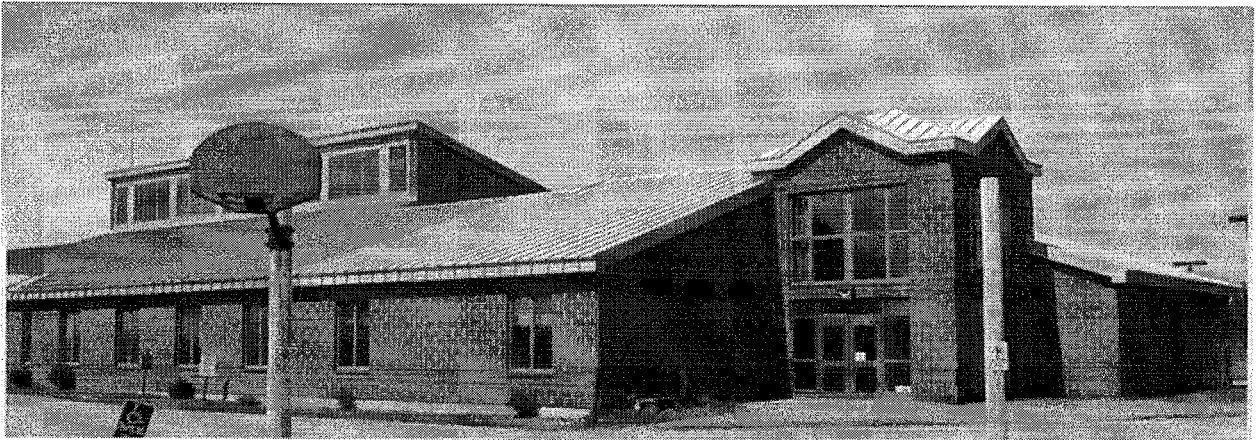


TOWN OF ALEXANDER

ANNUAL TOWN

REPORT



Fiscal Year Ending June 30, 2024

Alexander Town Office Hours

(Adopted 2020 March Town Meeting)

Tuesday 9 - 5

Wednesday 9 -5

Thursday 9 -5

1st and 3rd Saturday 8 - 12

1:00-1:30 Closed for Lunch

Town Office Will Be Closed

4th of July Week

Christmas Week

All State of Maine Holidays

(See Poster for Dates)

Storm Days

Will coincide with State Office Closures

Alexander Municipal Officers

As of June 1, 2024

Elected Position	Name	Term	Phone #
Assessors	Merle Knowles III	2027	454-3011
	Sue Carter	2025	454-3011
	Jane Manza	2026	454-3017
Cemetery Caretaker	Selectmen	2025	454-3011
Planning Board	EMPTY (Ch)	2024	
	Larry Hill (V. Ch)	2025	454-3751
	Michael DiCenzo	2026	454-8880
	Raymond Carter	2027	454-3011
	James Davis	2028	214-8582
Road Commissioners	Selectmen		454-3011
School Board	Logan Lord	2027	
	Amanda Posick	2027	
	Stephen Seavey (Ch)	2025	214-7050
	Amanda McDonough (V. Ch)	2025	214-8670
	Ted Carter (Selectmen Liaison)	2026	454-3896
Selectmen	Foster Carlow Jr.	2025	454-2600
	David Davis (V.. CH)	2027	214-5683
	Carl Oakes	2026	454-2344
	David Sanford.	2027	454-3011
	Skip Colson (Ch)	2026	214-5836
Appointed Positions	Name	Term	Phone #
Addressing Officer	Skip Colson	2025	214-5836
Asst to Addressing Officer	David Davis	2025	214-5683
Animal Control Officer	David Townsend	2025	904-7194
Assessment Board of Appeals	Wiebly Dean	2025	214-2279
	Patrick Cormier	2025	454-1311
	(Empty)	2025	
Code Enforcement Officer	Andy Snowman	2025	904-7139
Cemetery Asst. Caretaker	Jane Manza	2025	454-3017
	Rhonda Oakes	2025	454-2344
Town Clerk/Tax Collector/Treas.	Kristy Crawford	2026	454-3011
Deputy Clerk/TaxCollector/Treas.	Lesliann Barnard	2025	454-3011

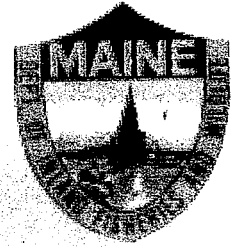
Appointed Positions Continued	Name	Term	Phone #
Election Clerk	Jane Manza	2025	454-3011
Election Clerk	Spencer McCormick	2025	454-3011
Election Clerk	Emma Hill	2025	454-3011
Election Clerk	Chanise Provencher	2025	454-3011
Deputy Ballot Clerk/Warden	Lesliann Barnard	2025	454-3011
Deputy Ballot Warden	Josie Wallace	2025	454-3011
Registrar of Voters	Kristy Crawford	2025	454-3011
Deputy Registrar of Voters	Lesliann Barnard	2025	454-3011
Emergency Management	Edward Burgess	2025	454-7847
Fire Warden	Edward Burgess	2025	454-7847
Deputy Fire Warden	David Sullivan	2025	454-7141
Deputy Fire Warden	Kristy Crawford	2025	454-3011
General Assistance	Foster Carlow Jr.	2025	454-2600
	Carl Oakes	2025	454-2344
Health Officer	Janice Sullivan	2025	454-7141
Planning Board of Appeals	EMPTY	2027	
	Joshua Kinney	2025	440-7686
	Stephen Seavey (V. Chair)	2025	214-7050
	Ted Carter (Chair)	2026	454-3896
	David Sanford (Sec)	2026	454-8242
Fiber Optic Broadband Liaison	Ted Carter	2025	454-3896
DBU Project Manager	Ted Carter	2025	454-3896
DBU Rep/Delegate	Ted Carter. (3 year term)	2027	952-2700
DBU Rep/Delegate Alternate	Roger Holst (3 year term)	2027	
Video Surveillance Monitor	David Sanford	2025	454-3011
Plumbing Inspector	Stephen Cox	2025	263-6887
Public Information	Kristy Crawford	2025	454-3011
Road Supervisor	Larry Hill	2025	454-3751
Selectmen's Secretary	David Sanford	2025	454-3011
Solid Waste Representative	Foster Carlow Jr.	2025	454-2600
WCCG Representative	David Davis	2025	214-5683
WCCG Resident Representative	Edward Burgess	2025	454-7847
DEEMS Representative	Foster Carlow Jr.	2025	454-2600
DEEMS Alt	David Sullivan	2025	454-7141

DBU = Downeast Broadband Utility

WCCG = Washington County of Government

DEEMS= Down East Emergency Management Services

Maine.gov



Spend more time outside by going online.

Get all your licenses, lotteries, or registrations done online!

- ▶ ATV & Snowmobile Registration
- ▶ Boat Registration Renewal
- ▶ Deer & Moose Lottery
- ▶ Hunting & Fishing License
- ▶ Trailer Registration Renewal

www.maine.gov/online/sporting

Coffee and Conversation

and maybe Cribbage

Alexander Grange

Cooper Road ~ Alexander

Monday Mornings

7:00 a.m. – 10:00 a.m.

**Stop in and visit with neighbors
and friends from the community.**

Coffee, water and soda will be available for purchase.





