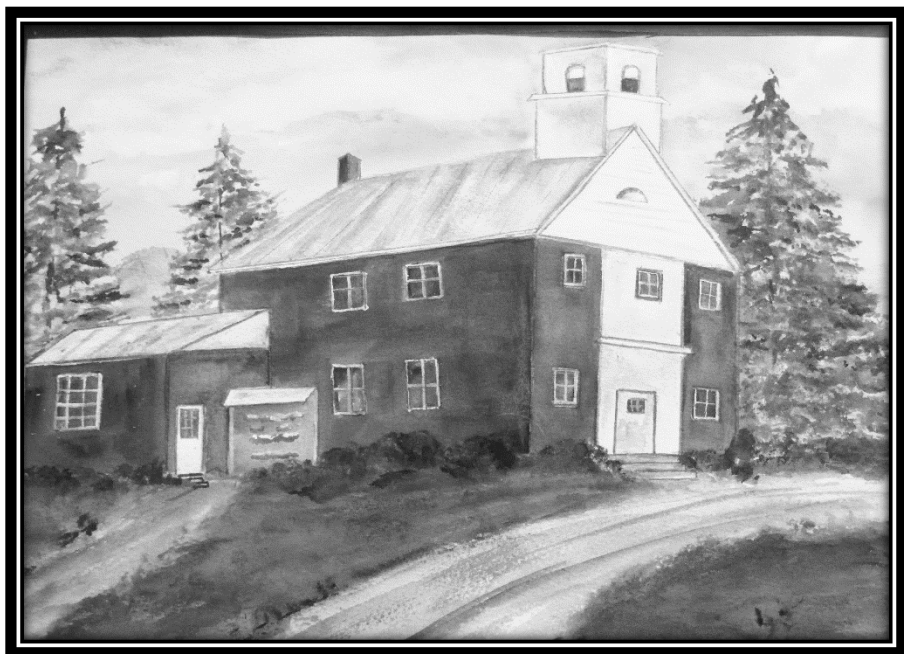


2023 ANNUAL REPORT



ATHENS MAINE

MUNICIPAL ELECTIONS
FRIDAY, MARCH 8, 2024 4PM TO 8PM

ANNUAL TOWN MEETING
SATURDAY, MARCH 9, 2024 1:30PM



Main Street Athens, 2006

Front Cover Artwork: **Somerset Academy, 2005**

Artist: **Rose Tart**

Rose Tart was an Athens artist who created visual records of historic buildings throughout the Wesserunsett Valley.

Rose's original painting of Somerset Academy and full color print of Main Street Athens were donated to the Town by her family and are on display in the Town Office.

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

YEAR ENDING DECEMBER 31, 2023

PRINTED BY
BROMAR PRINTING
SKOWHEGAN, MAINE

In Memory

This past year we lost several community members who played active roles in keeping the Town of Athens running. They will be missed.

Bob Ramsdell passed away this summer at 88 years old. Bob served the Town as Forest Fire Warden, Dog Constable, and Fire Chief for decades. His CB Handle was Shinglemaker, and he ran a cedar shingle mill in West Athens for many years.

Bob Turnbull passed away this winter at 87 years old. Bob was a retired Engineer, an avid Ham radio operator, was a founder of CAPIT, served a short time as First Selectman, and was an active member of the Athens Historical Society.

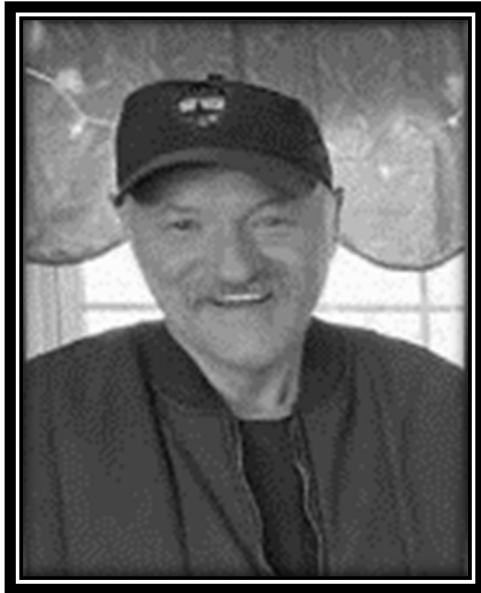
Bob Post was passed away in April at 83 years old. He stayed active his whole life, caring for his family and working many places including at Maynard Frith's farm, for the Athens Highway Department where he donated use of his labor and tractor to load sand into trucks, owning and operating Tri-County Septic into his 80's, pumping for the town at no charge, and donating his time and equipment to keep the grounds of old Union Church mowed. Bob loved spending time with his family at camp on Ironbound Pond. He was well respected in the community and always ready to lend a helping hand to friends and neighbors.



Photo: Bob Post (right) road patching on Chapman Ridge.

2023 Town Report

Dedicated to Mark Munn



Mark Munn served the Town of Athens as First Selectman from 2016 until 2023. Prior to becoming Selectman he often worked as Town Meeting Moderator over the course of a couple decades and was a member of the Athens Volunteer Fire Department.

Mark was born on December 20, 1956 to Onal and Catherine (Smith) Munn and grew up on Munn Flat Road. He graduated in 1976 from Nokomis High School and went on to earn a Degree in Agricultural Technology from the University of Maine. Mark served our Country in the United States Air Force.

Mark played guitar, banjo, and mandolin and was a regular at the Friday Night Music Jams in Harmony. He worked many years of Oakhurst Dairy and Maine Feed. He enjoyed milking cows, farming and haying the old Poland homestead on Stickney Hill in Athens, where he made a home for his family.

Mark was a kind and caring person, loved the Town of Athens, and was well-known and respected in the community.

TABLE OF CONTENTS

| | |
|--|----|
| Auditor’s Report..... | 60 |
| Assessors’ Report..... | 12 |
| Budget Committee Recommendations..... | 85 |
| Clerk’s Report..... | 32 |
| County Report..... | 14 |
| Fire Department..... | 53 |
| Gold Post Cane..... | 54 |
| Historical Society..... | 31 |
| In Memory..... | 2 |
| Municipal Officers..... | 5 |
| Non-Zero Balances..... | 44 |
| Recreation Department Report..... | 58 |
| Selectmen’s Letter of Transmittal..... | 6 |
| Selectmen’s Report..... | 7 |
| Sheriff’s Report..... | 16 |
| State & Federal Representatives..... | 20 |
| Tax Collector’s Report..... | 34 |
| Town Meeting Warrant..... | 86 |
| Treasurer’s Report..... | 47 |
| Transfer Station Report..... | 82 |

TOWN OFFICERS

MODERATOR

ALAN LINKLETTER

TOWN CLERK

TRACEY ROTONDI

SELECTMEN, ASSESSORS, OVERSEERS OF THE POOR

MARK O. MUNN (1/1/23 - 4/22/23)

HILLARY J. LISTER (8/17/23 - Present)

CHARLES G. ROTONDI

GUY C. ANTON

TREASURER

JEAN BUSSELL

TAX COLLECTOR

TRACEY ROTONDI

ROAD COMMISSIONER

TIM SMALL (1/1/23 - 3/24/23)

ATHENS MUNICIPAL SCHOOL BOARD DIRECTORS

VICTORIA AVERY

SHANNA CIPRIANO

CHAD STEWARD

ANDREW LINKLETTER

ROBERT VIGUE

BUDGET COMMITTEE

MARK MUNN (1/1/23 – 4/22/23)

HILLARY LISTER (8/17/23-Present)

JEAN BUSSELL

ONE YEAR

ERALD CORSON

EARLAND LAKE

TWO YEARS

COREY BUSSELL

BEVERLY LAKE

THREE YEARS

CHERYL SEAMANS

CHAD STEWARD

FIRE CHIEF

BRETT STROUT (1/1/23 - 12/31/23)

TRAVIS THOMPSON (1/1/24 - Present)

ANIMAL CONTROL OFFICER

DAVE MERCIER

Letter of Transmittal

This past year created many challenges following the loss of members of our community who were active in keeping the Town running.

Mark Munn, Athens First Selectman and former Town Meeting Moderator, passed away unexpectedly in April. Ken Hogate of Cornville who was longtime Athens Code Enforcement Officer, Plumbing Inspector, and former Town Meeting Moderator, passed away in May. Both men put in countless hours of work for the Town and are greatly missed.

The town was without a First Selectman, CEO, or LPI for a few months, but we are gradually getting caught up, and appreciate your patience.

Many thanks to Tracey Rotondi and Jean Bussell for their dedication to keeping the town functioning during this time.

The Selectmen would like to thank those people who have gone out of their way to help out in the community. Thanks to Mike Brown for donating his time and labor to put a new roof on the warming hut.

Great appreciation goes out to Gerald (Gerry) Clark for his decades of work volunteering as Chief Addressing Officer for E911 services.

Many thanks to the Victory Club and to civic-minded citizens like Barbara Starbird who look out for the well-being of the older citizens of the town. We extend our appreciation to the Athens Community School and to Corey Bussell, Vicky Avery and members of the Recreation Department for creating great opportunities for the kids in our town.

There are many ways to get involved with the community, from working with local groups like the Victory Club, Rec Department, Historical Society, and Fire Department, to checking in on older neighbors, giving rides, gardening, sharing meals, helping with childcare, shoveling, or doing firewood, to simply seeing a need and lending a helping hand.

It is only through the care and involvement of local people in our town that we can weather the storms of our times.

First Selectman: Hillary Lister

Second Selectman: Charles Rotondi

Third Selectman: Guy Anton

Selectmen's Report - End of Year Account Balances 2023

| <u>Article #</u> | <u>Budgeted</u> | <u>Spent</u> | <u>Balance</u> | <u>Breakdown of expenditures</u> |
|----------------------------|-----------------|---------------------------|----------------|----------------------------------|
| 8A -Misc | \$45,000.00 | \$50,496.15 | (\$5,496.15) | |
| | | (\$58,980.82 less | | \$3,479.03 Electric |
| | | \$8,766.42 reimbursement) | | \$2,398.20 Telephone |
| | | | | \$1,791.39 Heating |
| | | | | \$8,485.49 Abatements |
| | | | | \$1,500.00 Payroll services |
| | | | | \$8,766.42 Dr. Greene |
| | | | | \$192.65 Mileage |
| | | | | \$2,528.76 Postage |
| | | | | \$2,240.03 Printing/Publish |
| | | | | \$3,647.95 Supplies |
| | | | | \$13,167.58 Software |
| | | | | \$1,631.25 Ballot Clerks |
| | | | | \$2,556.00 Reg of Deeds |
| | | | | \$100.00 Donations |
| | | | | \$6,777.82 Other |
| | | | | (\$558.56 copier lease, |
| | | | | \$82.70 911 signs, |
| | | | | \$527.85 flags, |
| | | | | \$266.95 computer repair, |
| | | | | \$2,276.75 other labor |
| | | | | \$475.00 training |
| | | | | \$134.99 flowers |
| | | | | \$1,698.00 refunds |
| | | | | \$657.02 misc) |
| 8B-Insurance | \$28,000.00 | \$27,120.00 | \$880.00 | |
| 8C-MMA Dues | \$2,229.00 | \$2,229.00 | \$0.00 | |
| 8D-Payroll Taxes | \$22,000.00 | \$18,088.70 | \$3,911.30 | |
| 8E-Salaries | | | | |
| A.1st Selectman | \$20,000.00 | \$13,320.00 | \$6,680.00 | |
| 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 | |
| 9-KVCOG | \$1,497.00 | \$1,464.00 | \$33.00 | |
| 10-Code Enforcement | \$1,000.00 | \$0.00 | \$1,000.00 | |
| 11-Support Poor | \$11,000.00 | \$7,527.64 | \$3,472.36 | |

| <u>Article #</u> | <u>Budgeted</u> | <u>Spent</u> | <u>Balance</u> | <u>Breakdown of expenditures</u> |
|---------------------------|-----------------|--------------|----------------|--|
| 12-Town/Grounds | \$35,000.00 | \$37,540.35 | (\$2,540.35) | \$1,140.00 Plumbing \$5,860.00 Portapotty \$6,729.70 Repairs \$13,788.50 Labor \$9,636.15 Equipment/Supply \$386.00 Fuel |
| 13-Snowmobile Club | \$489.88 | \$489.88 | \$0.00 | |
| 14-Cemetery | \$4,000.00 | \$4,000.00 | \$0.00 | |
| 15-Tax Maps | \$3,500.00 | \$0.00 | \$3,500.00 | |
| 16-Donations | | | | |
| A. Food Pantry | \$3,000.00 | \$3,000.00 | \$0.00 | |
| B. Family Violence | \$635.00 | \$635.00 | \$0.00 | |
| C. KV Van | \$225.00 | \$225.00 | \$0.00 | |
| D. KV Child&Family | \$250.00 | \$250.00 | \$0.00 | |
| E. Hospice | \$500.00 | \$500.00 | \$0.00 | |
| F. PBS | \$100.00 | \$100.00 | \$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 | |
| 17-Somerset Humane | \$1,618.40 | \$1,618.40 | \$0.00 | |
| A. Disposal | | | \$0.00 | |
| 18-Fire Department | | | | |
| A. Incidentals | \$13,000.00 | \$8,551.33 | \$4,448.67 | \$284.68 Brett Strout \$4,343.61 Maine Fire Equip \$185.61 Hammond Lumber \$568.01 Higgins Offic \$196.00 Work Health \$30.00 Somerset County \$327.38 Quinn Hardware \$350.00 Fairfield Fire \$63.58 Carparts Dist \$118.00 WD Bickford \$1,462.19 Yankee CT \$182.75 AAA Fire Ext \$274.45 Exigen \$165.07 Computer Improve |

| <u>Article #</u> | <u>Budgeted</u> | <u>Spent</u> | <u>Balance</u> | <u>Breakdown of expenditures</u> |
|-----------------------------|-----------------|--|----------------|---|
| B. Utilities | \$6,000.00 | \$6,291.20 | (\$291.20) | \$879.15 Electric \$4,684.65 Heating \$727.40 Fuel |
| C. Pay | \$10,000.00 | \$9,414.00 | \$586.00 | |
| D. Maintenance | \$12,000.00 | \$6,016.49 | \$5,983.51 | |
| | | (\$11,016.49 less \$5,000.00 donation) | | \$3,282.23 Industrial Protect \$1,429.28 Maine Fire Equip \$493.98 Napa \$3,793.00 WD Bickford \$1,168.00 CMHT Inc \$850.00 K & T Enviro |
| E. Savings | \$7,000.00 | \$7,000.00 | \$0.00 | |
| 20-F/D Building Comm | \$1,000.00 | \$0.00 | \$1,000.00 | |
| 21-Rec Dept | | | | |
| A. Swim | \$4,500.00 | \$3,730.00 | \$770.00 | |
| | | (\$4,500 expenses less 770 donation) | | |
| B. Rec | \$11,000.00 | \$10,297.56 | \$702.44 | |
| | | (\$43,419.56 expenses less \$33,122.00 donations/ fundraising/grant) | | |
| C. Maintenance | \$10,000.00 | \$11,373.34 | (\$1,373.34) | \$4,712.00 labor \$1,890.47 electricity \$3,561.99 equipment \$1,208.88 parts/fuel |
| D. Savings | \$7,500.00 | \$7,500.00 | \$0.00 | |
| 22-Roads | | | | |
| A. Equip Savings | \$25,000.00 | \$25,000.00 | \$0.00 | |
| B. Brush Cutting | \$5,000.00 | \$4,006.32 | \$993.68 | \$3,886.50 Labor \$119.82 Supply/Equip |
| C. Maintenance | \$35,000.00 | \$38,289.96 | (\$3,289.96) | |
| | | (Labor - \$10,019.75 Supplies - \$28,270.21) | | \$10,019.75 Labor \$684.66 Brown's Steel \$122.38 Maine Oxy \$6.99 Ware Butler \$2,915.66 Carparts Dist \$2,229.97 Traction |

