 | R | ONE HUNDRED THOUSAND WELCOMES, LLC | 2024 | 1,108.68 | 1,108.68 |
| 526 | R | PEREIRA, HORACIO | 2024 | 641.24 | 632.06 |
| *1166 | R | PERKINS, STEPHANY | 2024 | 1,327.27 | 1,327.27 |
| 1158 | R | PETERSON, BRIAN K | 2024 | 535.15 | 535.15 |
| 531 | R | POMELOW, BRANDON J | 2024 | 3,467.88 | 3,467.88 |
| 243 | R | Pomelow, Sean R | 2024 | 1,436.13 | 1,436.13 |
| 1226 | R | POST, SCOIBE A | 2024 | 259.33 | 259.33 |
| 1036 | R | POTTER WALTER R. | 2024 | 1,103.72 | 1,103.72 |
| 535 | R | POTTER, DENNIS E | 2024 | 1,275.41 | 1,275.41 |
| 924 | R | POTTER, JAMES, & DAVID W. | 2024 | 898.21 | 898.21 |
| 1196 | R | POULIN, ORION K | 2024 | 966.04 | 966.04 |
| *969 | R | PREBLE, ROBERT W SR | 2024 | 561.13 | 311.13 |
| 242 | R | Pressey, Brandy, Danielle, & Chad | 2024 | 688.80 | 688.80 |
| 777 | R | RAMSDELL, KENNETH A | 2024 | 1,273.46 | 1,273.46 |
| 832 | R | RAMSDELL, KENNETH A | 2024 | 332.82 | 332.82 |
| 423 | R | RICHARDSON, CRAIG | 2024 | 393.70 | 393.70 |
| 153 | R | Richardson, Craig D | 2024 | 888.78 | 888.78 |
| 50 | R | RICKER, LARRY | 2024 | 1,456.94 | 1,456.94 |
| *200 | R | RICKER, SHANE W | 2024 | 1,964.21 | 1,964.21 |
| 915 | R | RIDINGS, CECELIA C | 2024 | 1,957.14 | 1,957.14 |
| *655 | R | RIVEST, SCOTT S | 2024 | 2,513.26 | 2,513.26 |
| 1070 | R | ROMANO, RICHARD | 2024 | 401.96 | 401.96 |
| 551 | R | ROMANO, ROBYN | 2024 | 643.60 | 643.60 |
| 399 | R | Russell, Daniel A.; Heirs of | 2024 | 917.07 | 917.07 |
| 627 | R | R SAGER, GREGORY A | 2024 | 483.78 | 441.66 |
| *755 | R | SARGENT, MARK R. CYNTHIA A. | 2024 | 2,481.73 | 2,481.73 |
| 566 | R | SCHWARZ, HOWARD E JR | 2024 | 731.24 | 731.24 |
| *569 | R | SCOTT, DOROTHY B C/O SHAD ROACH | 2024 | 396.78 | 396.78 |

Non-zero Balance on Non-lien Accounts

| | | | | | |
|-------|---|---|------|----------|----------|
| *570 | R | SCOTT, DOROIHY B. C/O SHAD ROACH | 2024 | 688.39 | 688.39 |
| *572 | R | SCOTT, MICHAEL B | 2024 | 2,656.90 | 2,656.90 |
| *694 | R | Scott, Michael B | 2024 | 4,272.20 | 4,272.20 |
| 1162 | R | SHEPARDSON, EARLE | 2024 | 273.88 | 273.88 |
| *858 | R | SIMONDS, ROBERT A SR | 2024 | 1,954.78 | 1,954.78 |
| 601 | R | SITES, MATTHEW JAMES | 2024 | 1,150.46 | 1,150.46 |
| 1083 | R | SMALL WOODLAND OWNERS | 2024 | 431.36 | 431.36 |
| *607 | R | SMALL, TIMOTHY A | 2024 | 580.36 | 580.36 |
| 1190 | R | SMIII-1, DONALD W. & JUSTIN A. | 2024 | 1,073.07 | 1,073.07 |
| 123 | R | SMIII-1, KELLY A | 2024 | 2,786.83 | 1,036.83 |
| *672 | R | SOUCIER, COREY L | 2024 | 429.25 | 429.25 |
| *465 | R | St. Michel, Robert O Jr | 2024 | 1,428.65 | 1,428.65 |
| 18 | R | STAFFORD, DENNIS H | 2024 | 471.91 | 471.91 |
| 614 | R | STAFFORD, JAYME A | 2024 | 782.69 | 782.69 |
| 788 | R | STEARNS, ERIC | 2024 | 327.69 | 327.69 |
| 789 | R | STEARNS, ERIC | 2024 | 3,385.78 | 3,385.78 |
| 478 | R | STONE, FREDERICK J II | 2024 | 2,438.07 | 2,438.07 |
| 302 | R | SWAIN, DARYL G | 2024 | 935.93 | 915.59 |
| 279 | R | Swenson, Ted | 2024 | 1,677.25 | 1,677.25 |
| 1009 | R | Swenson, Ted | 2024 | 457.36 | 457.36 |
| 497 | R | swm, LINDA E | 2024 | 401.19 | 401.19 |
| 498 | R | swm, LINDA E | 2024 | 1,614.89 | 1,614.89 |
| 385 | R | 11-IOMAS, ADAM L | 2024 | 1,278.69 | 1,278.69 |
| 1225 | R | THOMPSON, DYLAN T | 2024 | 801.76 | 801.76 |
| 631 | R | TIBBETTS, SHANNON | 2024 | 1,165.02 | 1,165.02 |
| 632 | R | TICE, DAVID W | 2024 | 1,551.65 | 1,551.65 |
| *1052 | R | Tri-SGroup | 2024 | 407.85 | 407.85 |
| *821 | R | TRI-S GROUP, LLC. | 2024 | 254.61 | 254.61 |
| 643 | R | TUTTLE, BETSY L | 2024 | 695.87 | 695.82 |
| 649 | R | UNDERWOOD, KEVIN L | 2024 | 1,376.78 | 1,376.78 |
| *653 | R | VEELENTURF, JOHN SR | 2024 | 5,897.05 | 5,897.05 |
| 124 | R | VIGUE, MICHELLE ANN & HEATLEY, RICKY | 2024 | 1,228.26 | 614.13 |
| 338 | R | VIGUE, MICHELLE ANN & HEATLEY, RICKY | 2024 | 665.23 | 332.61 |
| 327 | R | Vos, Raymond R | 2024 | 462.07 | 462.07 |
| 669 | R | WALLACH, JEFFREY P | 2024 | 2,647.23 | 2,647.23 |
| 1135 | R | WARE DAVID MCCARTHY | 2024 | 733.18 | 733.18 |
| 1136 | R | WARE, DAVID MCCARTHY | 2024 | 410.21 | 410.21 |
| 609 | R | WARREN, DOUGLAS E | 2024 | 1,169.32 | 1,169.32 |
| 99 | R | WATROUS, JR., STEPHEN D. & SOON JIN WATROUS | 2024 | 1,650.25 | 1,650.25 |
| 335 | R | Watson, Herbert Lee | 2024 | 1,258.91 | 1,258.91 |
| 1124 | R | WAUGH, MICHAEL | 2024 | 473.86 | 473.86 |
| 1046 | R | WEESE, DWAYNE V | 2024 | 648.31 | 648.31 |
| 1087 | R | WEESE, DWIGHT | 2024 | 1,506.85 | 1,506.85 |
| 731 | R | WHITE, FURNIE V A | 2024 | 620.02 | 611.42 |
| 763 | R | WHITE, JOHN | 2024 | 1,711.96 | 1,711.96 |
| 38 | R | WHITNEY, TYLER J | 2024 | 1,119.83 | 1,119.83 |
| *1218 | R | WILLIAMS, JUSTIN IV | 2024 | 355.98 | 355.98 |
| 907 | R | WINTER, ROBERT | 2024 | 2,197.19 | 2,197.19 |
| 590 | R | WITHAM, WILLIAM R JR | 2024 | 1,275.41 | 1,275.41 |
| 591 | R | WIII-IAM, WIWAM R JR | 2024 | 3,739.00 | 3,739.00 |
| 813 | R | WOZNY, JOSEPH E III | 2024 | 207.48 | 207.48 |

Non-zero Balance on Non-lien Accounts

| | | | |
|--|-------------|-----------------|-----------------|
| 814 R WOZNY, JOSEPH E III | 2024 | 667.77 | 570.22 |
| 698 R YOOS, CHRISTOPHER G | 2024 | 400.65 | 11.66 |
| *699 R YOOS, CHRISTOPHER G. TOTH STEPHANIE | 2024 | 1,788.97 | 1,788.97 |
| 706 R YORK, SCOTT | 2024 | 530.44 | 530.44 |
| 708 R YOUNG, JAY ALLEN | <u>2024</u> | <u>1,855.76</u> | <u>1,855.76</u> |

Total for 305 Bills:

392,486.28 **374,670.56**

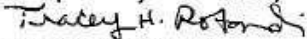
As of: 12/31/2024

Tax Year: 2021-1

| Personal Property Acct | Name | Year | | |
|---------------------------|--|-------------|--------------|----------------------|
| | 50 P AT&T | 2024 | 15.31 | 15.31 |
| | 30 P ATHENS GAS & GO LLC | 2024 | 383.35 | 383.35 |
| | 62 P PITNEY BOWES INC. | 2024 | 5.58 | 5.58 |
| | 73 P SG LOTTERY | 2024 | 35.44 | 35.44 |
| | *100 P SUPERIOR PLUS ENERGY | 2024 | 80.09 | 80.09 |
| | I P TS ESTATE LLC | 2024 | 348.91 | 348.91 |
| | 42 P WITHAM, WILLIAM R JR | <u>2024</u> | <u>76.67</u> | <u>76.67</u> |
| Total for 7 Bills: | 7 Accounts | | 945.35 | 945.35 |
| | Outstanding Real Estate Tax | | | \$ 374,670.56 |
| | Outstanding Personal Property Tax | | | \$ 945.35 |
| | Total- | | | \$ 375,615.91 |

*Pald in Full after books closed 12/31/2024

Respectfully Submitted,



Tracey H. Rotondi

Athens Tax Collector

Non Zero Balance on All Accounts

Tax Year: 2023-1

As of: 12/31/2024

| Acct | Name---- | Year | Original Tax | Payment/ Adjustments | Amount Due |
|---------------------------|------------------------|------------|-----------------|-------------------------|---------------|
| 50 | P AT&T | 2023 | 165.30 | 0.00 | 165.30 |
| 62 | P Pitney Bowes Inc. | 2023 | 8.70 | 0.00 | 8.70 |
| 73 | P SG LOTTERY | 2023 | 39.15 | 32.02 | 7.13 |
| 42 | P WITHAM, WILLIAM R JR | 2023 | 119.62 | 0.00 | 119.62 |
| Total for 4 Bills: | | 4 Accounts | 332.77 | 32.02 | 300.75 |

Payment Summary

| Type | Principal | Interest | Costs | Total |
|--------------|--------------|-------------|-------------|-------------|
| P-Payment | 32.02 | 0.00 | 0.00 | 0.00 |
| Total | 32.02 | 0.00 | 0.00 | 0.00 |

Non Lien Summary

| | | |
|--------------|----------|---------------|
| 2023-1 | 4 | \$300.75 |
| Total | 4 | 300.75 |

| | | | |
|----------|------|------|------|
| No Bills | 0.00 | 0.00 | 0.00 |
|----------|------|------|------|

Payment Summary

| Type | Principal | Interest | Costs | Total |
|--------------|-------------|-------------|-------------|-------------|
| Total | 0.00 | 0.00 | 0.00 | 0.00 |