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

Dear Friends,

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

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

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

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

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

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

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

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

Respectfully,

Jared F. Golden
Member of Congress



SUSAN M. COLLINS
MAINE

330 DIRKSEN SENATE OFFICE BUILDING
WASHINGTON, DC 20510-1904
(202) 224-2573
(202) 224-2007 (FAX)

United States Senate
WASHINGTON, DC 20510-1904

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

Dear Friends:

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

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

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

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

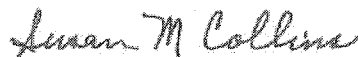
These bills contain funding for a wide range of Maine priorities, including support for the workforce at Bath Iron Works and Portsmouth Naval Shipyard, our lobster industry, infrastructure improvements, affordable housing, biomedical research, veterans, and heating assistance programs like LIHEAP. These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

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

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

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

Sincerely,



Susan M. Collins
United States Senator

131st Legislature
Senate of
Maine
Senate District 6

Senator Marianne Moore
3 State House Station
Augusta, ME 04333-0003
(207) 287-1505
Marianne.Moore@legislature.maine.gov

Dear Friends and Neighbors:

I want to thank you for giving me the opportunity to serve as your State Senator. It has been an honor to work on your behalf to make our state an even better place to live, work and conduct business. I assure you, I will continue to work tirelessly on behalf of the people of Senate District 6.

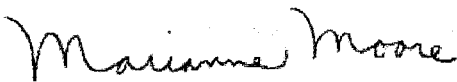
The First Regular and First Special Sessions of the 131st Maine State Legislature were notable as there were over 2,600 legislative bill requests and 2,019 of them were officially printed as Legislative Documents (LDs). No legislature this century has had as many LDs printed during its first year.

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. We will accomplish this by dedicating 40% of the vehicle sales tax along with the sales and use taxes collected by the Bureau of Motor Vehicles. This action is predicted to raise more than \$200 million for infrastructure each biennium.

The Second Regular Session began 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; access to health care and 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, if we work collaboratively, there is nothing we can't accomplish. Please feel free to contact me by calling (207) 287-1505 or emailing me at Marianne.Moore@legislature.maine.gov if you have comments, questions or if you would like assistance in navigating our state's bureaucracy.

Sincerely,



Marianne Moore
State Senator

Washington County Sheriff's Office

Barry Curtis
Sheriff

Michael Crabtree
Chief Deputy

Richard Rolfe
Jail Administrator

Paula Johnson-Rolfe
Office Manager



83 Court Street
Machias, Maine 04654
Telephone: (207) 255-4422
Fax: (207) 255-3641

January 31, 2024

TO THE CITIZENS OF WASHINGTON COUNTY:

As I write this annual report, I can't help but feel immense gratitude for the incredible support I've received throughout my tenure as your Sheriff. I want to express my deep appreciation for the unwavering confidence you've shown in me, allowing me to lead the Washington County Sheriff's Office for a third term.

Our agency has continuously evolved to meet the ever-changing needs of our community and beyond. When emergencies strike and calls come into our dispatch center, having access to accurate and comprehensive data becomes crucial in saving lives. To ensure swift emergency services, we've added two additional positions at the Regional Communications Center due to increased call volume.

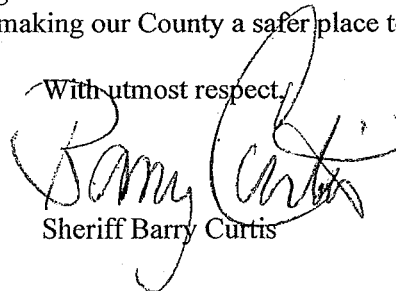
I'm thrilled to share that we've secured a substantial grant of \$3.1 million, enabling us to make significant improvements to county-wide radio communications. These enhancements include upgrading to digital communications and improving coordination with ambulance and fire departments throughout the County.

Due to the restructuring of the Maine State Police in July of this year, they opted to end our call sharing agreement causing a shift of primary law enforcement duties to our agency. While State Troopers will continue to support us and offer their specialized units as needed, we are now the primary force in the area.

Our dedicated detectives have proven to be an invaluable asset in conducting criminal investigations. With their expertise, we've been able to thoroughly investigate complex crimes and successfully bring several significant felony cases to the District Attorney's Office for prosecution.

Lastly, I want to express my heartfelt gratitude to all the dedicated employees of the Washington County Sheriff's Office, Washington County Jail, and the Regional Communications Center. Your unwavering commitment and devotion have played a vital role in making our County a safer place to live.

With utmost respect,


Sheriff Barry Curtis

FIRE FIGHTERS NEEDED

WE MEET THE 2ND
MONDAY OF EACH
MONTH 6:30PM

JOIN US, AND
SAVE LIVES

POSITION
FIRE FIGHTER

REQUIREMENTS

- availability
- bravery
- Willingness
- Strong
- 18+



Alexander Volunteer Fire Department Yearly Report
 From June 1, 2023, to May 31, 2024

Checkbook balance 6/1/ 2023 \$3433.48

Income

Town of Alexander	\$19,200.00
Town of Cooper	\$3,000.00
Town of Crawford	\$5,000.00
Hilda Crosby Fund	\$2,400.00
Total	\$33033.48

Expenses

Truck Insurance	\$5,686.00.00
Fuel	\$1517.43
Maintenance	\$5806.91
Equipment	\$6980.85
EMS expense	\$632.02
Miscellaneous	\$319.58
Stipends and earnings	\$7,000.00
Checkbook balance 5/31/23	\$5090.69
Total	\$33033.48

Bottle and Cans	Memorial Money	Emergency Fund	Hilda Crosby Fund
\$4130.00	\$400.00	\$20411.30	\$60661.14
			As of 12/31/2023

Thank you to the Town of Alexander's Capital investment Fund, they paid off the \$14,000.00 loan for the 1st responder. Our payment would have been \$5,000.

Respectfully submitted,

Gerald Cooper
 Treasurer

Board of Assessors

To all residents and property owners of Alexander

First, the Board of Assessors would like to say “Thank You” to all property owners for their help and cooperation in completing the recent survey. We know the survey was detailed and head-scratching, but you stuck with it, got it done and helped us with our update.

The survey is being used to update the town’s assessing software, known as TRIO, from a short form with limited information to a more widely used and detailed form. The information is more accurate, informative, and accessible for us, for realtors constantly calling the office for information, and for updating properties. The changeover is a process, both time consuming and challenging. Along with the input of your information, the Board has or will be visiting every property with a building on it this summer to take pictures of all structures. Thank you for being so welcoming. It’s what makes the job more pleasant.

Over the past several years the sales of properties have far exceeded their assessed values. This has created a discrepancy between our town’s valuation and the state’s, which is based on market value sales. This in turn, has affected our Homestead and Veteran’s Exemptions and other reimbursements. Our goal is to get these exemptions and reimbursements back to full value and to arrive at a fair and equitable assessment for all.

Again, thank you for your patience and your help as we undertake this project.