| <u>Article #</u> | <u>Budgeted</u> | <u>Spent</u> | <u>Balance</u> | <u>Breakdown of expenditures</u> |
|------------------|-----------------|----------------------|----------------|----------------------------------|
| | | | | \$89.99 Amazon |
| | | | | \$248.10 Quinn Hardware |
| | | | | \$1,116.91 Bangor Truck |
| | | | | \$1,045.00 Sun Auto |
| | | | | \$252.69 Chris Small |
| | | | | \$53.21 Alan Linkletter |
| | | | | \$2,225.00 Skow Tire |
| | | | | \$1,323.81 Napa |
| | | | | \$835.42 Sironen's Radiator |
| | | | | \$180.79 Tim Small |
| | | | | \$317.04 Allegiance |
| | | | | \$75.00 White & Bradstreet |
| | | | | \$1,934.46 SWorth Milton |
| | | | | \$2,972.30 Harry J Smith |
| | | | | \$108.15 Troy Industrial |
| | | | | \$141.32 Reliable |
| | | | | \$2,011.35 Dennison Lubrican |
| | | | | \$1,189.39 Heavy Machines |
| | | | | \$1,536.13 Jimar Construction |
| | | | | \$871.00 Parts Alternative |
| | | | | \$397.17 Campbell's Agway |
| | | | | \$43.69 Beauregard Equip |
| | | | | \$760.25 Diesel Fuel Systems |
| | | | | \$104.04 Whited Truck |
| | | | | \$1,012.06 The Tire Guy |
| | | | | \$956.12 Maine Comm Tire |
| | | | | \$510.16 The Service |
| D. Sand/Salt | \$45,000.00 | \$37,485.35 | \$7,514.65 | |
| | | | | \$5,249.00 Labor |
| | | | | \$32,236.35 Supplies |
| E. Summer Roads | \$70,000.00 | \$68,804.78 | \$1,195.22 | |
| | | Supplies:\$23,621.12 | | \$444.18 HiVis |
| | | Wages:\$37,228.38 | | \$24.00 Treas State |
| | | Fuel:\$7,955.28 | | \$366.88 Quinn Hardware |
| | | | | \$5,433.50 SWorth Milton |
| | | | | \$1,450.00 Guy Anton |
| | | | | \$625.00 Eagle Rental |
| | | | | \$215.00 Skow Equip |
| | | | | \$3,586.25 Dan Weese |
| | | | | \$1,016.60 Jimar |
| | | | | \$3,672.00 Haley's Const |
| | | | | \$4,104.00 John Morgan |
| | | | | \$1,198.00 Ware Butler |
| | | | | \$125.48 Morrison's |

| <u>Article #</u> | <u>Budgeted</u> | <u>Spent</u> | <u>Balance</u> | <u>Breakdown of expenditures</u> |
|---------------------|-----------------|----------------------|----------------|---|
| | | | | \$105.20 Paris Farmer's \$140.00 Skow Tire \$696.30 The Tire Guy \$19.98 Napa \$398.75 AAA Fire |
| F. Winter Roads | \$70,000.00 | \$71,729.40 | (\$1,729.40) | |
| | | Supplies:\$11,560.10 | | \$2,831.34 HP Fairfield |
| | | Wages:\$45,275.03 | | \$1,221.38 Jimar Construction |
| | | Fuel:\$14,894.27 | | \$325.00 Paul Rotondi |
| | | | | \$200.00 Caleb Linkletter |
| | | | | \$288.00 Haley's Const |
| | | | | \$930.63 Canadian Chains |
| | | | | \$741.95 Allied Equip |
| | | | | \$3,231.80 Jordan Equip |
| | | | | \$1,790.00 SA McLean |
| H. Utilities | \$6,500.00 | \$7,388.96 | (\$888.96) | |
| | | | | \$1,968.64 Electric |
| | | | | \$677.99 Phone |
| | | | | \$4,742.33 Heating |
| 23-Paving Acct | \$50,000.00 | \$50,000.00 | \$0.00 | |
| 25-Legal | \$5,000.00 | \$5,000.00 | \$0.00 | |
| 26-Transfer Station | | | | |
| A. Station | \$15,000.00 | \$14,487.05 | \$512.95 | |
| | | | | \$13,182.25 Wages |
| | | | | \$540.00 Licenses |
| | | | | \$764.80 Supplies |
| B. Disposal | \$67,500.00 | \$61,680.21 | \$5,819.79 | |
| 27-Audit | \$10,000.00 | \$6,000.00 | \$4,000.00 | |
| COVID \$ | \$85,889.01 | \$17,692.92 | \$68,196.09 | |
| | (opening bal) | | | |

Report of the Assessors

Appropriations March 11, 2023

Municipal Appropriation: \$707,954.40

County Tax: \$229,042.35

**Athens Community School/AOS 94 Appropriation:
\$1,054,012.49**

Overlay: \$44,624.23

Total Assessments: \$2,035,633.47

Deductions

State Revenue Sharing: \$169,984.39

Homestead Exemption Reimbursement: \$86,713.07

Business Equipment Tax Exemption Reimbursement:
\$167,481.71

Tree Growth and Veterans Exemption Reimbursement:
\$234,834.51

Total deductions: \$659,013.68

Mill Rate: 21.75

Net Assessment for Commitment: \$1,376,619.79

First Assessor: Hillary J. Lister

Second Assessor: Charles G. Rotondi

Third Assessor: Guy C. Anton

NOTICES TO TAXPAYERS

PROPERTY LISTS

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 26, 2024. The Board of Assessors will be in session from 7:00 pm to 9:00 pm for the purpose of receiving such lists.

Lists may be sent to the Town of Athens, Board of Assessors, PO Box 146, Athens, ME 04912. Under such notice, taxpayers failing to furnish lists of taxable property on or before March 26, 2024 jeopardize their right of any abatement of taxes.

VETERANS EXEMPTIONS

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 property tax exemption. You must have served during a wartime period to qualify for the exemption. Any unmarried widow or widower of a veteran that meets the requirements may be eligible. Anyone who is not already receiving a property tax exemption, but thinks they may qualify should contact the Assessor's office by mail (PO Box 146, Athens, ME 04912) or phone (654-3471).

HOMESTEAD TAX EXEMPTION

The Maine Homestead Exemption may lower your property tax bill. It makes it so the town won't count 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 (654-3289).

SOMERSET COUNTY

Maine

Somerset County serves 51,000 people spread over 4,000 square miles in various towns, plantations and unorganized territories filling the gaps between State and Local Services.

2023 brought in some significant changes to the people involved in County Government with three new Commissioners. Scott Seekins (District 3), John Alsop (District 4) and Joel Stetkis (District 5) joined Cyp Johnson (District 2) & Chairman Robert Sezak (District 1).

Leanne Dickey joined the Administrative Team as the Deputy Administrator/HR and Tim Curtis was hired in July as the new County Administrator replacing Dawn DiBlasi who had served in that capacity since 2013. Leanne served for several years in the Farmington Town Office and Tim had been the Madison Town Manager for nearly a decade.

In May the County Budget Committee finalized the fiscal year budget for 23/24, approving a 9.8% spending increase fueled by the increased costs of goods and services that impacted most municipal budgets. The overall County Budget is \$26.5M of which \$14.5M is paid from local property taxes. Nearly two thirds of County spending supports the Sheriff's Office and the Jail. The SO and Jail also make up two thirds of all County employees.

Like local police, fire and rescue departments, the County faces the same struggles in hiring and retaining employees in the public safety sector. Having open positions can result in some cost savings which will be rolled forward into the coming year's budget to help offset the impact on the taxpayer. The best case scenario however, is to be fully staffed in those important positions.

The Communication Center received 95,000 calls for service in 2023. Dispatching all those emergency calls throughout the County is a huge undertaking.

Emergency Management has also seen a significant uptick in activity with Federal Emergency Declarations from storm damage in December 2022, May of 2023 and most recently the record flooding along the Kennebec in December 2023.

County services such as Probate Court, the Registry of Deeds and the District Attorney's office stay busy with a steady stream of work.

Coming in 2024 a new website will be available to guide residents to County services. Our intention is to make access as user friendly as possible. The address will be the same at www.somersetcounty-me.org

One of the goals of the Commissioners is to help fill funding gaps in local services by offering Matching Grants with Community Benefit Funds. These funds come from an agreement with Blue Sky West in conjunction with the windmill projects in central and northern Somerset.

In November 2023, a pilot grant program was launched that funds projects from municipalities and non-profits throughout the County. Overall, 12 grants were awarded to projects ranging from ADA accessibility, to recreational trail signage to new rescue equipment. Keep an eye out for another funding announcement for this program in the spring of 2024.



Integrity Respect Fairness
Dedication

**SOMERSET COUNTY SHERIFF'S
OFFICE**

2023 Sheriff's Office Annual Report



Dale P. Lancaster
Sheriff

January 1, 2024 begins my 9th 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.

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 completed my 2-year term as President of the Maine Sheriff's Association. I continue my appointment to the Board of Directors for the 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 in May of 2023, the Somerset County Sheriff's Office was awarded accreditation 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 2023, our Agency has aggressively participated in job fairs, advertising and increasing our pay scale to make us competitive with other Agencies in hiring and retaining men and women to work as Deputies and Corrections Officers.



Integrity Respect Fairness
Dedication

SOMERSET COUNTY SHERIFF'S OFFICE

Law Enforcement

The Patrol division is comprised of 15 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 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 Patrol division has 2 trained accident re-constructionists. The Sheriff's Office has 2 canines, a canine assigned to each division. The Sheriff's Office assigns 1 Deputy per shift to patrol the Town of Madison. We have a Secretary/Dispatcher assigned to Madison. Currently, we have 1 Deputy attending the 46th Basic Law Enforcement Training Program (BLETP) at the Maine Criminal Justice Academy.

Throughout 2023, the Sheriff's Office Criminal Division investigated a large volume of illicit drug trafficking activities. The Sheriff's Office obtained and executed numerous drug search warrants, which subsequently led to the arrest and conviction of numerous people from Maine and out of State on various Federal and State level drug trafficking charges.

Illegal drugs, in particular Fentanyl, and illegal marijuana grows, continue to be a significant issue in Somerset County. The Criminal Division dedicates a large amount of time and resources to combat this problem. The Criminal Division investigated numerous serious felony level cases to include robberies, burglaries, thefts, scams, aggravated assaults, unattended deaths, and abuse cases.



Integrity Respect Fairness
Dedication

**SOMERSET COUNTY SHERIFF'S
OFFICE**

In 2023, the Crimes Against Persons Detective investigated 23 sex offense complaints. 11 of those cases involved child sexual abuse where forensic interviewing was utilized. Detective Jeremy Leal is a Children's Advocacy Center forensic interviewer. As a result of these investigations, and working with the District Attorney's Office prosecuting these cases, we were able to get substantial sentences in a number of child abuse cases. The Sheriff's Office Criminal Division tracks individuals who are required by law to register as sex offenders. 2 individuals were charged with Sex Offender Registration Notification Act violations.

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. In October, 2023 Major Michael Pike, was selected to be the Jail Administrator. The County Jail is now 16 years old. With the use of funds received through the American Rescue Plan Act of 2021, we anticipate that the Jail bond will be paid off within 1 year. The County Jail is nationally accredited through the American Correctional Association and is operating under nationally accepted best practice standards. In 2023, the Somerset County Jail recorded 1,278 total bookings, a 21% increase from 2022. We are currently still working with the State of Maine in administering Sublocade to inmates who identify with an Opioid Use Disorder. The Programs department implemented many new initiatives in 2023, including the inmate garden project, the return of the inmate newsletter and Christmas card program. The Jail has partnered with the Family Violence Project and the Sexual Assault Crisis & Support Center to provide services to inmates who are survivors of domestic violence and assault.



Integrity Respect Fairness
Dedication

**SOMERSET COUNTY SHERIFF'S
OFFICE**

The starting salary for a new, inexperienced Corrections Officer, increased to \$21.23 in 2023. The Jail also implemented a new initiative to allow us to hire experienced Corrections Officer at a higher rate of pay based on up to 8 years of experience. Recruitment and hiring initiatives continue to be ongoing.

Civil Process

In 2023, the Somerset County Sheriff's Office Civil Deputies received 1,723 papers to process and serve. That is a 10% decrease from 2022.

Calls for Service

- In 2023, the Sheriff's Office received 18,277 calls for service from our residents. This represents a 22% increase from 2022.
- During 2023, the Sheriff's Office responded to 561 calls for service from the Town of Athens, which is a 21% increase from 2022. These calls included 63 motor vehicle stops, 41 motor vehicle accidents, 19 calls requesting citizen assistance, 12 domestic disturbances, as well as calls for theft, criminal threatening, assault, harassment, welfare checks, and requests for other police services.

The Somerset County Sheriff Office remains committed to our core values: INTEGRITY-RESPECT-FAIRNESS-DEDICATION.

HOUSE OF REPRESENTATIVES
2 STATE HOUSE STATION
AUGUSTA, MAINE 04333-0002

(207) 287-1440
TTY: (207) 287-4469

Larry Dunphy
PO Box 331
North Anson, ME 04958
Cell: (207) 399-4963
skime2@tds.net



January 2024

Dear Friends and Neighbors,

I am honored by the opportunity to serve as your state representative for District 72 in the Maine House of Representatives for the 131st Legislature. The Second Regular Session of the Legislature got underway on January 3. Legislative committees are expected to debate approximately 635 bills this session.

In order for me to represent you, I encourage you to provide me your thoughts on all the issues that are important to you. Using the legislative homepage: Legislature.Maine.Gov you can monitor all legislative proposals being worked on at the State House. From here you can browse bill summaries and roll call votes, view session and public hearing schedules, listen to committee hearings or watch live streaming video of the House and Senate.

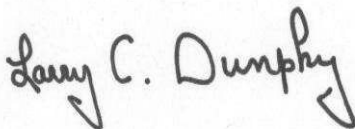
You can also access committee hearings via Zoom, where you can observe or testify on a bill

During this Session, I continue to serve on the Joint Standing Committee on Energy, Utilities and Technology. As we all know, Maine's high energy costs are crushing household budgets and discouraging businesses from expanding or relocating to our state. I am committed to fighting for a state energy policy that works for all Mainers and will oppose all efforts to increase the price of energy.

Thank you again for the opportunity to serve as your elected representative. If you have an interest in receiving my regular e-newsletter updates, please send along your email address to skime2@tds.net to be added to my distribution list. Also, please never hesitate to call me at **399-4963** to keep me updated on your questions and concerns. It is through your input that I can best represent the interests of our region in the Maine Legislature.

Again, thank you for providing me the honor of serving you in Augusta!

Respectfully,

A handwritten signature in black ink that reads "Larry C. Dunphy". The signature is written in a cursive style with a large, stylized "L" and "D".

Larry Dunphy
State Representative

131st Legislature
Senate of Maine
Senate District 5

Senator Russell Black
3 State House Station
Augusta, ME 04333-0003
(207) 287-1505

Dear Friends and Neighbors:

I want to thank you for giving me the opportunity to serve as your State Senator. I am humbled by the trust you have placed in me to be a voice for you, your family, and our community in Augusta. I can assure you I will continue to work tirelessly on your behalf.