Lien Summary

| | | |
|-------|---|------|
| Total | 0 | 0.00 |
|-------|---|------|

| | | | |
|--------------------|--------|-------|--------|
| Total for 4 Bills: | 332.77 | 32.02 | 300.75 |
|--------------------|--------|-------|--------|

Non Zero Balance on All Accounts

Tax Year: 2023-1

As of: 12/31/2024

| Acct | Name---- | Year | Original Tax | Payment/ Adjustments | Amount Due |
|---------------------------|------------------------|------------|--------------|----------------------|------------|
| 50 | P AT&T | 2023 | 165.30 | 0.00 | 165.30 |
| 62 | P Pitney Bowes Inc. | 2023 | 8.70 | 0.00 | 8.70 |
| 73 | P SG LOTTERY | 2023 | 39.15 | 32.02 | 7.13 |
| 42 | P WITHAM, WILLIAM R JR | 2023 | 119.62 | 0.00 | 119.62 |
| Total for 4 Bills: | | 4 Accounts | 332.77 | 32.02 | 300.75 |

Payment Summary

| Type | Principal | Interest | Costs | Total |
|-----------|-----------|----------|-------|-------|
| P-Payment | 32.02 | 0.00 | 0.00 | 0.00 |
| Total | 32.02 | 0.00 | 0.00 | 0.00 |

Non Lien Summary

| | | |
|--------|---|----------|
| 2023-1 | 4 | \$300.75 |
| Total | 4 | 300.75 |

No Bills 0.00 0.00 0.00

Payment Summary

| Type | Principal | Interest | Costs | Total |
|-------|-----------|----------|-------|-------|
| Total | 0.00 | 0.00 | 0.00 | 0.00 |

Lien Summary

Total 0 0.00

Total for 4 Bills: 332.77 32.02 300.75

Non Zero Balance on All Accounts

Tax Year: 2022-1

As of: 12/31/2024

| Acct | Name---- | Year | Original Tax | Payment/ Adjustments | Amount Due |
|---------------------------|----------------------|------------|-----------------|-------------------------|---------------|
| 65 P | Directv, Inc. | 2022 | 44.58 | 0.00 | 44.58 |
| 42 P | WITHAM, WILLIAM R JR | 2022 | 116.88 | 0.01 | 116.87 |
| Total for 2 Bills: | | 2 Accounts | 161.46 | 0.01 | 161.45 |

Payment Summary

| Type | Principal | Interest | Costs | Total |
|-----------|-----------|----------|-------|-------|
| P-Payment | 0.01 | 0.00 | 0.00 | 0.01 |
| Total | 0.01 | 0.00 | 0.00 | 0.01 |

Non Lien Summary

| | | |
|--------|---|--------|
| 2023-1 | 2 | 161.45 |
| Total | 2 | 161.45 |

No Bills 0.00 0.00 0.00

Payment Summary

| Type | Principal | Interest | Costs | Total |
|-------|-----------|----------|-------|-------|
| Total | 0.00 | 0.00 | 0.00 | 0.00 |

Lien Summary

Total 0 0.00

Total for 2 Bills: 161.49 0.01 161.45

Non Zero Balance on Lien Accounts
Tax Year: 2022-1

| Acct | Name---- | Year | Original Tax | Payment/ Adjustments | Amount Due |
|----------------------------|---------------------------------|-------------|--------------|-------------------------|------------|
| 26 L | AVERY, JAMIE | 2022 | 277.66 | 0.00 | 277.66 |
| 1049 L | Bishop, Aron L | 2022 | 1,572.41 | 0.00 | 1,572.41 |
| 486 L | BROWN, SHAWN | 2022 | 391.79 | 0,00 | 391.79 |
| 245 L | BSOH, LLC | 2022 | 1,302.66 | 0,00 | 1,302.66 |
| 1187 L | CARROLL COLIN | 2022 | 183.28 | 0.00 | 183.28 |
| 874 L | OOLLJNS, RAYMOND | 2022 | 295.22 | 0.00 | 295.22 |
| 1073 L | DUNTON FAMILY IRREVOCABLE TRUST | 2022 | 1,204.98 | 1,020.81 | 184.17 |
| 262 L | FLANDERS, LORI A (Mooers) | 2022 | 801.13 | 0.00 | 801.13 |
| 914 L | FLANDERS, LUCAS L | 2022 | 147.19 | 0.00 | 147.19 |
| 1104 L | FLANDERS, MATTHEW L | 2022 | 478.49 | 0.00 | 478.49 |
| 922 L | FOSS, EARL H. & OLIVER, MAYA L. | 2022 | 379.72 | 0.00 | 379.72 |
| 1108 L | FRANZOSE, JESSICA J | 2022 | 1,154.51 | 0.00 | 1,154.51 |
| 350 L | HARRELL, HENRY M II | 2022 | 1,333.39 | 355.61 | 977.78 |
| 24 L | JAMES, IAN | 2022 | 565.19 | 0.00 | 565.19 |
| 95 L | KEEFE, BETTY | 2022 | 816.50 | 0.00 | 816.50 |
| 1098 L | LAWRENCE, JOSHUA T | 2022 | 530.07 | 0.00 | 530.07 |
| 1056 L | Poulin, Kelly J | 2022 | 402.77 | 0.00 | 402.77 |
| 915 L | RIDINGS, CECELIA C | 2022 | 1,775.65 | 0.00 | 1,775.65 |
| 72 L | STAFFORD, JAMIE L | 2022 | 121.83 | 0.00 | 121.83 |
| 614 L | STAFFORD, JAMIE L | 2022 | 357.77 | 0.00 | 357.77 |
| 927 L | STEWART, PENNY | 2022 | 91.10 | 0.00 | 91.10 |
| 478 L | STONE, FREDERICK J II | 2022 | 2,223.40 | 0.00 | 2,223.40 |
| 385 L | THOMAS, ADAM L | 2022 | 1,144.41 | 1,001.39 | 143.02 |
| 632 L | TICE, DAVID W | 2022 | 1,398.13 | 0,00 | 1,398.13 |
| 1046 L | WEESE, DWAYNE V | 2022 | 666.15 | 0.00 | 666.15 |
| 1087 L | WEESE, DWIGHT | 2022 | 1,364.99 | 0.00 | 1,364.99 |
| 754 L | WISHER, JOHN E III | 2022 | 2,711.76 | 0.00 | 2,711.76 |
| 706 L | YORK, SCOTT | 2022 | 564.97 | 553.16 | 11.81 |
| Total for 28 Bills: | | 28 Accounts | 24,257.12 | 2,930.97 | 21,326.15 |

Payment Summary

| Type | Principal | Interest | Costs | Total |
|-------------|-----------|----------|--------|----------|
| P - Payment | 2,536.92 | 126.69 | 267.36 | 2,930.97 |
| Total | 2,536.92 | 126.69 | 267.36 | 2,930.97 |

Lien Summary

| | | |
|--------|----|-----------|
| 2022-1 | 28 | 21,326.15 |
| Total | 28 | 21,326.15 |

Non Zero Balance on Lien Accounts
Tax Year: 2023-1

12/31/2024
Page 1

| Acct | Name ----- | Year | Original Tax | Payment / Adjustments | Amount Due |
|--------|---------------------------------|------|--------------|-----------------------|------------|
| 333 L | ABBOTT, MICHAEL | 2023 | 199.79 | 0.00 | 199.79 |
| 21 L | AVERY, DAVID E | 2023 | 362.70 | 96.87 | 265.83 |
| 26 L | AVERY, JAMIE | 2023 | 287.89 | 0.00 | 287.89 |
| 104 L | Avery, Jonathan L. Beth, A. | 2023 | 673.83 | 93.78 | 580.05 |
| 34 L | AVERY, MAYNARD, DONNA M. | 2023 | 882.46 | 486.69 | 395.77 |
| 138 L | AVERY, ROGER | 2023 | 506.04 | 0.00 | 506.04 |
| 49 L | BATES, DALTON D.L. | 2023 | 83.86 | 0.00 | 83.86 |
| 1049 L | Bishop, Aron L | 2023 | 1,656.21 | 0.00 | 1,656.21 |
| 1068 L | BOHMER, PATRICK | 2023 | 243.85 | 0.00 | 243.85 |
| 253 L | BROWN SHAWN & NICHOLAS | 2023 | 637.98 | 0.00 | 637.98 |
| 530 L | BROWN SHAWN & NICHOLAS | 2023 | 269.34 | 0.00 | 269.34 |
| 486 L | BROWN, SHAWN | 2023 | 408.45 | 0.00 | 408.45 |
| 196 L | BROWN, SHAWN M | 2023 | 962.58 | 0.00 | 962.58 |
| 245 L | BSOH, LLC | 2023 | 1,370.63 | 0.00 | 1,370.63 |
| 700 L | CADAVID, MAURICIO | 2023 | 2,094.00 | 907.70 | 1,186.30 |
| 1020 L | CAMPBELL, THOMAS PHILIP SR | 2023 | 1,481.27 | 125.38 | 1,355.89 |
| 1017 L | Carr Jr. Roger E. | 2023 | 410.77 | 0.00 | 410.77 |
| 329 L | CARR, SCOTT R. SHARON L. | 2023 | 751.57 | 0.00 | 751.57 |
| 1187 L | CARROLL COLIN | 2023 | 185.88 | 0.00 | 185.88 |
| 205 L | CLEMENS, KARI S | 2023 | 928.20 | 0.00 | 928.20 |
| 874 L | COLLINS, RAYMOND | 2023 | 306.44 | 0.00 | 306.44 |
| 280 L | CORNFORTH, DEBBIE | 2023 | 570.75 | 45.77 | 524.98 |
| 713 L | CORSON, DANIEL | 2023 | 213.70 | 58.19 | 155.51 |
| 1198 L | CORSON, STACY | 2023 | 127.10 | 0.00 | 127.10 |
| 623 L | CUSSON, RICHARD | 2023 | 1,764.78 | 0.00 | 1,764.78 |
| 760 L | DAVIS, DANIEL H | 2023 | 626.39 | 99.88 | 526.51 |
| 1073 L | DUNTON FAMILY IRREVOCABLE TRUST | 2023 | 1,296.43 | 0.00 | 1,296.43 |
| 754 L | FIG TRUST | 2023 | 2,859.10 | 0.00 | 2,859.10 |
| 86 L | FLANDERS, CINDY L | 2023 | 271.67 | 0.00 | 271.67 |
| 262 L | FLANDERS, LORI A (Mooers) | 2023 | 869.84 | 0.00 | 869.84 |
| 914 L | FLANDERS, LUCAS L | 2023 | 513.19 | 0.00 | 513.19 |
| 1104 L | FLANDERS, MATTHEW L | 2023 | 529.02 | 0.00 | 529.02 |
| 922 L | FOSS, EARL H. & OLIVER, MAYA L. | 2023 | 424.69 | 0.00 | 424.69 |
| 274 L | FOSS, ERIC | 2023 | 616.73 | 0.00 | 616.73 |
| 1108 L | FRANZOSE, JESSICA J | 2023 | 886.06 | 0.00 | 886.06 |
| 328 L | GEHA, FARID H | 2023 | 556.84 | 0.00 | 556.84 |
| 1149 L | HALL, BETHANY PERKINS | 2023 | 211.39 | 0.00 | 211.39 |
| 322 L | HANSEN, JANNA R | 2023 | 1,456.41 | 0.00 | 1,456.41 |
| 350 L | HARRELL, HENRY M II | 2023 | 1,403.08 | 0.00 | 1,403.08 |
| 1133 L | HOLMAN, CRAIG E | 2023 | 522.46 | 0.00 | 522.46 |
| 1147 L | IRISH, DONNA L | 2023 | 450.19 | 0.00 | 450.19 |
| 24 L | JAMES, IAN | 2023 | 591.62 | 0.00 | 591.62 |
| 548 L | JOHNSON, NATHEN H | 2023 | 75.37 | 27.16 | 48.21 |
| 918 L | JUDD, KENDALL | 2023 | 148.78 | 0.00 | 148.78 |