Board of Assessors

Sue Carter

Merle Knowles III

Jane Manza

Unpaid Taxes as of 6/19/2024

Acct	Name	Year	Tax	Due
19	BERRY, GERARD	2022	133.92	133.92
29	COBB, TERRY A	2022	955.44	955.44
31	MCPHAIL, BRENDA FROST BERRY	2022	224.55	224.55
32	MCPHAIL, BRENDA FROST BERRY	2022	694.15	694.15
34	BLAKE, CLAYTON	2022	159.23	159.23
35	BLAKE, CLAYTON	2022	4,548.08	4,360.71
152	FLOOD, RONALD	2022	996.04	996.04
166	MCPHAIL, BRENDA FROST BERRY	2022	1,153.16	1,153.16
167	MCPHAIL, BRENDA FROST BERRY	2022	367.55	367.55
168	MCPHAIL, BRENDA FROST BERRY	2022	1,123.15	1,123.15
169	MCPHAIL, BRENDA FROST BERRY	2022	588.23	588.23
170	BERRY, TODD	2022	533.50	533.50
214	BLAKE, CATHERINE	2022	1,352.66	1,352.66
277	LANDRY, MARY JEAN	2022	849.51	849.51
292	LORD, CHERYL D	2022	434.77	434.77
363	BLAKE, CLAYTON	2022	517.61	517.61
364	BLAKE, CLAYTON	2022	399.33	399.33
438	BERRY, GERARD	2022	109.01	109.01
440	ARICOR LEASING INC	2022	2,009.40	2,009.40
474	WILLIAMS, STEPHEN T	2022	442.50	343.91
540	MERSEREAU, JOSEPH	2022	254.56	254.56
685	BERRY, TODD et al	2022	397.56	397.56
19	BERRY, GERARD	2023	66.33	79.06
24	DWELLEY, JEREMY P	2023	319.60	332.33
29	COBB, TERRY A	2023	347.00	359.73
29	COBB, TERRY A	2023	860.20	872.93
31	BERRY, TODD WL	2023	564.40	564.40
32	FROST, AUDREY J	2023	642.60	655.33
34	BLAKE, CLAYTON	2023	93.50	93.50
35	BLAKE, CLAYTON	2023	4,362.20	4,362.20
39	BOROWSKI, RONALD	2023	166.60	179.33
61	KRASNECKY, DANIEL R	2023	306.00	62.95
116	HARRISON, VANESSA	2023	574.60	587.33
145	HOWLAND, LLOYD KEVIN	2023	736.10	748.83
152	FLOOD, RONALD	2023	899.30	912.03
166	BERRY, TODD WL	2023	1,050.60	1,050.60
167	COLLINS, TRACY	2023	294.10	306.83
168	MCPHAIL, BRENDA FROST BERRY	2023	1,021.70	1,021.70
169	MCPHAIL, BRENDA FROST BERRY	2023	506.60	506.60
170	BERRY, TODD	2023	496.40	496.40
200	EARLE, DALE JAMES	2023	598.40	521.81
214	BLAKE, CATHERINE	2023	1,242.70	1,242.70
277	LANDRY, MARY JEAN	2023	767.12	779.85
282	LEIGHTON, INA	2023	263.50	276.23
292	LORD, CHERYL D	2023	2,640.10	2,652.83
319	MCCLAIN, HAROLD	2023	965.60	978.33
326	SNYDER, MAVIS E	2023	1,303.90	212.73
338	SIMONAITIS, GINA, HEIRS OF	2023	2,058.70	2,071.43
357	PULLIAM, DEAYDRE LEA	2023	1,011.50	964.73
363	BLAKE, CLAYTON	2023	438.60	438.60

Unpaid Taxes as of 6/19/2024

364	BLAKE, CLAYTON	2023	324.70	324.70
438	BERRY, GERARD	2023	43.30	56.03
440	ARICOR LEASING INC	2023	1,875.10	1,887.83
474	WILLIAMS, STEPHEN T	2023	396.10	408.83
540	MERSEREAU, JOSEPH	2023	185.30	198.03
619	WILSON, ANNA M	2023	1,275.00	1,287.73
685	BERRY, TODD et al	2023	323.00	323.00
694	MORSE, STEPHEN	2023	844.90	857.25
709	POOLE, BURTON	2023	486.20	498.93

INDEPENDENT AUDITOR'S REPORT

To the Board of Selectmen
Town of Alexander
Alexander, ME 04694

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of the Town of Alexander, Maine as of and for the fiscal year ended June 30, 2023, which collectively comprise the Town's basic financial statements as listed in the table of contents, including the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Town of Alexander, Maine, as of June 30, 2023, and the respective changes in financial position thereof for the fiscal 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 Alexander, Maine, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that 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 these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the 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 the Town of Alexander, 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 Responsibility 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 the aggregate, they would influence the judgment made by a reasonable user based on the 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 the Town'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 the Town's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, pension and other post-employment benefits disclosure schedules on pages 3 through 6 and 26 through 34 be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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's financial statements as a whole. The supplementary information and the schedule of expenditures of federal awards are presented for purposes of additional analysis and is not a required part of the financial statements. The supplementary information and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the State of Maine Department of Education.

The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Respectfully Submitted,

James W. Wadman, C.P.A.

James W. Wadman, C.P.A.
December 22, 2023

TOWN OF ALEXANDER, MAINE
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2023

The management of the Town of Alexander, Maine (the Town) offers readers of the Town's financial statements this narrative overview and analysis of the financial activities of the Town for the fiscal year ended June 30, 2023. We encourage readers to consider this information in conjunction with the financial statements, accompanying notes that follow and related subsequent statements.

FINANCIAL HIGHLIGHTS – PRIMARY GOVERNMENT

Government-wide Highlights:

Net Position – The assets of the Town exceeded its liabilities at the fiscal year ending June 30, 2023 by \$3,580,515 (presented as “net position”). Of this amount, \$401,352 was reported as “unrestricted net position”. Unrestricted net position represents the amount available to be used to meet the Town's ongoing obligations to citizens and creditors.

Changes in Net Position – The Town's total net position decreased by \$431,378 (a 10.8% decrease) for the fiscal year ended June 30, 2023.

Fund Highlights:

Governmental Funds – Fund Balances – As of the close of the fiscal year ended June 30, 2023; the Town's governmental funds reported a combined ending fund balance of \$1,368,228, an increase of \$237,471 in comparison with the prior year. Of this total fund balance, \$481,324 represents general unassigned fund balance. This unassigned fund balance represents approximately 41.5% of the total general fund expenditures for the fiscal year.

Long-term Debt:

The Town's total long-term debt obligations increased \$405,121 during the current fiscal year. A new debt obligation in relation to broadband access in the Town and joining Downeast Broadband Utility was issued during the year and existing debt obligations were retired according to schedule.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the Town's basic financial statements. The Town's basic financial statements include three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains additional required supplementary information (budgetary comparison) and other supplementary information. These components are described below:

Government-wide Financial Statements

The government-wide financial statements (pages 7-8) present the financial picture of the Town from the economic resources measurement focus using the accrual basis of accounting and are designed to provide readers with a broad overview of the Town's finances, in a manner similar to a private-sector business. The statement of net position includes all assets of the Town (including infrastructure) as well as all liabilities (including long-term debt), with the difference between the two reported as net position. The statement of activities shows how the Town's net position changed during the year, regardless of the timing of related cash flows.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The fund financial statements include statements for one category of activity – governmental funds. The governmental activities are prepared using the current financial resources measurement focus and the modified accrual basis of accounting and are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, the governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balance provide a reconciliation to explain the differences between the governmental funds and governmental activities. The basic governmental fund financial statements can be found on pages 9 - 10 of this report.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and the fund financial statements. The notes to the financial statements can be found on pages 11 - 25 of this report.