The First Regular and First Special Sessions of the 131st Maine State Legislature were notable as there were over 2,600 legislative bill requests and 2,019 of them were officially printed as Legislative Documents (LDs). No legislature this century has had as many LDs printed during its first year.

One area of success was in the Highway Fund. In the past, the Highway Fund has been supported through gasoline taxes, which have been declining for years due to more fuel-efficient and electric/hybrid vehicles, and bonding. However, we now have created a sustainable source of funding to maintain our transportation infrastructure. This is done by dedicating 40% of the 5.5% vehicle sales tax and 40% of the sales and use taxes collected by the Bureau of Motor Vehicles. It is predicted to raise more than \$200 million for infrastructure each biennium.

The Second Regular Session will begin in January 2024. I am eager to discuss the issues important to all of you. I have heard from many of you regarding the biggest concerns you are facing, including increasing energy costs, child care, education, housing, inflation, child welfare, mental health and substance abuse, workforce development, and crime, among others. As your State Senator, I will continue to do all I can to advocate for your priorities in Augusta.

Again, thank you for electing me to serve you in the State Senate. The 131st Legislature has a great deal more work to do. However, I believe that if we come together, there is nothing we can't accomplish.

Please feel free to contact me by calling (207) 287-1505 or emailing me at russell.black@legislature.maine.gov if you have comments, questions or if you would like assistance in navigating our state's bureaucracy.

Sincerely,

A handwritten signature in black ink that reads "Russell Black". The signature is written in a cursive, flowing style.

Russell Black
State Senator

*Fax: (207) 287-1527 * TTY (207) 287-1583 * Message Service 1-800-423-6900
* Web Site: legislature.maine.gov/senate*

Washington Office
1710 Longworth House Office Building
Washington, D.C. 20515
Phone: (202) 225-6306
Fax: (202) 225-2943

www.golden.house.gov



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

Dear Friends,

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

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

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

6 State Street, Suite 101
Bangor, ME 04101
Phone: (207) 249-7400

7 Hatch Drive, Suite 230
Caribou, ME 04736
Phone: (207) 492-6009



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

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

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

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

Respectfully,

Jared F. Golden
Member of Congress



ANGUS S. KING, JR.
MAINE

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

United States Senate
WASHINGTON, DC 20510

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

Letter From Senator Angus King

January 1, 2024

Dear Friends,

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

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

Next, one of the most significant infrastructure projects in Maine history is underway: affordable and universal broadband availability throughout the state. Supported through funding in the bipartisan infrastructure bill, we are now within striking distance of broadband

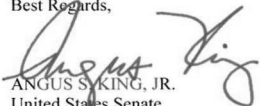
service even in our most rural communities. Additionally, infrastructure improvements in our roads and bridges, water and septic upgrades for our towns and support for our workforce and employers are also in the pipeline. Serious steps are being taken to address the toll from substance abuse and to provide our older neighbors with resources to help them continue to stand strong throughout their golden years. It is my goal here to make sure everyone has access to stable employment opportunities and quality healthcare which is of critical importance to keep our families healthy and happy.

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

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

Mary and I wish you a happy and safe 2024.

Best Regards,



ANGUS KING, JR.
United States Senate

AUGUSTA
40 Western Avenue, Suite 412
Augusta, ME 04430
(207) 622-6292

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

BIDDEFORD
227 Main Street
Biddeford, ME 04005
(207) 352-5216

PORTLAND
1 Pleasant Street, Unit 4W
Portland, ME 04101
(207) 245-1565

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

In Maine call toll-free 1-800-432-1599
Printed on Recycled Paper

SUSAN M. COLLINS
MAINE

413 DIRKSEN SENATE OFFICE BUILDING
WASHINGTON, DC 20510-1904
(202) 224-2522
(202) 224-2603 (FAX)

United States Senate
WASHINGTON, DC 20510-1904

Dear Friends:

It is an honor to serve the people of Maine in the U.S. Senate, and I welcome this opportunity to share an update on issues important to Maine and America.

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

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

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

These bills contain funding for a wide range of Maine priorities, including support for the workforce at Bath Iron Works and Portsmouth Naval Shipyard, our lobster industry, infrastructure improvements, affordable housing, biomedical research, veterans, and heating assistance programs like LIHEAP. These bills also contain nearly \$590 million in Congressionally Directed Spending for 231 projects throughout the State of Maine.

These projects would help promote job creation, expand access to health care, and improve public safety, infrastructure, and important resources in communities across all 16 counties of our state. I will continue to work to get these bills signed into law in the new year.

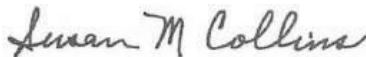
On October 25, the horrific mass shooting in Lewiston claimed the lives of 18 Mainers and injured 13 others. In response, I led Maine's Congressional Delegation in requesting an independent investigation by the U.S. Army Inspector General into the events leading up to the shooting. On December 15, the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

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

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

Sincerely,

Susan M. Collins

A handwritten signature in black ink that reads "Susan M. Collins". The signature is written in a cursive style with a loop at the end of the last name.

United States Senator

**WANTED:
YOUR RECIPES**

**THE ATHENS HISTORICAL SOCIETY IS
PUTTING TOGETHER A COMMUNITY
COOKBOOK FEATURING RECIPES
FROM PEOPLE AROUND TOWN.**

HAVE A GREAT RECIPE TO SHARE?

**DO YOU HAVE RECIPES THAT HAVE
BEEN IN YOUR FAMILY FOR
GENERATIONS OR
NEWER RECIPES THAT YOU MAKE
WITH LOCAL FOODS?**

**BRING YOUR RECIPES FOR THE COOKBOOK TO THE
ATHENS TOWN OFFICE**

OR EMAIL TO: TOWNOFATHENS@TDS.NET

**OR MAIL TO: TOWN OF ATHENS, HISTORICAL SOCIETY,
PO BOX 146, ATHENS, ME 04912.**

RECIPES DUE BY: SEPTEMBER 23, 2024

**INTERESTED, WANT TO GET
INVOLVED, OR WANT HELP
WRITING DOWN YOUR RECIPE?**

CALL HILLARY AT 654-3298.

Athens Historical Society

The Athens Historical Society has started meeting regularly and welcomes new members. Members of the Historical Society are working on gathering, organizing and preserving documents, photographs, letters, tools, artwork, and other historical materials relating to the Athens area.

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 are looking for information about your family or buildings in the area, make an appointment to look through the Historical Society materials located upstairs at the Somerset Academy building.

The Historical Society is working on several projects for this year:

- Trips to the small cemeteries in Athens to clear brush, repair stones, and add signage.
- A kids art contest, calling for local kids to design artwork based on the history of the area inspired by the theme:
Athens, Rural Life at its Best!
Prizes will be awarded, and winning artwork featured on a t-shirt and displayed at Old Home Days.
- Old Home Days at the Wesserunsett Valley Fairgrounds and Exhibition Hall. Happening Saturday, September 21st, 2024.

Volunteers are needed! If you want to get involved or learn more, be in touch. Mail: Athens Historical Society, PO Box 146, Athens, ME 04912.
Email: townofathens@tds.net Call: 654-3471



Wesserunsett Valley Fair Grounds, early 1920s. Exhibition Hall on Right.

TOWN CLERK'S REPORT

Number of Births Recorded
January 1, 2023 to December
31, 20235

Number of Deaths Recorded
January 1, 2023 to December
31, 202319

Residents-15
Non-Residents-4

Number of Marriages
Recorded
January 1, 2023 to December
31, 2023 ,.....22

Residents-2
Non-Residents-20



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.

Non Zero Balance on Non Lien Accounts

Tax Year: 2023-1

As of: 12/31/2023

| REAL ESTATE | | Year | Original Tax | Outstanding Tax |
|-------------|-----------------------------|------|--------------|-----------------|
| Acct | Name ----- | | | |
| 333 R | ABBOTT, MICHAEL | 2023 | 130.50 | 130.50 |
| *392 R | ACKERMAN, JEANNE Y | 2023 | 756.90 | 756.90 |
| 4 R | AMERICAN TOWERS, INC. | 2023 | 1,992.30 | 1,992.30 |
| *1142 R | ANGRY BEAVER FARM PRODUCTS | 2023 | 665.55 | 665.55 |
| *1076 R | ANTON, JEREMIAH | 2023 | 389.33 | 389.33 |
| *14 R | ANTON, KURT | 2023 | 348.00 | 348.00 |
| 21 R | AVERY, DAVID E | 2023 | 365.40 | 365.40 |
| 25 R | AVERY, HARLEY | 2023 | 293.63 | 293.63 |
| 26 R | AVERY, JAMIE | 2023 | 213.15 | 213.15 |
| 104 R | Avery, Jonathan L. Beth, A. | 2023 | 998.33 | 998.33 |
| 34 R | AVERY, DONNA M. | 2023 | 761.84 | 761.84 |
| 138 R | AVERY, ROGER | 2023 | 817.80 | 417.80 |
| 790 R | BARTLETT DWAYNE | 2023 | 1,744.35 | 1,744.35 |
| 903 R | BATES DWAYNE L. | 2023 | 82.65 | 79.34 |
| 49 R | BATES, DALTON D.L. | 2023 | 891.75 | 21.75 |
| 1037 R | Bernard, Charles | 2023 | 554.63 | 554.63 |
| 1049 R | Bishop, Aron L | 2023 | 1,487.70 | 1,487.70 |
| 57 R | BISHOP, SUSAN; ARON LEE, | 2023 | 1,108.19 | 1,108.19 |
| 503 R | BLANCHARD, JESICA J | 2023 | 1,874.85 | 474.16 |
| 61 R | BLODGETT, ALEXANDER A | 2023 | 957.00 | 957.00 |
| 1068 R | BOHMER, PATRICK | 2023 | 171.83 | 171.83 |
| 66 R | BONNEAU, BRIAN J | 2023 | 1,937.93 | 1,937.93 |
| 942 R | BONNEAU, BRIAN J | 2023 | 361.05 | 361.05 |

| | | | |
|-----------------------------------|------|----------|----------|
| *540 R BOYD, MELANIE G. | 2023 | 97.88 | 97.88 |
| 411 R Brooks, Kenneth L | 2023 | 969.18 | 569.18 |
| 253 R BROWN SHAWN & NICHOLAS | 2023 | 541.57 | 541.57 |
| 530 R BROWN SHAWN & NICHOLAS | 2023 | 195.75 | 195.75 |
| 798 R Brown, Franklin T | 2023 | 202.27 | 202.27 |
| *866 R Brown, Franklin T | 2023 | 369.75 | 365.68 |
| 137 R BROWN, SCOTT B | 2023 | 350.17 | 350.17 |
| 486 R BROWN, SHAWN | 2023 | 326.25 | 326.25 |
| 196 R BROWN, SHAWN M | 2023 | 846.08 | 846.08 |
| 796 R BROWN, SHAWN M | 2023 | 10.88 | 10.88 |
| *133 R BROWN, SHYAM | 2023 | 1,270.20 | 1,126.32 |
| *268 R BROWN, VALERIE D | 2023 | 815.63 | 815.63 |
| 245 R BSOH, LLC | 2023 | 1,228.88 | 1,228.88 |
| 295 R BURNS, LARRY | 2023 | 704.70 | 704.70 |
| *296 R BURNS, LARRY | 2023 | 69.60 | 69.60 |
| 700 R CADAVID, MAURICIO | 2023 | 1,907.48 | 1,907.48 |
| 1020 R CAMPBELL, THOMAS PHILIP SR | 2023 | 1,357.20 | 1,323.59 |
| 1094 R CARNEY, LINDA H | 2023 | 337.13 | 337.13 |
| 1017 R Carr Jr. Roger E. | 2023 | 328.42 | 328.42 |
| 329 R CARR, SCOTT R. SHARON L. | 2023 | 648.13 | 648.13 |
| 1187 R CARROLL COLIN | 2023 | 117.45 | 117.45 |
| 68 R CARSON, CLAUDETTE | 2023 | 52.20 | 52.20 |
| 685 R CLARK, CHAD | 2023 | 1,296.30 | 29.78 |

| | | | |
|--|------|----------|----------|
| 205 R CLEMENS, KARI S | 2023 | 804.75 | 804.75 |
| 874 R COLLINS, RAYMOND | 2023 | 230.55 | 230.55 |
| 921 R COOLEY, EDWARD A | 2023 | 1,555.13 | 764.33 |
| 280 R CORNFORTH, DEBBIE | 2023 | 478.50 | 478.50 |
| 713 R CORSON, DANIEL | 2023 | 143.55 | 143.55 |
| 209 R CORSON, DARREL E | 2023 | 748.20 | 398.20 |
| 1198 R CORSON, STACY | 2023 | 78.30 | 62.31 |
| 623 R CUSSON, RICHARD | 2023 | 1,598.63 | 1,598.63 |
| 760 R DAVIS, DANIEL H | 2023 | 530.70 | 530.70 |
| 819 R DILORENZO, ELLEN F TRUSTEE | 2023 | 815.63 | 815.63 |
| 1073 R DUNTON FAMILY IRREVOCABLE TRUST | 2023 | 1,159.27 | 1,159.27 |
| 255 R EDWARDS, GAIL | 2023 | 1,639.95 | 1,639.95 |
| 1134 R EDWARDS, GAIL FAITH | 2023 | 443.70 | 443.70 |
| 754 R FIG TRUST | 2023 | 2,625.23 | 2,625.23 |
| 86 R FLANDERS, CINDY L | 2023 | 197.93 | 197.93 |
| 202 R Flanders, Lamont | 2023 | 1,442.03 | 1,442.03 |
| 264 R FLANDERS, LAMONT H JR | 2023 | 970.05 | 970.05 |
| 84 R FLANDERS, LAMONT JR | 2023 | 702.53 | 702.53 |
| 85 R FLANDERS, LAMONT JR | 2023 | 237.08 | 237.08 |
| 262 R FLANDERS, LORI A (Moors) | 2023 | 759.08 | 759.08 |
| 914 R FLANDERS, LUCAS L | 2023 | 415.42 | 415.42 |
| 1104 R FLANDERS, MATTHEW L | 2023 | 439.35 | 439.35 |
| 267 R FLANDERS, ROBYN M | 2023 | 130.50 | 130.50 |
| 651 R Flanders, Roy C | 2023 | 1,013.55 | 1,013.55 |
| 1000 R Flanders, Roy C | 2023 | 261.00 | 261.00 |
| 269 R FOLEY, JOHN J | 2023 | 2,903.63 | 2,903.63 |
| 87 R FOSS, BRENT | 2023 | 1,215.82 | 1,215.82 |
| 272 R Foss, Brent L | 2023 | 50.03 | 50.03 |