| Acct | Name ----- | Year | Original Tax | Payment / Adjustments | Amount Due |
|----------------------------|-----------------------------------|-------------|--------------|-----------------------|------------|
| 880 L | KEEFE, BETH A | 2023 | 227.61 | 0.00 | 227.61 |
| 95 L | KEEFE, BETTY | 2023 | 886.06 | 0.00 | 886.06 |
| 412 L | KRAMER, KENT D | 2023 | 1,568.10 | 0.00 | 1,568.10 |
| 937 L | LABELLE, DYLAN | 2023 | 3,179.46 | 0.00 | 3,179.46 |
| 1098 L | LAWRENCE, JOSHUA T | 2023 | 554.52 | 0.00 | 554.52 |
| 71 L | LEBLANC, JAMES J | 2023 | 934.75 | 0.00 | 934.75 |
| 474 L | MAYER, LESLIE S | 2023 | 1,407.73 | 0.00 | 1,407.73 |
| 201 L | MURRAY, ARTHUR PETER II | 2023 | 368.47 | 147.20 | 221.27 |
| 1056 L | Poulin, Kelly J | 2023 | 420.05 | 0.00 | 420.05 |
| 242 L | Pressey, Brandy, Danielle, & Chad | 2023 | 311.56 | 197.87 | 113.69 |
| 50 L | RICKER, LARRY | 2023 | 1,493.51 | 0.00 | 1,493.51 |
| 915 L | RIDINGS, CECELIA C | 2023 | 1,810.12 | 0.00 | 1,810.12 |
| 72 L | STAFFORD, JAMIE L | 2023 | 123.27 | 0.00 | 123.27 |
| 614 L | STAFFORD, JAYME A | 2023 | 830.42 | 0.00 | 830.42 |
| 927 L | STEWART, PENNY | 2023 | 90.83 | 0.00 | 90.83 |
| 478 L | STONE, FREDERICK J II | 2023 | 2,372.22 | 0.00 | 2,372.22 |
| 385 L | THOMAS, ADAM L | 2023 | 1,192.51 | 0.00 | 1,192.51 |
| 632 L | TICE, DAVID W | 2023 | 1,500.47 | 0.00 | 1,500.47 |
| 609 L | WARREN, DOUGLAS E | 2023 | 1,210.65 | 0.00 | 1,210.65 |
| 335 L | Watson, Herbert Lee | 2023 | 1,298.75 | 0.00 | 1,298.75 |
| 1046 L | WEESE, DWAYNE V | 2023 | 698.27 | 0.00 | 698.27 |
| 1087 L | WEESE, DWIGHT | 2023 | 1,466.09 | 0.00 | 1,466.09 |
| 706 L | YORK, SCOTT | 2023 | 592.02 | 0.00 | 592.02 |
| Total for 67 Bills: | | 67 Accounts | 56,226.77 | 2,286.49 | 53,940.28 |

Payment Summary

| Type | Principal | Interest | Costs | Total |
|--------------|-----------------|---------------|---------------|-----------------|
| P - Payment | 1,414.27 | 351.33 | 520.89 | 2,286.49 |
| Total | 1,414.27 | 351.33 | 520.89 | 2,286.49 |

Lien Summary

| | | |
|--------------|-----------|------------------|
| 2023-1 | 67 | 53,940.28 |
| Total | 67 | 53,940.28 |

TREASURER'S REPORT 2024
GENERAL CHECKING ACCOUNT

Cash on hand, January 1, 2024

Receipts from January 1, 2024 to December 31, 2024

| | |
|---|------------|
| Athens Public Schools, withholding taxes | 197,393.27 |
| Athens Public Schools, loan payment reimbursement | 23,855.47 |
| Athens Recreation & Conservation, donations | 13,337.96 |
| Checking account, net interest earned | 38,182.51 |
| Concealed weapon permits | 280.00 |
| Refunds/Donations/Grants | 10,746.80 |
| Building Rental | 975.00 |
| State of Maine: | |
| BETE | 18.00 |
| Homestead exemption reimbursement | 74,847.88 |
| Local road assistance program (LRAP) | 44,584.00 |
| Revenue sharing | 173,554.67 |
| Snowmobile refund | 496.50 |
| Tree growth/renewable energy reimbursement | 60,445.00 |
| Truck excise tax reimbursement | 1,573.96 |
| GA reimbursement | 2,823.43 |
| Stabilization reimbursement | 3,298.99 |
| Veteran's reimbursement | 658.00 |
| Transfer station fees | 3,176.00 |
| UBS Financial Services, interest earned | 887.23 |

TREASURER'S REPORT 2024

GENERAL CHECKING ACCOUNT

Cash on hand, January 1, 2024

Receipts from January 1, 2024 to December 31, 2024

| | |
|---------------------------------|------------|
| Excise Tax collections | 207,735.37 |
| Miscellaneous income | 1,077.90 |
| Plumbing Permits | 1,250.00 |
| Transfer from Dr. Greene | 5,040.29 |
| Transfer from Highway Equipment | 42,173.00 |
| Transfer from Legal | 11,300.00 |
| Transfer from Somerset Academy | 3,679.45 |
| Transfer from Rec Savings | 22,450.00 |

Taxes collected:

| | |
|----------------------|-----------|
| 2008-2020 Liens (TA) | 3,286.88 |
| 2021 Liens | 17,379.38 |
| 2022 Liens | 17,916.22 |
| 2023 Liens | 11,963.83 |

50,546.31

Treasurer's Report 2024

SAVINGS ACCOUNTS

| | Debits | Credits |
|---|------------------|------------------|
| Highway Maintenance Account | | |
| Balance, January 1, 2024 | \$394,181.60 | |
| Interest Earned | 796.10 | |
| LRAP | 44,584.00 | |
| Transfer from general checking(Art. 20) | <u>50,000.00</u> | |
| Balance, December 31, 2024 | \$489,561.70 | |
| Equipment Account | | |
| Balance, January 1, 2024 | \$ 38,702.93 | |
| Interest Earned | 78.02 | |
| Transfer from general checking(Art.19A) | 25,000.00 | |
| Transfer from general checking(Art. 21) | 1,599.17 | |
| Transfer to general checking | | <u>42,173.00</u> |
| Balance, December 31, 2024 | \$ 23,207.12 | |
| Legal Fund Account | | |
| Balance, January 1, 2024 | \$ 6,878.61 | |
| Interest Earned | 13.84 | |
| Transfer from general checking(Art. 22) | 5,000.00 | |
| Transfer to general checking | | <u>11,300.00</u> |
| Balance, December 31, 2024 | \$ 592.45 | |

Treasurer's Report 2024

Somerset Academy Account

| | |
|--|-------------------------------|
| Balance, January 1, 2024 | \$103,334.87 |
| Interest Earned to May 1, 2024 | 344.58 |
| Transfer to General Checking | 3,679.45 |
| Balance, December 31, 2024 | \$102,270.30 *in a 6 month CD |
| (\$100,000.00 CD opened May 2024 + \$2,270.30 interest from May to Dec 2024) | |

Dr. Greene Savings Accounts

| | |
|------------------------------|---|
| Balance, January 1, 2024 | \$407,035.73 |
| Transfer to General Checking | 5,040.29 |
| Interest Earned | <u>3,633.13</u> |
| Balance, December 31, 2024 | \$405,628.57 *\$28,321.69 in a 5 month CD |

Marion T. Hall Savings Account

| | |
|----------------------------|--------------------------------|
| Balance, January 1, 2024 | \$ 20,758.57 |
| Interest Earned | <u>761.06</u> |
| Balance, December 31, 2024 | \$ 21,519.63 * in a 5 month CD |

Dr. Greene Account

| | |
|----------------------------|-------------------------------|
| Balance, January 1, 2024 | \$262,537.39 |
| Interest Earned | <u>9,760.98</u> |
| Balance, December 31, 2024 | \$272,298.37* in a 5 month CD |

Treasurer's Report 2024

Dr. Greene Dividend Capture Account

| | | |
|----------------------------|---------------|-----------------|
| Balance, January 1, 2024 | \$ 3,137.53 | |
| Interest Earned | <u>116.65</u> | |
| Balance, December 31, 2024 | \$ 3,254.18* | in a 6 month CD |

Recreation & Conservation Savings Account

| | | |
|---|--------------|------------------|
| Balance, January 1, 2024 | \$ 32,667.98 | |
| Interest Earned | 65.86 | |
| Transfer from general checking(Art.18D) | 7,500.00 | |
| Transfer to general checking | | <u>22,450.00</u> |
| Balance, December 31, 2024 | \$ 17,783.84 | |

Fire Department Savings Account

| | | |
|--|------------------|--|
| Balance, January 1, 2024 | \$ 63,285.95 | |
| Interest Earned | 552.92 | |
| Transfer from general checking(Art. 16E) | 7,000.00 | |
| Transfer from general checking (Art.17) | <u>24,347.27</u> | |
| Balance, December 31, 2024 | \$ 95,186.14 | |

| | | |
|---|--------------|----------------|
| Taxes collected continued: | | |
| 2023 Personal Property | 1,868.54 | |
| 2024 Personal Property | 10,644.02 | |
| | | 12,512.56 |
| Interest on taxes | | 9,809.10 |
| Lien costs/fees | | 5,282.21 |
| Current Taxes collected: | | |
| 2023 Taxes | 132,665.17 | |
| 2024 Taxes | 1,193,455.40 | |
| 2025 Taxes | 8.05 | |
| | | 1,326,128.62 |
| Tracey Rotondi agent/excise/clerk fees | | 6,630.60 |
| State fees collected remitted to state (motor vehicle, IF&W, Dogs, etc.) | | 67,016.07 |
| | | <hr/> |
| | | \$2,423,766.15 |

| | credits | debits |
|---|----------------|----------------------|
| Total receipts reported during 2024 | \$2,423,766.15 | |
| Cash on hand January 1, 2024 | 2,077,773.59 | |
| NSF checks/bank fees | | -202.62 |
| Total paid from Selectmen's warrants 2024 | | <u>-2,630,084.89</u> |
| Balance in account December 31, 2024 | | \$1,871,252.23 |

Respectfully submitted,

Jean Bussell
Treasurer, Town of Athens

INDEPENDENT AUDITORS' REPORT AND
FINANCIAL STATEMENTS
DECEMBER 31, 2023

To the Select Board Town of Athens, 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 Athens, 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 Athens, Maine's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Athens, Maine, as of December 31, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

BASIS FOR OPINIONS

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town of Athens, 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 Athens, 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.

We did not audit the financial statements of the Athens School Department, which represents approximately 41%, 33% and 70%, respectively, of the assets, net position, and revenues of the Town as a whole. Those statements were audited by other auditors whose report has been furnished to us and our opinion, insofar as it relates to the amounts included for the Athens School Department, is based solely on the report of the other auditors. The financial statements of the Athens School Department are presented as of June 30, 2023 and for the year then ended. This represents the year end of the Athens School Department.

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 Athens, 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 Athens, 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

Management has omitted the management discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinions on the basic financial statements are not affected by this missing information.