Required Supplementary Information

This section includes a budgetary comparison schedule (page 26), which includes a reconciliation between the statutory fund balance for budgetary purposes and the fund balance for the general fund as presented in the governmental fund financial statements (if necessary). This section also includes schedules of historical pension information (pages 27-29) as required by GASB Statement #68 and schedules of historical Other Post-Employment Benefit (OPEB) information (pages 30-34) as required by GASB Statement #75.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net Position

The largest portion of the Town's net position (78.2%) reflects its investment in capital assets such as land, buildings, equipment and infrastructure (roads, bridges and other immovable assets); less any related debt used to acquire those assets that is still outstanding. The Town uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although, the Town's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. An additional portion of the Town's net position (10.6%) represents resources that are subject to external restrictions on their use. The remaining balance of unrestricted net position (11.2%) may be used to meet the government's ongoing obligations to citizens and creditors.

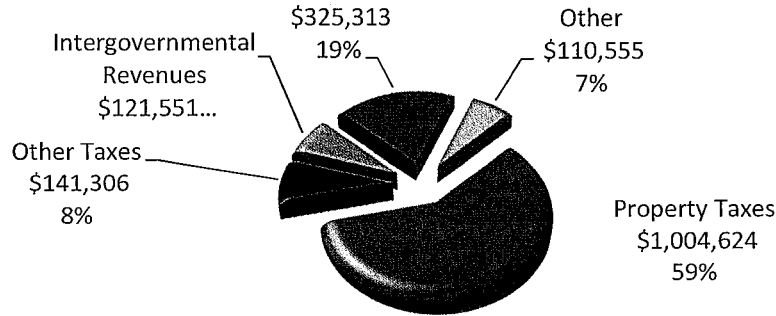
	<i>Governmental Activities 2023</i>	<i>Governmental Activities 2022</i>
Current Assets	\$ 1,516,461	\$ 1,323,955
Capital Assets	\$ 2,802,059	\$ 2,992,095
Deferred Outflows	\$ 150,698	\$ 117,741
<i>Total Assets and Deferred Outflows</i>	\$ 4,469,217	\$ 4,433,791
Current Liabilities	\$ 516,261	\$ 128,302
Long-Term Liabilities	\$ 353,305	\$ 259,781
Deferred Inflows	\$ 19,135	\$ 33,814
Net Position;		
Invested in Capital Assets	\$ 2,801,335	\$ 2,989,717
Restricted	\$ 377,829	\$ 359,405
Unrestricted	\$ 401,352	\$ 662,771
<i>Total Liabilities and Net Position</i>	\$ 4,469,217	\$ 4,433,791

Changes in Net Position

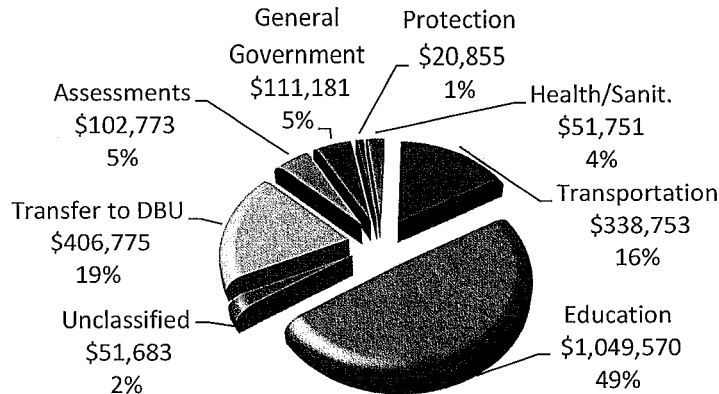
Governmental activities decreased the Town's net position by \$431,378. This decrease was primarily due to unbudgeted transfer of loan proceeds to Downeast Broadband Utility for the establishment of a broadband network in the Town and depreciation offset by a conservative revenue budget and controlled costs.

	<i>Governmental Activities 2023</i>	<i>Governmental Activities 2022</i>
<i>Revenues;</i>		
Tax Revenues	\$ 1,145,930	\$ 1,173,452
Program Revenues	\$ 381,588	\$ 526,908
Interest	\$ 10,077	\$ 586
Intergovernmental Revenues	\$ 121,551	\$ 114,734
Transfer to DBU	\$ (406,775)	\$ 0
Other	\$ 44,203	\$ 83,343
<i>Total Revenues</i>	\$ 1,296,575	\$ 1,899,023
<i>Expenses;</i>		
General Government	\$ 111,181	\$ 200,478
Public Safety	\$ 20,855	\$ 20,855
Health/Sanitation	\$ 53,138	\$ 50,731
Transportation	\$ 338,753	\$ 341,427
Education	\$ 1,004,441	\$ 1,018,971
State On-Behalf Contributions	\$ 45,129	\$ 38,999
Unclassified	\$ 51,683	\$ 26,773
Assessments	\$ 102,773	\$ 97,200
<i>Total Expenses</i>	\$ 1,727,953	\$ 1,795,434
Changes in Net Position	\$ (431,378)	\$ 103,589

Revenues by Source - Governmental and Business-Type
Operating Grants



Expenditures by Source - Governmental and Business-Type



FINANCIAL ANALYSIS OF THE TOWN'S INDIVIDUAL FUNDS

Governmental Funds

The focus of the Town's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Town's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At the end of the fiscal year, the Town's governmental funds reported ending fund balances of \$1,368,228, an increase of \$237,471 in comparison with the prior fiscal year. Approximately 35.2 percent of this total amount constitutes unassigned fund balance. The remainder is reserved to indicate that it is not available for new spending because it has been committed to liquidate contracts and commitments of the prior fiscal year or for a variety of other purposes.

GENERAL FUND BUDGETARY HIGHLIGHTS

Variances between actual General Fund revenues and expenditures and the final amended budget included the following:

- \$29,985 positive variance in tax revenues mainly due to improvement in unavailable tax revenue.
- \$64,368 positive variance in intergovernmental and tree growth revenues. This is primarily due to conservative budgeting and increased State funding.
- \$45,188 positive variance in all other revenues due to conservative budgeting.
- \$25,363 negative variance in unclassified. This is mainly due to unbudgeted use of ARPA funds from prior year carryforward reserve.
- \$62,184 positive variance in education mainly due to a conservative education budget and higher grant revenue.
- \$61,108 positive variance in all other expenditures due to controlled costs and overlay.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

The Town's investment in capital assets for its governmental activities amounts to \$9,644,624 net of accumulated depreciation of \$6,842,564, leaving a net book value of \$2,802,059. There were current year additions of \$24,200 for building improvements and \$7,560 for equipment. There were no current year retirements or impairments. Additional information on the Town's capital assets can be found in Note 4 of the notes to the financial statements on page 16 of this report.

Debt

The Town has total bonded debt outstanding of \$0 and \$407,500 of total outstanding capital leases and loans that is backed by the full faith and credit of the Town. The outstanding debt increased \$405,121 during the current fiscal year. Additional information on the Town's long-term debt can be found in Note 5 of the notes to the financial statements on pages 16 - 17 of this report.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Town's finances for all citizens, taxpayers, investors and creditors. This financial report seeks to demonstrate the Town's accountability for the money it receives. Questions concerning any of the information provided in this report or requests for additional information should be addressed to: Town of Alexander, 50 Cooper Road, Alexander, ME 04694.