| | | | |
|--|------|----------|----------|
| 273 R Foss, Brent L | 2023 | 2,442.52 | 2,442.52 |
| 922 R FOSS, EARL H. & OLIVER, MAYA L | 2023 | 341.48 | 341.48 |
| 274 R FOSS, ERIC | 2023 | 1,268.02 | 1,268.02 |
| 158 R FOX HILL FARM LLC | 2023 | 2,033.62 | 2,033.62 |
| 1108 R FRANZOSE, JESSICA J | 2023 | 774.30 | 774.30 |
| 290 R Freeman, Ezra W. & Peter C.C., Gia,Anna Giasullo | 2023 | 2,183.70 | 1,183.70 |
| 830 R Gagne, David F | 2023 | 378.45 | 378.45 |
| 965 R Gagne, David F | 2023 | 2,466.45 | 2,466.45 |
| 361 R Gagne, David F Jr | 2023 | 419.78 | 419.78 |
| 1082 R GAGNE, DAVID F JR | 2023 | 996.15 | 996.15 |
| 31 R Gagnon, Joel | 2023 | 526.35 | 526.35 |
| 1096 R GARDINER, CHELSEA L | 2023 | 985.28 | 985.28 |
| 1021 R Gardiner, Eric | 2023 | 961.35 | 961.35 |
| 1003 R GARDINER, KENNETH F, TRENTON L. | 2023 | 1,191.06 | 1,191.06 |
| 328 R GEHA, FARID H | 2023 | 465.45 | 465.45 |
| 528 R GERVAIS, JASON R | 2023 | 870.00 | 870.00 |
| 689 R GILL, SHAWN L | 2023 | 1,766.10 | 1,266.10 |
| 1149 R HALL, BETHANY PERKINS | 2023 | 141.38 | 141.38 |
| 322 R HANSEN, JANNA R | 2023 | 1,309.35 | 1,309.35 |
| 350 R HARRELL, HENRY M II | 2023 | 1,259.32 | 1,259.32 |
| 1090 R HARRINGTON, DEAN E | 2023 | 2,592.60 | 2,553.55 |
| 1040 R HATCH ELIZABETH, S HOWES LYNDA | 2023 | 528.53 | 528.53 |
| 340 R Heatley, Ricky W | 2023 | 1,592.10 | 1,592.10 |
| 539 R HEATLEY, RICKY W | 2023 | 545.92 | 545.92 |
| 343 R HIGGINS, BRIAN R | 2023 | 567.67 | 567.67 |
| 1126 R HILDINGS, LOWELL K | 2023 | 374.10 | 374.10 |
| 615 R HILMER, JOHN M | 2023 | 193.58 | 193.58 |

| | | |
|---|------|----------|
| 1116 R HINSE, DANIEL SCOTT | 2023 | 652.50 |
| 997 R HLADINEC, MAUREEN | 2023 | 448.05 |
| 1133 R HOLMAN, CRAIG E | 2023 | 424.12 |
| 363 R HOLMAN, MITCHELL | 2023 | 1,511.63 |
| 812 R IANNUCCILLI, MARK | 2023 | 911.33 |
| 1147 R IRISH, DONNA L | 2023 | 365.40 |
| 24 R JAMES, IAN | 2023 | 498.08 |
| *545 R JOHNSON, JOHN H | 2023 | 1,857.45 |
| 548 R JOHNSON, NATHEN H | 2023 | 719.93 |
| 1050 R Jones, Oakley N | 2023 | 1,487.70 |
| 286 R JUDD, JOAN S | 2023 | 669.90 |
| 918 R JUDD, KENDALL | 2023 | 82.65 |
| 37 R KANE, LOUISE J | 2023 | 676.43 |
| 880 R KEEFE, BETH A | 2023 | 156.60 |
| 95 R KEEFE, BETTY | 2023 | 774.30 |
| 910 R KEEFE, TIMOTHY J | 2023 | 448.05 |
| 783 R KNOWLES, TIMOTHY S. CHERYL, A. | 2023 | 574.20 |
| 552 R KOOCH-I-KEAG TRUST C/O JOHNSON, DAMIAN A. | 2023 | 215.33 |
| 412 R KRAMER, KENT D | 2023 | 1,405.05 |
| 1047 R KUMMELMAN, BRANDON T | 2023 | 391.50 |
| 937 R LABELLE, DYLAN | 2023 | 2,916.68 |
| 720 R LAKEVIEW FARM SHORE ASSOC. | 2023 | 800.40 |
| 402 R LAMBERT, JAMES | 2023 | 404.55 |
| 873 R LANCASTER, CARROLL L III | 2023 | 585.07 |
| 404 R LANDRY, ANDREW | 2023 | 350.17 |
| 1111 R LANEY, CINDY A | 2023 | 334.95 |
| 1098 R LAWRENCE, JOSHUA T | 2023 | 463.28 |
| 71 R LEBLANC, JAMES J | 2023 | 819.97 |

| | | | |
|---|------|----------|----------|
| 263 R LECLAIR, MICHELLE S | 2023 | 552.45 | 552.45 |
| 148 R LINKLETTER, TAMERA M | 2023 | 1,468.13 | 1,468.13 |
| 97 R LISTER, JEFFREY E | 2023 | 1,311.53 | 1,311.53 |
| 638 R LONG, MICHAEL | 2023 | 2,583.90 | 2,583.90 |
| 647 R LOVEJOY, MARGARET ANNE | 2023 | 326.25 | 326.25 |
| 468 R MARCHEWKA, RALPH F | 2023 | 163.13 | 163.13 |
| 76 R MARSHALL, MICHAEL WILLIAM | 2023 | 522.00 | 522.00 |
| 472 R MARTIN, MICHAEL E | 2023 | 2,566.50 | 2,566.50 |
| 978 R MAUREEN C. HLADINEC LIVING TRUST | 2023 | 1,877.03 | 1,877.03 |
| 474 R MAYER, LESLIE S | 2023 | 1,263.68 | 1,263.68 |
| *499 R McCLINTOCK, STACIE L. MATTHEW C. | 2023 | 1,218.00 | 1,218.00 |
| 501 R MCKECHNIE, AMIE,PAUL EVAN SUSAN | 2023 | 1,372.43 | 277.09 |
| 802 R MCKENNEY, DARLENE E | 2023 | 1,099.69 | 1,099.69 |
| 504 R MCKENNEY, PATRICK O | 2023 | 532.88 | 532.88 |
| 505 R MCKENNEY, PATRICK O | 2023 | 1,044.00 | 1,044.00 |
| 203 R Mclaughlin, Terry | 2023 | 1,800.90 | 1,800.90 |
| *1075 R MEEKER, VIRGINA | 2023 | 2,144.55 | 2,144.55 |
| 1157 R MERCIER, DAVID P | 2023 | 3,079.80 | 1,756.21 |
| 98 R MICHAUD, DANIEL L | 2023 | 226.20 | 226.20 |

| | | | |
|---|------|----------|----------|
| 352 R MJM, LLC | 2023 | 100.05 | 100.05 |
| 1148 R MJM, LLC | 2023 | 150.07 | 144.41 |
| 1205 R MORIN, CHRISTOPHER | 2023 | 985.28 | 985.28 |
| 155 R MUI, J BEN | 2023 | 2,288.10 | 2,288.10 |
| 492 R MUNN, LARRY | 2023 | 567.67 | 567.67 |
| 201 R MURRAY, ARTHUR PETER II | 2023 | 415.42 | 415.42 |
| 496 R MURRAY, CLAYTON | 2023 | 428.48 | 428.48 |
| 508 R NADEAU, MORRIS P | 2023 | 1,368.07 | 1,368.07 |
| *995 R OLSZEWSKI, ROBERT S | 2023 | 696.00 | 696.00 |
| 526 R PEREIRA, HORACIO | 2023 | 591.60 | 580.60 |
| 1158 R PETERSON, BRIAN K | 2023 | 493.73 | 493.73 |
| 529 R PHILLIPS, RICHARD A JR | 2023 | 350.17 | 350.17 |
| 531 R POMELOW, JAMES D | 2023 | 3,199.43 | 3,199.43 |
| 243 R Pomelow, Sean R | 2023 | 1,244.10 | 1,244.10 |
| 1036 R POTTER WALTER R. | 2023 | 937.43 | 937.43 |
| 298 R POTTER, DAVID W | 2023 | 82.65 | 82.65 |
| 535 R POTTER, DENNIS E | 2023 | 1,176.68 | 1,176.68 |
| 923 R Potter, James W., . & David W. | 2023 | 678.60 | 678.60 |
| 924 R POTTER, JAMES, & DAVID W. | 2023 | 828.68 | 828.68 |
| 1056 R Poulin, Kelly J | 2023 | 337.13 | 337.13 |
| *969 R PREBLE, ROBERT W SR | 2023 | 778.65 | 528.65 |
| 242 R Pressey, Brandy, Danielle, & Chad | 2023 | 554.63 | 554.63 |
| 936 R QUIRION, LAURIE | 2023 | 1,607.32 | 1,607.32 |
| 469 R REBAR, VIRGINIA | 2023 | 1,827.00 | 1,611.92 |
| 1054 R Rebar, Virginia | 2023 | 978.75 | 705.61 |
| 423 R RICHARDSON, CRAIG | 2023 | 363.23 | 363.23 |
| 153 R Richardson, Craig D | 2023 | 819.97 | 819.97 |
| 50 R RICKER, LARRY | 2023 | 1,344.15 | 1,344.15 |

| | | | |
|-------------------------------------|------|----------|----------|
| 915 R RIDINGS, CECELIA C | 2023 | 1,724.78 | 1,724.78 |
| 551 R ROMANO, ROBYN | 2023 | 593.78 | 593.78 |
| 627 R SAGER, GREGORY A | 2023 | 113.10 | 89.60 |
| 566 R SCHWARZ, HOWARD E JR | 2023 | 542.94 | 542.94 |
| 1162 R SHEPARDSON, EARLE R III | 2023 | 171.83 | 171.83 |
| 607 R SMALL, TIMOTHY A | 2023 | 454.58 | 454.58 |
| 1190 R SMITH, DONALD W. & JUSTIN A. | 2023 | 1,311.53 | 1,311.53 |
| 123 R SMITH, KELLY A | 2023 | 1,426.80 | 1,426.80 |
| *736 R Snyder, Timothy A | 2023 | 474.15 | 474.15 |
| *672 R SOUCIER, COREY L | 2023 | 45.68 | 45.68 |
| 18 R STAFFORD, DENNIS H | 2023 | 354.53 | 354.53 |
| 72 R STAFFORD, JAMIE L | 2023 | 58.72 | 58.72 |
| 614 R STAFFORD, JAYME A | 2023 | 722.10 | 722.10 |
| 788 R STEARNS, ERIC | 2023 | 302.33 | 302.33 |
| 789 R STEARNS, ERIC | 2023 | 3,445.20 | 1,722.60 |
| 927 R STEWART, PENNY | 2023 | 28.28 | 28.28 |
| 478 R STONE, FREDERICK J II | 2023 | 2,168.48 | 2,168.48 |
| *302 R SWAIN, DARYL G | 2023 | 863.47 | 822.45 |
| 279 R Swenson, Ted | 2023 | 1,218.00 | 1,218.00 |
| 1009 R Swenson, Ted | 2023 | 421.95 | 421.95 |
| 497 R SWETT, LINDA E | 2023 | 8.70 | 8.70 |
| 498 R SWETT, LINDA E | 2023 | 1,087.50 | 1,087.50 |
| *185 R TART, MICHAEL | 2023 | 1,350.68 | 1,350.68 |
| *1163 R THODY, CHRISTOPHER A | 2023 | 789.53 | 229.53 |
| 385 R THOMAS, ADAM L | 2023 | 1,052.70 | 1,052.70 |
| 631 R TIBBETTS, SHANNON | 2023 | 993.97 | 993.97 |
| 632 R TICE, DAVID W | 2023 | 1,350.68 | 1,350.68 |
| 895 R TRIELOFF, CARL | 2023 | 1,566.00 | 1,566.00 |

| | | | |
|--|------|---------------|----------|
| 643 R TUTTLE, BETSY L | 2023 | 521.69 | 521.32 |
| 124 R VIGUE, MICHELLE ANN | 2023 | 1,133.18 | 566.59 |
| 338 R VIGUE, MICHELLE ANN | 2023 | 532.88 | 266.44 |
| 327 R Vos, Raymond R | 2023 | 426.30 | 426.30 |
| 669 R WALLACH, JEFFREY P | 2023 | 1,848.75 | 1,848.75 |
| 609 R WARREN, DOUGLASE | 2023 | 1,078.80 | 1,078.80 |
| 99 R WATROUS, JR., STEPHEN D. & SOON JIN WATROUS | 2023 | 1,522.50 | 1,522.50 |
| 335 R Watson, Herbert Lee | 2023 | 1,161.45 | 1,161.45 |
| 1124 R WAUGH, MICHAEL | 2023 | 437.17 | 437.17 |
| 673 R WEESE, DAVID D | 2023 | 1,176.68 | 1,176.68 |
| 1046 R WEESE, DWAYNE V | 2023 | 598.13 | 598.13 |
| 1087 R WEESE, DWIGHT | 2023 | 1,309.35 | 1,309.35 |
| *731 R WHITE, FURNIE V A | 2023 | 169.65 | 169.65 |
| 681 R WHITING, BRIAN WILLIAM | 2023 | 252.30 | 252.30 |
| 38 R WHITNEY, TYLER J | 2023 | 937.43 | 937.43 |
| 1218 R WILLIAMS, JUSTIN IV | 2023 | 328.42 | 328.42 |
| 907 R WINTER, ROBERT | 2023 | 2,027.10 | 2,027.10 |
| 590 R WITTHAM, WILLIAM R JR | 2023 | 1,176.68 | 1,176.68 |
| 591 R WITTHAM, WILLIAM R JR | 2023 | 3,449.55 | 3,449.55 |
| 597 R WOLF TREE PROPERTIES LLC | 2023 | 672.08 | 672.08 |
| *814 R WOZNY, JOSEPH E III | 2023 | 511.12 | 101.34 |
| 706 R YORK, SCOTT | 2023 | <u>489.37</u> | 489.37 |

Total for 226 Bills:

203,406.39 **\$188,790.05**

Outstanding

PERSONAL PROPERTY

| Acct | Name ---- | Year | Tax |
|---------------------------|-------------------------|-------------|-------------------|
| 81 P | AMERICAN TOWERS, INC ME | 2023 | 1,589.93 |
| 50 P | AT&T | 2023 | 165.30 |
| 96 P | NRPTO NORTH EAST LLC | 2023 | 4.76 |
| 62 P | Pitney Bowes Inc. | 2023 | 8.70 |
| 38 P | Pomelow, James | 2023 | 257.52 |
| 73 P | SG LOTTERY | 2023 | 39.15 |
| 42 P | WITHAM, WILLIAM R JR | 2023 | 119.62 |
| Total for 7 Bills: | | | \$2,184.98 |

| | |
|---|---------------------|
| Outstanding Real Estate Tax- | \$188,790.05 |
| Outstanding Personal Property Tax- | \$2,184.98 |
| Total- | \$190,975.03 |