Accounting principles generally accepted in the United States of America require that pension and OPEB schedules, and the budgetary comparison schedule, on pages 32-37 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 Athens, Maine's basic financial statements.

The schedule of taxes receivable and schedule of expenditures of federal awards 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 schedule of taxes receivable and schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Maine Municipal Audit Services, PA
Levant, Maine June 10, 2024

Independent Auditors' Report on State Requirements

To the Selectboard, Town of Athens, Maine

We audited the financial statements of the Town of Athens, Maine as of and for the year ended December 31, 2023, and have issued our report thereon dated June 10, 2024. Our audit was made in accordance with auditing standards generally accepted in the United States of America and applicable state and federal laws relating to financial and compliance audits, and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In connection with our audit, we reviewed the budgetary controls that are in place and have reviewed the annual financial report that was submitted to the Maine Department of Education for accuracy. In addition, we have reviewed the Town of Athens, Maine's compliance with applicable provisions of the Maine Finance Act as noted under MRSA Title 20A, section 6051 as we considered necessary in obtaining our understanding.

The results of our procedures indicate that with respect to the items reviewed, the Town of Athens, Maine complied, in all material respects, with the provisions referred to in the preceding paragraph. With respect to items no reviews, nothing came to our attention that caused us to believe that the Town of Athens, Maine was in noncompliance with or in violation of, those provisions. We have not audited the information, and, accordingly, do not express an opinion on such information.

This report is intended solely for the information of the Select Board, School Board, management, and the Maine Department of Education. This report is not intended to be and should not be used by anyone other than the specified parties.

Maine Municipal Audit Services, PA

Mindy J. Cyr, CPA

Levant, Maine

June 10, 2024

Auditors Report
Town of Athens Statement of Net Position Dec 31, 2023
Total Government Activities

Statement 1

ASSETS:

Current assets:

| | |
|---------------------------|-------------|
| Cash and cash equivalents | \$4,201,484 |
| Accounts receivable | 285,719 |
| Inventory | 3,548 |
| Prepaid expense | 9,668 |
| Tax acquired property | 618 |
| Taxes receivable | 197,677 |
| Tax liens receivable | 65,252 |

Total current assets \$4,763,965

Non-current assets:

| | |
|---|-----------|
| Capital assets, net of accumulated depreciation | 2,590,126 |
| Total non-current assets | 2,590,126 |

TOTAL ASSETS \$7,354,091

DEFERRED OUTFLOWS OF RESOURCES:

| | |
|------------------------------|---------|
| Defined benefit pension plan | 181,702 |
| OPEB related outflows | 106,513 |

TOTAL DEFERRED OUTFLOWS OF RESOURCES

288,215

\$7,642,306

Statement 1

LIABILITIES:

Current liabilities:

| | |
|----------------------------------|-----------|
| Accounts payable | \$74,426 |
| Accrued payroll | 172,175 |
| Current portion of bonds payable | 43,016 |
| Current portion of notes payable | 8,685 |
| Total current liabilities | \$298,302 |

Non-current liabilities:

| | |
|-------------------------------|-----------|
| Bonds payable | 200,594 |
| Notes payable | 52,113 |
| Accrued compensated absences | 40,889 |
| Net pension liability | 58,357 |
| Net OPEB liability | 267,693 |
| Total non-current liabilities | \$619,646 |

TOTAL LIABILITIES: \$917,948

DEFERRED INFLOWS OF RESOURCES:

| | |
|------------------------------|--------|
| Taxes collected in advance | 3,874 |
| Defined benefit pension plan | 13,470 |
| OPEB related inflows | 55,357 |

TOTAL DEFERRED INFLOWS OF RESOURCES: \$72,701

NET POSITION:

| | |
|---------------------------------------|-----------|
| Net investment in capital assets | 2,285,717 |
| Restricted: | |
| Special revenue funds - see footnotes | 1,515,658 |
| Unrestricted | 2,850,281 |

TOTAL NET POSITION: \$6,651,656

\$7,642,306

Net (Expense) Revenue & Changes in Net Position

| | Expense s | Charges for Svcs | Operating | | Capital | | Primary Government | | Total |
|--------------------------------------|--------------------|---------------------|---------------------------|---------------------------|----------------------------|----------------------------|--------------------|--------------------|-------|
| | | | Grants & Contributions | Grants & Contributions | Governmental Activities | Governmental Activities | | | |
| Governmental activities: | | | | | | | | | |
| General government | \$200,066 | \$3,080 | \$ - | \$ - | \$ - | \$(196,986) | \$(196,986) | \$(196,986) | |
| Public safety | 30,993 | - | - | - | - | (30,993) | (30,993) | (30,993) | |
| Sanitation | 83,843 | 500 | - | - | - | (83,343) | (83,343) | (83,343) | |
| Public works | 249,293 | - | - | - | 44,024 | (205,269) | (205,269) | (205,269) | |
| General assistance | 5,403 | - | - | - | - | (5,403) | (5,403) | (5,403) | |
| Education | 2,378,983 | - | 1,389,075 | - | - | (989,908) | (989,908) | (989,908) | |
| County tax | 229,042 | - | - | - | - | (229,042) | (229,042) | (229,042) | |
| Other | 47,129 | - | 490 | 444 | - | (46,195) | (46,195) | (46,195) | |
| State on-behalf payments | 108,652 | - | 108,652 | - | - | - | - | - | |
| Depreciation | 285,649 | - | - | - | - | (285,649) | (285,649) | (285,649) | |
| Total governmental activities | \$3,619,054 | \$3,580 | \$1,498,217 | \$44,468 | (2,072,789) | (2,072,789) | (2,072,789) | (2,072,789) | |

Statement 2

AUDITORS REPORT

| | |
|---|------------------|
| <i>General revenues:</i> | |
| Property taxes, levied for general purposes | 1,378,111 |
| Excise taxes | 196,248 |
| Interest and lien fees | 8,367 |
| Licenses and permits | 316 |
| Grants and contributions not restricted to specific programs: | |
| State revenue sharing | 183,415 |
| Other | 298,106 |
| Unrestricted investment earnings | 41,677 |
| Miscellaneous revenues | 73,603 |
| Transfer in from Fiduciary Fund | 986 |
| Total general revenues and transfers | 2,180,829 |

Changes in net position

| | | |
|--|-------------|-------------|
| | 108,040 | 108,040 |
| <i>NET POSITION - BEGINNING - restated</i> | 6,543,616 | 6,543,616 |
| <i>NET POSITION - ENDING</i> | \$6,651,656 | \$6,651,656 |

| | MAJOR FUND | | MAJOR FUND | | TOTAL |
|---------------------------|--------------------|------------------|-----------------------|--------------------|-------|
| | General Fund | Education Funds | Special Revenue Funds | Governmental Funds | |
| ASSETS | | | | | |
| Cash and cash equivalents | \$2,075,797 | \$680,133 | \$1,445,555 | \$4,201,484 | |
| Accounts receivable | 3,327 | 3,277 | 279,114 | 285,719 | |
| Interfund receivable | - | 215,982 | - | 215,982 | |
| Inventory | - | - | 3,548 | 3,548 | |
| Prepaid expense | - | - | 9,668 | 9,668 | |
| Tax acquired property | 618 | - | - | 618 | |
| Taxes receivable | 197,677 | - | - | 197,677 | |
| Tax liens receivable | 65,252 | - | - | 67,252 | |
| TOTAL ASSETS | \$2,342,670 | \$899,392 | \$1,737,885 | \$4,979,947 | |

| AUDITORS REPORT | MAJOR FUND MAJOR FUND | | | TOTAL |
|--|-----------------------|-----------------|-----------------------|--------------------|
| | General Fund | Education Funds | Special Revenue Funds | Governmental Funds |
| LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES | | | | |
| <i>Liabilities:</i> | | | | |
| Accounts payable | \$10,949 | \$63,477 | \$- | \$74,426 |
| Accrued payroll | - | 165,930 | 6,245 | 172,175 |
| Interfund payable | - | - | 215,982 | 215,982 |
| <i>Total liabilities</i> | 10,949 | 229,407 | 222,227 | 462,583 |
| <i>Deferred inflows of resources:</i> | | | | |
| Taxes collected in advance | 3,874 | - | - | \$3,874 |
| Uncollected property taxes | 208,107 | - | - | 208,107 |
| Total deferred inflows of resources | 211,981 | - | - | 211,981 |

AUDITORS REPORT

Statement 3

TOTAL FUND BALANCES:

\$4,305,383

Amounts reported for governmental activities in the statement of net position (Stmt. 1) are different because

| | |
|--|-----------|
| Depreciable and non-depreciable capital assets as reported in Stmt. 1 | 2,590,126 |
| Long-term liabilities, including bonds payable, as reported on Stmt. 1 | (304,409) |
| Accrued compensated absences | (40,889) |
| Deferred property taxes not reported on Stmt. 1 | 208,107 |
| Deferred inflows of resources related to pensions | (13,470) |
| Deferred outflows of resources related to pensions | 181,702 |
| Net pension liabilities | (58,357) |
| Deferred outflows of resources - OPEB related expenditures | 106,513 |
| Deferred inflows of resources - OPEB related inflows | (55,357) |
| OPEB liabilities | (267,693) |

NET POSITION OF GOVERNMENTAL ACTIVITIES *\$6,651,656*

AUDITORS REPORT

Statement 4

| | General Fund | Major Fund Education Funds | Major Fund Special Revenue Reserve Funds | Total Government Funds |
|--|------------------|-------------------------------|--|---------------------------|
| REVENUES: | | | | |
| Property taxes | \$1,333,749 | \$ - | - | \$1,333,749 |
| Excise taxes | 196,248 | - | - | 196,248 |
| Intergovernmental revenue | 526,480 | 1,100,038 | 289,038 | 1,915,555 |
| Charges for services | 3,580 | - | - | 3,580 |
| Investment income | 37,255 | - | 4,421 | 41,677 |
| Interest and lien fees | 8,367 | - | - | 8,367 |
| Licenses and permits | 316 | - | - | 316 |
| Other revenue | 61,955 | - | 11,647 | 73,603 |
| State of Maine on-behalf payments | - | 108,652 | - | 108,652 |
| Total revenues | 2,167,950 | 1,208,690 | 305,106 | 3,681,746 |
| EXPENDITURES: | | | | |
| General government | 214,277 | - | - | 214,277 |
| Public safety | 30,993 | - | - | 30,993 |
| Sanitation | 83,843 | - | - | 83,843 |
| Public works | 300,893 | - | - | 300,893 |
| General assistance | 5,403 | - | - | 5,403 |
| Education | - | 2,357,902 | 299,641 | 2,657,542 |
| County tax | 229,042 | - | - | 229,042 |
| Unclassified | 65,580 | - | - | 65,580 |
| State of Maine on-behalf payments | - | 108,652 | - | 108,652 |
| Total expenditures | 930,031 | 2,466,554 | 299,641 | 3,696,225 |
| Excess (deficiency) of revenues over expenditures | 1,237,918 | (1,257,864) | 5,466 | (14,480) |

AUDITORS REPORT

Statement 4

| | General Fund | Major Fund Education Funds | Major Fund Special Revenue Reserve Funds | Total Government Funds |
|---|---------------------|-------------------------------|--|---------------------------|
| OTHER FINANCING SOURCES (USES): | | | | |
| Operating transfers in | 68,570 | 1,083,130 | 161,665 | 1,313,364 |
| Operating transfers (out) | (1,231,795) | (13,000) | (67,584) | (1,312,379) |
| <i>Total other financing sources (uses)</i> | <i>(1,163,225)</i> | <i>1,070,130</i> | <i>94,081</i> | <i>986</i> |
| <i>Net change in fund balances</i> | 74,693 | (187,734) | 99,547 | (13,494) |
| FUND BALANCES - BEGINNING - restated | 2,045,047 | 857,719 | 1,416,111 | 4,318,877 |
| FUND BALANCES - ENDING | \$ 2,119,740 | \$ 669,985 | \$ 1,515,658 | \$ 4,305,383 |