TOWN OF ALEXANDER, MAINE
SCHEDULE OF DEPARTMENTAL OPERATIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Department	Beginning Balance	Appropriations	Treasurer's Receipts	Other Credits	Total Available	Warrants Drawn	Other Charges	Lapsed Unexpended (Overdraft)	Ending Balance
<u>General Government:</u>									
Administration	\$2,836	\$111,000	\$1,071	\$6,271	\$121,178	\$91,545	\$8,282	\$0	\$21,351
Grant Writing	\$6,000	\$0	\$0	\$0	\$6,000	\$0	\$0	\$0	\$6,000
Trio Software	\$804	\$0	\$0	\$0	\$804	\$0	\$0	\$0	\$804
Town Office Maintenance	\$3,003	\$0	\$0	\$0	\$3,003	\$664	\$0	\$0	\$2,339
Archive Facility Project	\$1,504	\$0	\$0	\$0	\$1,504	\$0	\$0	\$0	\$1,504
Capital Investment Fund	\$17,531	\$1,000	\$0	\$0	\$18,531	\$0	\$0	\$0	\$18,531
Comprehensive Planning	\$3,336	\$0	\$0	\$0	\$3,336	\$0	\$0	\$0	\$3,336
Legal	\$7,889	\$0	\$0	\$0	\$7,889	\$0	\$0	\$0	\$7,889
	\$42,901	\$112,000	\$1,071	\$6,271	\$162,244	\$92,210	\$8,282	\$0	\$61,752
<u>Public Safety:</u>									
Fire Department	\$0	\$19,000	\$0	\$0	\$19,000	\$19,000	\$0	\$0	\$0
Forest Fire Insurance	\$108,303	\$6,000	\$0	\$337	\$114,640	\$0	\$0	\$0	\$114,640
	\$108,303	\$25,000	\$0	\$337	\$133,640	\$19,000	\$0	\$0	\$114,640
<u>Health & Sanitation:</u>									
Solid Waste	\$4,311	\$55,000	\$0	\$9,021	\$68,332	\$50,415	\$11,744	\$0	\$6,173
	\$4,311	\$55,000	\$0	\$9,021	\$68,332	\$50,415	\$11,744	\$0	\$6,173
<u>Public Transportation:</u>									
Town Roads	\$57,472	\$44,000	\$141,306	\$41	\$242,819	\$145,475	\$140	\$0	\$97,204
State Roads	\$57,470	\$0	\$19,668	\$0	\$77,138	\$0	\$0	\$0	\$77,138
	\$114,942	\$44,000	\$160,974	\$41	\$319,958	\$145,475	\$140	\$0	\$174,342
<u>Education:</u>									
Schools	\$353,570	\$711,695	\$585,856	\$41,950	\$1,693,070	\$1,277,316	\$0	\$0	\$415,754
<u>Unclassified:</u>									
General Assistance	\$0	\$6,000	\$413	\$0	\$6,413	\$0	\$0	\$6,413	\$0
Cemetery	\$7,737	\$4,000	\$0	\$0	\$11,737	\$3,877	\$77	\$0	\$7,782
Cemetery Restoration	\$10,693	\$0	\$0	\$0	\$10,693	\$0	\$0	\$0	\$10,693
Ambulance	\$0	\$12,072	\$0	\$0	\$12,072	\$12,072	\$0	\$0	\$0
Animal Control	\$3,498	\$1,500	\$88	\$0	\$5,086	\$750	\$0	\$0	\$4,336
Snowmobile Refund	\$0	\$0	\$212	\$0	\$212	\$212	\$0	\$0	\$0
Downeast Community Partners	\$5,320	\$2,660	\$0	\$0	\$7,980	\$5,320	\$0	\$0	\$2,660
ARPA Grant	\$39,626	\$0	\$0	\$0	\$39,626	\$30,000	\$0	\$0	\$9,626
	\$66,873	\$26,232	\$713	\$0	\$93,817	\$52,231	\$77	\$6,413	\$35,096
<u>Assessments:</u>									
County Taxes	\$0	\$102,773	\$0	\$0	\$102,773	\$102,773	\$0	\$0	\$0
Overlay	\$0	\$14,970	\$0	\$0	\$14,970	\$0	\$0	\$14,970	\$0
	\$0	\$117,743	\$0	\$0	\$117,743	\$102,773	\$0	\$14,970	\$0
TOTALS	\$690,900	\$1,091,669	\$748,614	\$57,621	\$2,588,805	\$1,739,421	\$20,243	\$21,383	\$807,738

TOWN OF ALEXANDER, MAINE
SCHEDULE OF VALUATION, COMMITMENT AND COLLECTIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

(Exhibit A-2)

Taxable Valuation:

Land	\$30,312,485
Buildings	\$23,895,096
Personal Property	\$399,366
	<hr/>

Total Taxable Valuation

\$54,606,947

Tax Rate per \$1 Valuation

\$0.01720

Tax Commitment

\$939,239

Collections and Adjustments:

Cash Collections - Current Year	\$897,529
Cash Collections - Prior Year	\$3,845
Abatements	\$464
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Total Collections and Adjustments

\$901,839

Unpaid Taxes June 30:

\$37,401

TOWN OF ALEXANDER, MAINE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

(Exhibit A-5)

<u>Federal Grantor/Pass-Through</u> <u>Grantor/Program Title</u>	<u>CFDA #</u>	<u>Grantor Pass-Through Number</u>	<u>Program Award Amount</u>	<u>Expenditures</u>
<u>U.S. Department of Education:</u>				
<u>Passed through State of Maine</u>				
<u>Department of Education and Cultural Services</u>				
Title I, Part A Cluster				
Title IA - Disadvantaged	84.010A	013-05A-3107-13	\$15,591	\$25,591
Tier III - Program Improvement	84.010	013-05A-3106-13	\$53,252	\$13,793
Total Title I, Part A Cluster			<u>\$68,844</u>	<u>\$39,385</u>
Title IIA - Teacher Quality	84.367A	013-05A-3042-11	\$3,460	\$3,160
Title IVA - Student Support & Academic Enrichment	84.358B	013-05A-3345-66	\$10,000	\$10,000
Rural Education Achievement Program	84.213	013-05A-6336-13	\$7,918	\$7,918
Local Entitlement	84.027A	013-05A-3046-12	\$16,881	\$16,881
Education Stabilization Fund Under the Coronavirus Aid, Relief and Economic Security Act				
ESSERF2	84.425D	013-05A-7041-90	\$0	\$1,720
ARP ESSER 3	84.425U	025-05A-7071.94	\$96,847	\$71,997
GEER	84.425U	013-05A-7042.90	\$4,542	\$4,542
<u>Total U.S. Department of Education</u>			<u>\$208,490</u>	<u>\$155,602</u>
<u>U.S. Department of Treasury:</u>				
<u>Passed through State of Maine</u>				
<u>Department of Treasury</u>				
Coronavirus State and Local Fiscal Recovery Fund	21.027	-	\$0	\$30,000
<u>U.S. Department of Agriculture:</u>				
<u>Passed through State of Maine</u>				
<u>Department of Education and Cultural Services</u>				
State Pandemic Electronic Benefit Transfer Grants	10.649	013-05A-6184-05	\$628	\$628
Supply Chain Assistance	10.560	013-05A-6670-05	\$11,043	\$11,043
<u>Child Nutrition Cluster:</u>				
National School Lunch Program	10.555	013-05A-3024-05	\$12,153	\$12,153
National School Breakfast Program	10.553	013-05A-3014-05	\$6,308	\$6,308
Fresh Fruit & Vegetable Program	10.582	013-05A-3028-05	\$2,277	\$2,277
<u>Total Child Nutrition Cluster</u>			<u>\$20,737</u>	<u>\$20,737</u>
<u>Food Distribution Cluster:</u>				
Food Distribution - Donated Commodities	10.565	013-05A-6134-05	\$2,757	\$2,757
<u>Total Food Distribution Cluster</u>			<u>\$2,757</u>	<u>\$2,757</u>
<u>Total U.S. Department of Agriculture</u>			<u>\$35,165</u>	<u>\$35,165</u>
<u>Totals</u>			<u>\$243,655</u>	<u>\$220,767</u>