***Paid in Full after books closed 12/31/2023**

Respectfully Submitted,

Tracey H. Rotondi
Athens Tax Collector

| Acct | Name ----- | Year | Original Tax | Payment / Adjustments | Amount Due |
|----------------------------|--|------|------------------|-----------------------|------------------|
| 21 L | AVERY, DAVID E | 2021 | 453.42 | 180.88 | 272.54 |
| 104 L | Avery, Jonathan L. Beth, A. | 2021 | 1,010.21 | 153.70 | 856.51 |
| 1049 L | Bishop, Aron L | 2021 | 1,629.18 | 0.00 | 1,629.18 |
| 253 L | BROWN SHAWN & NICHOLAS | 2021 | 625.43 | 0.00 | 625.43 |
| 530 L | BROWN SHAWN & NICHOLAS | 2021 | 265.56 | 0.00 | 265.56 |
| 486 L | BROWN, SHAWN | 2021 | 408.63 | 0.00 | 408.63 |
| 196 L | BROWN, SHAWN M | 2021 | 858.56 | 0.00 | 858.56 |
| 245 L | BSOH, LLC | 2021 | 1,340.67 | 0.00 | 1,340.67 |
| 874 L | COLLINS, RAYMOND | 2021 | 301.77 | 0.00 | 301.77 |
| 264 L | FLANDERS, LAMONT H JR | 2021 | 1,071.32 | 0.00 | 1,071.32 |
| 84 L | FLANDERS, LAMONT JR | 2021 | 803.04 | 0.00 | 803.04 |
| 1104 L | FLANDERS, MATTHEW L | 2021 | 428.52 | 0.00 | 428.52 |
| 412 L | FLICK, ROBERT E | 2021 | 1,950.58 | 0.00 | 1,950.58 |
| 1108 L | FRANZOSE, JESSICA J | 2021 | 1,125.64 | 0.00 | 1,125.64 |
| 24 L | JAMES, IAN | 2021 | 580.17 | 0.00 | 580.17 |
| 95 L | KEEFE, BETTY | 2021 | 777.08 | 100.05 | 677.03 |
| 552 L | KOOCH-I-KEAG TRUST C/O JOHNSON, DAMIAN A. | 2021 | 285.93 | 0.00 | 285.93 |
| 1047 L | KUMMELMAN, BRANDON T | 2021 | 207.57 | 0.00 | 207.57 |
| 263 L | LECLAIR, MICHELLE S | 2021 | 636.75 | 546.96 | 89.79 |
| 492 L | MUNN, LARRY | 2021 | 652.59 | 0.00 | 652.59 |
| * 201 L | MURRAY, ARTHUR PETER II | 2021 | 920.73 | 841.50 | 79.23 |
| 508 L | NADEAU, MORRIS P | 2021 | 1,485.52 | 1,183.80 | 301.72 |
| 1056 L | Poulin, Kelly J | 2021 | 412.68 | 0.00 | 412.68 |
| 915 L | RIDINGS, CECELIA C | 2021 | 1,766.18 | 0.00 | 1,766.18 |
| 927 L | STEWART, PENNY | 2021 | 91.27 | 0.00 | 91.27 |
| 478 L | STONE, FREDERICK J II | 2021 | 2,737.18 | 562.50 | 2,174.68 |
| 498 L | SWETT, LINDA E | 2021 | 1,103.01 | 0.00 | 1,103.01 |
| 632 L | TICE, DAVID W | 2021 | 1,376.88 | 0.00 | 1,376.88 |
| 1087 L | WEESE, DWIGHT | 2021 | 1,341.73 | 0.00 | 1,341.73 |
| Total for 29 Bills: | 29 Accounts | | 26,647.80 | 3,569.39 | 23,078.41 |

Payment Summary

| Type | Principal | Interest | Costs | Total |
|---------------|-----------------|---------------|---------------|-----------------|
| A - Abatement | 562.50 | 0.00 | 0.00 | 562.50 |
| P - Payment | 2,382.23 | 245.71 | 378.95 | 3,006.89 |
| Total | 2,944.73 | 245.71 | 378.95 | 3,569.39 |

Lien Summary

| | | |
|--------------|-----------|------------------|
| 2021-1 | 29 | 23,078.41 |
| Total | 29 | 23,078.41 |

| Acct | Name ----- | Year | Original Tax | Payment / Adjustments | Amount Due |
|--------|---|------|--------------|-----------------------|------------|
| 21 L | AVERY, DAVID E | 2022 | 502.63 | 0.00 | 502.63 |
| 26 L | AVERY, JAMIE | 2022 | 277.66 | 0.00 | 277.66 |
| 104 L | Avery, Jonathan L. Beth, A. | 2022 | 1,042.56 | 0.00 | 1,042.56 |
| 1049 L | Bishop, Aron L | 2022 | 1,572.41 | 0.00 | 1,572.41 |
| 61 L | BLODGETT, ALEXANDER A | 2022 | 1,020.18 | 0.00 | 1,020.18 |
| 253 L | BROWN SHAWN & NICHOLAS | 2022 | 609.09 | 0.00 | 609.09 |
| 530 L | BROWN SHAWN & NICHOLAS | 2022 | 260.10 | 0.00 | 260.10 |
| 486 L | BROWN, SHAWN | 2022 | 391.79 | 0.00 | 391.79 |
| 196 L | BROWN, SHAWN M | 2022 | 888.92 | 0.00 | 888.92 |
| 245 L | BSOH, LLC | 2022 | 1,302.66 | 0.00 | 1,302.66 |
| 1017 L | Carr Jr. Roger E. | 2022 | 366.55 | 0.00 | 366.55 |
| 1187 L | CARROLL COLIN | 2022 | 183.28 | 0.00 | 183.28 |
| 874 L | COLLINS, RAYMOND | 2022 | 295.22 | 0.00 | 295.22 |
| 280 L | CORNFORTH, DEBBIE | 2022 | 518.00 | 0.00 | 518.00 |
| 713 L | CORSON, DANIEL | 2022 | 139.90 | 79.61 | 60.29 |
| 1073 L | DUNTON FAMILY IRREVOCABLE TRUST | 2022 | 1,204.98 | 597.82 | 607.16 |
| 264 L | FLANDERS, LAMONT H JR | 2022 | 1,041.47 | 0.00 | 1,041.47 |
| 84 L | FLANDERS, LAMONT JR | 2022 | 780.07 | 0.00 | 780.07 |
| 85 L | FLANDERS, LAMONT JR | 2022 | 310.37 | 0.00 | 310.37 |
| 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 |
| 1003 L | GARDINER, KENNETH F, TRENTON L. & | 2022 | 495.32 | 0.00 | 495.32 |
| 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 |
| 552 L | KOOCH-I-KEAG TRUST C/O JOHNSON, DAMIAN A. | 2022 | 279.86 | 0.00 | 279.86 |
| 412 L | KRAMER, KENT D | 2022 | 1,461.57 | 0.00 | 1,461.57 |
| 1047 L | KUMMELMAN, BRANDON T | 2022 | 457.64 | 0.00 | 457.64 |
| 873 L | LANCASTER, CARROLL L III | 2022 | 527.16 | 99.80 | 427.36 |
| 1098 L | LAWRENCE, JOSHUA T | 2022 | 530.07 | 0.00 | 530.07 |
| 263 L | LECLAIR, MICHELLE S | 2022 | 620.06 | 0.00 | 620.06 |
| 492 L | MUNN, LARRY | 2022 | 635.42 | 0.00 | 635.42 |
| 201 L | MURRAY, ARTHUR PETER II | 2022 | 462.90 | 0.00 | 462.90 |
| 496 L | MURRAY, CLAYTON | 2022 | 212.26 | 147.63 | 64.63 |
| 508 L | NADEAU, MORRIS P | 2022 | 1,443.13 | 0.00 | 1,443.13 |
| 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 |
| 566 L | SCHWARZ, HOWARD E JR | 2022 | 623.35 | 294.76 | 328.59 |
| 607 L | SMALL, TIMOTHY A | 2022 | 502.41 | 0.00 | 502.41 |

| Acct | Name ----- | Year | Original Tax | Payment / Adjustments | Amount Due |
|----------------------------|--|-------------|--------------|-----------------------|------------|
| 609 L | SMITH, RAY W., Munn, Cynthia; Munn, Vivian; | 2022 | 1,151.21 | 0.00 | 1,151.21 |
| 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 |
| 497 L | SWETT, LINDA E | 2022 | 71.34 | 0.00 | 71.34 |
| 498 L | SWETT, LINDA E | 2022 | 1,132.56 | 0.00 | 1,132.56 |
| 385 L | THOMAS, ADAM L | 2022 | 1,144.41 | 0.00 | 1,144.41 |
| 632 L | TICE, DAVID W | 2022 | 1,398.13 | 0.00 | 1,398.13 |
| 335 L | Watson, Herbert Lee | 2022 | 1,234.62 | 0.00 | 1,234.62 |
| 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 | 0.00 | 564.97 |
| Total for 56 Bills: | | 56 Accounts | 43,047.77 | 1,575.23 | 41,472.54 |

Payment Summary

| Type | Principal | Interest | Costs | Total |
|-------------|-----------|----------|--------|----------|
| P - Payment | 1,109.38 | 105.05 | 360.80 | 1,575.23 |
| Total | 1,109.38 | 105.05 | 360.80 | 1,575.23 |

Lien Summary

| | | |
|--------|----|-----------|
| 2022-1 | 56 | 41,472.54 |
| Total | 56 | 41,472.54 |

TREASURER'S REPORT 2023

GENERAL CHECKING ACCOUNT

Cash on hand, January 1, 2023 \$2,019,936.24

Receipts from January 1, 2023 to December 31, 2023

| | |
|---|------------|
| Athens Public Schools, withholding taxes | 180,396.64 |
| Athens Public Schools, loan payment reimbursement | 23,855.47 |
| Athens Recreation & Conservation, donations | 13,822.00 |
| Checking account, net interest earned | 35,069.39 |
| Concealed weapon permits | 120.00 |
| Refunds/Donations/Grants | 5,441.26 |
| Building Rental | 500.00 |
| State of Maine: | |
| BETE | 167,494.00 |
| Homestead exemption reimbursement | 97,155.00 |
| Local road assistance program (LRAP) | 44,024.00 |
| Revenue sharing | 183,415.42 |
| Snowmobile refund | 489.88 |
| Tree growth reimbursement | 33,057.42 |
| Truck excise tax reimbursement | 2,184.52 |
| GA reimbursement | 3,068.93 |
| Transfer station fees | 3,734.50 |
| UBS Financial Services, interest earned | 722.87 |
| Excise Tax collections | 195,591.82 |
| Miscellaneous income | 1,231.00 |
| Plumbing Permits | 1,183.00 |
| Transfer from Dr. Greene | 8,766.42 |
| Transfer from Highway Repairs (Valley Rd) | 58,809.62 |
| Tree Growth Penalties | 400.00 |
| Sale of TA Property | 12,000.00 |

| | | |
|---|--------------|----------------|
| Taxes collected: | | |
| 2008-2020 Liens (TA) | 3,101.50 | |
| 2021 Liens | 15,367.36 | |
| 2022 Liens | 6,089.19 | 24,558.05 |
| | | |
| 2022 Personal Property | 10.63 | |
| 2023 Personal Property | 17,153.03 | 17,163.66 |
| | | |
| Interest on taxes | | 4,876.55 |
| Lien costs/fees | | 3,490.24 |
| | | |
| Current Taxes | | |
| collected: 2022 | 145,693.43 | |
| Taxes | | |
| 2023 Taxes | 1,165,008.70 | |
| 2024 Taxes | 444.63 | 1,311,146.76 |
| | | |
| Tracey Rotondi | | |
| agent/excise/clerk fees | | 5,501.20 |
| | | |
| State fees collected remitted to state (motor vehicle, IF&W, Dogs, etc.) | | 62,586.69 |
| | | <hr/> |
| | | \$2,501,856.31 |

| | credits | debits |
|---|-----------------|----------------------|
| Total receipts reported during 2023 | \$ 2,501,856.31 | |
| Cash on hand January 1, 2023 | 2,019,936.24 | |
| NSF checks/bank fees | | -194.38 |
| Total paid from Selectmen's warrants 2023 | | <u>-2,443,824.58</u> |
| Balance in account December 31, 2023 | | \$2,077,773.59 |

Respectfully submitted,

Jean Bussell
Treasurer, Town of Athens

SAVINGS ACCOUNTS

| | Debits | Credits |
|---|--------------|--------------------|
| Highway Maintenance Account | | |
| Balance, January 1, 2023 | \$358,255.45 | |
| Interest Earned | 715.77 | |
| LRAP | 44,024.00 | |
| Transfer from general checking(Art. 23) | 50,000.00 | |
| Transfer to general (Valley Road) | | <u>\$58,813.62</u> |
| Balance, December 31, 2023 | \$394,181.60 | |

| | | |
|---|------------------|--|
| Equipment Account | | |
| Balance, January 1, 2023 | \$ 13,675.21 | |
| Interest Earned | 27.72 | |
| Transfer from general checking(Art.22A) | <u>25,000.00</u> | |
| Balance, December 31, 2023 | \$ 38,702.93 | |

| | | |
|---|-----------------|--|
| Legal Fund Account | | |
| Balance, January 1, 2023 | \$ 1,874.77 | |
| Interest Earned | 3.84 | |
| Transfer from general checking(Art. 25) | <u>5,000.00</u> | |
| Balance, December 31, 2023 | \$ 6,878.61 | |

Somerset Academy Account

| | |
|----------------------------|---------------|
| Balance, January 1, 2023 | \$102,580.43 |
| Interest Earned | <u>754.44</u> |
| Balance, December 31, 2023 | \$103,334.87 |

Dr. Greene Savings Accounts

| | |
|------------------------------|---|
| Balance, January 1, 2023 | \$412,723.43 |
| Transfer to General Checking | 8,766.42 |
| Interest Earned | <u>3,078.72</u> |
| Balance, December 31, 2023 | \$407,035.73* \$27,306.46 in a 6 month CD O |

Marion T. Hall Savings Account

| | |
|----------------------------|-------------------------------|
| Balance, January 1, 2023 | \$ 20,706.99 |
| Interest Earned | <u>51.58</u> |
| Balance, December 31, 2023 | \$ 20,758.57* in a 6 month CD |

Dr. Greene Account

| | |
|----------------------------|-------------------------------|
| Balance, January 1, 2023 | \$257,388.95 |
| Interest Earned | <u>5,148.44</u> |
| Balance, December 31, 2023 | \$262,537.39* in a 6 month CD |

Dr. Greene Dividend Capture Account

| | |
|----------------------------|------------------------------|
| Balance, January 1, 2023 | \$ 3,075.41 |
| Interest Earned | <u>62.12</u> |
| Balance, December 31, 2023 | \$ 3,137.53* in a 6 month CD |

Recreation & Conservation Savings Account

| | |
|---|-----------------|
| Balance, January 1, 2023 | \$ 25,117.72 |
| Interest Earned | 50.26 |
| Transfer from general checking(Art.21D) | <u>7,500.00</u> |
| Balance, December 31, 2023 | \$ 32,667.98 |

Fire Department Savings Account

| | |
|--|------------------|
| Balance, January 1, 2023 | \$ 45,914.29 |
| Interest Earned | 230.68 |
| Transfer from general checking(Art. 18E) | 7,000.00 |
| Transfer from general checking (Art.19) | <u>10,140.98</u> |
| Balance, December 31, 2023 | \$ 63,285.95 |

**Athens Volunteer Fire Department
Calls for 2023**

| | |
|-----------------------------|----|
| Structure Fires in Town | 2 |
| Structure Fires Out-of-Town | 12 |
| Trees/Wires Down | 8 |
| Car Accidents | 15 |
| Fire (Other) | 7 |
| Assist EMS | 13 |
| Chimney Fire | 1 |
| CO/Smoke/Fire Alarm | 9 |
| Brush Fires | 4 |
| | |
| Total Calls: | 71 |

Fire Chief:

Travis Thompson 431-2916

Fire Fighters:

Aron Bishop

Brad Bosworth

Ernie Corson

Titus Gagon

Mike Marshall

James Oates (Leave of Absence)

GOLD POST CANE HOLDERS

FRANCIS E. KANE & BEVERLEY E. LAKE



On November 7th, 2023, at the Somerset Academy, the Selectmen of the Town of Athens, in grateful acknowledgement of their longtime residency and contributions to our Community, presented Gold Post Canes to Francis E. Kane and to Beverley E. Lake.

The Gold Post Cane tradition was started in 1909 by Edwin A. Grozier, publisher of the Boston Post newspaper. Gold Post Canes were sent to 700 towns in New England with the request that they be presented by the Selectmen to the oldest Citizens of the Town.

The tradition took hold in this State more than any other, and over 200 Maine towns continue to present the Gold Post Canes to their Oldest Citizens.

GOLD POST CANE HOLDER FRANCIS E. KANE

Francis was born on August 9, 1936 in Connecticut. Francis came to town over 50 years ago. While serving for four years in the Marines, when on leave he met his future wife, Cora Forbus. Her brother Stanton lived on Fox Hill in Athens. After Francis and Cora were married they bought Mert Foss' house next door to her brother's. They moved in January 1970 and the place was right full of snow. Francis started a job that would last him decades, working road construction for Farrin Brothers and Smith. Francis raised Hereford cattle until ten years ago, and this past year he bought 3 more calves. He stays active taking care of the calves and his dog Princess, attending Harmony Baptist Church, working around the house and barn, and spending time with family.

GOLD POST CANE HOLDER BEVERLEY E. LAKE

Beverley was born at home in Athens on July 21, 1936 to Cyril Aaron Corson and Laura Ruby Brown. Beverley grew up on the Chapman Ridge road and the family raised chickens, cows and a horse. She enjoyed playing outside and playing in the barn on the beams. When Beverley was growing up, West Athens had two stores and two schools. She attended grades 1 to 4 and 5 to 8 at West Athens schools.

After graduating 8th grade, Beverley got a job for the Chapmans on a farm down the road, driving a horse to haul the hay wagon and helping with haying. She attended high school at the Somerset Academy. Beverley enjoyed acting in school plays, and playing basketball and softball. After graduating, she attended Skowhegan Commercial School, and worked at W.T. Grants. She then got a job working the switchboard at Norwalk Shoe. On November 29, 1963, Beverley married Earland Lake. The couple enjoyed dances at Granges in Athens, Skowhegan, and Benton, and at the Athens Exhibition Hall. This last year they celebrated their 60th wedding anniversary.

Beverley has been active in the community for many years, working at Town Meetings distributing and sorting ballots, volunteering with the Food Cupboard, and serving on the Town Budget Committee. Bev is a regular at Town Meeting and remembers when it was a day-long meeting at the Grange followed by a dinner and dance.



A wooden ship landed by the Town Office on December 15, 2023.

The ship playset was built by Hill View Minibarns, and was soon discovered by local kids who have been putting it to good use ever since. The sturdy jungle gym of a ship is a great addition to the football field recreation areas and should provide years of fun for children in the community. Thanks to Chuck Rotondi and Guy Anton for taking the initiative to obtain the ship playset, and to funding from a generous donation in memory of Shad Roach and support of the Dr. Greene fund.





The night after the new Ship Playset arrived in Town, Santa arrived at the Grange Hall. The Tree Lighting Ceremony and Santa visit was organized by Jaymie Stafford, with help from the Athens Rec Department. Gifts were given to every kid attending and Cheryl Seamans and Marge Scott led the group caroling on the Grange Hall porch.



To the citizens of the Town of Athens:

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

This was year 2 for our wrestling team. They are continuing to learn and are certainly making a name for themselves and our town. They are doing a great job representing us!

This year we fielded 4 baseball teams (ages 8 and under, 10 and under, 12 and under, and a new junior high team), 1 tee-ball, and 2 softball teams (ages 8 and under, and 12 and under). We had 2 soccer teams this year. Our 3rd-4th graders and our 5th-6th graders played together on a combined team, and we also had a team for Kindergarten through 2nd grade where they could learn some basic soccer skills and have some fun.

We were scheduled to host a night time game on the football field for the older team, but weather and some unforeseen incidents prevented us from doing so. We look forward to being able to do that in the fall of 2024. We were able to host some junior high soccer games, both afternoon and evening.

We went back to the Camp Podooc program this year and had a decent amount of participation. Be on the lookout in late May or early June for the registration forms that will be sent home through the school if you are interested in having your child attend 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. We had football teams for grades Kindergarten through 8th grade. Lots of hard work was put in by the youngsters this year and it looks like it is starting to pay off. 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 K-4 group participated in activities around a traveling the world theme, and the 5-8 group participated

in activities around a secret being hidden by the teachers from when the school burned in 1981. 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.

A very special thank you to Jayme Stafford for inviting us to help out with a Christmas party. 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 2024! Also, a special thank you to the businesses in Athens that faithfully support the children and the Rec. Department; we couldn't do it without your help! We were able to have a few fundraisers this year as well as manning a volunteer toll bridge over Labor Day weekend. Thank you to all who donated to these. A new snack shack building was purchased for the baseball field. We have drilled the well at the football field and are awaiting the installation of the water system. 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

Maine Municipal Audit

Services, PA

Mindy J. Cyr, CPA

Independent Auditors' Report on State Requirements

To the Select Board, Town of Athens, Maine;

OPINIONS

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Town of Athens, Maine, as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the Town of 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.

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 combining nonmajor financial statements, 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
Levant, Maine July 17, 2023

**Town of Athens Statement of Net Position
December 31, 2022**

| | | Total Governmental Activities |
|---|------------------|--------------------------------------|
| ASSETS: | | |
| <i>Current assets:</i> | | |
| Cash and cash equivalents | \$4,148,554 | |
| Tax acquired property | 618 | |
| Taxes receivable | 148,985 | |
| Tax liens receivable | <u>55,078</u> | |
| <i>Total current assets</i> | | \$ 4,353,236 |
| <i>Non-current assets:</i> | | |
| Capital assets, net of accumulated depreciation | 2,659,397 | |
| <i>Total non-current assets</i> | | 2,659,397 |
| TOTAL ASSETS | | 7,012,633 |
| DEFERRED OUTFLOWS OF RESOURCES: | | |
| Defined benefit pension plan | 127,219 | |
| OPEB related outflows | 62,326 | |
| TOTAL DEFERRED OUTFLOWS OF RESOURCES | <u>189,545</u> | |
| | | <u>\$7,202,178</u> |
| LIABILITIES: | | |
| <i>Current liabilities:</i> | | |
| Accounts payable | \$46,026 | |
| Current portion of bonds payable | 25,079 | |
| Current portion of notes payable | <u>30,099</u> | |
| <i>Total current liabilities</i> | | \$101,204 |
| <i>Non-current liabilities:</i> | | |
| Bonds payable | 175,550 | |
| Notes payable | 123,259 | |
| Accrued compensated absences | 41,003 | |
| Net pension liability | 32,463 | |
| Net OPEB liability | 266,165 | |
| <i>Total non-current liabilities</i> | 638,439 | |
| TOTAL LIABILITIES | | 739,642 |
| | | 739,642 |
| DEFERRED INFLOWS OF RESOURCES: | | |
| Taxes collected in advance | 1,339 | |
| Defined benefit pension plan | 53,389 | |
| OPEB related inflows | <u>18,304</u> | |
| TOTAL DEFERRED INFLOWS OF RESOURCES | | 73,032 |
| NET POSITION: | | |
| Net investment in capital assets | 2,305,411 | |
| Restricted: | | |
| <i>Special revenue funds</i> | 1,357,099 | |
| Unrestricted | <u>2,726,993</u> | |
| TOTAL NET POSITION | | <u>6,389,503</u> |
| | | <u>\$7,202,178</u> |

**Statement of Fiduciary Net Position
Fiduciary Funds, December 31, 2022**

| ASSETS | Private Purpose Trust Fund |
|---|---------------------------------------|
| Cash and cash equivalents | \$303,733 |
| Investments | <u>22,613</u> |
| TOTAL ASSETS | \$326,346 |
| | |
| NET POSITION | |
| Held in trust for benefits & other purposes | <u>\$ 326,346</u> |
| TOTAL LIABILITIES & NET POSITION | \$326,346 |

=====

**Statement of Changes in Fiduciary Net Position
Fiduciary Funds**

| | Private Purpose Trust Fund |
|---|---------------------------------------|
| Additions: | |
| Investment income | \$ 1,127 |
| Gain (loss) on investments | 5,389 |
| | <u>6,515</u> |
| Deductions: | |
| Transfers (out) | (803) |
| | <u>(803)</u> |
| Change in Net Position | <u>5,712</u> |
| NET POSITION - BEGINNING OF YEAR | <u>320,634</u> |
| NET POSITION - END OF YEAR | <u>\$ 326,346</u> |

**Schedule of Taxes and Tax Liens Receivable
December 31, 2022**

| | | | |
|------------------------------|---|--------------|-------------------------|
| <i>Taxes receivable</i> | | | |
| | Real estate | \$ | 145,686 |
| | Personal property | | <u>3,300</u> |
| | | | \$148,985 |
| | | | |
| <i>Tax liens receivable</i> | | | |
| | 2021 | 36,004 | |
| | 2020 | 15,878 | |
| | 2019 | 2,152 | |
| | 2018 | <u>1,045</u> | |
| | | \$55,078 | |
| <i>Tax acquired property</i> | | | <u>618</u> |
| | | | |
| | TOTAL TAXES AND TAX LIENS RECEIVABLE | | <u>\$204,682</u> |

Independent Auditors' Report on State Requirements

To the Select Board, Town of Athens, Maine

We audited the financial statements of the Town of Athens, Maine as of and for the year ended December 31, 2022, and have issued our report thereon dated July 17, 2023. 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 Audits, Mindy J. Cyr CPA
Phone: (207) 884-6408 Email: maineaudits@gmail.com

Town of Athens, Maine
Statement of Activities
For the Year Ended December 31, 2022

| Charges for Expenses | Program Revenues | | | | | | Net (Expense) Revenue and Changes in Net Position | |
|--------------------------------------|---------------------|--------------------------|--------------------------|--------------------------|-----------------------|-----------------------|---|--------------------|
| | Operating | | Capital | | Governmental | | Primary Government | |
| | Services | Grants and Contributions | Grants and Contributions | Grants and Contributions | Activities | Activities | Total | Total |
| <i>Governmental activities:</i> | | | | | | | | |
| General government | \$ 154,573 | \$ - | \$ - | \$ - | \$ (151,678) | \$ (151,678) | \$ (151,678) | (151,678) |
| Public safety | 29,119 | - | - | - | (29,119) | (29,119) | (29,119) | (29,119) |
| Sanitation | 80,174 | 150 | - | - | (80,024) | (80,024) | (80,024) | (80,024) |
| Public works | 243,348 | - | - | 38,172 | (205,176) | (205,176) | (205,176) | (205,176) |
| General assistance | 6,766 | - | - | - | (6,766) | (6,766) | (6,766) | (6,766) |
| Education | 2,528,766 | - | 1,344,650 | - | (1,184,116) | (1,184,116) | (1,184,116) | (1,184,116) |
| County tax | 215,995 | - | - | - | (215,995) | (215,995) | (215,995) | (215,995) |
| Other | 27,954 | - | 530 | 51,819 | 24,395 | 24,395 | 24,395 | 24,395 |
| Interest on long-term debt | 3,597 | - | - | - | (3,597) | (3,597) | (3,597) | (3,597) |
| Depreciation | 227,433 | - | - | - | (227,433) | (227,433) | (227,433) | (227,433) |
| Total governmental activities | \$ 3,517,726 | \$ 3,045 | \$ 1,345,180 | \$ 89,991 | \$ (2,079,510) | \$ (2,079,510) | \$ (2,079,510) | (2,079,510) |

| | | |
|--|------------------|------------------|
| General Revenues | | |
| Property taxes, levied for general purposes | 1,419,514 | 1,419,514 |
| Excise taxes | 200,185 | 200,185 |
| Interest and lien fees | 17,499 | 17,499 |
| Licenses and permits | 412 | 412 |
| <i>Grants and contributions not restricted to specific programs:</i> | | |
| State revenue sharing | 166,658 | 166,658 |
| Other | 332,172 | 332,172 |
| Unrestricted investment earnings | 10,424 | 10,424 |
| Miscellaneous revenues | 89,277 | 89,277 |
| Transfer in from Fiduciary Fund | 803 | 803 |
| Total general revenues and transfers | 2,236,944 | 2,236,944 |
| <i>Changes in net position</i> | | |
| | | 157,434 |
| Net Position – Beginning | 6,232,069 | 6,232,069 |
| Net Position – Ending | 6,389,503 | 6,389,503 |

| | <i>MAJOR FUND</i> | | |
|--|---------------------|---------------------------------|--------------------------|
| | General Fund | Special Revenue - Reserve Funds | Total Governmental Funds |
| ASSETS | | | |
| Cash and cash equivalents | \$ 2,791,455 | \$ 1,357,099 | \$4,148,554 |
| Tax acquired property | 618 | 618 | 618 |
| Taxes receivable | 148,985 | - | 148,985 |
| Tax liens receivable | 55,078 | - | 55,078 |
| TOTAL ASSETS | \$ 2,996,137 | \$ 1,357,099 | \$4,353,236 |
| LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES | | | |
| <i>Liabilities:</i> | | | |
| Accounts payable | \$ 46,026 | - | \$46,026 |
| <i>Total liabilities</i> | 46,026 | - | 46,026 |
| <i>Deferred inflows of resources:</i> | | | |
| Taxes collected in advance | 1,339 | - | 1,339 |
| Uncollected property taxes | 163,745 | - | 163,745 |
| <i>Total deferred inflows of resources</i> | 165,084 | - | 165,084 |
| <i>Fund balances:</i> | | | |
| Restricted - | | | |
| Special revenue - reserve funds (see footnotes) | - | 1,357,099 | 1,357,099 |
| Committed - | | | |
| ARPA funds | 85,889 | - | 85,889 |
| Education | 63,174 | - | 63,174 |
| Unassigned | 2,635,964 | - | 2,635,964 |
| <i>Total fund balances</i> | 2,785,026 | 1,357,099 | 4,142,126 |
| TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES | \$ 2,996,137 | \$ 1,357,099 | \$4,353,236 |

Statement of Revenues, Expenditures, and Changes in Fund Balances, Governmental Funds,

| | General Fund | Reserve Funds | Total Governmental Funds |
|--|------------------|---------------|--------------------------|
| REVENUES: | | | |
| Property taxes | \$1,442,572 | - | \$1,442,572 |
| Excise taxes | 200,185 | - | 200,185 |
| Intergovernmental revenue | 589,351 | - | 589,351 |
| Intergovernmental revenue - education | 1,344,650 | - | 1,344,650 |
| Charges for services | 3,045 | - | 3,045 |
| Investment income | 6,469 | 3,955 | 10,424 |
| Interest and lien fees | 17,499 | - | 17,499 |
| Licenses and permits | 412 | - | 412 |
| Other revenue | 84,098 | 5,180 | 89,277 |
| <i>Total revenues</i> | 3,688,279 | 9,135 | 3,697,414 |
| EXPENDITURES: | | | |
| General government | 253,891 | - | 253,891 |
| Public safety | 29,119 | - | 29,119 |
| Sanitation | 80,174 | - | 80,174 |
| Public works | 270,348 | - | 270,348 |
| General assistance | 6,766 | - | 6,766 |
| Education | 2,583,276 | 7,901 | 2,591,177 |
| County tax | 215,995 | - | 215,995 |
| Unclassified | 37,954 | - | 37,954 |
| <i>Total expenditures</i> | 3,477,523 | 7,901 | 3,485,424 |
| <i>Excess (deficiency) of revenues over expenditures</i> | | | |
| | 210,757 | 1,233 | 211,990 |

| | | | |
|---|---------------------|---------------------|---------------------|
| OTHER FINANCING SOURCES (USES): | | | |
| Operating transfers in | 107,379 | 150,655 | 258,034 |
| Operating transfers (out) | (150,655) | (106,576) | (257,231) |
| <i>Total other financing sources (uses)</i> | <i>(43,277)</i> | <i>44,080</i> | <i>803</i> |
| <hr/> | | | |
| <i>Net change in fund balances</i> | 167,480 | 45,313 | 212,793 |
| <hr/> | | | |
| FUND BALANCES - BEGINNING | 2,617,546 | 1,311,786 | 3,929,333 |
| <hr/> | | | |
| FUND BALANCES - ENDING | \$ 2,785,026 | \$ 1,357,099 | \$ 4,142,126 |
| <hr/> | | | |