AUDITORS REPORT

Statement 5

Statement of Fiduciary Net Position - Fiduciary Funds
December 31, 2023

| | <u>Private Purpose Trust Fund</u> |
|---------------------------|---------------------------------------|
| ASSETS | |
| Cash and cash equivalents | \$ 310,602 |
| Investments | <u>26,190</u> |

TOTAL ASSETS

\$336,793

NET POSITION

Held in trust for benefits & other purposes \$ 336,793

TOTAL LIABILITIES & NET POSITION

\$336,793

AUDITORS REPORT

Statement 6

Town of Athens, Maine
Statement of Changes in Fiduciary Net
Position
Fiduciary Funds
For the year ended December 31, 2023

| | Private Purpose Trust Fund |
|---|---------------------------------------|
| Additions: | |
| Investment income | \$ 7,851 |
| Gain (loss) on investments | 3,581 |
| | 11,432 |
| Deductions: | |
| Transfers (out) | (986) |
| | (986) |
| <i>Change in Net Position</i> | 10,447 |
| NET POSITION - BEGINNING OF YEAR | 326,346 |
| NET POSITION - END OF YEAR | \$ 336,793 |

AUDITORS REPORT

3. CAPITAL ASSETS

Governmental activities:

| | Balance 1/1/2023 | Additions | Deletions | Balance 12/31/2023 |
|--|---------------------|--------------------|-------------|-----------------------|
| Land | \$ 67,600 | \$ - | \$ - | \$ 67,600 |
| Buildings | 3,370,945 | 76,040 | - | 3,446,985 |
| Equipment | 368,156 | 66,185 | - | 434,341 |
| Improvements | 8,000 | 22,553 | - | 30,553 |
| Vehicles | 602,748 | - | - | 602,748 |
| Infrastructure | 5,152,814 | 51,600 | - | 5,204,414 |
| Total capital assets | 9,570,263 | 216,378 | - | 9,786,641 |
| Less accumulated depreciation | | | | |
| Buildings | (2,160,196) | (60,825) | - | (2,221,021) |
| Equipment | (110,517) | (38,404) | - | (148,921) |
| Improvements | (4,420) | (2,246) | - | (6,666) |
| Vehicles | (308,336) | (45,034) | - | (353,370) |
| Infrastructure | (4,327,397) | (139,140) | - | (4,466,537) |
| Total accumulated depreciation | (6,910,866) | (285,649) | - | (7,196,515) |
| Governmental activities capital assets, net | \$ 2,659,397 | \$ (69,271) | \$ - | \$ 2,590,126 |

Depreciation expense has not been charged as a direct expense for any department of the Town.

AUDITORS REPORT

3. CAPITAL ASSETS

Governmental activities:

| | Balance 1/1/2023 | Additions | Deletions | Balance 12/31/2023 |
|--|---------------------|--------------------|-------------|-----------------------|
| Land | \$ 67,600 | \$ - | \$ - | \$ 67,600 |
| Buildings | 3,370,945 | 76,040 | - | 3,446,985 |
| Equipment | 368,156 | 66,185 | - | 434,341 |
| Improvements | 8,000 | 22,553 | - | 30,553 |
| Vehicles | 602,748 | - | - | 602,748 |
| Infrastructure | 5,152,814 | 51,600 | - | 5,204,414 |
| Total capital assets | 9,570,263 | 216,378 | - | 9,786,641 |
| Less accumulated depreciation | | | | |
| Buildings | (2,160,196) | (60,825) | - | (2,221,021) |
| Equipment | (110,517) | (38,404) | - | (148,921) |
| Improvements | (4,420) | (2,246) | - | (6,666) |
| Vehicles | (308,336) | (45,034) | - | (353,370) |
| Infrastructure | (4,327,397) | (139,140) | - | (4,466,537) |
| Total accumulated depreciation | (6,910,866) | (285,649) | - | (7,196,515) |
| Governmental activities capital assets, net | \$ 2,659,397 | \$ (69,271) | \$ - | \$ 2,590,126 |

Depreciation expense has not been charged as a direct expense for any department of the Town.

AUDITORS REPORT

4. CONTINGENCIES

There may be various claims and suits pending against the Town, which arise in the normal course of the Town's activities. According to Town management, there are no matters that would result in adverse losses, claims, or assessments against the Town through the date of the audit report.

5. SUBSEQUENT EVENTS

Management has made an evaluation of subsequent events to and including the audit report date, which was the date the financial statements were available to be issued, and determined that any subsequent events that would require recognition or disclosure have been considered in the preparation of the financial statements.

6. INTERFUND BALANCES AND TRANSFERS

Interfund balances as of December 31, 2023 there were no interfund balances. Transfers during the year consisted of the following: *Transfer from:*

| | General Fund | Education Fund | Special reserves – Education | Special reserves – Highway | Fiduciary Fund | Totals |
|------------------------------------|---------------------|------------------|------------------------------|----------------------------|----------------|---------------------|
| <i>Transfer to:</i> | | | | | | |
| General fund | \$ - | \$ - | \$ 8,770 | \$ 58,814 | \$ 986 | \$ 68,570 |
| Education fund | 1,083,130 | - | - | - | - | 1,083,130 |
| Special reserves – school lunch | - | 13,000 | - | - | - | 13,000 |
| Special reserves – highway | 94,024 | - | - | - | - | 94,024 |
| Special reserves – equipment | 25,000 | - | - | - | - | 25,000 |
| Special reserves – legal | 5,000 | - | - | - | - | 5,000 |
| Special reserves – fire department | 17,141 | - | - | - | - | 17,141 |
| Special reserves – recreation | 7,500 | - | - | - | - | 7,500 |
| | \$ 1,231,795 | \$ 13,000 | \$ 8,770 | \$ 58,814 | \$ 986 | \$ 1,313,365 |

AUDITORS REPORT

7. NET POSITION AND FUND BALANCES

Net Position

Restricted:

| | |
|--|----------------------------|
| Highway | \$ 394,182 |
| Equipment | 38,703 |
| Legal | 6,879 |
| Dr. Greene fund | 382,867 |
| Recreation | 32,668 |
| Somerset Academy | 103,335 |
| Fire department | 63,286 |
| Education – grants funds | 7,731 |
| Scholarship funds | 376,225 |
| School lunch inventory – non-spendable | 3,548 |
| School lunch | 62,390 |
| School activity funds | <u>43,844</u> |
| | <u>\$ 1,515,658</u> |

Restricted:

| | |
|-------------------------|----------------------------|
| Highway | \$ 394,182 |
| Equipment | 38,703 |
| Legal | 6,879 |
| Dr. Greene fund | 382,867 |
| Recreation | 32,668 |
| Somerset Academy | 103,335 |
| Fire department | 63,286 |
| Education – grant funds | 7,731 |
| Scholarship funds | 376,225 |
| School lunch | 62,390 |
| School activity funds | <u>43,844</u> |
| | <u>\$ 1,512,110</u> |

Committed:

| | |
|-----------|--------------------------|
| Education | \$ 669,985 |
| ARPA | <u>68,196</u> |
| | <u>\$ 738,181</u> |

Unassigned

\$ 2,051,544

AUDITORS REPORT

8. LONG-TERM OBLIGATIONS

Long-term liability activity for the year ended December 31, 2023, was as follows:

| Description | Balance 1/1/2023 | Additions (Reductions) | Balance 12/31/2023 | Due within one year |
|-----------------------------------|-----------------------------|-----------------------------------|-------------------------------|--------------------------------|
| Governmental Activities: | | | | |
| Notes payable – direct borrowings | \$ 69,484 | \$ - | \$ (8,685) | \$ 8,685 |
| Bonds payable | 307,139 | (63,529) | 243,610 | 43,016 |
| Total | <u><u>\$ 376,623</u></u> | <u><u>\$ (72,214)</u></u> | <u><u>\$ 304,409</u></u> | <u><u>\$ 52,879</u></u> |

Payments on bonds payable, notes payable and capital leases of the governmental activities are paid out of the General Fund.

General Obligation Bonds

Bonds payable at December 31, 2023 are comprised of the following:

| Governmental Activities: | Interest Rate | Maturity Date | Balance at 12/31/2023 |
|--------------------------------------|--------------------------|--------------------------|----------------------------------|
| Maine Municipal Bond Bank | 0% | 7/2030 | \$ 157,052 |
| Skowhegan Savings Bank | 3.71% | 11/2026 | <u>86,558</u> |
| Total governmental activities | | | <u><u>\$ 243,610</u></u> |

AUDITORS REPORT

8. LONG-TERM OBLIGATIONS

Long-term liability activity for the year ended December 31, 2023, was as follows:

| Description | Balance 1/1/2023 | Additions (Reductions) | Balance 12/31/2023 | Due within one year |
|-----------------------------------|--------------------------|---------------------------|--------------------------|-------------------------|
| Governmental Activities: | | | | |
| Notes payable – direct borrowings | \$ 69,484 | \$ - | \$ 60,799 | \$ 8,685 |
| Bonds payable | 307,139 | (63,529) | 243,610 | 43,016 |
| Total | <u><u>\$ 376,623</u></u> | <u><u>\$ (72,214)</u></u> | <u><u>\$ 304,409</u></u> | <u><u>\$ 52,879</u></u> |

Payments on bonds payable, notes payable and capital leases of the governmental activities are paid out of the General Fund.

General Obligation Bonds

Bonds payable at December 31, 2023 are comprised of the following:

| | Interest Rate | Maturity Date | Balance at 12/31/2023 |
|--------------------------------------|------------------|------------------|--------------------------|
| Governmental Activities: | | | |
| Maine Municipal Bond Bank | 0% | 7/2030 | \$ 157,052 |
| Skowhegan Savings Bank | 3.71% | 11/2026 | 86,558 |
| Total governmental activities | | | <u><u>\$ 243,610</u></u> |

AUDITORS REPORT

8. LONG-TERM OBLIGATIONS (CONTINUED)

Debt service requirements to retire the bonds payable outstanding for governmental activities at December 31, 2023 are as follows:

| Year ending December 31, 2023 | Principal | Governmental Activities Interest | Total |
|----------------------------------|-------------------|-------------------------------------|-------------------|
| 2024 | \$ 43,016 | \$ 3,275 | \$ 46,291 |
| 2025 | 43,783 | 2,508 | 46,291 |
| 2026 | 44,593 | 1,698 | 46,291 |
| 2027 | 44,910 | 865 | 45,775 |
| 2028 | 22,436 | - | 22,436 |
| 2029-2030 | 44,872 | - | 44,872 |
| | \$ 243,610 | 8,346 | \$ 251,956 |

Notes Payable – Direct Borrowings

Notes payable at December 31, 2023 are comprised of the following:

| Governmental Activities: | Interest Rate | Maturity Date | Balance at 12/31/23 | Collateral Pledged |
|--------------------------|---------------|---------------|---------------------|--------------------|
| MSAD #59 | 0.00% | 07/2029 | \$ 60,799 | n/a |

Total governmental activities **\$ 60,799**

Notes payable from direct borrowings include provisions that in the event the Town defaults on the note for any reason, the holder may demand immediate payment of all principal and accrued unpaid interest.