Town of Alexander
Income Expense

July 1, 2023 - June 1, 2024			
Income	Taxes Received		\$937,965.25
	School Revenue		
		Cooper Tuition	\$43,108.50
		Crawford Tuition	\$27,412.19
		Education Subsidy	\$281,761.23
		Fuel Tax refund	\$185.97
		Other School Income	\$61,521.43
		School Lunch Revenue	\$66,916.24
		Tier III Improvements	\$28,445.74
		Title I Improvements	\$26,238.38
	Total School Revenue		\$535,589.68
	State of Maine		
		General Assistance	\$396.02
		Homestead	\$38,959.00
		Local Road Assistance	\$22,684.00
		Tree Growth	
		Revenue Sharing	\$95,287.33
		Veterans	\$476.00
	Total State of Maine		\$157,802.35
	Town Revenue		
		Agent Fee	\$2,251.28
		Auto Excise	\$133,267.25
		Boat Excise	\$1,682.80
		Building Permit	\$210.00
		Checking Interest	\$13,590.35
		Lien Fees	\$2,236.33
		MMA Refunds	\$642.00
		Misc	\$1,691.32
		School Plowing	\$3,500.00
		AVFD Insurance	\$5,686.00
		Cemetery Donations	\$200.00
		Broadband Grant	
		Tax Interest	\$5,010.28
		AWP, Vitals, CWP	533.4
	Total Town Revenue		\$170,501.01
Total Income			\$1,801,858.29

2021 Taxes	14183.08	962413.64	0.23 % left to collect
2022 Taxes	19622.91	939239.49	1.89 % left to collect
2023 Taxes	898060.77	950136.26	4.72 % left to collect
2024 Taxes	6098.49		

Town of Alexander
Income Expense

Expense			
	School Warrant Transfers		\$1,077,546.96
	County Tax		\$113,915.00
	Solid Waste		\$43,443.75
	Administration		\$113,000.77
	Donations		\$3,467.00
	Cemetery	Cemetery	\$2,006.06
		Restoration	\$3,461.82
	General Assistance		\$136.25
	Protection	D.E.E.M.S.	\$12,072.00
		Animal Control	\$1,500.00
		Fire Department	\$19,200.00
	Building Maintenance		\$1,612.97
	Overlay/Abatement		\$1,000.74
	Roads		\$315,023.18
Total Expense			\$1,707,386.50
		Net	\$94,471.79

**WARRANT FOR ANNUAL TOWN MEETING
JUNE 24, 2024**

To David Davis, a resident of the Town of Alexander in the County of Washington, State of Maine.

Greetings:

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of the Town of Alexander in said county and state, qualified by law to vote in town affairs, to meet at the Alexander Elementary School Gym on 24 June of 2024 at 6:30 in the P.M. then and there to act upon the following articles of wit:

ARTICLE 1 TO CHOOSE A MODERATOR BY WRITTEN BALLOT.

ARTICLE 2 TO ELECT A MEMBER OF THE PLANNING BOARD FOR A THREE-YEAR TERM.

**ALEXANDER SCHOOL DEPARTMENT
WARRANT ARTICLES 2024-2025**

ARTICLE 3 TO SEE WHAT SUM THE TOWN OF ALEXANDER WILL AUTHORIZE THE SCHOOL COMMITTEE TO EXPEND FOR THE **REGULAR EDUCATION PROGRAM**.
SCHOOL COMMITTEE RECOMMENDS: \$673,374.00

ARTICLE 4 TO SEE WHAT SUM THE TOWN OF ALEXANDER WILL AUTHORIZE THE SCHOOL COMMITTEE TO EXPEND FOR THE **SPECIAL EDUCATION PROGRAM**.
SCHOOL COMMITTEE RECOMMENDS: \$241,563.00

ARTICLE 5 TO SEE WHAT SUM THE TOWN OF ALEXANDER WILL AUTHORIZE THE SCHOOL COMMITTEE TO EXPEND FOR **CAREER AND TECHNICAL EDUCATION**.
SCHOOL COMMITTEE RECOMMENDS: \$0.00

ARTICLE 6 TO SEE WHAT SUM THE TOWN OF ALEXANDER WILL AUTHORIZE THE SCHOOL COMMITTEE TO EXPEND FOR **OTHER INSTRUCTION**.
SCHOOL COMMITTEE RECOMMENDS: \$7,431.00

ARTICLE 7 TO SEE WHAT SUM THE TOWN OF ALEXANDER WILL AUTHORIZE THE SCHOOL COMMITTEE TO EXPEND FOR **STUDENT AND STAFF SUPPORT**.
SCHOOL COMMITTEE RECOMMENDS: \$31,747.00

ARTICLE 8 TO SEE WHAT SUM THE TOWN OF ALEXANDER WILL AUTHORIZE THE SCHOOL COMMITTEE TO EXPEND FOR **SYSTEM ADMINISTRATION**.
SCHOOL COMMITTEE RECOMMENDS: \$85,080.00

ARTICLE 9 TO SEE WHAT SUM THE TOWN OF ALEXANDER WILL AUTHORIZE THE SCHOOL COMMITTEE TO EXPEND FOR **SCHOOL ADMINISTRATION**.
SCHOOL COMMITTEE RECOMMENDS: \$81,457.00

ARTICLE 10 TO SEE WHAT SUM THE TOWN OF ALEXANDER WILL AUTHORIZE THE SCHOOL COMMITTEE TO EXPEND FOR **TRANSPORTATION AND BUSES.**

SCHOOL COMMITTEE RECOMMENDS: \$85,500.00

ARTICLE 11 TO SEE WHAT SUM THE TOWN OF ALEXANDER WILL AUTHORIZE THE SCHOOL COMMITTEE TO EXPEND FOR **FACILITIES MAINTENANCE.**

SCHOOL COMMITTEE RECOMMENDS: \$119,830.00

ARTICLE 12 TO SEE WHAT SUM THE TOWN OF ALEXANDER WILL AUTHORIZE THE SCHOOL COMMITTEE TO EXPEND FOR **DEBT SERVICE AND OTHER COMMITMENTS.**

SCHOOL COMMITTEE RECOMMENDS: \$0.00

ARTICLE 13 TO SEE WHAT SUM THE TOWN OF ALEXANDER WILL AUTHORIZE THE SCHOOL COMMITTEE TO EXPEND FOR **ALL OTHER EXPENDITURES.**

SCHOOL COMMITTEE RECOMMENDS: \$63,206.00

ARTICLE 14 TO SEE WHAT SUM THE TOWN OF ALEXANDER WILL APPROPRIATE FOR THE TOTAL COST OF FUNDING PUBLIC EDUCATION FROM GRADE K TO GRADE 12 AS DESCRIBED IN THE ESSENTIAL PROGRAMS AND SERVICES FUNDING ACT **(RECOMMEND \$752,523.06)** AND TO SEE WHAT SUM THE TOWN OF ALEXANDER WILL RAISE AS THE TOWN'S CONTRIBUTION TO THE TOTAL COST OF FUNDING PUBLIC EDUCATION FROM GRADE K TO GRADE 12 AS DESCRIBED IN THE ESSENTIAL PROGRAMS AND SERVICES FUNDING ACT IN ACCORDANCE WITH THE MAINE REVISED STATUES, TITLE 20-1, SECTION 15688.