General Fund Budgetary Comparison Schedule

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget- Positive (negative) |
|--|------------------|------------------|-------------------------------|---|
| | Original | Final | | |
| REVENUES: | | | | |
| Property taxes | \$1,422,260 | \$1,422,260 | \$1,442,572 | \$20,312 |
| Excise taxes | 184,441 | 184,441 | 200,185 | 15,744 |
| Intergovernmental revenue | 421,393 | 511,384 | 589,351 | 77,966 |
| Intergovernmental revenue - education | - | 1,344,650 | 1,344,650 | - |
| Charges for services | - | - | 3,045 | 3,045 |
| Investment income | - | - | 6,469 | 6,469 |
| Interest and lien fees | - | - | 17,499 | 17,499 |
| Licenses and permits | - | - | 412 | 412 |
| Other revenues | - | 39,187 | 84,098 | 44,910 |
| EXPENDITURES: | | | | |
| General government | 241,588 | 293,407 | 253,891 | 39,517 |
| Public safety | 38,000 | 30,017 | 29,119 | 898 |
| Sanitation | 80,000 | 80,000 | 80,174 | (174) |
| Public works | 220,500 | 303,982 | 270,348 | 33,634 |
| General assistance | 11,000 | 11,000 | 6,766 | 4,234 |
| Education | 1,033,832 | 2,646,449 | 2,583,276 | 63,174 |
| County tax | 215,995 | 215,995 | 215,995 | - |
| Unclassified | 30,210 | 69,397 | 37,954 | 31,443 |
| <i>Total expenditures</i> | <i>1,871,125</i> | <i>3,650,247</i> | <i>3,477,523</i> | <i>172,724</i> |
| <i>Excess (deficiency) of revenues over (under) expenditures</i> | <i>156,969</i> | <i>(148,324)</i> | <i>210,757</i> | <i>(13,633)</i> |
| OTHER FINANCING SOURCES (USES): | | | | |
| Operating transfers in | - | 83,482 | 107,379 | 23,897 |
| Operating transfers (out) | (104,500) | (150,655) | (150,655) | - |
| <i>Total other financing sources</i> | <i>(104,500)</i> | <i>(67,174)</i> | <i>(43,277)</i> | <i>23,897</i> |
| <i>Net changes in fund balances</i> | | | <i>167,480</i> | |
| FUND BALANCES - BEGINNING | 2,617,546 | | FUND BALANCES - ENDING | \$ 2,785,026 |

**Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances of Governmental Funds to the Statement of Activities**

Net change in fund balances – total Governmental Funds \$217,793

Amounts reported for governmental activities in the Statement of Activities are different due to the following items:

Depreciation expense recorded on Statement of Activities, yet not required to be recorded as expenditures on governmental funds (227,433)

Capital outlays expensed on the Governmental Funds report, yet not considered an expense for purposes of Statement of Activities 89,100

Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds. This amount represents the change in deferred property taxes. (23,058)

Repayment of bond principal is an expenditure in governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position. This represents the net amount of principal reduction in debt service made during the fiscal year. 47,714

Change in accrued compensated absences 1,541

Change in net position relating to OPEB – GASB #75 & Pension Liabilities 56,777

Changes in net position of governmental activities 157,434

Town of Athens Municipal Audit – NOTES TO FINANCIAL STATEMENTS
For The Year Ended December 31, 2022

Summary of Significant Accounting Policies (continued)

In the Fund financial statements, governmental funds report reservations of fund balances for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. These designations are categorized as follows:

Non-spendable – Funds that are not in spendable form, such as funds that are legally required to be maintained in tact (corpus of a permanent fund).

Restricted – Funds that are restricted for use by an external party, constitutional provision, or enabling legislation.

Committed – Funds that can only be used for specific purposes pursuant to constraints imposed by formal action of the governing body.

Assigned – Funds intended to be used for specific purposes set by the Select Board.

Unassigned – Funds available for any purpose.

When an expenditure is incurred for which both restricted and unrestricted fund balances are available, the Town considers restricted funds to have been spent first.

When expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications can be used, committed amounts should be reduced first, followed by assigned amounts and then unassigned amounts.

Deferred Revenue

Deferred revenue arises when potential revenue does not meet both the “measurable” and “available” criteria for recognition in the current period. Deferred revenue arises when resources are received by the Town before the Town has legal claim to them. In subsequent periods, when both revenue recognition criteria are met or when the Town has a legal claim to the resources, the liability for deferred revenue is removed from the balance sheet and revenue is recognized.

Town of Athens Municipal Audit – NOTES TO FINANCIAL STATEMENTS
For The Year Ended December 31, 2022

Property Taxes

Property taxes for the current year were committed on October 11, 2022, on the assessed value listed as of April 1, 2022, for all real and personal property located in the Town. Payment of taxes was due November 30, 2022 with interest at 4% on all tax bills unpaid as of the due date.

The Town is permitted by the laws of the State of Maine to levy taxes up to 105% of its net budgeted expenditures for the related fiscal period. The amount raised in excess of 100% is referred to as overlay, and amounted to \$64,799 for the year ended December 31, 2022.

Tax liens are placed on real property within twelve months following the tax commitment date if taxes are delinquent. The Town has the authority to foreclose on property eighteen months after the filing of the lien if tax liens and associated costs remain unpaid.

Property taxes levied during the year were recorded as receivables at the time the levy was made. The receivables collected during the year and in the first sixty days following the end of the fiscal year have been recorded as revenues. The remaining receivables have been recorded as deferred revenues.

Risk Management

The Town pays insurance premiums to certain agencies to cover risks that may occur in normal operations. The Town purchases employee fidelity bond coverage. There have been no significant reductions in insurance coverage from the prior year. No settlements of claims have exceeded insurance coverage in the current year.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Estimates are used to determine depreciation expense. Actual results could differ from those estimates.

DEPOSITS AND INVESTMENTS

Typically, the Town invests funds in checking accounts, savings accounts, certificates of deposit, and U.S. government obligations (through an investment group owned by a financial institution). From time to time the Town's deposits and investments may be subject to risks, such as the following:

Town of Athens Municipal Audit – NOTES TO FINANCIAL STATEMENTS
For The Year Ended December 31, 2022

Custodial Credit Risk – Deposits - the risk that in the event of a bank failure, the Town’s deposits may not be returned to it. The Town uses only financial institutions that are insured by the FDIC or additional insurance. At December 31, 2022, cash deposits had a carrying value of \$4,452,287, all of which was covered by FDIC or collateralized.

Interest Rate Risk – The Town does not currently have a deposit policy for interest rate risk.

Credit Risk – The Town does not have a formal policy regarding credit risk. Maine statutes authorize the Town to invest in obligations of the U.S. Treasury, and U.S. Agencies and certain bonds, securities and real assets.

Custodial Credit Risk – Investments – the risk that, in the event of failure of the counterparty, the Town will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Town does not have an investment policy. None of the Town’s investments were subject to custodial credit risk.

DEPOSITS AND INVESTMENTS (CONTINUED)

At December 31, 2022, the Town’s investment balances were as follows:

| | Fair value | Less than one year | 1-5 years | More than 5 years |
|--------------------------|------------------|-----------------------|-------------|-------------------------|
| Equities | | | | |
| Common stock: | | | | |
| Shell PLC (SHEL) | \$ 22,613 | \$ 22,613 | \$ 0 | \$ 0 |
| Total Investments | \$ 22,613 | \$ 22,613 | \$ 0 | \$ 0 |

The Town categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. All investments held by the Town are Level 1 inputs.

Town of Athens Municipal Audit – NOTES TO FINANCIAL STATEMENTS
For The Year Ended December 31, 2022

CAPITAL ASSETS

| Governmental activities | Balance 1/1/22 | Additions | Deletions | Balance 12/31/22 |
|--|---------------------------|---------------------|------------------|-----------------------------|
| Land | \$ 47,600 | \$ 20,000 | \$ - | \$ 67,600 |
| Buildings | 3,349,945 | 21,000 | - | 3,370,945 |
| Equipment | 347,056 | 21,100 | - | 368,156 |
| Improvements | 8,000 | - | - | 8,000 |
| Vehicles | 575,748 | 27,000 | - | 602,748 |
| Infrastructure | 5,152,814 | - | - | 5,152,814 |
| Total capital assets | 9,481,163 | 89,100 | - | 9,570,263 |
| Less accumulated depreciation | | | | |
| Buildings | (2,106,458) | (23,475) | - | (2,129,933) |
| Equipment | (95,261) | (29,904) | - | (125,165) |
| Improvements | (7,027) | (200) | - | (7,227) |
| Vehicles | (276,110) | (45,034) | - | (321,144) |
| Infrastructure | (4,198,577) | (128,820) | - | (4,327,397) |
| Total accumulated depreciation | (6,683,433) | (227,433) | - | (6,910,866) |
| Governmental activities capital assets, net | \$ 2,797,730 | \$ (138,333) | \$ - | \$ 2,659,397 |

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

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.

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.

Town of Athens Municipal Audit – NOTES TO FINANCIAL STATEMENTS
For The Year Ended December 31, 2022

INTERFUND BALANCES AND TRANSFERS

Interfund balances as of December 31, 2022 there were no interfund balances. Transfers during the year consisted of the following:

| | <i>Transfer from:</i> | | | | | | Totals |
|------------------------------------|-------------------------|----------------------------|----------------------------|------------------------|--------------------------|----------------------|-----------------------|
| | General Fund | Special reserves equipment | Special reserves education | Special reserves legal | Special reserves highway | Fiduciary Fund | |
| <i>Transfer to:</i> | | | | | | | |
| General fund | \$ - | \$ 36,349 | \$ 10,000 | 13,094 | 47,133 | \$ 803 | 107,379 |
| Special reserves–highway | 88,172 | - | - | - | - | - | 88,172 |
| Special reserves – equipment | 35,000 | - | - | - | - | - | 35,000 |
| Special reserves – legal | 5,000 | - | - | - | - | - | 5,000 |
| Special reserves – fire department | 14,983 | - | - | - | - | - | 14,983 |
| Special reserves – recreation | 7,500 | - | - | - | - | - | 7,500 |
| | <u>\$150,655</u> | <u>\$ 36,349</u> | <u>\$ 10,000</u> | <u>13,094</u> | <u>47,133</u> | <u>\$ 803</u> | <u>258,034</u> |

NET POSITION AND FUND BALANCES

Restricted:

NET POSITION

| | |
|-----------------------|----------------------------|
| Highway | FUND \$358,255 |
| Equipment | 13,675 |
| Legal | 1,875 |
| Dr. Greene fund | 389,022 |
| Recreation | 25,118 |
| Somerset Academy | 102,580 |
| Fire department | 45,914 |
| Scholarship funds | 376,242 |
| School activity funds | <u>44,418</u> |
| | <u>\$ 1,357,099</u> |

NET POSITION AND FUND BALANCES

Restricted:

| | |
|-----------------------|----------------------------|
| Highway | \$ 358,255 |
| Equipment | 13,675 |
| Legal | 1,875 |
| Dr. Greene fund | 389,022 |
| Recreation | 25,118 |
| Somerset Academy | 102,580 |
| Fire department | 45,914 |
| Scholarship funds | 376,242 |
| School activity funds | <u>44,418</u> |
| | <u>\$ 1,357,099</u> |

Town of Athens Municipal Audit – NOTES TO FINANCIAL STATEMENTS

Committed:

| | |
|-----------|--------------------------|
| Education | \$ 63,174 |
| ARPA | <u>85,889</u> |
| | <u>\$ 149,063</u> |

Unassigned **\$ 2,635,964**

LONG-TERM OBLIGATIONS

Long-term liability activity for the year ended December 31, 2022, was as follows:

| Description | Balance 1/1/2022 | Additions | (Reductions) | Balance 12/31/2022 | Due within one year |
|-----------------------------------|---------------------|-------------|-----------------|-----------------------|------------------------------|
| Governmental Activities: | | | | | |
| Notes payable – direct borrowings | \$175,993 | \$ - | (22,635) | 153,358 | 30,099 |
| Bonds payable | | - | (25,079) | <u>200,621</u> | <u>25,079</u> |
| Total | = | <u>\$ -</u> | <u>(47,714)</u> | <u>\$ 353,981</u> | <u>55,178</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, 2022 are comprised of the following:

| | Interest <u>Rate</u> | Maturity <u>Date</u> | Balance at <u>12/31/2022</u> |
|--------------------------------------|-------------------------|-------------------------|---------------------------------|
| Governmental Activities: | | | |
| Maine Municipal Bond Bank | 0% | 7/2030 | <u>\$ 153,358</u> |
| Total governmental activities | | | <u>\$ 153,358</u> |

LONG-TERM OBLIGATIONS (CONTINUED)

Debt service requirements to retire the bonds payable outstanding for governmental activities at December 31, 2022 are as follows:

| Year ending December 31, | Governmental Activities | | Total |
|-----------------------------|----------------------------|-------------|-------------------|
| | Principal | Interest | |
| 2023 | \$ 25,079 | \$ - | \$ 25,079 |
| 2024 | 25,079 | - | 25,079 |
| 2025 | 25,079 | - | 25,079 |
| 2026 | 25,079 | - | 25,079 |
| 2027 | 25,079 | - | 25,079 |
| 2028-2030 | 75,233 | - | 75,233 |
| | \$ 200,628 | \$ - | \$ 200,628 |

Notes Payable – Direct Borrowings

Notes payable at December 31, 2022 are comprised of the following:

Governmental Activities:

| | Interest Rate | Maturity Date | Balance 12/31/22 |
|--------------------------------------|---------------|---------------|--------------------------|
| Skowhegan Savings Bank | 3.71% | 11/2026 | \$ 86,603 |
| MSAD #59 | 0.00% | 07/2029 | <u>66,755</u> |
| Total governmental activities | | | <u>\$ 153,358</u> |

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.

Debt service requirements to retire the general obligation notes payable outstanding for governmental activities at December 31, 2022 are as follows:

| Year ending December 31, | Governmental Activities | | Total |
|-----------------------------|--------------------------|-------------------------|--------------------------|
| | Principal | Interest | |
| 2023 | \$ 30,099 | \$ 3,597 | \$ 33,696 |
| 2024 | 30,606 | 2,847 | 33,453 |
| 2025 | 31,126 | 2,069 | 33,195 |
| 2026 | 31,693 | 1,262 | 32,955 |
| 2027 | 12,768 | 426 | 13,194 |
| 2028-2029 | <u>17,066</u> | - | <u>17,066</u> |
| Total | <u>\$ 153,358</u> | <u>\$ 10,201</u> | <u>\$ 163,559</u> |

NOTE: THE COMPLETE AUDIT IS AVAILABLE FOR VIEWING AT THE ATHENS TOWN OFFICE

KIDS ART CONTEST

THEME: ATHENS, RURAL LIFE AT ITS BEST!

ATHENS HISTORICAL SOCIETY IS HOSTING AN ART CONTEST
WINNING ARTWORK TO SHOW IMAGES OF ATHENS HISTORY
& RURAL LIFE IN THE WESSERUNSETT VALLEY

PRIZES TO BE ANNOUNCED

FIRST PRIZE WINNER WILL BE FEATURED ON ATHENS T-SHIRT
RUNNERS-UP TO BE DISPLAYED AT OLD HOME DAYS FAIR,
SEPTEMBER 21, 2024

TO SUBMIT ARTWORK, DROP OFF AT THE TOWN OFFICE OR
MAIL TO: TOWN OF ATHENS, HISTORICAL SOCIETY,
PO BOX 146, ATHENS, ME 04912

FOR MORE INFO, EMAIL TOWNOFATHENS@TDS.NET

ARTWORK IS DUE BY AUGUST 1, 2024



PHOTO: Haying on Fox Hill, Late 1800's

Athens Transfer Station 2023

January

CDD Tons: 8.4
CDD Hauls: 1
MSW Tons:
20.36
MSW Hauls: 3

February

CDD Tons:
6.27
CDD Hauls: 1
MSW Tons:
21.98
MSW Hauls: 3

March

CDD Tons: 0
CDD Hauls: 0
MSW Tons:
25.17
MSW Hauls: 3

April

CDD Tons:
8.12
CDD Hauls: 1
MSW Tons:
27.5
MSW Hauls: 3

May

CDD Tons:
16.33
CDD Hauls: 2
MSW Tons:
33.27
MSW Hauls: 3

June

CDD Tons:
7.14
CDD Hauls: 1
MSW Tons:
31.7
MSW Hauls: 3

July

CDD Tons:
11.85
CDD Hauls: 2
MSW Tons:
27.81
MSW Hauls: 3

August

CDD Tons:
7.11
CDD Hauls: 1
MSW Tons:
30.68
MSW Hauls: 3

September

CDD Tons:
5.95
CDD Hauls: 1
MSW Tons:
36.29
MSW Hauls: 4

October

CDD Tons:
12.24
CDD Hauls: 2
MSW Tons:
25.05
MSW Hauls: 3

November

CDD Tons:
8.41
CDD Hauls: 1
MSW Tons:
26.7
MSW Hauls: 3

December

CDD Tons:
5.37
CDD Hauls: 1
MSW Tons:
38.55
MSW Hauls: 5

2023 TRANSFER STATION TOTALS

MSW Tons: 345.06

CDD (Demo Debris & Bulky Waste) Tons: 97.19

2023 Total Tons: 442.25

Total Hauls: 53

Total 2023 Tonnage Fees: \$37,339.16

Total 2023 Hauling Fees: \$13,450.87

Total Container Fees 2023: \$1,359.60

2023 Tonnage Rate: \$84.43 per Ton

Container Fees: \$56.65 per 40 Yard Container

2023 Haul Rate: \$253.79 per Haul

2024 Waste Management Rates increase to \$350 per haul.

Athens waste is hauled to the Waste Management Inc Crossroads Landfill in Norridgewock.

North Coast Services LLC E-Waste 2023

4' Fluorescent Lamps: 210

Alkaline Batteries: 1

Lead Acid Batteries: 7

CPU and Laptops: 216

Flatscreen Monitors: 92

Televisions: 3,401

Printers: 176

Smoke Detectors: 3

Miscellaneous Electronic Waste: 73

Total Items 4,179 (up from 3,522 in 2022)

Athens Transfer Station Facts

Hours: Wednesday & Saturday, 8am to 4pm

Transfer Station Manager: Sean Bixby

Location: Dore Hill Rd. Athens

We Recycle: Cardboard, Newspapers, Metals, Clean Glass, Clean Plastic, Electronics

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. Proceeds from sale of items at the building go to the Elementary School.

The transfer station accepts returnable cans and bottles, with redemption proceeds going to the Athens Elementary School.

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.

Transfer Station Sticker

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

Transfer Station Stickers are available at the Town Office during regular hours and at the Transfer Station during operating hours.

BUDGET COMMITTEE RECOMMENDATIONS 2024

| ARTICLE | APPROPRIATION | EXCISE TAX | RAISE | SURPLUS |
|--------------------|---------------|---------------|--------------|-------------|
| 7A MISC ACT | \$45,000.00 | \$20,000.00 | \$25,000.00 | |
| 7B INSURANCE | \$28,000.00 | \$14,000.00 | \$14,000.00 | |
| 7C ME MUNI ASSOC | \$2,229.00 | \$2,229.00 | | |
| 7D SOC.SC/MEDICARE | \$22,000.00 | | \$22,000.00 | |
| 7E OFFICERS SALARY | \$61,500.00 | | \$61,500.00 | |
| 8 CODE OFFICER | \$1,000.00 | | \$1,000.00 | |
| 9 GEN'L ASSISTANCE | \$11,000.00 | | \$11,000.00 | |
| 10 BLDGS/GROUNDS | \$40,000.00 | \$10,000.00 | \$22,000.00 | \$8,000.00 |
| 12 CEMETERY | \$4,000.00 | \$1,000.00 | \$3,000.00 | |
| 13 TAX MAP | \$3,500.00 | | \$3,500.00 | |
| 14 COMMUNITY PROG | \$5,510.00 | | \$5,510.00 | |
| 15 HUMANE SOC | \$2,380.00 | \$2,380.00 | | |
| 16 FIRE DEPT | \$50,000.00 | \$12,000.00 | \$38,000.00 | |
| 18 REC PROGRAMS | \$37,500.00 | \$23,000.00 | \$14,500.00 | |
| 19 ROADS | \$272,500.00 | \$83,500.00 | \$174,000.00 | \$15,000.00 |
| 20 PAVING ACT | \$50,000.00 | | \$50,000.00 | |
| 22 LEGAL ACT | \$5,000.00 | | \$5,000.00 | |
| 23 WASTE DISPOSAL | \$82,500.00 | \$35,000.00 | \$47,500.00 | |
| 24 AUDIT | \$10,000.00 | | \$10,000.00 | |
| 25 EXHIBITION HALL | \$10,000.00 | | \$10,000.00 | |

TOTALS

| | | | |
|---------------------|--------------|--------------|-------------|
| \$743,619.00 | \$203,109.00 | \$517,510.00 | \$23,000.00 |
|---------------------|--------------|--------------|-------------|

SECRET BALLOT ELECTION AND ANNUAL
TOWN MEETING WARRANT

Friday, March 8, 2024

and

Saturday, March 9, 2024

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 8th day of March, 2024 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 Athens Town Office (Somerset Academy) on Saturday the 9th day of March 2024 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 collectable.

Budget Committee recommends taxes 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 08.5% on all taxes not paid by November 30th.

Budget Committee recommends 08.5%.

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 08.5%.

D. To see if the Town will authorize the Tax Collector to retain \$1.75 on each Excise tax application processed.

Budget Committee recommends doing so.

E. To see if the Town will authorize the Selectmen to sell and dispose of Real Estate acquired for nonpayment of taxes thereon. Any property so acquired will be made available to the former owner for a period of ninety (90) days. If the original owner does not make acceptable arrangements for payment within this period, the property may be advertised and sold by the process of sealed bids and a quit claim deed will be executed for such property. 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. ss 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.

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 \$158,729.00 for the general management of the Town as follows:

A. Miscellaneous Account: \$45,000.00

Budget Committee recommends taking \$20,000.00 from Excise Tax and to Raise \$25,000.00

B. Insurances: \$28,000.00

Budget Committee recommends taking \$14,000.00 from Excise Tax and to Raise \$14,000.00.

C. Maine Municipal Association dues: \$2,229.00

Budget Committee recommends taking \$2,229.00 from Excise Tax.

D. Unemployment, social security, and Medicare taxes:
\$22,000.00

Budget Committee recommends raising \$22,000.00.

- E. Officer's Salaries: \$61,500.00
- I. First Selectman: \$20,000.00
 - II. Second Selectman: \$6,500.00
 - III. Third Selectman: \$6,500.00
 - IV. Tax Collector \$7,500.00
 - V. Town Clerk \$6,000.00
 - VI. Treasurer: \$7,500.00
 - VII. Animal Control Officer \$2,000.00
 - VIII. Municipal Fire Chief \$5,500.00

Budget Committee recommends raising \$61,500.00

Art. 8. To see if the Town will vote to raise and appropriate \$1,000.00 to fund a Code Enforcement Officer with an hourly rate to be established and a reimbursement of 50 cents a mile.

Budget Committee recommends raising \$1,000.00

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 raising \$11,000.00

Art. 10. To see if the Town will vote to raise and appropriate \$40,000.00 for Town Grounds and Buildings.

Budget Committee recommends taking \$10,000.00 from Excise Tax, Raising \$22,000.00, and taking \$8,000.00 from Surplus.

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 yearend breakdown of expenses.

Budget Committee recommends taking \$1,000.00 from Excise Tax 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.

Budget Committee recommends raising \$3,500.00

Art. 14. To see if the Town will vote to appropriate \$5,510.00 for Community Programs as follows:

A. Athens-Cornville Food Pantry: \$1,500.00

Budget Committee recommends raising \$1,500.00.

B. Harmony Cares Food Pantry: \$1,500.00

Budget Committee recommends raising \$1,500.00.

C. Family Violence Project: \$635.00

Budget Committee recommends raising \$635.00.

D. K.V. Van Transportation Services: \$225.00

Budget Committee recommends raising \$250.00.

E. K.V. Child & Family Services: \$250.00

Budget Committee recommends raising \$250.00.

F. Hospice Volunteers of Somerset County: \$500.00

Budget Committee recommends raising \$500.00.

G. Senior Spectrum \$300.00

Budget Committee recommends raising \$300.00.

H. Somerset Economic Development Corp. \$100.00

Budget Committee recommends raising \$100.00.

I. The Life Flight Foundation \$250.00

Budget Committee recommends raising \$250.00

J. The Baker Mountain Ski Tow Club \$250.00

Budget Committee recommends raising \$250.00.

Art. 15. To see if the Town will vote to raise and appropriate the sum of \$2,380.00 for the disposal of stray animals at the Somerset Humane Society.

Budget Committee recommends taking \$2,380.00 from Excise Tax.

A. To set mileage reimbursement for the Small Animal Control Officer and set a disposal fee for stray animals paid from Misc. Acct.

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

Art. 16. To see if the Town will vote to raise and appropriate the sum of \$50,000.00 for the Athens Volunteer Fire Department as follows:

A. Incidental expenses: \$13,000.00

Budget Committee recommends Raising \$13,000.00.

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

Budget Committee recommends Raising \$6,000.00

C. Firefighters Pay (excluding Fire Chief) to include hourly pay for authorized training and when responding to emergency calls (\$18.00/hr.) not to exceed \$12,000.00 total.

Budget Committee recommends taking \$12,000.00 from Excise Tax.

D. Equipment Maintenance Account: \$12,000.00

Budget Committee recommends Raising \$12,000.00.

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

Budget Committee recommends raising \$7,000.00

Art 17. To see if the town will vote to allow any funds not spent on Article 16. A, B, D above to be rolled into 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 \$37,500.00 for recreational purposes as follows:

A. Athens swim program: \$4,500.00

Budget Committee recommends taking \$4,500.00 from Excise Tax.

B. Recreation and Conservation Commission Account: \$14,000.00

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

C. Recreation Area Maintenance Account: \$11,500.00

Budget Committee recommends taking \$11,500.00 from Excise Tax.

D. Fairgrounds Recreation Maintenance Savings Account. \$7,500.00 (Revenues will be used for ongoing repairs and improvements to the recreation areas, fairgrounds, ice/skateboard rink, playground tennis & basketball courts, etc.)

Budget Committee recommends raising \$7,500.00.

Art. 19. To see if the Town will vote to raise and appropriate the sum of \$272,500.00 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: \$5,000.00

Budget Committee recommends to Raise \$5,000.00

C. Equipment Maintenance Account: \$40,000.00

Budget Committee recommends taking \$15,000.00 from Excise Tax, to Raise \$20,000.00, and taking \$5,000.00 from Surplus.

D. Stockpiling sand and salt \$45,000.00

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

E. Summer Roads \$75,000.00

Budget Committee recommends taking \$26,000.00 from Excise, to Raise \$44,000.00 and taking \$5,000.00 from Surplus.

F. Winter Roads \$75,000.00

Budget committee recommends taking \$20,000.00 from Excise Tax, to raise \$50,000.00, and taking \$5,000.00 from Surplus.

G. To set wages for the Road Crew for the ensuing year.

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

H. Electricity, phone and heating oil, mileage reimbursement \$7,500.00

Budget Committee taking \$7,500.00 from Excise Tax.

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 raising \$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 \$5,000.00 to be placed in the Legal Funds Account.

Budget Committee Recommends raising \$5,000.00.

Art. 23. To see if the Town will vote to raise and appropriate \$82,500.00 for Solid Waste Disposal as follows:

A. Transfer Station: \$15,000.00

Budget Committee recommends taking \$5,000.00 from Excise Tax and to Raise \$10,000.00.

B. Municipal Solid Waste Disposal: \$67,500.00

Budget Committee recommends taking \$30,000.00 from Excise Tax and to raise \$37,500.00.

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 and appropriate \$10,000.00 for renovations and repairs to the Exhibition Hall.

Budget Committee recommends to Raise \$10,000.00.

Art. 26. To see if the Town will vote to authorize the Board of Selectmen to pay tax abatements and any applicable interest, and to pay 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 appropriate \$68,196.00 from the Coronavirus Local Fiscal Recovery Funds (aka American Rescue Plan Act or ARPA funds) received by the Town from the federal government for the following projects: Stormwater Control, including payments for Culverts, Ditching, Gravel, and associated Labor, and repairs and renovations to the Somerset Academy (Town Office) building.

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. 30. To see if the Town shall adopt a moratorium ordinance entitled “Moratorium Ordinance on Wireless Transmission Facilities” for the Town of Athens?

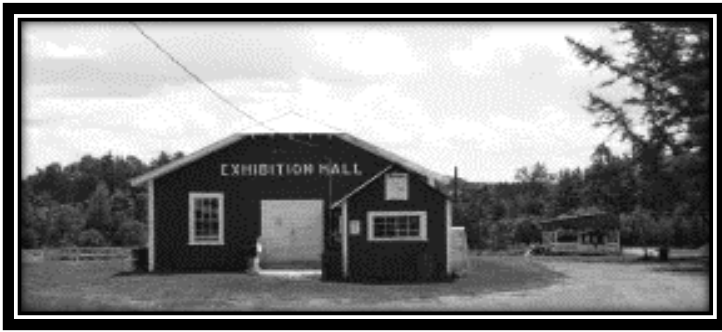
Budget Committee makes no recommendation.

Selectmen:

Hillary Lister 1st Selectman

Charles Rotondi 2nd Selectman

Guy Anton 3rd Selectman



SAVE THE DATE! SATURDAY, SEPTEMBER 21, 2024
OLD HOME DAYS AT THE WESSERUNSETT VALLEY
FAIRGROUNDS

ORGANIZED BY THE ATHENS HISTORICAL SOCIETY
FEATURING AGRICULTURAL EXHIBITS, LOCAL HISTORY
DISPLAYS, RURAL LIVING SKILLS DEMONSTRATIONS,
GAMES, ARTWORK, GOOD FOOD, AND MORE!

WANT TO GET INVOLVED? FOR MORE INFO, CALL 654-3289
OR EMAIL TOWNOFATHENS@TDS.NET



West Athens Fair, with Ferris Wheel, Early 1900's



Old Poland Family Farm on Stickney Hill, Early 1900's

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.