AUDITORS REPORT

8. LONG-TERM OBLIGATIONS (CONTINUED)

Debt service requirements to retire the bonds payable outstanding for governmental activities at December 31, 2023 are as follows:

| Year ending December 31, 2023 | Principal | Governmental Activities Interest | Total |
|----------------------------------|-------------------|-------------------------------------|-------------------|
| 2024 | \$ 43,016 | \$ 3,275 | \$ 46,291 |
| 2025 | 43,783 | 2,508 | 46,291 |
| 2026 | 44,593 | 1,698 | 46,291 |
| 2027 | 44,910 | 865 | 45,775 |
| 2028 | 22,436 | - | 22,436 |
| 2029-2030 | 44,872 | - | 44,872 |
| | \$ 243,610 | 8,346 | \$ 251,956 |

Notes Payable – Direct Borrowings

Notes payable at December 31, 2023 are comprised of the following:

| Governmental Activities: | Interest Rate | Maturity Date | Balance at 12/31/23 | Collateral Pledged |
|--------------------------------------|---------------|---------------|---------------------|--------------------|
| MSAD #59 | 0.00% | 07/2029 | \$ 60,799 | n/a |
| Total governmental activities | | | \$ 60,799 | \$ 60,799 |

Notes payable from direct borrowings include provisions that in the event the Town defaults on the note for any reason, the holder may demand immediate payment of all principal and accrued unpaid interest.

AUDITORS REPORT

8. LONG-TERM OBLIGATIONS (CONTINUED)

Debt service requirements to retire the general obligation notes payable outstanding for governmental activities at December 31, 2023 are as follows:

| Year ending December 31, | Principal | Governmental Activities Interest | Total |
|-----------------------------|------------------|--|------------------|
| 2024 | \$ 8,685 | \$ - | \$ 8,685 |
| 2025 | 8,685 | - | 8,685 |
| 2026 | 8,685 | - | 8,685 |
| 2027 | 8,685 | - | 8,685 |
| 2028 | 8,685 | - | 8,685 |
| 2029-2030 | 17,374 | - | 17,374 |
| Total | \$ 60,799 | \$ - | \$ 60,799 |

AUDITORS REPORT

Exhibit 1

Town of Athens, Maine General Fund Budgetary Comparison Schedule

| | Budgeted Amounts | | Actual Amounts | | Variance with |
|---------------------------|------------------|------------------|------------------|----|---------------------|
| | | Original/Final | | | Final Budget- |
| | | | | | Positive (negative) |
| Property taxes | \$ 1,376,620 | \$ 1,376,620 | \$ 1,333,749 | \$ | (42,871) |
| Excise taxes | 195,347 | 195,347 | 196,248 | | 901 |
| Intergovernmental revenue | 424,179 | 424,179 | 526,480 | | 102,300 |
| Charges for services | - | - | 3,580 | | 3,580 |
| Investment income | - | - | 37,255 | | 37,255 |
| Interest and lien fees | - | - | 8,367 | | 8,367 |
| Licenses and permits | - | - | 316 | | 316 |
| Other revenues | - | 13,892 | 61,955 | | 48,063 |
| <i>Total revenues</i> | 1,996,146 | 2,010,038 | 2,167,950 | | 157,911 |
| EXPENDITURES: | | | | | |
| General government | 214,726 | 300,615 | 214,277 | | 86,338 |
| Public safety | 49,000 | 49,000 | 30,993 | | 18,007 |
| Sanitation | 82,500 | 82,500 | 83,843 | | (1,343) |
| Public works | 310,500 | 310,500 | 300,893 | | 9,607 |
| General assistance | 11,000 | 11,000 | 5,403 | | 5,597 |
| County tax | 229,042 | 229,042 | 229,042 | | - |
| Unclassified | 40,228 | 54,120 | 65,580 | | (11,460) |
| <i>Total expenditures</i> | 936,997 | 1,036,778 | 930,031 | | 106,747 |

| | | | | |
|--|-------------|-------------|---------------------|-----------|
| <i>Excess (deficiency) of revenues over (under) expenditures</i> | 1,059,150 | 973,261 | 1,237,918 | (51,165) |
| OTHER FINANCING SOURCES (USES): | | | | |
| Operating transfers in | - | - | 68,570 | 68,570 |
| Operating transfers (out) | - | - | (148,665) | (148,665) |
| Operating transfers (out) - Education | (1,054,012) | (1,054,012) | (1,083,130) | (29,117) |
| <i>Total other financing sources</i> | (1,054,012) | (1,054,012) | (1,163,225) | (109,212) |
| <i>Net changes in fund balances</i> | | | 74,693 | |
| FUND BALANCES - BEGINNING - restated | | | <u>2,045,047</u> | |
| FUND BALANCES - ENDING | | | \$ 2,119,740 | |

AUDITORS REPORT

TOWN OF ATHENS, MAINE NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2023

BUDGETARY ACCOUNTING

The original budget is the original budget approved at the annual town meeting. Changes to the budget during the fiscal year are the result of expenditures from reserve funds, grants received, or other income designated for purposes, special town meetings, or as a result of changes adopted by the Select Board. The budget is presented on the modified accrual basis of accounting, which is consistent with U.S. generally accepted accounting principles.

Schedule A

Town of Athens, Maine
Schedule of Taxes and Tax Liens Receivable
December 31, 2023

| | | | |
|-------------------------|---|--------------|------------------|
| <i>Taxes receivable</i> | | | |
| | Real estate | \$192,202 | |
| <i>Tax</i> | Personal property | <u>5,474</u> | |
| | | | \$197,677 |
| | <i>liens receivable</i> | 37,128 | |
| | 2022 | 20,637 | |
| | 2021 | 4,768 | |
| | 2020 | 1,674 | |
| | <u>2019</u> | <u>1,045</u> | |
| | 2018 | | 65,252 |
| | Tax acquired property | | 618 |
| | TOTAL TAXES AND TAX LIENS RECEIVABLE | | \$263,546 |

Road Commissioner Report



The Athens town garage and road crew has been very busy since I started working as Road Commissioner in August.

The largest project completed in late summer and fall were the three large culverts that were replaced on the Hall Farm road. Many other culverts that needed replacing were completed as well.

Going into this next spring and summer, more culverts need to be replaced, and we plan to do lots of roadside mulching, ditching, and adding surface gravel to improve the condition of our roads.

This winter has also kept us busy. Although we haven't had any large storms yet this season, several small storms a week have us on the road a lot. Thank you to the wonderful ladies that brought us muffins and donuts on those long nights.

The town purchased a 2011 International plow truck, and a 1992 Ford F350 4x4 last year that have helped us be more efficient as we haven't needed to spend so much time on truck repairs.

Also, we are very appreciative of the lighting upgrades in the garage! It has made working in there safer for our crew and easier to work on our equipment.

I am thankful to have a great crew to work with every day:
Caleb Linkletter, Dwight Weese, Dana Emery and Paul Rotundi.
I appreciate your hard work.

Thank you for allowing me to serve our community.

Dan Weese, Road Commissioner

Transfer Station Report

Athens Transfer Station Hours: Wednesday & Saturday, 8am to 4pm

Location: 60 Dore Hill Rd. Athens

All vehicles bringing trash, CDD, and recyclables to the Athens Transfer Station must have a Transfer Station Sticker.

Stickers are available at the Town Office and at the Transfer Station during operating hours. Stickers require proof of residency and license plate number of the vehicle using the sticker.

Disposal Fees

Construction and Demolition Debris (6 foot pickup bed): \$10

Construction and Demolition Debris (8 foot pickup bed): \$15

Couches: \$5

Recliners: \$5

Mattresses and Box Springs: \$5

Please see Attendant for more details before unloading.

We Recycle: Cardboard, Newspapers, Metals, Clean Glass, Clean Plastic, Electronics, Returnable Cans and Bottles

Donations of still-usable items like books, household items, clothes, furniture, toys, and collectibles are welcome at the Too Good to Toss Building at the Transfer Station.

2024 Totals

Total Municipal Solid Waste Tons: 360.17

(Increase of 15.11 tons from 2023)

Total MSW Hauls: 50 (Increase of 11 hauls from 2023)

Total Construction & Demolition Debris Tons: 118.17

(Increase of 21.08 tons from 2023)

Total CDD Hauls: 23 (Increase of 9 hauls from 2023)

Total Haul Cost: \$25,550

Total MSW Tonnage Cost: \$31,130

Total CDD Tonnage Cost: \$10,568

Total Cost of Tonnage and Hauls: 67,248

Container Rental Cost: \$1,360

(Increase of \$16,457 from 2023 Haul, Tonnage, & Container Rental)

2024 Electronic Waste Hauled by North Coast Services:

| | |
|--------------------------------|---------------------------------|
| 4' Fluorescents: 490 lamps | Printers: 217 pounds |
| 8' Fluorescents: 56 lamps | Flatscreen Monitors: 55 pounds |
| CFL Lamps: 75 lamps | Flatscreen TVs: 711 pounds |
| Lead Acid Batteries: 12 pounds | Non-flatscreen TVs: 1010 pounds |

Athens MSW and CDD waste is hauled by Waste Management Inc to the company's Crossroads Landfill in Norridgewock.

2024 Haul Rate: \$350.00 per haul (increase of \$96.03 per haul from 2023)

2024 Container Monthly Rental Fee: \$56.65

MSW Costs \$350.00 per haul + \$86.43 per ton

CDD Costs \$350.00 per haul + \$89.43 per ton

2025 Haul Rate: \$375 per haul

2025 Container Monthly Rental Fee: \$56.65

MSW Costs: \$375.00 per haul + \$90.65 per ton

CDD Costs: \$375.00 per haul + \$93.65 per ton

2024 Construction Demo Debris and Municipal Solid Waste Totals

| January | May | September |
|-----------------|-----------------|------------------|
| CDD Tons: 8.26 | CDD Tons: 15.26 | CDD Tons: 10.83 |
| CDD Hauls: 2 | CDD Hauls: 3 | CDD Hauls: 2 |
| MSWTons: 24.03 | MSW Tons: 38.55 | MSW Tons: 30.09 |
| MSW Hauls: 4 | MSW Hauls: 6 | MSW Hauls: 4 |
| February | June | October |
| CDD Tons: 0 | CDD Tons: 10.49 | CDD Tons: 19.21 |
| CDD Hauls: 0 | CDD Hauls: 2 | CDD Hauls: 3 |
| MSWTons: 15.19 | MSW Tons: 20.51 | MSW Tons: 40.47 |
| MSW Hauls: 2 | MSW Hauls: 2 | MSW Hauls: 6 |
| March | July | November |
| CDD Tons: 12.26 | CDD Tons: 8.62 | CDD Tons: 3.86 |
| CDD Hauls: 2 | CDD Hauls: 2 | CDD Hauls: 1 |
| MSWTons: 35.62 | MSW Tons: 37.95 | MSW Tons: 18.24 |
| MSW Hauls: 4 | MSW Hauls: 6 | MSW Hauls: 2 |
| April | August | December |
| CDD Tons: 9.55 | CDD Tons: 11.21 | CDD Tons: 8.62 |
| CDD Hauls: 2 | CDD Hauls: 2 | CDD Hauls: 2 |
| MSWTons: 30.89 | MSW Tons: 29.95 | MSW Tons: 38.68 |
| MSW Hauls: 4 | MSW Hauls: 4 | MSW Hauls: 6 |

Athens Volunteer Fire Department Report

Calls for 2024

Calls by Town

| | |
|--------------------|--------------------|
| Athens: 44 Calls | Hours: 66.75 |
| Cornville: 3 Calls | Hours: 5.25 |
| Harmony: 1 Call | Hours: 1.75 |
| Madison: 2 Calls | Hours: 5 |
| Skowhegan: 1 Call | Hours: 2 |
| Total Calls: 51 | Total Hours: 80.75 |

Calls by Category

| | |
|-------------------------|-----------------------------------|
| Assist EMS: 12 | Vehicle Accident - Injuries: 3 |
| Fire Alarm: 1 | Vehicle Accident - No Injuries: 5 |
| M/A Station Coverage: 1 | Vehicle Fire: 1 |
| Odor Investigation: 1 | Wires Down: 2 |
| Structure Fires: 8 | Woods/Grass Fires: 3 |
| Trees on Wires: 5 | |

Fire Chief:

Travis Thompson 431-2916

Fire Fighters:

Aron Bishop
Bradley Bosworth
Ernie Corson
Titus Gagnon
Vanessa Lougee
Mike Marshall

Burn Permits

Maine law requires individuals to obtain a burn permit before open burning brush piles, wood debris, for agricultural burns, and for recreational campfires larger than 3 feet high and 3 feet in diameter. Permits are only valid when the daily fire danger rating is low or moderate, and open fires are only allowed after 5pm. You can get a burn permit online by clicking the "Burn Permit" link under "Online Resources" at athens.maine.gov .