EXPLANATION: THE TOWN'S CONTRIBUTION TO THE TOTAL COST OF FUNDING PUBLIC EDUCATION FROM GRADE K TO GRADE 12 AS DESCRIBED IN THE ESSENTIAL PROGRAMS AND SERVICES FUNDING ACT IS THE AMOUNT OF MONEY DETERMINED BY STATE LAW TO BE THE MINIMUM AMOUNT THAT THE TOWN MUST RAISE IN ORDER TO RECEIVE THE FULL AMOUNT OF STATE DOLLARS.

SCHOOL COMMITTEE RECOMMENDS: \$418,825.34

ARTICLE 15 SHALL THE TOWN OF ALEXANDER RAISE AND APPROPRIATE **\$420,664.94** IN ADDITIONAL LOCAL FUNDS WHICH EXCEEDS THE STATE'S ESSENTIAL PROGRAMS AND SERVICES FUNDING MODEL BY **\$420,664.94**.

THE COST OF EDUCATION PER STUDENT IS GENERALLY HIGHER AT SMALL, RURAL SCHOOLS, AND THE COST TO DELIVER K-8 EDUCATIONAL PROGRAMS AND SERVICES IN ALEXANDER FOR 2024-2025, EXCEEDS THE ESSENTIAL PROGRAMS AND SERVICES GENERAL FUNDING MODEL BY **\$420,664.94**.

SCHOOL COMMITTEE RECOMMENDS A "YES" VOTE

ARTICLE 16 TO SEE IF THE TOWN OF ALEXANDER WILL AUTHORIZE THE SCHOOL COMMITTEE TO EXPEND **\$83,206.00** FOR FISCAL YEAR BEGINNING JULY 1, 2024 AND ENDING JUNE 30, 2025 FOR THE NUTRITION PROGRAM WITH AUTHORIZATION TO EXPEND ANY ADDITIONAL, INCIDENTAL, OR MISCELLANEOUS RECEIPTS IN THE INTEREST AND FOR THE WELL-BEING OF THE SCHOOL NUTRITION PROGRAM.

SCHOOL COMMITTEE RECOMMENDS A "YES" VOTE

ARTICLE 17 TO SEE WHAT SUM THE TOWN OF ALEXANDER WILL AUTHORIZE THE SCHOOL COMMITTEE TO EXPEND FOR THE FISCAL YEAR BEGINNING JULY 1, 2024 AND ENDING JUNE 30, 2025 FROM THE TOWN'S CONTRIBUTION TO THE TOTAL COST OF FUNDING PUBLIC EDUCATION FROM GRADE K TO GRADE 12 AS DESCRIBED IN THE ESSENTIAL PROGRAMS AND SERVICES FUNDING ACT, NON-STATE-FUNDING CONSTRUCTION PROJECTS, ADDITIONAL LOCAL FUNDS FOR SCHOOL PURPOSES UNDER THE MAINE REVISED STATUTES, TITLE 20-A, SECTION 15690, UNEXPENDED BALANCES, TUITION RECEIPTS, STATE SUBSIDY AND OTHER RECEIPTS FOR THE SUPPORT OF SCHOOLS.

EXPLANATION: THE TOTAL AMOUNT OF THE BUDGET ADOPTED BY THE SCHOOL COMMITTEE ON MAY 14TH, 2024 TOTALS \$1,472,394.00 WHICH IS ACHIEVED WHEN ARTICLES 15 AND 16 ARE COMBINED.

SCHOOL COMMITTEE RECOMMENDS: \$1,389,188.00

ARTICLE 18 AUTHORIZES EXPENDITURES OF GRANTS AND OTHER RECEIPTS

IN ADDITION TO AMOUNTS APPROVED IN THE PRECEDING ARTICLES, SHALL THE SCHOOL COMMITTEE BE AUTHORIZED TO EXPEND SUCH OTHER SUMS AS MAY BE RECEIVED FROM FEDERAL OR STATE GRANTS OR PROGRAMS OR OTHER SOURCES DURING THE FISCAL YEAR FOR SCHOOL AND OTHER PROGRAM PURPOSES, PROVIDED THAT SUCH GRANTS, PROGRAMS OR OTHER SOURCES DO NOT REQUIRE THE EXPENDITURE OF OTHER FUNDS NOT PREVIOUSLY APPROPRIATED?

SCHOOL COMMITTEE RECOMMENDS A "YES" VOTE

ARTICLE 19 AUTHORIZES USE OF ADDITIONAL STATE SUBSIDY

IN THE EVENT THAT THE TOWN OF ALEXANDER RECEIVES MORE STATE EDUCATION SUBSIDY THAN THE AMOUNT INCLUDED IN ITS BUDGET, SHALL THE SCHOOL COMMITTEE BE AUTHORIZED TO USE ALL OR PART OF THE ADDITIONAL STATE SUBSIDY TO INCREASE EXPENDITURES FOR THE SCHOOL PURPOSES IN COST CENTER CATEGORIES APPROVED BY THE SCHOOL COMMITTEE, INCREASE THE ALLOCATION OF FINANCES IN A RESERVE FUND APPROVED BY THE SCHOOL COMMITTEE, AND/OR DECREASE THE LOCAL COST SHARE EXPECTATION, AS DEFINED IN TITLE 20-A, SECTION 15671-A(1)(B), FOR LOCAL PROPERTY TAXPAYERS FOR FUNDING PUBLIC EDUCATION AS APPROVED BY THE SCHOOL COMMITTEE?

SCHOOL COMMITTEE RECOMMENDS A "YES" VOTE

**ALEXANDER MUNICIPAL
WARRANT ARTICLES 2024-2025**

ARTICLE 20 TO ASK IF THERE ARE ANY DISCUSSIONS OF THE OFFICERS' REPORTS.

ARTICLE 21 TO SEE IF THE TOWN OF ALEXANDER WILL VOTE TO ACCEPT THE FOLLOWING CATEGORIES OF STATE FUNDS DURING THE FISCAL YEAR BEGINNING JULY 1, 2022.

MUNICIPAL REVENUE SHARING
LOCAL ROAD ASSISTANCE
STATE AID TO EDUCATION (INCLUDES FEDERAL PASS-THROUGH FUNDS AND PROPERTY RELIEF)
SNOWMOBILE REGISTRATION MONEY
TREE GROWTH REIMBURSEMENTS
VETERAN'S EXEMPTION REIMBURSEMENTS
HOMESTEAD EXEMPTION REIMBURSEMENTS
OPEN SPACE REIMBURSEMENTS
GENERAL ASSISTANCE REIMBURSEMENTS
CIVIL EMERGENCY FUNDS
STATE GRANTS OR OTHER FUNDS

SELECTMEN RECOMMEND A "YES" VOTE.

ARTICLE 22 TO SEE IF THE TOWN OF ALEXANDER WILL VOTE TO APPROPRIATE THE TOTAL AMOUNT OF REIMBURSED MONEY RECEIVED FROM THE REGISTRATION OF SNOWMOBILES TO THE BREAKNECK MOUNTAIN SNORIDERS, INC. CLUB FOR THE PURPOSE OF MAINTAINING THEIR SNOWMOBILE TRAILS TO BE OPEN FOR THE USE OF THE PUBLIC AT ALL TIMES AND TO AUTHORIZE THE MUNICIPAL OFFICERS TO ENTER INTO AN AGREEMENT WITH THE CLUB UNDER SUCH TERMS AND CONDITIONS AS THE MUNICIPAL OFFICERS MAY DEEM ADVISABLE, FOR THAT PURPOSE.