Historical Society Report

The Athens Historical Society has been active and growing in 2024, with over a dozen new members, educational events, and regular meetings where we plan events and share local history with pictures and storytelling.

Volunteers have been working on cleaning and organizing the Historical Society museum so it can be open to visits on a regular basis.

If you are looking for information about your family, home, or history of the area, you can make an appointment to look through the Historical Society materials located upstairs at the Somerset Academy building.

OPEN HOUSE MARCH 8th

There will be a Historical Society Open House starting at 3:30 on Saturday, March 8th, at the Somerset Academy, following Town Meeting. All are welcome. Refreshments will be served.

SOMERSET ACADEMY REUNION

The Historical Society is working to bring together people who attended Somerset Academy for an all-class reunion in 2025.

If you are interested please contact the Historical Society.

DONATIONS

The Historical Society received several donations in 2024, including:

~ A crazy quilt made in the late 1800's by Floyd French's grandmother, donated by Bette Withers of Ontario. The quilt was owned by the Kincaid family, who ran a store and dancehall in West Athens.

~ A wooden mortar and pestle that were originally used at L.C. Williams donated by Sharon Wise.

~ A collection of articles on Athens births, events, and artists, written by Anna Freeman between the 1970's and 90's, donated by Anna Freeman.

If you have historic documents, art, or photos of life around Athens and the Wesserunsett Valley that you would like to donate, please be in touch!

**If you want to get involved, find out when meetings are happening, or learn more, be in touch. Mail: Athens Historical Society, PO Box 146, Athens, ME 04912. Email: townofathens@tds.net
Call: (207) 654-3471**

OLD HOME DAYS



The Athens Historical Society organized a two-day Old Home Days gathering at the Athens Wesserunett Valley Fairgrounds and Exhibition Hall in September 2024. The event brought together people from all generations in the community for a great time.

The free event featured games, crafts vendors, wool spinning, displays of historic photos and quilts, local basketmaker displays, kids crafts, tug of war, a kids art contest, a frying pan toss (which broke the pan), facepainting, blacksmithing demonstrations, pie, chili and bean contests, a potluck meal, live music, silent auction, arm wrestling competition, fire truck demonstration, a horseshoeing demonstration, agricultural displays, beano, local food vendors, a general store with the original sign and model delivery truck from the former Rowell's Store, and a rideable model railroad.



Thanks to all the volunteers who Old Home Days happen!
***Save the date for Old Home Days 2025, scheduled for
September 13th and 14th.***

If you would like to volunteer or vend, please contact the Historical Society.

Taxpayer Notices

Board of Assessors

In accordance with Title 36, Section 706 of the Maine Revised Statutes, The Athens Board of Assessors hereby gives notice to all persons liable to taxation in Athens to file lists of their real and personal property with the Board of Assessors by Tuesday, March 25, 2025.

The Board of Assessors will be in session from 7:00PM to 9:00PM on March 25th for the purpose of receiving such lists.

Lists may also be sent to the Town of Athens, Board of Assessors, P.O. Box 146, Athens, Me. 04912. Under such notice, taxpayers failing to furnish lists of taxable property on or before March 31, 2025 jeopardize their right of any abatement of taxes.

Veterans Exemption

Any veteran who will be 62 years old on or before April 1, 2024 or any Veteran who is 100% disabled may be entitled to an exemption for a portion of the property tax. In order to qualify for the Veteran's exemption, a person must have served during a wartime period, or be an unmarried widow or widower of a veteran that meets the requirements. Anyone who is not already receiving a veteran's property tax exemption, but feels they would qualify should contact the Athens Assessor's office either by mail (P.O. Box 146, Athens, ME 04912) or phone (207-654-3471).

The Maine Homestead Exemption

The Maine Homestead Exemption may lower your property tax bill. It makes it so the town won't count a portion (up to \$25,000) of value of your home for property tax purposes. You can qualify if you have owned your home in Maine for at least 12 months. Contact the Town Office for forms or more information.

Tax Valuation Date

Under Maine State Law, the ownership and valuation of all real estate or personal property subject to taxation shall be fixed as of April 1st. For fiscal year 2024-2025, that date was April 1, 2024.

Liens

Municipal liens are legal claims made by the Town against a property owner for unpaid taxes. When a lien is placed on a property, it means that the property cannot be sold or refinanced until the debt is paid.

After eight (8) months, and no later than one (1) year from the date of commitment, a lien will be placed on all real estate for which taxes remain unpaid.

The lien will be filed in the name of the property owner assessed on April 1, 2024.

If a property owner has a municipal lien, they should contact the Town immediately to address the debt. Property owners may be able to negotiate a payment plan to resolve the debt. By staying current on all municipal fees and taxes and addressing any issues promptly, property owners can avoid these liens.

Personal Property Tax

Any assets owned or located in Athens for use in business are eligible for taxation by property tax; the tax rate is the same rate as applied to taxable real estate. For example:

Machinery & Equipment: Presses, tools, machining equipment, garage equipment, heavy-duty shelving and other machinery or manufacturing equipment, telephones, vending machines, televisions, fax machines, copiers, office equipment

Furniture & Fixture: Desks, chairs, bookcases, filing cabinets, tables

Computer Equipment: Computers, monitors, servers, printers, smartphones

Miscellaneous Personal Property: Trailers, cargo, bulk hauling, storage, office, law library, art work

Businesses are required to provide the Assessors with a true and perfect list of personal property assets located in Athens as of April 1st, 2025.

If your business is open as of April 1st, you are responsible for personal property taxes for the entire fiscal year.

Failure to file a true and perfect list of assets bars a taxpayer's right to appeal his or her valuation for that year, M.R.S. Title 36 § 706-A.

BUDGET COMMITTEE RECOMMENDATIONS 2025

| ARTICLE | APPROPRIATION | EXCISE TAX | RAISE |
|----------------------|---------------|---------------|--------------|
| 7A MISC ACT | \$50,000.00 | \$25,000.00 | \$25,000.00 |
| 7B INSURANCE | \$29,000.00 | \$14,500.00 | \$14,500.00 |
| 7C ME MUNI ASSOC | \$2,371.00 | \$2,371.00 | |
| 7D SOC.SC/MEDICARE | \$24,000.00 | | \$24,000.00 |
| 7E OFFICERS SALARY | \$79,500.00 | | \$79,500.00 |
| 8 CODE OFFICER | \$8,000.00 | | \$8,000.00 |
| 9 GEN'L ASSISTANCE | \$11,000.00 | | \$11,000.00 |
| 10 BLDGS/GROUNDS | \$50,000.00 | \$25,000.00 | \$25,000.00 |
| 12 CEMETERY | \$4,000.00 | \$1,000.00 | \$3,000.00 |
| 13 TAX | \$3,500.00 | | \$3,500.00 |
| MAP/ASSESSING | | | |
| 14 COMMUNITY PROG | \$5,260.00 | | \$5,260.00 |
| 15 HUMANE SOC | \$2,380.00 | \$2,380.00 | |
| 16 FIRE DEPT | \$37,000.00 | \$10,000.00 | \$27,000.00 |
| 18 REC PROGRAMS | \$41,000.00 | \$26,500.00 | \$14,500.00 |
| 19 ROADS | \$293,000.00 | \$103,000.00 | \$190,000.00 |
| 20 PAVING ACT | \$50,000.00 | | \$50,000.00 |
| 22 LEGAL ACT | \$15,000.00 | | \$15,000.00 |
| 23 WASTE DISPOSAL | \$98,000.00 | | \$98,000.00 |
| 24 AUDIT | \$10,000.00 | | \$10,000.00 |
| 25 EXHIBITION HALL | \$15,000.00 | | \$15,000.00 |
| <u>TOTALS</u> | \$828,011.00 | \$209,751.00 | \$618,260.00 |

TOWN OF ATHENS
SECRET BALLOT ELECTION AND
ANNUAL TOWN MEETING WARRANT

Friday, March 7, 2025
and
Saturday, March 8, 2025

To Tracey Rotondi, a citizen in the Town of Athens, in the County of Somerset.

Greetings:

In the name of the State of Maine, you are hereby required to notify and warn the Inhabitants of the Town of Athens, in said County and State, qualified by law to vote in Town affairs, to meet and assemble at The Town Office (Somerset Academy), in said Athens, on Friday the 7th day of March, 2025 A.D. at 4 o'clock in the afternoon, then and there to act on Article 1 and by secret ballot on Article 2 as set out below, the polling hours therefore to be 4 o'clock in the afternoon until 8 o'clock in the evening;

And, to notify and warn said Inhabitants to meet at The Town Office on Saturday the 8th day of March 2025 A.D. at 1:30 in the afternoon to act on the remaining articles.

Art. 1. To choose a Moderator by written ballot to preside at said meeting.

Art. 2. To elect all municipal officers and school committee members as are required to be elected.

Art. 3. Shall the town vote to accept funds as provided by the Maine State Legislature?

State Municipal Revenue Sharing.

Highway Maintenance Funds.

Tree Growth Reimbursement Funds.

Veterans Reimbursement Funds.

Support of the Poor Reimbursement Funds

Snowmobile Registration Refund Funds.

Homestead Exemption Reimbursement Funds

Any state grants that are made available by the State.

Budget Committee recommends doing so.

Art. 4. To choose two members for the Budget Committee.

Art 5. Taxes:

A. To fix the time when taxes are due and collectible.

Budget Committee recommends they be due on receipt of the bill.

B. To see if the Town will vote to authorize the Tax Collector to charge interest at the rate of 07.5% on all taxes not paid within 30 days of Commitment.

Budget Committee recommends 07.5%.

C. To see what rate of interest the Town will authorize the Treasurer to charge on tax liens in accordance with Title 36, MRSA Section 505.4.

Budget Committee recommends 07.5%.

D. To see if the Town will authorize the Tax Collector to retain \$2.75 on each Excise tax application processed.

Budget Committee recommends doing so.

E. To see if the Town will vote to authorize the selectmen to sell and convey by quit claim deed any tax acquired property by sealed bid only after said property has been advertised in a paper of local circulation. Selectmen are to allow delinquent taxpayers the opportunity to redeem their former property until such time as a bid is accepted from another person on the advertised day of sale, by paying back taxes, administrative costs, and interest to the date of the sale. The Selectmen reserve the right to accept or reject all bids. The Town reserves the right to charge an additional fee, not exceeding the delinquent tax, for each year the property is acquired, to the original owner. Except that the Municipal Officers shall use the special sale process required by M.R.S. Sec 943-C for qualifying homestead property if they choose to sell it to anyone other than the former owner (s).

Budget Committee recommends doing so.

Art. 5. F. To see if the Town will authorize at the selectman's discretion the return of any or all excess funds to the party named on a tax lien mortgage at the time of the levy of a tax lien, or that party's successors, heirs or assign after subtracting the tax liens, interest, fees for recording the liens, costs of mailing notices, court costs, taxes that should have been assessed while the property was held by the municipality and any other expenses incurred in disposing of the real estate.

Budget Committee recommends doing so.

G. To see if the Town will vote to authorize the Selectmen to borrow money on behalf of the Town in anticipation of tax receipts.

Budget Committee recommends doing so.

Art. 6. To see if the town will vote to allow appropriation of taxation above the Tax Cap Growth rate set by the State.

Budget Committee recommends doing so.

Art. 7. To see if the Town will vote to raise and appropriate \$184,871.00 for the general management of the Town as follows:

A. Miscellaneous Account: \$ 50,000.00

Budget Committee recommends taking \$25,000.00 from Excise and to Raise \$25,000.00.

B. Insurances: \$ 29,000.00

Budget Committee recommends taking \$14,500.00 from Excise and to Raise \$14,500.

C. Maine Municipal Association dues: \$2,371.00

Budget Committee recommends taking \$2,371.00 from Excise.

D. Unemployment, Social Security, and Medicare taxes: \$24,000.00

Budget Committee recommends to Raise \$24,000.00.

- Art. 7. E. Officers' Salaries: \$ 79,500.00
- a. First Selectman: \$24,000.00
 - b. Second Selectman: \$9,000.00
 - c. Third Selectman: \$9,000.00
 - d. Tax Collector \$10,000.00
 - e. Town Clerk \$9,000.00
 - f. Treasurer: \$9,500.00
 - g. Animal Control Officer \$2,000.00
 - h. Municipal Fire Chief \$7,000.00

Budget Committee recommends to Raise \$79,500.00.

Art. 8. To see if the Town will vote to raise and appropriate \$8,000.00 to fund a Code Enforcement Officer.

Budget Committee recommends to Raise \$8,000.00.

Art. 9. To see if the Town will vote to raise and appropriate the sum of \$11,000.00 for Support of the Poor.

Budget Committee recommends to Raise \$11,000.00.

Art. 10. To see if the Town will vote to raise and appropriate \$50,000.00 for Town Grounds and Buildings.

Budget Committee recommends taking \$25,000.00 from Excise and to Raise \$25,000.00.

Art. 11. To see if the Town will vote to pay any money received from the Snowmobile Registration Refund to A.C. Lineriders to build and maintain trails.

Budget Committee recommends doing so.

Art. 12. To see if the Town will raise and appropriate \$4,000.00 for Mt. Rest Cemetery Association to be used for yearly upkeep with a year-end breakdown of expenses.

Budget Committee recommends taking \$4,000.00 from Excise and to Raise \$3,000.00.

Art 13. To see if the Town will vote to raise and appropriate \$3,500.00 for tax map updates and tax assessing.

Budget Committee recommends to Raise \$3,500.00.

Art. 14. To see if the Town will vote to appropriate \$5,260.00 for community programs as follows:

- A. Athens-Cornville Food Pantry: \$1,500.00
- B. Harmony Cares Food Pantry: \$1,500
- C. Family Violence Project: \$635.00
- D. K.V. Van Transportation Services: \$225.00
- E. K.V. Child & Family Services: \$250.00
- F. Hospice Volunteers of Somerset County: \$500.00
- G. Spectrum Generations \$300.00
- H. Somerset Economic Development Corporation \$100.00
- I. The Life Flight Foundation \$250.00

Budget Committee recommends to Raise \$5,260.00.

Art. 15.

- A. To see if the Town will vote to raise and appropriate the sum of \$2,380.00.00 for the disposal of stray animals at the Somerset Humane Society.

Budget Committee recommends taking \$2,380 from Excise.

- B. To set mileage reimbursement for the Small Animal Control Officer and set a disposal fee for stray animals paid from Misc. Account of \$0.50 per mile and \$25.00 per animal.

Budget Committee recommends \$0.50 per mile and \$25.00 per animal.

Art. 16. To see if the Town will vote to raise and appropriate the sum of \$37,000.00 for the Athens Volunteer Fire Department as follows:

A. Incidental expenses: \$8,000.00

Budget Committee recommends to Raise \$8,000.00

B. Electricity, phone, and fuel: \$6,000.00

Budget Committee recommends to Raise \$6,000.00

C. Firefighters Pay (excluding Fire Chief) to include hourly pay for authorized training and when responding to emergency calls (\$18/hr.) not to exceed \$6,000.00 total.

Budget Committee recommends \$18.00 per hour, and to Raise \$6,000.00.

D. Equipment Maintenance Account: \$10,000.00

Budget Committee recommends taking \$10,000.00 from Excise.

E. Truck and building savings account (Capital Savings Account): \$7,000.00

Budget Committee recommends to Raise \$7,000.00

Art 17. To see if the Town will vote to allow any funds not spent on Article 16 A, B, and D above to be rolled into Article 16 E, The Truck and Buildings Savings (Capital Savings Account).

Budget Committee recommends doing so.

Art 18. To see if the Town will vote to raise and appropriate the sum of \$41,000.00 for recreational purposes as follows:

A. Recreation and Conservation Commission Account: \$18,500.00

Budget Committee recommends taking \$7,000.00 from Excise and to Raise \$11,500.00.

Art 18. B. Recreation Area Maintenance Account: \$15,000.00

Budget Committee recommends taking \$15,000.00 from Excise.

C. Fairgrounds Recreation Maintenance Savings Account. \$7,500.00

Budget Committee recommends taking \$4,500 from Excise and to Raise \$3,000.00.

Art. 19. To see if the Town will vote to raise and appropriate the sum of \$285,000.00 for road maintenance as follows:

A. Town's Savings Account for Equipment: \$25,000.00

Budget Committee recommends to Raise \$25,000.00.

B. Cutting Brush and roadside mowing: \$10,000.00

Budget Committee recommends to Raise \$10,000.00.

C. Equipment Maintenance Account: \$40,000.00

Budget Committee recommends taking \$20,000.00 from Excise and to Raise \$20,000.00.

D. Stockpiling Sand and Salt: \$45,000.00

Budget Committee recommends taking \$15,000.00 from Excise and to Raise \$30,000.00.

E. Summer Roads: \$85,000.00

Budget Committee recommends taking \$30,000.00 from Excise and to Raise \$55,000.00.

F. Winter Roads \$80,000.00

Budget Committee recommends taking \$30,000.00 from Excise and to Raise \$50,000.00.

Art. 19

- G. To set wages for the Road Crew for the ensuing year. \$26.00 per hour for the Road Commissioner and up to \$22.00 per hour for Assistants.

Budget Committee recommends \$26.00 per hour for the Road Commissioner and up to \$22.00 per hour for Assistants.

- H. Electricity, phone and heating oil, mileage reimbursement: \$8,000.00

Budget Committee recommends taking \$8,000.00 from Excise.

- Art. 20. To see if the Town will raise and appropriate the sum of \$50,000.00 for the Road Paving Account. (Highway Maintenance)

Budget Committee recommends to Raise \$50,000.00.

- Art. 21. To see if the Town will allow any monies left in the yearly Equipment maintenance account to be deposited into The Towns Savings Account for Equipment.

Budget Committee recommends doing so.

- Art. 22. To see if the Town will vote to raise and appropriate the amount of \$15,000.00 to be placed in the Legal Funds Account.

Budget Committee recommends to Raise \$15,000.00.

- Art. 23. To see if the Town will vote to raise and appropriate \$98,000.00 for Solid Waste Disposal as follows:

- A. Transfer Station: \$18,000.00

Budget Committee recommends to Raise \$18,000.00.

- B. Municipal Solid Waste Disposal: \$80,000.00

Budget Committee recommends to Raise \$80,000.00.

Art. 24. To see if the town will vote to raise \$10,000.00 for the Town Audit.

Budget Committee recommends to Raise \$10,000.00.

Art. 25. To see if the town will vote to raise \$15,000.00 for Exhibition Hall repairs.

Budget Committee recommends to Raise \$15,000.00

Art. 26. To see if the Town will vote to authorize the Board of Selectmen to pay tax abatements and any applicable interest, and any legal fees if necessary, from Overlay generated through tax commitment.

Budget Committee recommends doing so.

Art. 27. To see if the Town will vote to authorize the Athens Volunteer Fire Department to adopt a policy to accept gifts and donations, and to accept payment for certain services provided at traffic accidents and hazardous materials incidents, with any funds received to be used as a supplement to the Fire Department's account for Incidental Expenses?

Budget Committee recommends doing so.

Art. 28. To see if the Town shall adopt an ordinance entitled "Solar Energy Facility Ordinance" for the Town of Athens?

Budget Committee makes no recommendation.

Art. 29. To see if the Town shall adopt an ordinance entitled "Retail Chain Box Store Ordinance" for the Town of Athens?

Budget Committee makes no recommendation.

Art. 30. To see if the Town shall adopt an ordinance entitled "Wireless Telecommunications Facility Ordinance" for the Town of Athens?

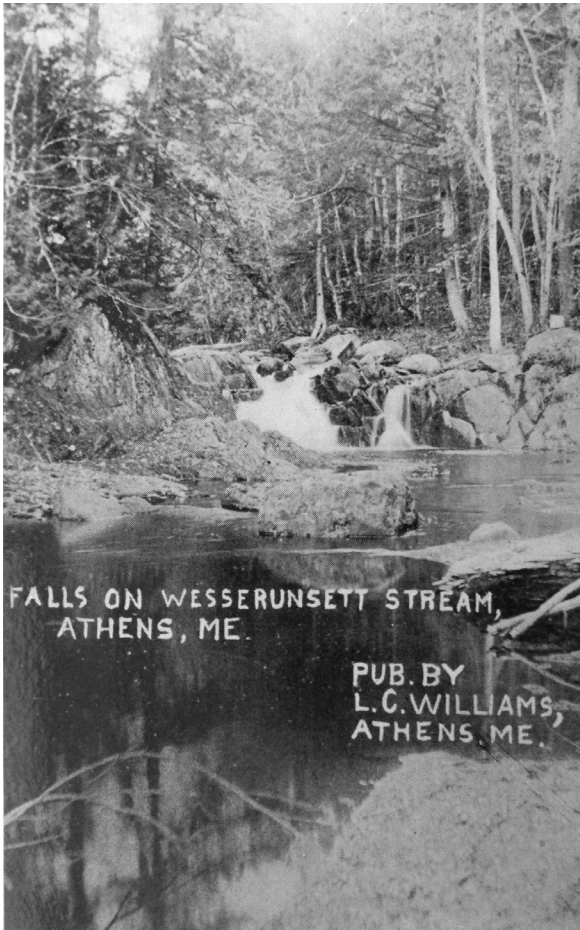
Budget Committee makes no recommendation.

Selectmen:

| | |
|-----------------|------------------|
| Hillary Lister | First Selectman |
| Charles Rotondi | Second Selectman |
| Guy Anton | Third Selectman |

NOTES

NOTES



FALLS ON WESSERUNSETT STREAM,
ATHENS, ME.

PUB. BY
L. C. WILLIAMS,
ATHENS, ME.

NOTICE TO ATHENS RESIDENTS

**Town Meeting is one of the purest forms of
democracy in existence today.**

**Help keep it alive by attending and
participating in Town Meeting.**

Read this report carefully and bring it with you.