SELECTMEN RECOMMEND A "YES" VOTE.

ARTICLE 23 TO SEE WHAT SUM THE TOWN OF ALEXANDER WILL VOTE TO RAISE AND APPROPRIATE FOR ADMINISTRATION OF THE TOWN.

SELECTMEN RECOMMEND \$92,238.00.

ARTICLE 24 TO SEE IF THE TOWN OF ALEXANDER WILL VOTE TO APPROPRIATE \$35,000.00 FROM THE UNASSIGNED FUND BALANCE INTO THE ADMINISTRATIVE ACCOUNT.

SELECTMEN RECOMMEND A "YES" VOTE.

ARTICLE 25 TO SEE WHAT SUM THE TOWN OF ALEXANDER WILL VOTE TO RAISE AND APPROPRIATE FOR ANIMAL WELFARE.

EXPLANATION: THE ANIMAL CONTROL RESERVE ACCOUNT HAS \$3586.00, AND THAT MONEY WILL BE USED TO PAY THE ACO FOR THE YEAR. STIPEND REMAINS AT \$1,500.00

SELECTMEN RECOMMEND \$0.00.

ARTICLE 26 TO SEE WHAT SUM THE TOWN OF ALEXANDER WILL VOTE TO RAISE AND APPROPRIATE FOR COUNTY TAX.

SELECTMEN RECOMMEND \$123,005.00.

ARTICLE 27 TO SEE WHAT SUM THE TOWN OF ALEXANDER WILL VOTE TO RAISE AND APPROPRIATE FOR THE OPERATIONAL COSTS, STIPENDS, AND EARNINGS OF THE ALEXANDER VOLUNTEER FIRE DEPARTMENT.

AMOUNT REQUESTED:

OPERATIONAL COSTS; \$14,000.00

STIPENDS AND EARNINGS; \$5,000.00

FIT TEST; \$200.00

TOTAL; **\$19,200.00**

SELECTMEN RECOMMEND \$19,200.00.

ARTICLE 28 TO SEE WHAT SUM THE TOWN OF ALEXANDER WILL VOTE TO RAISE AND APPROPRIATE FOR GENERAL ASSISTANCE.

SELECTMEN RECOMMEND \$3500.00.

ARTICLE 29 TO SEE IF THE TOWN OF ALEXANDER WILL VOTE TO APPROPRIATE **\$55,000.00** FROM THE UNASSIGNED FUND BALANCE FOR SOLID WASTE.

SELECTMEN RECOMMEND A "YES" VOTE

ARTICLE 30 TO SEE IF THE TOWN OF ALEXANDER WILL VOTE TO APPROPRIATE **\$140,000.00.** OF EXCISE TAX FUNDS INTO THE ROAD ACCOUNT.

SELECTMEN RECOMMEND A "YES" VOTE.

ARTICLE 31 TO SEE IF THE TOWN OF ALEXANDER WILL VOTE TO APPROPRIATE **\$21,000.00** FROM THE UNASSIGNED FUND BALANCE FOR THE ROAD ACCOUNT.

SELECTMEN RECOMMEND A "YES" VOTE.

ARTICLE 32 TO SEE WHAT SUM THE TOWN OF ALEXANDER WILL VOTE TO RAISE AND APPROPRIATE FOR THE AMBULANCE SERVICE (DEEMS).

SELECTMEN RECOMMEND \$12,072.00.

ARTICLE 33 TO SEE WHAT SUM THE TOWN OF ALEXANDER WILL VOTE TO RAISE AND APPROPRIATE FOR THE FOREST FIRE FUND.

SELECTMEN RECOMMEND \$6,000.00.

ARTICLE 34 TO SEE WHAT SUM THE TOWN OF ALEXANDER WILL VOTE TO RAISE AND APPROPRIATE FOR THE CEMETERY ACCOUNT

SELECTMEN RECOMMEND \$5,000.00.

ARTICLE 35 TO SEE WHAT SUM THE TOWN OF ALEXANDER WILL VOTE TO RAISE AND APPROPRIATE FOR THE CAPITAL INVESTMENT ACCOUNT.

SELECTMEN RECOMMEND \$1,000.00.

ARTICLE 36 TO SEE WHAT SUM THE TOWN OF ALEXANDER WILL VOTE TO RAISE AND APPROPRIATE FOR DOWNEAST COMMUNITY PARTNERS.

EXPLANATION: THE DONATION RESERVE ACCOUNT HAS \$2660.00, DCP HAS REQUESTED \$3242.45

SELECTMEN RECOMMEND \$583.00

ARTICLE 37 TO SEE WHAT SUM THE TOWN OF ALEXANDER WILL VOTE TO RAISE AND APPROPRIATE FOR THE TOWN BUILDING MAINTAINANCE ACCOUNT

SELECTMEN RECOMMEND \$3,000.00

ARTICLE 38 TO SEE IF THE TOWN OF ALEXANDER WILL VOTE TO ALLOW INTEREST TO BE CHARGED ON PROPERTY TAXES, WHICH REMAIN UNPAID **120 DAYS AFTER THE DATE OF COMMITMENT** AT THE **MAXIMUM RATE OF INTEREST** THAT CAN BE CHARGED PER M.R.S.A 505(4).

SELECTMEN RECOMMEND A “YES” VOTE.

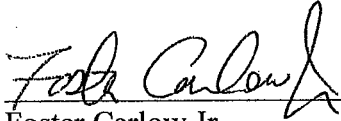
ARTICLE 39 TO SEE IF THE TOWN OF ALEXANDER WILL VOTE TO AUTHORIZE THE SELECTMEN, ON BEHALF OF THE TOWN, TO SELL AND DISPOSE OF ANY REAL ESTATE ACQUIRED TO THE TOWN FOR NON-PAYMENT OF TAXES THERE ON IN THE FOLLOWING MANNER:

“AFTER THE LIEN ON SAID PROPERTY IS EXPIRED THE SELECTMEN SHALL EITHER SELL IN ACCORDANCE TO MAINE STATE LAW, OR THE PROPERTY MAY BE KEPT AND MAINTAINED BY THE TOWN, SHOULD THE SELECTMEN DECIDE THIS TO BE MORE ADVANTAGEOUS.”

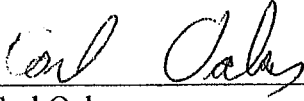
SELECTMEN RECOMMEND A “YES” VOTE.

IF ALL ARTICLES ARE APPROVED THE MUNICIPAL BUDGET (NOT INCLUDING SCHOOL APPROPRIATIONS OR COUNTY TAX) WILL BE \$393,593.00

Respectfully Submitted:



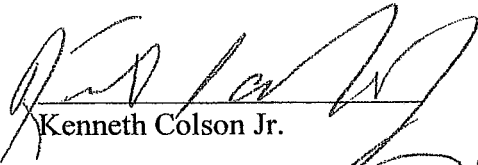
Foster Carlow Jr.



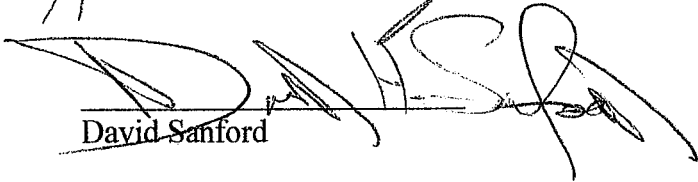
Carl Oakes



David Davis



Kenneth Colson Jr.



David Sanford

A True Copy
ATTEST:

