

Town of Northport

2023-2024

Annual Report

2021-2022 Fiscal Year

Financial Reports

June 2024 Warrants and Budget

Annual Report
of the
Municipal Officers
of the
Town of Northport



Incorporated February 13, 1796

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Front Cover photo courtesy of Tim Samway
Back Cover photo courtesy of Angela Barrows

TOWN OF NORTHPORT

16 Beech Hill Road Northport, ME 04849
(207) 338-3819 ~ (207)338-3596 fax

www.northportmaine.org

A community of neighbors, a tradition of caring since 1796.

~OFFICE HOURS: ~

| | |
|-----------|-----------|
| Sunday | Closed |
| Monday | Closed |
| Tuesday | 8:00-4:00 |
| Wednesday | 8:00-4:00 |
| Thursday | 8:00-4:00 |
| Friday | 8:00-4:00 |
| Saturday | 8:00-Noon |

- Selectboard meets the 2nd and 4th Monday of the month at 6:15p.m. at the Town Office; time and date is subject to change with notice. The public is always welcome.
- The Annual Town Meeting is held the Monday after Town Elections in June.
- Nomination Papers are needed for the offices of Selectman, Road Commissioner and School Board Director. These are available at the Town Office in February.
- The election for the above Officers is held at the Town Hall on the Saturday before the Town Meeting.

~TRANSFER STATION HOURS: ~

The Transfer Station is located at the end of the Nebraska Road
Tuesday, Thursday & Saturday 8:00-4:00 p.m.

~HOLIDAY SCHEDULE~

The Town Office and Transfer Station will be CLOSED on the following holidays:

New Year's Day
Martin Luther King Jr.'s Birthday
Washington's Birthday (Presidents Day)
Patriot's Day
Memorial Day
Independence Day
Labor Day
Columbus Day / Indigenous People Day
Veteran's Day
Thanksgiving & the Day After
Christmas Eve-Close at Noon
Christmas Day

~NORTHPORT VOLUNTEER FIRE DEPARTMENT & FIRST RESPONDERS~

For Emergency Dial 911 -- For meetings 338-6200

Burn permits are available at the Town Office, or from the Fire Chief.

Online at: www.wardensreport.com

~NORTHPORT VILLAGE OFFICE~

813 Shore Road Tel. # 338-0751

Hours: Mon & Tues: 9a.m. - 12p.m., Wed & Thurs 9a.m. - 2 p.m., Fri: 9:30a.m. - 11:30a.m.



TOWN OFFICIALS



| | | |
|---|-------------------------|------------------------------------|
| Municipal Officers: | | |
| Jeanine Tucker, Chair | Term Expires 2025 | Jeanine.tucker@northportmaine.org |
| Breanna Pinkham Bebb, Vice Chair | Term Expires 2024 | breanna@northportmaine.org |
| Margaret (Molly) Schauffler | Term Expires 2026 | mollyschauffler@northportmaine.org |
| Town Administrator: | James Kossuth | administrator@northportmaine.org |
| Town Clerk: | Amy Eldridge | townclerk@northportmaine.org |
| Deputy Clerk: | Robin Coombs | deputyclerk@northportmaine.org |
| Finance Director: | Vicki Eugley | bookkeeper@northportmaine.org |
| Code Officer/ Plumbing Inspector/ E-911 Officer: | Toupie Rooney | northportceo@gmail.com |
| Fire Chief: | Paul Rooney | firechief@northportmaine.org |
| First Responders Director: | Henry (Hank) Lang | emt@northportmaine.org |
| EMA Director: | Peter Simpson | |
| Road Commissioner: | Amon Morse III | amon_morse@hotmail.com |
| Harbormaster: | Scott Munroe | harbormaster@northportmaine.org |
| Harbor Committee: | Steve Fein, Chair | |
| | Jeff Schleicher | |
| | Dr. David Crofoot | |
| | Charles Yarnell | |
| | Graham Fitch | |
| Planning Board: | Reeves Gilmore, Chair | |
| | Mike Parker, Vice Chair | |
| | James Nealey | |
| | Rich Coleman | |
| | Dana Kennedy | |
| | Patsy Littlefield, Sec. | |
| Zoning Board of Appeals: | Dan McCarthy | |
| | Bryan Field | |
| | Kenneth Kornfield | |
| | Pegi Miller | |
| | Barry Hodge | |
| Transfer Station: | Tim Patten | Chief Attendant |
| | Richard Taylor | Assistant |
| | Troy Trout | Assistant |
| Northport School Committee: | | |
| Mark Lynch, Chair | Term Expires 2026 | mlynch@drinkwaterschool.org |
| Sandy Wallace | Term Expires 2024 | swallace@drinkwaterschool.org |
| Debora Riley | Term Expires 2025 | driley@drinkwaterschool.org |
| Superintendent: | Peter Gallace | pgallace@drinkwaterschool.org |
| Principal: | Todd Martin | tmartin@drinkwaterschool.org |
| Village Representative: | Jeffrey Wilt | office@nvcmaine.org |

2024



| | | |
|------------------|---|--|
| <u>January</u> | <u>1st</u> (New Year's Day) <u>15th</u> (Martin Luther King, Jr. Birthday) <u>31st</u> | <u>Last day to license dogs before \$75 fines/ late fee</u> |
| <u>February</u> | <u>1st</u> <u>19th</u> (President's Day) | <u>\$75 Fines/Late fee begins for unlicensed dogs</u> |
| <u>March</u> | <u>1st</u> <u>2nd</u> <u>31st</u> | <u>2nd half of taxes due</u> <u>Interest begins on second half of taxes</u> <u>Last day to pay tax balance(s) before books close for Town Report</u> |
| <u>April</u> | <u>1st</u> <u>15th</u> (Patriots Day) | <u>All properties assessed for upcoming commitment</u> |
| <u>May</u> | <u>27th</u> (Memorial Day) | |
| <u>June</u> | <u>11th</u> <u>17th</u> | <u>Town Elections</u> <u>Annual Town Meeting</u> |
| <u>July</u> | <u>1st</u> <u>1st</u> <u>4th</u> (Independence Day) | <u>Town Fiscal Year 2024-2025 Begins</u> <u>ATV & Snowmobile Registrations can be done</u> <u>Town Office & Transfer Station Closed</u> |
| <u>August</u> | <u>1st</u> | <u>2024-2025 Real/Personal Taxes Committed</u> |
| <u>September</u> | <u>1st</u> <u>2nd</u> (Labor Day) <u>30th</u> | <u>Northport Village Taxes due & payable</u> <u>Interest begins on Village Taxes</u> <u>First 1/2 of Town of Northport Taxes due</u> |
| <u>October</u> | <u>1st</u> <u>14th</u> (Columbus Day/Indigenous Peoples' Day) <u>16th</u> | <u>Interest begins on first 1/2 of Northport Taxes</u> <u>Time to re-new your dog license</u> |
| <u>November</u> | <u>5th</u> <u>11th</u> (Veteran's Day) <u>28th & 29th</u> | <u>State General Election</u> <u>Closed</u> <u>Town Office & Transfer Station Closed</u> |
| <u>December</u> | <u>1st</u> <u>24th</u> (Christmas Eve) <u>25th</u> (Christmas Day) | <u>Next Year's Boat Registrations & Fishing/Hunting Licenses Available</u> <u>Closing at Noon Town Office & Transfer Station</u> <u>Town Office Closed</u> |





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

Spring 2024

Dear Maine Resident:

Since my first day in office, I have been guided by the belief that to strengthen our state, we have to invest in our greatest asset; the people of Maine. With the support of the Legislature, my Administration has invested in what people need to succeed – job training, child care, health care, education, broadband, and housing.

Those investments are working – small businesses are expanding their operations; people are moving here to work and raise their families; and graduates are staying in Maine to pursue rewarding, life-long careers – all encouraging signs that are reflected in the strength of our economy. In fact, Maine has the best rate of economic growth in New England and one of the best rates in the nation.

At the same time, we have our challenges. In late October, a gunman took the lives of 18 innocent citizens and injured many more in an act of senseless and unconscionable violence. Then, in December and January, heavy rains and powerful winds brought massive flooding that destroyed homes and businesses, roads, and bridges, and changed the very landscape of our coast.

I have proposed legislation to address both issues – first, to rebuild from these storms and prepare for those to come; and, second, to expand mental health services and keep weapons out of the hands of dangerous people to better protect public safety.

We have made good progress over the past five years to ensure the every person can find a good-paying job in Maine; have affordable health insurance; have the peace of mind that their children are safe at home and at school; breathe clean air and drink clean water and enjoy the rolling hills, lush forests, mighty rivers, and bold coast of Maine.

There are still plenty of challenges, particularly when it comes to the affordability of housing, child care, energy, and other things, but thanks to the resilience. And the resolve of Maine people, I am more confident than ever before in the future of our state.

It is my honor to serve as your governor.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Janet Mills', written over a light blue horizontal line.

Janet T. Mills
Governor

PHONE: (207) 287-3531 (Voice)

888-577-6690 (TTY)

FAX: (207) 287-1034

www.maine.gov

SUSAN M. COLLINS
MAINE

413 DIRKSEN SENATE OFFICE BUILDING
WASHINGTON, DC 20510-1904
(202) 224-2523
(202) 224-2693 (FAX)

United States Senate
WASHINGTON, DC 20510-1904

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

Dear Friends:

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

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

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

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

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

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

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

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

Sincerely,



Susan M. Collins
United States Senator

United States Senate

WASHINGTON, DC 20510

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

January 1, 2024

Dear Friends,

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

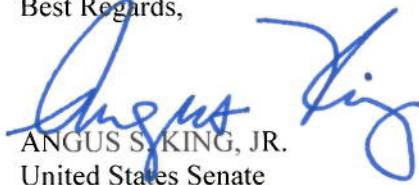
First, it was a true honor to be appointed to the Senate Veterans Affairs Committee this year to help address the challenges facing Maine veterans. We owe our way of life to these brave men and women and share a collective responsibility as a grateful nation to give back to our veterans. That means delivering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

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

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

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

Best Regards,



ANGUS S. KING, JR.
United States Senate



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

Dear Friends,

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

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

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

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

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

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

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

Respectfully,

Jared F. Golden

Member of Congress



HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION
AUGUSTA, MAINE 04333-0002
(207) 287-1400
TTY: MAINE RELAY 711

Ja c D

17 Vine St
Belfast, ME 04915
Phone: (207) 338-1626
Jan.Dodge@legislature.maine.gov

Dear Northport Neighbors:

It continues to be an honor to serve you in the Maine House of Representatives! When you elected me to the State House, I promised to work to address our state's most pressing challenges head on – and that's exactly what we did.

Last year, the Legislature invested in the well-being of Maine workers and families by establishing a comprehensive paid family and medical leave program, increasing funding for Pre-K and child care support and taking significant steps to address Maine's shortage of affordable and available housing, which is affecting us here in Waldo County significantly! We also invested more than \$30 million to provide grants to EMS departments to help support and strengthen services throughout Maine, particularly in rural communities. Additionally, we enacted measures to improve water quality in Maine lakes and support municipal shellfish conservation programs.

The legislative session has just ended and we accomplished a lot of good work for the people of Maine. We gave final approval to a supplemental budget that invests in Maine people and builds on the historic, fiscally-responsible budgets we passed last year. It includes \$60 million in critical funding for storm relief, \$76 million for affordable housing and \$19.6 million for essential mental and public health services.

The budget also ensures that we are meeting our obligations to Mainers by continuing to fund 55% of public education costs and maintaining revenue sharing at 5%.

If there is anything I can do to be of assistance to you or your family, please feel welcome to reach out!! I always enjoy connecting with constituents – whether you have concerns about local matters, questions about state programs or would like to discuss thoughts on legislation. I can be reached at 207-338-1626 or Jan.Dodge@legislature.maine.gov.

Sincerely,

A handwritten signature in blue ink that reads "Jan".

Jan Dodge
State Representative



Glenn "Chip" Curry
Senator, District 11

THE MAINE SENATE
131st Legislature

3 State House Station
Augusta, Maine 04333

January 12, 2024

Dear Friends and Residents of Northport,

Thank you for the opportunity to continue serving as your State Senator. I'm incredibly proud to represent our communities in Augusta, and I promise to work as hard as I can on your behalf. My career as an educator, community development coordinator, and advocate for children and youth has been driven by a calling to help people of all ages reach their highest potential.

The Second Regular Session of the 131st Legislature began on January 3, 2024. I continue to serve as Senate chair of the Innovation, Development, Economic Advancement and Business Committee. We are responsible for looking at a wide range of issues, including supporting and uplifting Maine's workforce, strengthening local businesses, and encouraging economic development across the state, especially within our rural communities. Our work is critical to aiding Maine's economic recovery. I also continue to serve on the Inland Fisheries and Wildlife Committee, which focuses on enabling and promoting the safe enjoyment of Maine's outdoors and conservation duties to protect our wildlife and natural resources.

We opened our work this year by honoring those lost in the Lewiston Shootings. The National Anthem was sung in the Senate Chamber by the Lewiston High School Chamber Choir, and our opening invocation was delivered by the Rev. Sarah Gillespie. The session was also translated by two ASL interpreters.

There are many important issues that lawmakers will be considering and voting on this year, like affordable housing, expanded access to child care, supports for working families, as well as violence prevention and gun safety. I'll be sure to keep you all updated on our progress.

Please remember that I am a resource for you all year. If you need to contact a state agency or department or want to share a comment, please don't hesitate to reach out. You can email me at Chip.Curry@legislature.maine.gov or call my legislative office at (207) 287-1515. I know that the winter can be challenging for families, but please don't be afraid to ask for help. After all, I'm here to serve you.

Sincerely,

A handwritten signature in cursive script that reads "Chip Curry".

Chip Curry
State Senator, District 11

Representing the twenty-six rural, coastal, and island communities of Waldo County

*Chair, Innovation, Development, Economic Advancement and Business Committee
Inland Fisheries and Wildlife Committee
State House (207) 287-1515 * Fax (207) 287-1585 * Toll Free 1-800-423-6900 * TTY 711
Chip.Curry@legislature.maine.gov * legislature.maine.gov/senate*

WALDO COUNTY SHERIFF'S OFFICE

*6 Public Safety Way
Belfast, ME 04915*

SHERIFF
Jason W. Trundy

Administrative Offices
207-338-6786
Fax
207-338-6784

CHIEF DEPUTY
Matthew C. Curtis

Citizens of Waldo County,

The Members of the Waldo County Sheriff's Office are proud to provide law enforcement, correctional and civil paperwork services to the citizens of our great county and we want to thank the members of the public for their continued support.

In 2023, our patrol division handled 9,059 calls for service. These calls included all types of incidents from murders, domestic violence, robberies, burglaries, thefts, child abuse, sexual abuse, drug overdoses, and much more. The patrol division also conducted 1,301 traffic stops throughout the county in an effort to increase traffic safety on our roads and highways.

Our corrections division finished its fourteenth year in the operation of our 72-hour intake and the Maine Coastal Regional Re-entry Center. The seventy-two-hour holding and booking facility processed 717 persons who were arrested in Waldo County by all the law enforcement agencies serving our County.

In 2023, the participants of the reentry provided 2,796 hours of community service throughout Waldo County. This translated to a savings in labor costs of \$39,563 to citizens and non-profit agencies. Residents also provided more than 52,000 pounds of fresh vegetables to local food pantries and those in need from the County's Garden Project overseen by Waldo County Commissioner William Shorey. The residents also paid \$14,666.53 dollars in room and board to the County and \$12,130.74 toward their fines and restitution.

Our Civil Service Division served 1,247 sets of legal paperwork all over the County in 2023.

It has been an honor for all of us to be of service to the citizens of Waldo County in 2023. It is my goal as Sheriff to focus the resources of the Sheriff's Office on enhancing traffic safety, addressing substance abuse, and identifying operational efficiencies and cost savings in our correctional services. These issues are critical to the quality of life of everyone in Waldo County. We look forward to providing the citizens of Waldo County with professional law enforcement services based on our core values of Integrity, Teamwork and Compassion. We wish everyone a safe and productive 2024.

Respectfully,

Sheriff Jason W. Trundy



Waldo County Sheriff's Office

• 6 Public Safety Way Belfast Maine 04915 •
• 207-338-2040 •



Total Number of Complaints received in 2023 for Northport

| <u>Nature of Call</u> | <u>Total Calls Received</u> | <u>% of Total</u> |
|-----------------------|-----------------------------|-------------------|
| 911 Disconnect | 26 | 6.48% |
| 911 Misdial | 29 | 7.23% |
| 911 Open Line | 12 | 2.99% |
| Abandoned Vehic | 3 | 0.75% |
| Agency Assist | 13 | 3.24% |
| Alarm | 26 | 6.48% |
| Assault | 2 | 0.50% |
| BOLO | 1 | 0.25% |
| Car/Deer PD | 17 | 4.24% |
| Child Custody | 4 | 1.00% |
| Civil | 16 | 3.99% |
| Crim Mischief | 7 | 1.75% |
| Crim Trespass | 1 | 0.25% |
| Detail Radar | 6 | 1.50% |
| Detail School | 1 | 0.25% |
| Disturbance | 11 | 2.74% |
| Domestic | 7 | 1.75% |
| Escort | 3 | 0.75% |
| Found Property | 2 | 0.50% |
| Fraud | 5 | 1.25% |
| Harassment | 14 | 3.49% |
| House Check | 5 | 1.25% |
| Information | 33 | 8.23% |
| Juvenile Prob | 4 | 1.00% |
| Late 10-55 | 2 | 0.50% |
| Littering | 1 | 0.25% |
| Lost Property | 3 | 0.75% |
| MV Complaint | 28 | 6.98% |
| Mental Medical | 5 | 1.25% |
| Missing Person | 2 | 0.50% |
| Motorist Assist | 3 | 0.75% |
| Noise Complaint | 2 | 0.50% |
| OUI | 1 | 0.25% |
| PD Accident | 16 | 3.99% |
| PI Accident | 10 | 2.49% |
| Paperwork | 8 | 2.00% |
| Parking Problem | 4 | 1.00% |
| Public Assist | 6 | 1.50% |
| Reported Death | 1 | 0.25% |
| Service PO | 6 | 1.50% |
| Sex Offense | 2 | 0.50% |
| Speed Complaint | 2 | 0.50% |
| Suspicious | 8 | 2.00% |
| Theft | 3 | 0.75% |
| Threatening | 3 | 0.75% |
| Traffic Hazard | 3 | 0.75% |
| Traffic Offense | 2 | 0.50% |
| VIN Verify | 2 | 0.50% |
| Veh Off The Rd | 5 | 1.25% |
| Vehicle Fire | 1 | 0.25% |
| Viol Cond Rel | 2 | 0.50% |
| Violation PO | 2 | 0.50% |
| Wanted Person | 1 | 0.25% |
| Welfare Check | 14 | 3.49% |



Waldo County Sheriff's Office

• 6 Public Safety Way Belfast Maine 04915 •
• 207-338-2040 •

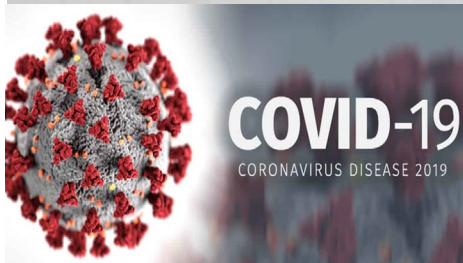


Total Number of Complaints received in 2023 for Northport

| <u>Nature of Call</u> | <u>Total Calls Received</u> | <u>% of Total</u> |
|-----------------------|-----------------------------|-------------------|
| Wildlife Prob | 5 | 1.25% |

Total Complaints Reported: 401

Total Traffic Stops: 17



Be Informed. Have a Plan. Get Ready.

Call 211 for Shelter Information and Assistance

Call 911 to report an Emergency

Call 338-3870 for more Disaster Preparedness Information

Or visit: <http://www.waldocountyme.gov/ema/>

4 Public Safety Way, Belfast, Maine 04915

Schedule a group Disaster Preparedness Class today!

Sign up for Alerts at: <http://www.nixle.com>

Maine CDC: <http://www.maine.gov/dhhs/mecdc>



Town of Northport

16 Beech Hill Road Northport, Maine 04849
(207) 338-3819 ~ (207) 338-3596 (Fax)

www.northportmaine.org
administrator@northportmaine.org

A community of neighbors, a tradition of caring since 1796

April 9, 2024

Town Administrator Report

The past year saw several severe storms batter Northport, and the Town fared relatively well through them all. But the time has come for the Town to take some steps to not just repair damage as it happens, but to prevent damage in the future. Nearly 40 people turned out for a community workshop last June to identify priorities for the Town in addressing threats from these coastal storms. Because of that meeting, the Town joined the State's Community Resilience Partnership and received a \$50,000 Community Action Grant for planning how best to address the most threatened public property along Shore Road and in the Village. The Town also formed a Climate Resilience Committee to investigate all the priorities raised at the community workshop. We will host more workshops in the future. Please contact me if you would like to help with this ongoing and important work!

At last June's Town Meeting, the Town voted to continue the Town's zero-sort recycling program. Later in the summer the Town formed a committee to investigate the Town's recycling practices and determine if there were any ways to save the Town money while continuing the program. The committee met throughout the fall and winter and presented its recommendations to the Select Board in January. There is a great deal of uncertainty in recycling in Maine right now, and there are no real cost-effective alternatives to the Town's current operations. There may be in the future, so we will continue to keep our eyes open for ways to save money and still recycle as much as we can.

In 2018, the Town started looking at renovating the Town Office to bring it up to date and make it handicap accessible. In that process, we learned that any renovations would be extremely expensive due to the many structural deficiencies in the building. (The cracks in those posts on the first floor are not decorative.) In the past year, we have been working on designs for a new Town Office, which will include a Community Center and upgrades to the existing Fire Station. We are ready to take the next steps and are asking voters at the Town Meeting this year to spend a good deal of money to finalize the plans and get everything ready to put the project out to bid next spring. We

are also applying for state and federal grants to offset some of the costs, and we are hoping to run a capital campaign to cover the rest. We don't currently have a public indoor space – one that could be used for meetings, events, community celebrations, or an emergency shelter during extreme weather events – and this is our chance to make that happen here.

GWI has finished Phase I of its project to make high-speed fiber optic internet available to every home and business in Northport, and Phase II is well underway. Within the next year or so, everyone in Northport should have affordable, reliable, fast internet available to them.

It has been nearly 20 years since the Town last revalued real property, and state law requires us to complete a revaluation every 10 years. We will begin the revaluation process next fall, and we will be providing a lot more information about that as it approaches.

We now publish a monthly email newsletter to help keep residents informed of news and events at Town Office and in Northport. You can sign up for it on the Town's website, northportmaine.org.

We celebrated some milestones this year – Amy Eldridge celebrated five years as Town Clerk, Tax Collector, Treasurer, and Registrar of Voters (pew!) and Richie Taylor celebrated five years as Transfer Station attendant and continued to fill in admirably for Tim Patten during his absence. (Tim rejoined the team at the Transfer Station in March. Welcome back, Tim!) Their tireless dedication to the Town helps make it run as smoothly as it does. Please thank them for their service to the community when you see them.

Please do not hesitate to contact me with any questions, comments, concerns, or suggestions that you may have.

James Kossuth
Town Administrator

EDNA DRINKWATER SCHOOL

Dear Residents of Northport,

I am very excited to serve as your new superintendent for the Northport School Department. In the short amount of time that I have been here, the students and staff have been extremely welcoming. It is a beautiful school and community!

Since I haven't had a chance to meet many residents of Northport, here is a little information about myself. My previous work experiences include teaching a wide range of classes from first grade through the college level, school principal, and curriculum coordinator. Currently, I serve as the superintendent and special education director for two other small schools in the midcoast area. I really enjoy working in small communities like Northport. Education wise, I earned my bachelor's and master's degrees in education followed by my Certificate of advanced graduate study and PhD in educational leadership.

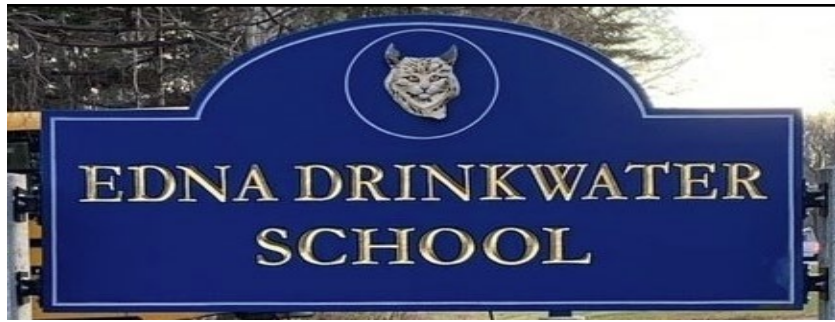
One of the major capital improvements at the school this year has been the installation of a new generator that was procured through grant funding. It is a much bigger generator that will run the entire school when there is no power. Hopefully, this will create fewer disruptions in our students' education. We are also hoping to sell the old generator.

The school board and administration have worked hard to create a budget that meets the needs of our students and also is fiscally responsible to the taxpayers. Despite the recent rate of inflation we were able to limit the budget to a very small increase of 1.6% which is about \$60,000. We are keeping a close eye on recent legislation that may impact the school budget including paid family medical leave and mandated minimum wages for support staff.

Another legislative change that may affect children and families of Northport involves the requirement for public schools to provide special education services for three and four-year olds. We plan to research and craft a plan over the course of the next year to ensure we are providing the best resources and education for your children. The plan will also include the need and viability of a Pre-K program that could also benefit from these services.

Thank you all for the community-wide support for this great school! I look forward to meeting more members of the community soon.

Sincerely,
Peter Gallace, Superintendent



It is unbelievable that next year we will be entering our 10th year since the withdrawal and creation of the Northport School Department. It seems like just yesterday we were in the middle of our construction project of the new middle school wing. So many wonderful things have happened during the last nine years for your children and we are proud of how our school has developed into a wonderful, caring, academic-focused place of learning. Go Bobcats!

One thing that we never do is take our community for granted. We are continuously thankful for the support and confidence you have in us. Thank you for this! We would not be able to provide the wonderful things for students that we do without all of you. We are constantly working to provide the best academic experiences for your children. Reading, Mathematics, Science, and Writing are at the core of teaching and learning.

The year has been filled with fun and exciting experiences for our students. Middle school students have attended several leadership and technology conferences. They had a great trip to the University of Maine. Our students continue to participate in athletics at Troy Howard Middle School. If you stop by to visit our middle school, make sure to say hi to our new addition to the Drinkwater family...Beezius, our bearded dragon!

Elementary classes are busy too with field trips, parent/community showcases, swimming lessons, visiting authors, book fairs, planetarium assemblies, Harvest Day and more. These are just some of the school events this year. It's been busy.

Martin Luther King, Jr. eloquently states, "The function of education is to teach one to think intensively and to think critically. Intelligence plus character – that is the goal of true education." We work hard to teach students the importance of learning, persevering when things are difficult, and to be a good person. In Barbara Cooney's phenomenal book Miss Rumphius, one of the main character's goals is to do something that makes the world more beautiful. We hope that we are doing just that by instilling the values of being kind and respectful to others. What could be more beautiful than creating a world of kindness?

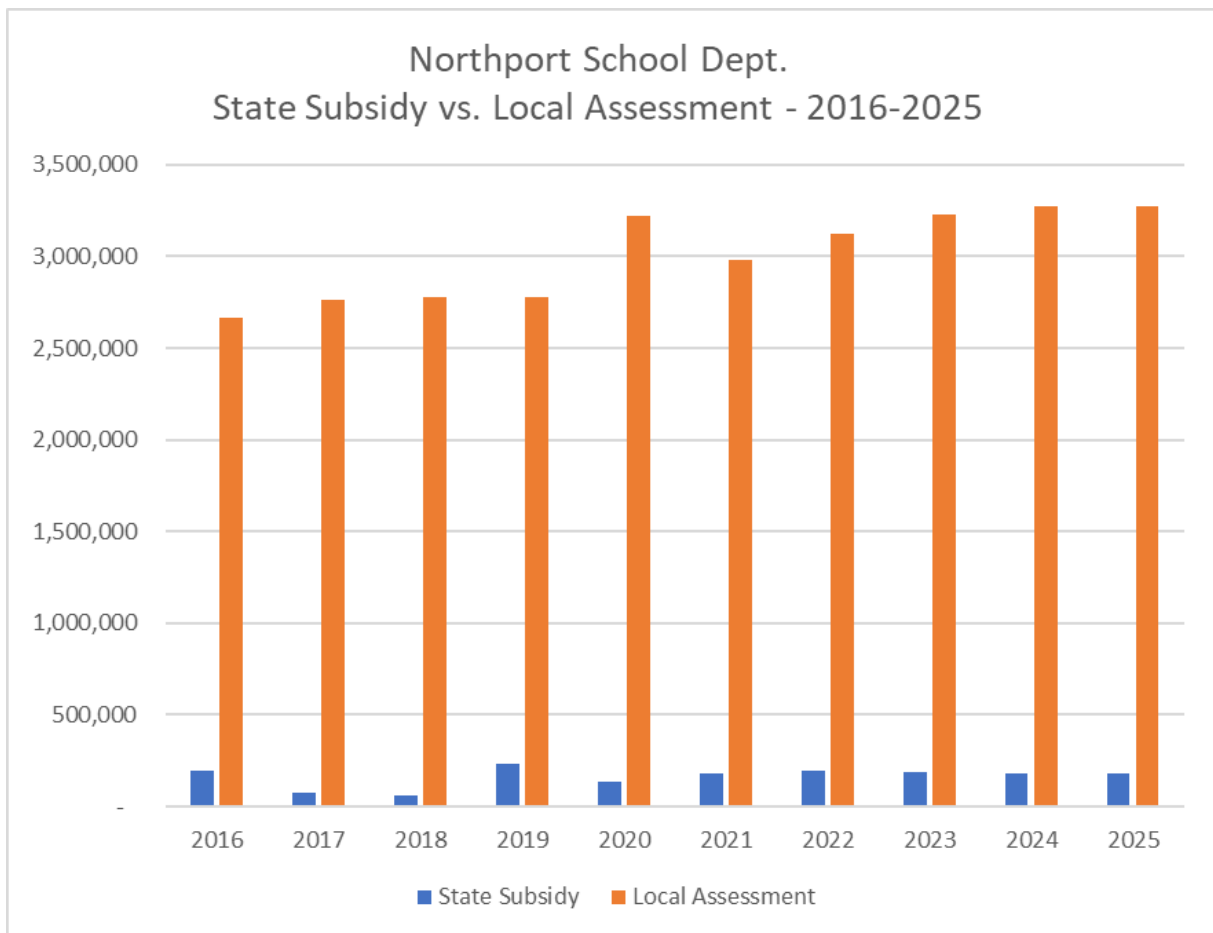
We can't wait to see what Year 10 and beyond holds in store for us! Once again, thank you for what you have done for our beautiful school. We hope that you are proud of our work and our dedication to you and your children.

Respectfully submitted,

Todd Martin
Principal, Edna Drinkwater School

2023-2024 ENROLLMENTS FOR NORTHPORT SCHOOL DEPARTMENT

| | K-8 | 9-12 | TOTAL |
|------------------------|-----------|-----------|------------|
| Edna Drinkwater | 87 | 0 | 87 |
| OTHER | | 54 | 54 |
| TOTAL | 87 | 54 | 141 |



Challenges we had while building the 24-25 budget:

- Secondary Tuition Increases through State of Maine are expected to come in at 6%. (Normally we see an average of 2-2 ½ %.)
- Property and Casualty and School Board Legal Liability insurance premiums increased by 15%.
- Health Insurance increases are not set yet. We were told to expected anywhere from 1.5% - 11.5 % increases. We will be informed of our increase sometime in mid-April
- We are currently negotiating with our support staff and do not have increases, etc. settled.
- New Paid Family Medical Leave Act requires we pay ½ % of gross pay in new tax for FY 2025. (Employees also pay this premium through payroll deduction.)
- CARES ACT funding is fully depleted as of 2024-2025.

The Steps we took to help mitigate the uncontrollable increases:

- Luce Transportation quoted a 20% increase in our transportation contract. Peg renegotiated with them and saved us \$12,000. Or 60% of this increase.
- We used the remaining \$ 930. Of the Maine PERS reserve.
- We used \$ 300,000. Of our fund balance.
- Collaboratively, we cut \$ 102,000. In all areas and all categories from the first draft to the final approved budget.

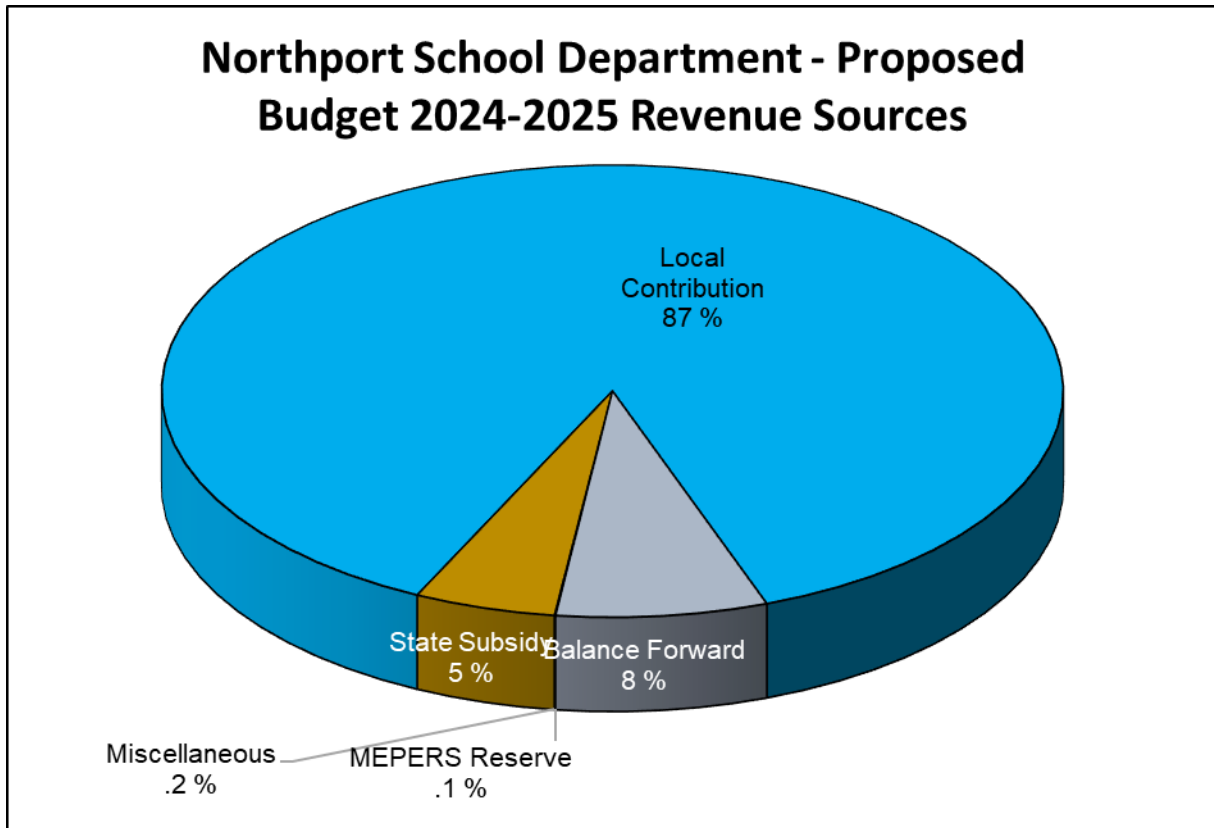
| | 22-23 | 23-24 | 24-25 |
|-------------------|--------------|--------------|--------------|
| Budget Amount: | 3,765,890.61 | 3,900,616.28 | 3,961,919.52 |
| Increase: | 378,186.19 | 134,725.67 | 61,303.24 |
| Percentage: | 11.16% | 3.58% | 1.60% |
| | | | |
| Local Assessment: | 3,227,536.30 | 3,272,232.69 | 3,459,665.11 |
| Increase: | 248,761.03 | 44,696.39 | 187,432.42 |
| Percentage: | 8.35% | 1.38 % | 5.8 % |

SUMMARY OF LOCAL ASSESSMENT

| LOCAL ASSESSMENT | FY 2024 | FY 2025 | DIFFERENCE | % CHANGE |
|-------------------------------|---------------------|---------------------|-------------------|--------------|
| EPS Assessment | 1,775,366.10 | 1,807,627.10 | 32,260.91 | 1.9 % |
| Debt Service Allocation | 254,974.61 | 245,890.66 | (9,083.95) | (3.6 %) |
| Additional Appropriation | 1,241,891.98 | 1,406,147.44 | 164,255.46 | 13.3 % |
| TOTAL LOCAL ASSESSMENT | 3,272,232.69 | 3,459,685.11 | 187,432.42 | 5.8 % |

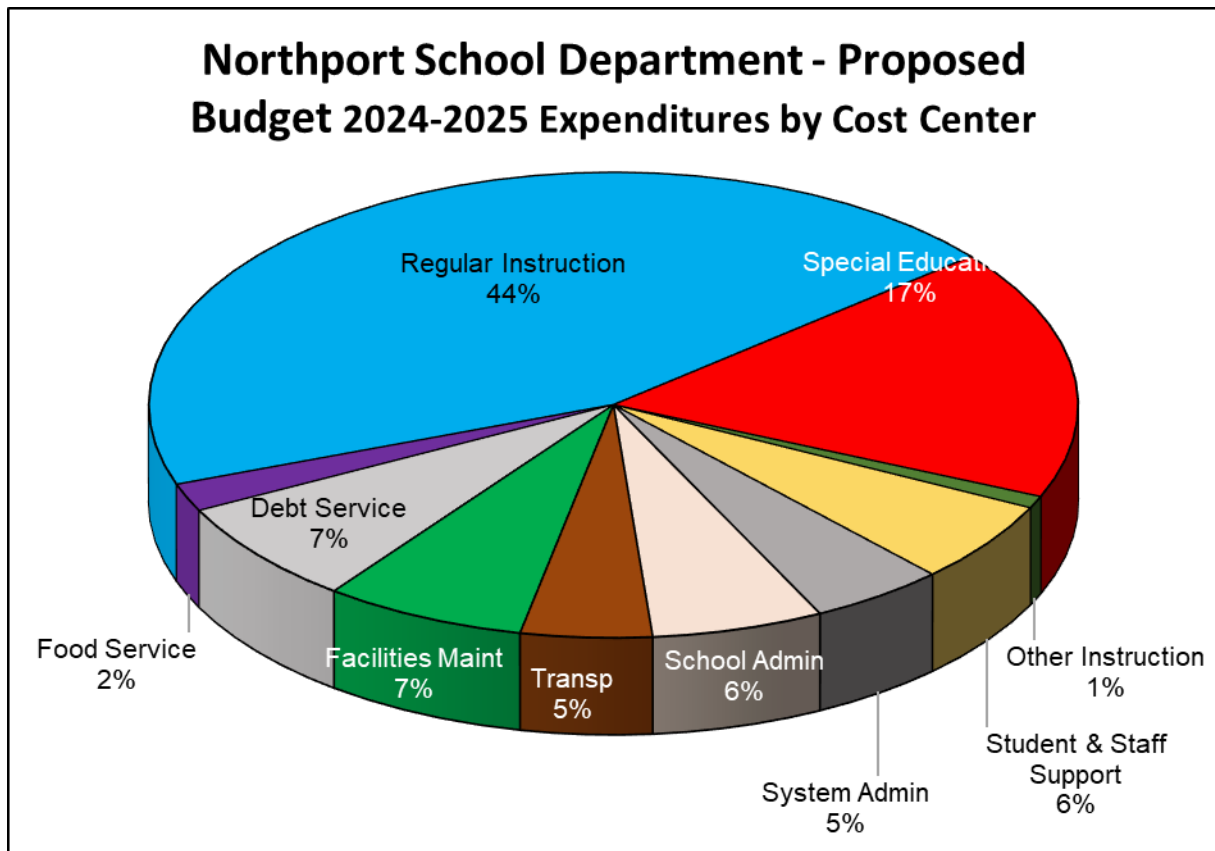
SUMMARY OF OTHER REVENUES

| OTHER REVENUES | FY 2024 | FY 2025 | DIFFERENCE | % CHANGE |
|---------------------------|---------------------|---------------------|-------------------|----------------|
| MEPERS Reserve Account | 148,000.00 | 930.00 | (147,070.00) | (99.4%) |
| Subsidy | 179,363.59 | 200,804.41 | 21,440.82 | 12.0% |
| Miscellaneous | 1,020.00 | 520.00 | (500.00) | (49.1%) |
| Carryover/Balance Forward | 300,000.00 | 300,000.00 | 0.00 | -- |
| TOTAL REVENUES | 3,900,616.28 | 3,961,919.52 | 126,129.18 | (32.3)% |



SUMMARY OF EXPENDITURES BY COST CENTER

| COST CENTER | FY 2024 | FY 2025 | DIFFERENCE | % CHANGE |
|---------------------------|---------------------|---------------------|------------------|--------------|
| Regular Instruction | 1,793,491.78 | 1,764,724.22 | (28,767.56) | (1.6%) |
| Special Education | 629,371.09 | 692,110.27 | 62,739.18 | 9.9% |
| Other Instruction | 31,472.08 | 33,480.00 | 2,007.92 | 6.4% |
| Student & Staff Support | 239,931.62 | 224,756.72 | (15,174.90) | (6.3%) |
| System Admin | 166,766.00 | 186,390.28 | 19,624.28 | 11.8% |
| School Admin | 216,920.35 | 236,708.36 | 19,788.01 | 9.1% |
| Transportation | 173,659.00 | 180,939.00 | 7,280.00 | 4.2% |
| Facilities/Maintenance | 275,472.53 | 278,920.95 | 3,448.42 | 1.3% |
| Debt Service | 298,808.74 | 286,877.38 | (11,931.36) | (4.0%) |
| Food Service & Other | 74,723.09 | 77,012.34 | 2,289.25 | 3.1% |
| Total Expenditures | 3,900,616.28 | 3,961,919.52 | 61,303.24 | 1.58% |





Northport Volunteer Fire Department



2023 Annual Report

I would like to thank the citizens of Northport and our municipal officers for their continued support over the last year in making sure we have the equipment we need to do our job and for the men and women of this department who give up their time to help others in need. It is truly an honor to lead such a dedicated group of people.

The past year has been a very busy one here at the fire department. Our call volume was up over 50% from 2022. We welcomed 5 new members this past year which has brought our department up to 25 members which is the most members we have had for at least the last 10 years. Even with our new members, we are still in search of more people to join the department. During weekdays we are extremely short handed and are in need of people who have the ability to respond during the daytime.

The department received 2 large donations this year. A very generous donation from Martha Dixon which allowed us to purchase an NFPA compliant washer and drying cabinet. The Dixon have been wonderful supporters of this department for many years and we are grateful for their support. Because of the presence of known carcinogens in smoke, we are required to wash our turnout gear after a fire. Having a large commercial duty washer and drying cabinet will allow our members to clean their gear without having to take it home and contaminate their family's clothing. We also were awarded a grant from Stanley Black and Decker of a selection of cordless tools which is greatly needed and allows us to do our jobs more efficiently.

As everyone is aware, the cost of everything has gone up substantially and the fire service is no exception to this. Our proposed budget reflects the ever increasing costs to purchase all the items that are needed in the fire service. On average, it costs around \$13,000 just to provide 1 firefighter with required personal protective equipment including air pack. We are always mindful of the financial impact on people's taxes when we prepare our budget and we only ask for what we need to stay in compliance with the ever increasing requirements mandated from the federal and state government.

During the past year we responded to **92** calls for service broken down as follows:

Fire calls all types: 10
Gasoline spill: 1
Downed power/telephone lines: 5
Trees down: 18
Vehicle accidents: 22

Public assist: 12
Smoke investigations: 2
EMS assist: 3
Calls cancelled in route: 5

Respectfully submitted;

Paul Rooney, Fire Chief

Northport First Responders 2023 Report

During 2023, the First Responders were dispatched 86 times for a variety of assignments.

| Incident Complaint Reported By Dispatch | Number of Runs | Percent of Total Runs |
|---|-----------------------|------------------------------|
| Falls | 32 | 37.21% |
| Breathing Problem | 10 | 11.63% |
| Traffic/Transportation Incident | 9 | 10.47% |
| Sick Person | 7 | 8.14% |
| Chest Pain (Non-Traumatic) | 4 | 4.65% |
| Unconscious/Fainting/Near-Fainting | 4 | 4.65% |
| Psychiatric Problem/Abnormal Behavior/Suicide Attempt | 3 | 3.49% |
| Abdominal Pain/Problems | 2 | 2.33% |
| Convulsions/Seizure | 2 | 2.33% |
| Diabetic Problem | 2 | 2.33% |
| Heart Problems/AICD | 2 | 2.33% |
| No Other Appropriate Choice | 2 | 2.33% |
| Hemorrhage/Laceration | 1 | 1.16% |
| Overdose/Poisoning/Ingestion | 1 | 1.16% |
| Pregnancy/Childbirth/Miscarriage | 1 | 1.16% |
| Stroke/CVA/TIA | 1 | 1.16% |
| Traumatic Injury | 1 | 1.16% |
| Unknown Problem/Person Down | 1 | 1.16% |
| Cardiac Arrest/Death | 1 | 1.16% |

As was true for last year, the greatest number of calls that we have responded to have been falls. Thankfully, this type of call typically has resulted in the need to assist a patient with getting back on their feet after assessing them for injuries. We have had very few serious fall injuries from any heights above standing level and hope to maintain that status. The typical fall involves patients getting their feet caught up in obstructions, uneven surfaces/steps, or their feet sliding on slippery surfaces such as hardwood floors, ice, and wet surfaces. I'm speaking to this call type specifically, because it represents such a large portion of the call volume.

The First Responders have operated a 2007 Ford F450 4WD ambulance as a response vehicle since 2012. Each year, the town has put away a fixed amount (\$5,000) and any unspent funds from the First Responder approved budgets into an equipment replacement fund, much like the fire department truck fund. This year the First Responder vehicle was having repairs made at a local service/repair facility for a couple of starting issues and their evaluation was that the vehicle will need some extensive engine work in the not so distant future. We have also had several problems with the electronics that monitor and control the patient care, warning lighting, and climate control. These electronics are beyond their expected service life and replacement modules are no longer stocked. In short, it is time to evaluate the needs of the town and the First Responders for a replacement response vehicle. In consultation with the select (men/women), the First Responders have put together a truck committee to evaluate our needs and to look for suitable replacement vehicles. Our feeling at this time is that we have time to locate and acquire a used ambulance of more recent manufacture that could serve the needs of the town and First Responders, before the current vehicle has a major failure. We are trying to maintain the 4WD capability that is pretty rare in Waldo County ambulances.

For anyone intrepid enough to wish to join the First Responders we meet on the fourth Tuesday of each month at the Beech Hill Fire Station at 7pm. You will not find a better group of people whose interest is in helping the community.

Thank you, Northport, for your very generous support of the First Responders.

Henry Lang

Northport First Responders - Service Chief/Director

**CODE ENFORCEMENT OFFICER/LOCAL PLUMBING INSPECTOR ANNUAL REPORT
FOR 2023**

It is the continuing goal of the Code Enforcement Office to assist applicants through the permitting process and to answer any questions or address any concerns. Please call me at 338-3819 ext. 5 or email at northportceo@gmail.com on Friday's from 8 to 4.

56 building permits were issued in 2023. The breakdown is as follows:

- 15 New Dwelling
- 1 Apartment Building
- 1 Mobile Home
- 0 Garages
- 7 Additions to existing structures
- 3 Decks
- 0 Commercial
- 15 Accessory
- 3 Demo
- 2 Seawalls
- 3 Solar
- 6 Other



In 2023, 30 plumbing permits were issued. The breakdown is as follows:

- 14 New
- 4 Replacement
- 3 Field only
- 1 Miscellaneous
- 30 Internal plumbing permits

Respectfully submitted,

C. Toupie Rooney

Code Enforcement Officer
Local Plumbing Inspector
Town of Northport



ANIMAL CONTROL OFFICER

Heidi J Blood here, I look forward to serving the town of Northport as Animal Control Officer again this upcoming year and encourage all to contact me with any questions, complaints or concerns regarding Animal Control. In 2023, I responded to more than 80 calls and traveled more than 300 miles. I also received many phone calls, emails and social media inquiries from people regarding animal control/welfare.

Just a few quick notes for you,

The Town of Northport is contracted with PAWS Animal Adoption Center in Camden to take in our lost/stray animals that I pick up. So, if your dog gets loose and I cannot identify it, it gets delivered to PAWS for safe keeping until its owner can claim it. Proof of license and up to date rabies is required to claim your dog. A fee must be paid to the shelter to claim your pet once it enters their care. If your dog is licensed and wearing its tags, I will make every effort to contact you and reunite you with your pet, before taking it to PAWS. Please make sure the Town office has your current phone number when licensing your dog(s).

PAWS will also take in your unwanted pets, but Animal Control will not handle it. YOU must call PAWS and make arrangements to get the animal to them for relinquishing.

★ Dog licenses expire each year on December 31, regardless of when it was first done.

★ You can renew your dog's license for the next year any time after October 15.



A state mandated Late fee of \$25.00 is applied starting February 1st. This is non-negotiable as it is STATE mandated. You can renew your dog's license at the Town Office. A new Animal Control Ordinance was enacted in 2022; You can view it online at the town office website or ask for a print copy of it at the town office. This Ordinance has multiple fines (set by the State of Maine) that can be issued for repeat offenders of Animal law. This includes an additional \$50.00 fine for keeping an unlicensed dog.

Licensing your dog and keeping their tags on them is an invaluable tool to ensure its safe return to you and not pet jail. if he/she finds itself lost. We have over 400 dogs licensed in Northport.

It is Maine Law that every dog AND CAT be currently vaccinated against Rabies. Even if your cats are indoor only, because rabies vector animals (bats) can easily enter your home and make contact with your inside pets. If you are unsure of your pet's vaccination status, please call me, the Town office or your Veterinarian.

Most rabies vaccines are good for 3 years after a pets initial Rabies Vaccine which is only good for 1 year. Rabies is currently in every County of Maine, including Knox and Waldo County.

Animal Control does not handle wild life complaints, unless a domestic animal is attacked or attacks a wild animal and rabies is a concern. For all wildlife concerns please contact the Maine Inland/Fisheries and Wildlife Department.



Stray cats are an issue in every town. **DO NOT FEED THEM!** If you care for or feed a stray cat for more than 10 days, law states you are now the owner of that cat and are responsible for its care. If you think a stray cat is homeless, call me immediately if it has been hanging around for a few days or appears to need veterinary care. I will gladly come pick it up or trap it and get it to the shelter. Cats are free roaming animals; therefore every cat you see is NOT a stray or homeless cat. Use your judgment.



And finally a reminder for those who have livestock (pigs, cows, chickens, etc.). Maine does have a law that prohibits your livestock from entering a public way or entering a neighbor's property. Being a rural community, we see this quite often. And let's face it; animals sometimes get loose; it happens. But if you are not being proactive about your fencing/kennels/ tethers etc, you can be cited. Please keep your neighbors in mind when allowing your free range chickens to roam, as you can be cited for Animal Trespass should numerous violations occur. I too have chickens and they CAN be trained to stay at home. Cats are the only animals that do not require confinement.



Again, please do not hesitate to contact me with any questions, complaints or concerns regarding animals in Northport.

Sincerely,

Heidi J Blood

Animal Control Officer

207-322-3237

Hjb04915@yahoo.com



Dear Northport Neighbors,

In June 2023 the Town conducted an informal online survey and held a public workshop to learn what challenges and vulnerabilities Town citizens are most concerned about related to changing climate. The biggest concerns raised in the public meeting and the survey were: (1) vulnerability of our shoreline and stormwater management due to bigger and more frequent storms and tidal surges; (2) concern about increasingly frequent disruption of power and internet services; (3) the need to make Town and Bayside Village facilities more energy efficient and less reliant on fossil fuels; and (4) the need to improve our capacity for emergency communications and outreach.

The Northport Climate Resilience Committee convened in the fall of 2023 to help our town respond to challenges we face due to climate change. We are a group of volunteer Northport residents who meet monthly to learn about opportunities and steps that the Town might take to address local climate-change-related vulnerabilities that were prioritized by residents last summer. We inform the Select Board about possible actions and policies that can make our community and infrastructure more energy efficient and resilient to natural disasters and other disruptions. We are working to identify and apply for state and federal funding opportunities to support our goals, and to connect residents to resources and information about how to be resilient and move forward safely and responsibly in a rapidly changing environment.

Our task is huge. We are just getting started and welcome all the help we can get from any Northport resident who has time or expertise to contribute. If you would like to join the Committee, or simply help out, or if you have questions about our mission, please reach out to James Kossuth, Town Administrator at administrator@northportmaine.org or Tinsley Morrison, Climate Resilience Committee Chair at tinsleym@gmail.com.

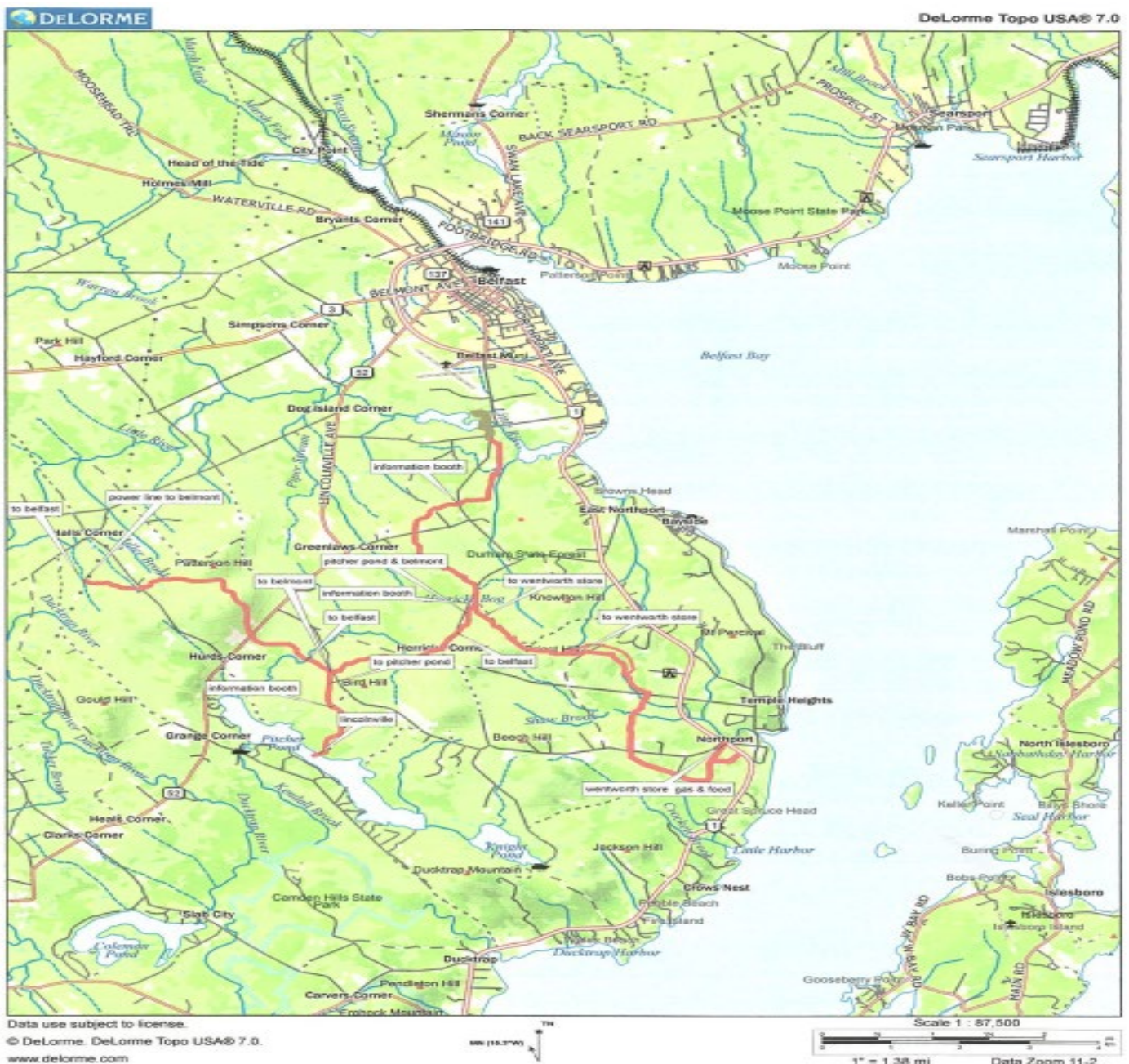
Thank you,

Tinsley Morrison
Susan Conard
John Krueger
Molly Schaffler
James Kossuth
Gordon Fuller
Celine Bewsher

Northport Ridge Riders

The Northport Ridge Riders would like to thank all landowners in Northport for letting us use your land for snowmobiling and snow shoeing trails in the winter months. Without your permissions we would be limited in land use for family enjoyment. We have 25 miles of groomed snowmobile trails linking Northport with Belfast, Lincolnville and Belmont, Maine. Accessible by these trails are Wentworth Grocery & Hardware for gas and food and the Outdoor Sportsman for your sporting goods needs. In the summer months the trails are used for hiking, walking, taking photos and just taking the family out to enjoy life in Northport. Thank you for your continued support.

President,
Bob Lafontaine



Deaths



| Name | Age | Date of Death |
|-------------------------|-----|---------------|
| Alden E. Badershall | 89 | 05-14-23 |
| Judith M. Durkee-Norris | 79 | 05-16-23 |
| Joy Michael Armbrust | 60 | 07-15-23 |
| Ramona D. Glidden | 68 | 07-18-23 |
| William T. Flanders | 64 | 07-27-23 |
| George Oscar Drinkwater | 82 | 11-22-23 |
| Judith H. Rohweder | 82 | 11-22-23 |
| Philip J. McCarthy | 73 | 11-25-23 |
| Louis Albert Bonin | 85 | 12-06-23 |
| Norma M. Sheldon | 74 | 12-17-23 |
| John Thomas Breen | 75 | 12-30-23 |
| John J. Fleming | 83 | 01-19-24 |
| Karen Leah Manzo | 80 | 02-01-24 |
| Gari P. Oxton | 89 | 03-09-24 |
| Shirley M. Harvey | 85 | 03-12-24 |
| Betty Murray Lord | 79 | 04-01-24 |
| Robert Taylor Patterson | 34 | 04-12-24 |
| Amy L. Sindone | 63 | 04-17-24 |
| Claire E. Lennerton | 70 | 04-26-24 |



Those we Love don't go away they fly beside us Every Day.

In Memoriam, with Heartfelt Appreciation

This report is dedicated to George Drinkwater who passed away in November last year. George was a lifetime resident of Northport. He helped his father on the used car lot that they owned here in Northport and later helped him build the Blue Goose which is still there today. George was a valued member of the Northport Volunteer Fire Department for some 50 years and could always be counted on to respond anytime the pager went off.



**OFFICIAL WARRANT FOR THE TOWN OF NORTHPORT
ANNUAL TOWN MEETING
To be held on June 17, 2023, and June 19, 2023**

To: Amy Eldridge, Town Clerk of the Town of Northport in the County of Waldo, 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 Northport in said County and State, qualified by law to vote in Town affairs to appear at the Northport Town Office on Saturday, June 17, 2023 at 8:00 a.m., there and then to act upon Articles 1 and 2

AND

To notify and warn said voters to meet at the Edna Drinkwater School on Monday, June 19, 2023, at 6:30 p.m. there and then to act upon Articles 3 through 53 inclusive.

Article 1. To Choose a Moderator to preside at said Town Meeting.

On Saturday June 17, 2023, Town Clerk Amy Eldridge opened the meeting by greeting those present at the Town Office for the purpose of action on Articles 1 and 2. Motion was made by Francis Flagg and second by Paul Sheridan, to nominate Robin Coombs as Moderator of the election portion of the Town Meeting. Coombs was sworn in as Moderator by Town Clerk Amy Eldridge.

Article 2. To elect by secret ballot:

One (1) Municipal Officer, Assessor, and Overseer for a three (3) year term.

Marjorie (Molly) Schauffler received 140 votes, Stephen Hemenway received 30 votes, Amy Eldridge received 1 write in vote, and 1 blank vote was cast.

One (1) School Committee Member for a three (3) year term.

Mark Lynch received 125 votes, Shelby Connolly received 36 votes, no write in votes were cast, and 1 blank vote was cast.

One (1) Road Commissioner for a two (2) year term.

Amon Morse received 160 votes, Robin Coombs received 1 write in vote, and 11 blank votes were cast.

Eldridge closed the election portion of the Annual Town Meeting at 5:00 pm on June 17, 2023, and would reconvene on Monday June 19, 2023, at 6:30 pm at the Edna Drinkwater School.

Eldridge reopened the Annual Town Meeting at 6:34 p.m. by greeting the 58 residents present at the Edna Drinkwater School for the purpose of acting on Articles 3 through 53. Eldridge introduced herself, thanked all for coming, and then asked Herman Littlefield to lead the meeting with the Pledge of Allegiance. Upon the conclusion of the pledge, Littlefield spoke of the need for donations to purchase and maintain American flags on the utility poles in Northport. He explained the cause and how people can donate to the fund.

Eldridge proceeded to read aloud the results of the Election on June 17, 2023, at the Town Office. Eldridge reported there were 172 votes cast at the polls. Marjorie (Molly) Schauffler was elected as Municipal Officer with 140 votes; Stephen Hemenway received 30 votes, Amy Eldridge received 1 vote, and 1 blank vote was

cast. Mark Lynch was re-elected as the Northport School Committee Member with 125 votes, Shelby Connolly received 36 votes, no write in votes were cast, and 1 blank vote was cast. Amon Morse III was re-elected as Road Commissioner with 160 votes, Robin Coombs received 1 write in vote, and 11 blank votes were cast.

Eldridge introduced James Kossuth, Town Administrator, who explained that each year the Municipal Officers nominate someone for the Spirit of America Award, which encourages and recognizes those who volunteer. The individual(s) awarded demonstrates a strong sense of community and volunteerism. Kossuth read a resolution commending Peter B. Simpson for his extensive community service. He then presented the Spirit of America Award for 2023 to Peter B. Simpson. Simpson was thankful for the award and provided attendees with a fire safety tip. Having your house clearly marked and visible from the road helps the fire department and first responders.

Kossuth proceeded to introduce Breanna Pinkham Bebb, who presented Shelly Patten with flowers, and thanked Patten for 6 years of service and support as the Municipal Officer Chair for the Town.

Eldridge proceeded to read Article 1 and called for any nominations for Moderator to preside over Town Meeting. Nomination was made by Robin Coombs, seconded by Paul Sheridan, to have Lee Woodward, Jr. serve as Moderator over the Annual Town Meeting. Three ballots were cast in favor of Woodward. Eldridge recited the oath to Woodward, swearing him in as Moderator over Town Meeting. Woodward proceeded to introduce our State Representative Janice Dodge, who provided all in attendance with current news, and asked all too please keep in touch with her about any concerns. She thanked James Kossuth for making a suggestion to amend a State law. The new law will take effect this Fall, saving taxpayer's money.

Woodward proceeded to explain the process of the Town Meeting and both the Select Board and the School Board have determined multiple articles that could be combined.

Article 3. Shall a revised ordinance entitled "Town of Northport Special Amusement Ordinance" be enacted and repeal and replace any Municipal Special Amusement Ordinance previously enacted? An attested copy of the full text of this ordinance has been posted together with this warrant, and copies are available from the office of the Town Clerk and will be available at the Town Meeting. Motion was made and seconded to approve the article as written. Woodward called for questions & comments. Hearing none, all in favor – none opposed. Article passed.

Article 4. Shall a revised ordinance entitled “Town of Northport Subdivision Ordinance” be enacted and repeal and replace any Municipal Subdivision Ordinance previously enacted? *An attested copy of the full text of this ordinance has been posted together with this warrant, and copies are available from the office of the Town Clerk and will be available at the Town Meeting.* **Motion was made and seconded to approve the article as written. Woodward called for questions & comments. Hearing none, all in favor – none opposed. Article passed.**

Article 5. Shall amendments to the Town of Northport Administrative Ordinance be enacted? *An attested copy of the amendments to this ordinance has been posted together with this warrant, and copies are available from the office of the Town Clerk and will be available at the Town Meeting.* **Motion was made and seconded to approve the article as written. Woodward called for questions & comments. Hearing none, all in favor – none opposed. Article passed.**

Article 6. To see what amount of money the Town will vote to raise and appropriate to pay the Municipal Officers/Assessors/Overseers for the ensuing year. (Current salary–Municipal Officer \$3,500.00– Chair of the Select Board \$4,000.00) *Select Board recommends no change.* **Motion was made and seconded to approve the article as written. Woodward called for questions & comments. Hearing none, all in favor – none opposed. Article passed.**

Article 7. To see what amount of money the Town will vote to pay the Road Commissioner, Road Workers, Trucks and Equipment for the ensuing year. (Select Board recommends State Rates plus 10% for routine road maintenance. Major road reconstruction to follow the competitive bid process.) **Motion was made and seconded to approve the article as written. Woodward called for questions & comments. Hearing none, all in favor – none opposed. Article passed.**

Article 8. To see what amount of money the Town will vote to pay members of the Planning Board. (Current pay \$30.00 for each member per meeting or workshop attended; and \$35.00 for the Chair for each meeting or workshop attended.) *Select Board recommends no change.* **Motion was made and seconded to approve the article as written. Woodward called for questions & comments. Hearing none, all in favor – none opposed. Article passed.**

Article 9. To see if the Town will vote to raise, appropriate and expend \$5,000.00 for the Northport Scholarship Fund for second semester Northport college freshmen. **Motion was made and seconded to approve the article as written. Woodward called for questions & comments. Hearing none, all in favor – none opposed. Article passed.**

Article 10. To see if the Town will vote to raise, appropriate, and expend funds for the Northport Village Corporation an amount of \$7,000.00. *Select Board also recommends committing \$6,000.00 from the Town’s Roads & Bridges account and \$12,000.00 from the Town’s Marine Special Reserve Fund for infrastructure maintenance and repairs within the boundaries of the Northport Village Corporation.* **Motion was made and seconded to approve the article as written. Woodward called for questions & comments. Hearing none, all in favor – none opposed. Article passed.**

The Moderator can accept a motion to consider multiple articles at the same time. If so desired, a single motion can be made to vote on Articles 11-15 together and discussed individually.

Woodward requested a motion to combine Articles 11-15 to be voted as one article and discussed individually. Motion was made and seconded to approve to combine Articles 11-15. Motion passed.

Article 11. To see if the Town will vote to authorize the transfer of unexpended funds from the Northport Volunteer Fire Dept. 2023 Operating Budget as of 6/30/2023 to the Fire Truck Replacement Special Reserve Account. **Woodward called for questions & comments. Hearing none, all in favor – none opposed. Article passed.**

Article 12. To see if the Town will vote to authorize the transfer of unexpended funds from the Northport First Responders 2023 Operating and Equipment Budget as of 6/30/2023 to the First Responders Equipment Special Reserve Fund. **Woodward called for questions & comments. Hearing none, all in favor – none opposed. Article passed.**

Article 13. To see if the Town will vote to authorize the transfer of Mooring Fees collected as of 6/30/2023 to the Marine Special Reserve Fund. **Woodward called for questions & comments. Hearing none, all in favor – none opposed. Article passed.**

Article 14. To see if the Town will vote to authorize the transfer of Vital Records Fees collected as of 6/30/2023 to the Records Preservation Special Reserve Fund. **Woodward called for questions & comments. Hearing none, all in favor – none opposed. Article passed.**

Article 15. To see if the Town will vote to authorize the sale of cemetery lots with 50% of the revenue to be placed in the Cemetery Capital Reserve Account and 50% to be placed in the Cemetery Perpetual Care Trust Account. **Woodward called for questions & comments. Hearing none, all in favor – none opposed. Article passed.**

The Moderator can accept a motion to consider multiple articles at the same time. If so desired, a single motion can be made to vote on Articles 16-17 together and discussed individually.

Woodward requested a motion to combine Articles 16-17 to be voted as one article and discussed individually. Motion was made and seconded to approve to combine Articles 16-17. Motion passed.

Article 16. To see if the Town will authorize the Select Board to expend such monies deemed necessary from the following Reserve Accounts, or to take any action relative to same.

- Cemetery Capital Reserve Account
- Children’s Christmas Special Reserve
- Digital Mapping Special Reserve
- Education RSU#20 Audit Fund Balance Account
- Fire Truck Replacement Special Reserve
- First Responders Equipment Special Reserve
- Marine Special Reserve
- Records Preservation Special Reserve
- Sand/Salt Shed Special Reserve
- Wyman Park Special Reserve

Woodward called for questions & comments. Hearing none, all in favor – none opposed. Article passed.

Article 17. To see if the Town will vote to carry forward the balances of the following accounts as of 6/30/2023 and allow expenditures of same:

- Education Account
- Education PERS Special Reserve Account
- Northport Needy Families
- Northport Warm Neighbors Fund

Snowmobile Reimbursement Fund

Woodward called for questions & comments. Hearing none, all in favor – none opposed. Article passed.

Article 18. To see if the Town will vote to use \$250,000.00 from the Undesignated Fund Balance to reduce the 2023/2024 tax commitment. **Motion was made and seconded to approve the article as written. Woodward called for questions & comments. Hearing none, all in favor – none opposed. Article passed.**

Article 19. To see if the Town will vote to change the name of the First Responders Equipment Special Reserve Fund to the First Responders Equipment and Operating Special Reserve Fund. **Motion was made and seconded to approve the article as written. Woodward called for questions & comments. Hearing none, all in favor – none opposed. Article passed.**

Article 20. To see if the Town will vote to continue the zero-sort recycling program at the Transfer Station. *“Explanation: The Town does not currently charge residents to drop off recyclable materials at the Transfer Station. From July 1, 2022, to March 31, 2023, recycling cost the Town \$41,962.00, and from July 1, 2021, to June 30, 2022, recycling cost the Town \$50,879.70. The Select Board anticipates that recycling will cost the Town approximately \$74,150.00 in Fiscal Year 2024.”* **Motion was made and seconded to approve the article as written. Woodward called for questions & comments. Hearing none, all in favor – none opposed. Article passed.**

The Moderator can accept a motion to consider multiple articles at the same time. If so desired, a single motion can be made to vote on Articles 21- 26 together and discussed individually.

Woodward requested a motion to combine Articles 21-26 to be voted as one article and discussed individually. Motion was made and seconded to approve to combine Articles 21-26. Motion passed.

Article 21. To see what amount of money the Town will vote to raise, appropriate, carry forward and expend for the following accounts. Select Board recommends the following:

| Department | Raise From Taxes | Estimated Carry Forward* | Estimated Revenue* | Total Appropriation* |
|--|------------------|--------------------------|---------------------------|----------------------|
| A)Administration | \$202,715.54 | 0 | 0 | \$202,715.54 |
| B)Ambulance | \$19,106.00 | 0 | 0 | \$19,106.00 |
| C)Animal Control | \$6,750.00 | \$13,000.00 | (Dog Licenses) \$2,500.00 | \$22,250.00 |
| D)Assessing Contract | \$25,750.00 | 0 | 0 | 25,750.00 |
| E) Assessing – Revaluation | \$50,000.00 | 0 | 0 | \$50,000.00 |
| F)Broadband | 0 | \$41,102.48 | 0 | \$41,102.48 |
| G)Cemetery Maintenance | \$7,000.00 | \$10,500.00 | 0 | \$17,500.00 |
| H)Code Enforcement Office | \$23,000.00 | 0 | (Permits) \$5,000.00 | \$28,000.00 |
| I)Contingency Fund | \$10,000.00 | 0 | 0 | \$10,000.00 |
| J)Emergency Management | \$3,500.00 | 0 | 0 | \$3,500.00 |
| K)Employee Benefits – Health Insurance | \$33,000.00 | 0 | 0 | \$33,000.00 |
| L)Employee Benefits – Retirement | \$7,800.00 | 0 | 0 | \$7,800.00 |
| M)First Responders - Equipment | \$5,000.00 | 0 | 0 | \$5,000.00 |

| | | | | |
|--|----------------|--------------|--|----------------|
| N)First Responders - Operating | \$7,000.00 | 0 | 0 | \$7,000.00 |
| O)General Assistance | \$2,500.00 | \$8,000.00 | (State Reimbursement) \$1,750.00 | \$12,250.00 |
| P)Harbor Fund | \$13,000.00 | \$24,000.00 | (Boat Excise) \$4,000.00 | \$41,000.00 |
| Q)Insurance | \$25,000.00 | 0 | 0 | \$25,000.00 |
| R)Legal | \$10,000.00 | 0 | 0 | \$10,000.00 |
| S)Northport Vol. Fire Dept. Operations | \$67,850.00 | 0 | 0 | \$67,850.00 |
| T)NVFD Chief Stipend | \$6,500.00 | 0 | 0 | \$6,500.00 |
| U)NVFD Truck Replacement | \$22,000.00 | 0 | 0 | \$22,000.00 |
| V)Office Operations | \$60,000.00 | 0 | (Tax Interest&Charges) \$10,000.00 | \$70,000.00 |
| W)Payroll Taxes | \$28,000.00 | 0 | 0 | \$28,000.00 |
| X)Personal Time Payable | 0 | \$20,506.11 | 0 | \$20,506.11 |
| Y)Planning Board | 0 | \$7,000.00 | (Board Fees) \$500.00 | \$7,500.00 |
| Z)Roads & Bridges | \$200,000.00 | \$500,000.00 | (Auto Excise) \$300,000.00 (State URIP) \$35,964.00 | \$1,035,964.00 |
| AA)Septage Contract | \$8,000.00 | 0 | 0 | \$8,000.00 |
| BB)Snow Removal & Sanding | \$250,000.00 | 0 | 0 | \$250,000.00 |
| CC)Social Services | \$8,800.00 | 0 | 0 | \$8,800.00 |
| DD)Street Lights | \$1,500.00 | 0 | 0 | \$1,500.00 |
| EE)Town Hall Building Fund | \$10,000.00 | \$41,266.51 | 0 | \$51,266.51 |
| FF)Town Hall Operations | \$24,000.00 | 0 | 0 | \$24,000.00 |
| GG)Transfer Station | \$107,000.00 | \$71,000.00 | \$90,000.00 | \$268,000.00 |
| HH)Wyman Park | \$1,500.00 | 0 | 0 | \$1,500.00 |
| Totals | \$1,246,271.54 | \$736,375.10 | \$449,714.00 | \$2,432,360.64 |

*based on estimated amounts.

Woodward called for questions & comments. Hearing none, all in favor – none opposed. Article passed.

Article 22. To see if the Town will vote to authorize the Select Board, on behalf of the Town, to dispose of Real Estate acquired by the Town for non-payment of taxes thereon, except that the Municipal Officers shall use the special sale process required by Title 36 M.R.S.A. §943-C for qualifying homestead property if they choose to sell it to anyone other than the former owner(s). ***Woodward called for questions & comments. Hearing none, all in favor – none opposed. Article passed.***

Article 23. To see if the Town will vote to fix a rate of interest on taxes delinquent October 1, 2023; and March 2, 2024. (Select Board recommends State authorized rate of 8%.) ***Woodward called for questions & comments. Hearing none, all in favor – none opposed. Article passed.***

Article 24. To see if the Town will set a rate of interest for refunded taxes due to over assessments. (Select Board recommends State authorized rate of 8%.) ***Woodward called for questions & comments. Hearing none, all in favor – none opposed. Article passed.***

Article 25. To see if the Town will vote to authorize the Select Board to expend Overlay or Undesignated Fund Balance monies, to pay tax abatements and applicable interest granted during the fiscal year. ***Woodward called for questions & comments. Hearing none, all in favor – none opposed. Article passed.***

Article 26. To see if the Town will vote to authorize the Tax Collector to accept prepayments of taxes not yet committed pursuant to 36 M.R.S.A. § 506. *Woodward called for questions & comments. Hearing none, all in favor – none opposed. Article passed.*

Article 27. To see if the Town will vote to enter into an Alewife Harvesting Program, with or without the Town of Lincolnville, for the 2023-2024 season, and close the Ducktrap River and all its tributaries to any taking of alewives or blueback herring. *Motion was made and seconded to approve the article as written. Woodward called for questions & comments. Hearing none, all in favor – none opposed. Article passed.*

Article 28. To see if the Town will vote to authorize the Select Board to make final determinations, after notice and hearing, regarding the winter closing of roads in accordance with 23 M.R.S.A. § 2953(3) and final determinations, after notice and hearing, to annul, alter or modify such orders in accordance with 23 M.R.S.A. § 2953(4); such final determinations shall not require a vote by the legislative body of the Town. *Motion was made and seconded to approve the article as written. Woodward called for questions & comments. Hearing none, all in favor – none opposed. Article passed.*

Article 29. To see if the Town will vote to accept the following grants and revenue from the federal government, State of Maine, and their agencies and subdivisions, and allow the Select Board to use them as they deem necessary. *All dollar amounts are estimates.*

| | |
|---|-------------|
| Business Equipment Tax Exemption (BETE) | \$Unknown |
| Civil Emergency Funds | \$Unknown |
| Education Funds/Grants | \$Unknown |
| Federal Emergency Management Agency | \$Unknown |
| General Assistance | \$Unknown |
| Homestead Exemption | \$Unknown |
| Local Road Assistance | \$35,964.00 |
| Online Burn Permit | \$Unknown |
| Snowmobile Registrations | \$158.88 |
| Solar Reimbursement | \$371.00 |
| State Revenue Sharing | \$Unknown |
| Tree Growth | \$1,486.13 |
| Veterans | \$764.00 |
| All Other Funds Available | \$Unknown |

Motion was made and seconded to approve the article as written. Woodward called for questions & comments. Hearing none, Majority in favor – one opposed. Article passed.

Article 30. To see if the Town will vote to allocate any funds received from the Federal Emergency Management Agency for the 2021 Halloween storm to the Town's Roads and Bridges account. *Motion was made and seconded to approve the article as written. Woodward called for questions & comments. Hearing none, all in favor – none opposed. Article passed.*

Article 31. To see if the Town will vote to give the Northport Ridge Riders (a snowmobile club) funds that the State of Maine returned to the Town in the amount of \$158.88 from snowmobile registrations, to be used to maintain snowmobile trails in Northport. *Motion was made and seconded to approve the article as written. Woodward called for questions & comments. Hearing none, all in favor – none opposed. Article passed.*

Article 32. To see if the Town will vote to allow the Select Board to accept and expend educational and other grants, donations, or gifts for the reason specified in the grant, donation, or gift. *Motion was made and seconded to*

approve the article as written. Woodward called for questions & comments. Hearing none, all in favor – none opposed. Article passed.

Article 33. To see if the Town will vote to authorize the Select Board to dispose of Town owned assets with a value of \$3,000.00 or less under such terms and conditions as they deem advisable. ***Motion was made and seconded to approve the article as written. Woodward called for questions & comments. Anne Frenning Kossuth asked for clarification on what dispose means. Municipal Officer, Breanna Pinkham Bebb provided examples of what the Select Board could dispose. Woodward called for any more questions or comments. Hearing none, all in favor – none opposed. Article passed.***

Article 34. To see if the Town will vote to increase the property tax levy limit of \$1,332,628.02 established for the Town of Northport by State law, in the event that the municipal budget approved under the preceding articles will result in a tax commitment that is greater than that property tax levy limit. (Written ballot required by statute.) ***Motion was made and seconded to approve the article as written. Woodward called for questions & comments. The Board stated that no action needs to be taken on this article, at this time, as the levy limit has not been exceeded. Motion was made and seconded to table the article. All in favor – none opposed.***

School Budget Articles to Appropriate Monies for the Fiscal Year 2023-2024

Articles Pursuant to 20-A M.R.S.A. §1485 and §15690

While Articles 35-44 must be written as separate articles, the Moderator can accept a motion to consider multiple articles at the same time. If so desired, a single motion can be made to vote on Articles 35-44 together.

Woodward requested a motion to combine Articles 35-44 to be voted as one article and discussed individually. Motion was made and seconded to approve to combine Articles 35-44. Motion passed.

Article 35. To see what sum the Northport School Department will be authorized to expend for Regular Instruction. School Committee Recommends \$1,793,492. ***Woodward called for questions & comments. Hearing none, all in favor – none opposed. Article passed.***

Article 36. To see what sum the Northport School Department will be authorized to expend for Special Education. School Committee Recommends \$629,371. ***Woodward called for questions & comments. Hearing none, all in favor – none opposed. Article passed.***

Article 37. To see what sum the Northport School Department will be authorized to expend for Other Instruction. School Committee Recommends \$31,472. ***Woodward called for questions & comments. Hearing none, all in favor – none opposed. Article passed.***

Article 38. To see what sum the Northport School Department will be authorized to expend for Student and Staff Support. School Committee Recommends \$239,932. ***Woodward called for questions & comments. Hearing none, all in favor – none opposed. Article passed.***

Article 39. To see what sum the Northport School Department will be authorized to expend for System Administration. School Committee Recommends \$166,766. **Woodward called for questions & comments. Hearing none, all in favor – none opposed. Article passed.**

Article 40. To see what sum the Northport School Department will be authorized to expend for School Administration. School Committee Recommends \$216,920. **Woodward called for questions & comments. Hearing none, all in favor – none opposed. Article passed.**

Article 41. To see what sum the Northport School Department will be authorized to expend for Transportation and Buses. School Committee Recommends \$173,659. **Woodward called for questions & comments. Hearing none, all in favor – none opposed. Article passed.**

Article 42. To see what sum the Northport School Department will be authorized to expend for Facilities Maintenance. School Committee Recommends \$275,473. **Woodward called for questions & comments. Hearing none, all in favor – none opposed. Article passed.**

Article 43. To see what sum the Northport School Department will be authorized to expend for Debt Service and Other Commitments. School Committee Recommends \$298,809. **Woodward called for questions & comments. Hearing none, all in favor – none opposed. Article passed.**

Article 44. To see what sum the Northport School Department will be authorized to expend for Food Service Transfers. School Committee Recommends \$74,723. **Woodward called for questions & comments. Hearing none, all in favor – none opposed. Article passed.**

PLEASE NOTE: Actions taken pursuant to the following articles (45-48) must be taken by a recorded vote. Only Article 47 requires a Written Vote)

Article 45. To see what sum the Town of Northport will appropriate for the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act (**School Committee Recommends \$1,954,728.69**) and to see what sum the municipality will raise as the municipality’s contribution to the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act in accordance with the Maine Revised Statutes, Title 20-A, section 15688. **School Committee Recommends \$1,775,366.10. Motion was made and seconded to approve the School Committee recommended amount. Woodward called for questions & comments. Hearing none, 54 in favor – none opposed. Article passed.**

“Explanation: The school administrative unit’s contribution to the total cost of funding public education from kindergarten 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 a municipality must raise in order to receive the full amount of state dollars.”

Yes 54 No 0

Article 46. To see what sum the Town of Northport will raise and appropriate for the annual payments on debt service previously approved by the legislative body for non-state-funded school construction projects, or non-state-funded

portions of school construction projects in addition to the funds appropriated as the local share of the school administrative unit's contribution to the total cost of funding public education from kindergarten to grade 12. **School Committee Recommends \$259,975. Motion was made and seconded to approve the School Committee recommended amount. Woodward called for questions & comments. Hearing none, 54 in favor – none opposed. Article passed.**

“Explanation: Non-state-funded debt service is the amount of money needed for the annual payments on the municipality's long-term debt for major capital school construction projects at the Edna Drinkwater School and Northport's share of long-term debt for major capital school construction projects in RSU 71 (previously MSAD 34) that are not approved for state subsidy. The bonding of this long-term debt was previously approved by the voters.”

Yes 54 No 0

PLEASE NOTE: Article 47 requires a written vote

Article 47. Shall the Town of Northport raise and appropriate \$1,241,892 in additional local funds, which exceeds the State's Essential Programs and Services allocation model by \$1,241,892 as required to fund the budget recommended by the School Committee?

The School Committee recommends \$1,241,892 for additional local funds and gives the following reasons for exceeding the State's Essential Programs and Services funding model by \$1,241,892. **Motion was made and seconded to approve the School Committee recommended amount. Woodward called for questions & comments. Hearing none, 52 in favor – 2 opposed. Article passed.**

“Explanation: The additional local funds are those locally raised funds over and above the school administrative unit's local contribution to the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act and local amounts raised for the annual payment on non-state funded debt service that will help achieve the Northport School Department budget for educational programs.”

Yes 52 No 2

Article 48. To see what sum the Town of Northport will authorize the Northport School Committee to expend for the fiscal year beginning July 1, 2023 and ending June 30, 2024 from the Town of Northport's contribution to the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act, non-state-funded school 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. **School Committee Recommends \$3,900,616. Motion was made and seconded to approve the School Committee recommended amount. Woodward called for questions & comments. Hearing none, 52 in favor – none opposed. Article passed.**

Yes 52 No 0

Article 49. Shall the Town of Northport appropriate \$300,000 from the school unit's unassigned fund balance to offset taxes in the 2023-2024 school budget. **Motion was made and seconded to approve the article as written. Woodward called for questions & comments. Hearing none, all in favor – none opposed. Article passed.**

Article 50. Shall the Town of Northport appropriate \$148,000 from the MEPERS funds reserved for education to offset taxes in the 2023-2024 school budget. **Motion was made and seconded to approve the article as**

written. Woodward called for questions & comments. Karen Young asked what MEPERS is. Finance Director Vicki Eugley explained that MEPERS stands for Maine Public Employees Retirement System and why the Town received these funds. Woodward called for any more question or comments. Hearing none, all in favor – none opposed. Article passed.

Article 51. Existing School Reserve Accounts: Transfer and Expend

| Reserve Account | Current Balance | Transfer Amount | Expend Not to Exceed |
|-------------------------|------------------------|------------------------|-----------------------------|
| Regular Instruction | \$70,000 | \$0 | \$70,000 |
| Special Education | \$120,000 | \$0 | \$120,000 |
| Fuel Cost Stabilization | \$33,000 | \$0 | \$33,000 |
| Food Service | \$30,000 | \$0 | \$30,000 |
| Capital Maintenance | \$70,000 | \$0 | \$70,000 |
| Transportation | \$0 | \$2,500 | \$2,500 |
| Technology | \$0 | \$5,000 | \$5,000 |

Shall the School Committee be authorized to transfer up to the amounts stated in the above table from unexpended balances to the **Respective Reserve Accounts** and to expend said Reserves for the purpose that such Reserves were created, in an amount not to exceed the amount stated in the above table for the 2023-2024 school year? *Motion was made and seconded to approve the article as written. Woodward called for questions & comments. Hearing none, all in favor – none opposed. Article passed.*

Article 52. Shall the School Committee be authorized to expend other sums as may be received from federal and state grants or programs or other sources during the fiscal year for school purposes, provided that such grants, programs or other sources do not require the expenditure of other funds not previously appropriated. *Motion was made and seconded to approve the article as written. Woodward called for questions & comments. Paul Sheridan thanked Lee Woodward for serving as Moderator for the Town, and appreciates his efficient practices. Woodward called for any other questions & comments. Hearing none, all in favor – none opposed. Article passed.*

Article 53. Shall the School Committee be authorized to transfer an excess of 5% between cost centers, not to exceed the total spending allocation for the 2023-2024 school year, to balance accounts. *Motion was made and seconded to approve the article as written. Woodward called for questions & comments. Hearing none, all in favor – none opposed. Article passed.*

With no other articles, a Motion was made, and seconded, to adjourn at 7:24 p.m. All in favor- none opposed. Motion passed.

Respectfully Submitted,

Amy Eldridge
Town Clerk

UNCOLLECTED TAXES

AS OF MARCH 31, 2024

2020 UNCOLLECTED TAXES

| | |
|---------------------|-----------------|
| | 805.20 |
| P HOWARD, SUSAN | 10.68 |
| P MOBILE MINI, INC. | <u>\$815.88</u> |

2021 UNCOLLECTED TAXES

| | |
|---------------------|-------------------|
| | 818.40 |
| HOWARD, SUSAN | 1,622.85 |
| MEKLIN, ERIC A. | 10.85 |
| P MOBILE MINI, INC. | 1,444.60 |
| MORONG, WILLIAM G. | 5,045.25 |
| MULLINS, MICHAEL | <u>\$8,941.95</u> |

2022 UNCOLLECTED TAXES

| | |
|-----------------------------------|--------------------|
| | 4,095.05 |
| 1913 FARM, LLC | 903.92 |
| BOYLE, STEPHEN | |
| BUTTERS, JAMES AS TRUSTEE 50%, | |
| BUTTERS, SANDRA AS TRUSTEE 50% | 3,066.80 |
| FISCHER, SHARON | 3,569.55 |
| HARLAN TREE, LLC | 1,984.96 |
| P HARLAN TREE, LLC | 146.28 |
| HOWARD, SUSAN | 839.52 |
| JONES, JASON | 552.33 |
| KELLEY, ROGER | 61.90 |
| KERESEY, HYDEE J | 1,297.44 |
| LANDRY, ASHLEY B | 1,027.14 |
| LANDRY, ASHLEY B | 2,319.81 |
| LINSCOTT, ARTHUR D | 133.56 |
| LORD, ELWIN H SR | 291.98 |
| MACKRIDGE, MICHAEL R | 588.30 |
| MAINE A I, LLC | 219.42 |
| MAINE A I, LLC | 214.65 |
| * MILLINGTON, ANNE M | 246.56 |
| P MOBILE MINI, INC. | 11.13 |
| MULLINS, MICHAEL | 461.10 |
| NEWTON, DAVID | 1,477.11 |
| * NICKERSON, KENNETH | 2,035.20 |
| NORLING, JAKE | 608.97 |
| OUTERBRIDGE, OLIVER | 559.68 |
| PACHICO(BENNER), PAMELA ESTATE OF | 717.89 |
| PENDERGAST, JAMI D | 650.31 |
| SCHOLZ, ELIZABETH | 871.73 |
| STOREY, BRENDA F | 730.61 |
| TANGLEWOOD TIMBER COMPANY LLC | 3,219.75 |
| P TIMEPAYMENT CORP. | 69.96 |
| * WALLACH, JOHN R | 2,888.10 |
| WILLIS, JACK | 1,093.13 |
| YORK, TRAVIS S | 290.97 |
| | <u>\$37,244.81</u> |

2023 UNCOLLECTED TAXES

| | |
|----------------------------|----------|
| | 4,245.64 |
| 1913 FARM, LLC | 2,359.50 |
| 4983 COASTLINE, LLC. | 1,027.00 |
| 9488 COASTAL, LLC, | 420.88 |
| ANDERSON, BRYNN | 172.25 |
| * ANDERSON, WILLIAM A | 802.75 |
| * ANDERSON, WILLIAM A | 182.81 |
| * ANDERSON, WILLIAM AYCOCK | 2,208.38 |
| AROCHO, STEVEN A | |

2023 UNCOLLECTED TAXES

| | |
|-----------------------------------|-----------|
| | 339.63 |
| BAGGITT, LAWRENCE L | 872.63 |
| BAGGITT, LAWRENCE L | 170.63 |
| BAGGITT, LAWRENCE L | 617.50 |
| * BAHOOOSH, JAMES B | 1,724.13 |
| * BAHOOOSH, JAMES B | 349.38 |
| * BAHOOOSH, JAMES B | 2,047.52 |
| * BARNARD, GERALDINE TRUSTEES | 3,569.99 |
| BASSANO, LINDA | 492.78 |
| * BAUGHMAN, DAVID J JR | 1,533.19 |
| * BERSHAD, SHIRLEY K | 6.49 |
| * BLACKBURN, PATRICIA E | 1.52 |
| * BLAKE, JUSTIN L | 1,446.25 |
| BOSK, SARAH RACKLIFFE | 972.56 |
| BOYLE, STEPHEN | 34.94 |
| * BROWER, HOWARD | 283.56 |
| * BROWER, HOWARD | 261.62 |
| * BROWER, HOWARD | 227.50 |
| * BROWER, HOWARD | 224.25 |
| * BROWER, HOWARD | 2,224.01 |
| * BROWN, MARK & CONSTANCE TRUST | 966.32 |
| * BRUCE, IAN | |
| BUTTERS, JAMES AS TRUSTEE 50%, | |
| BUTTERS, SANDRA AS TRUSTEE 50% | 3,136.25 |
| CAMDEN CENTER LLC | 338.00 |
| CAMDEN CENTER LLC | 109.69 |
| CAMDEN CENTER LLC | 146.25 |
| CAMDEN CENTER LLC | 109.69 |
| CAMDEN CENTER LLC | 109.69 |
| * CAMPBELL, PATRICIA L. | 1,687.56 |
| CASTILLO JR., JOSE G | 619.94 |
| * CLIFFORD, PETER R LIFE ESTATE | 830.38 |
| * CLINTON RICHARD STRONG REVOC | 5,688.31 |
| * CLINTON RICHARD STRONG REVOC | 836.06 |
| * CONNELL, WILLIAM | 5,098.13 |
| * COREY, WAYNE | 169.15 |
| P CRANESPORT LEASING, LLC | 662.44 |
| * CRICHTON, LAUREN F | 835.84 |
| CROWS NEST INC. | 2,294.97 |
| CUSHMAN, NICHOLAS D | 640.25 |
| CUSHMAN, NICHOLAS D | 383.50 |
| DAVIS, ELJAH | 747.86 |
| P DEEP CREEK GRAZING ASSOC., INC. | 337.82 |
| DEEP CREEK GRAZING ASSOC., INC. | 15,296.94 |
| DESMARAIS, STEPHEN M | 4,203.88 |
| DICKINSON, DOUGLAS | 729.62 |
| * DRINKWATER, CHRIS E | 3,520.56 |
| DRISCOLL, JR., JOHN T. | 1,397.21 |
| * DUBROW, DONNA P (TRUSTEE) | 17,543.50 |
| DUNHAM, ALAN H | 1,130.19 |
| ELDER, ROBERT | 255.94 |
| * ELMER C. BARNARD LIVING TRUST | 3,448.25 |
| * FEENER, FRANK | 1,198.44 |
| FIRST RIVER BUILDING COMPANY, LLC | 305.50 |
| FISCHER, SHARON | 3,648.13 |
| * FLANAGAN, JOHN | 481.00 |
| FRANTZ, CYNTHIA D | 311.19 |
| * GALLAGHER, SHEEHAN D | 7,664.31 |
| * GASEIDNES, JOELLEN | 2,896.56 |
| * GNUTTI, ALAN N. - TRUSTEE | 1,861.44 |
| GRENDALL, MOLLY | 390.81 |
| GRIFFIN, KRISTEN | 320.13 |

UNCOLLECTED TAXES

AS OF MARCH 31, 2024

| <u>2023 UNCOLLECTED TAXES</u> | | <u>2023 UNCOLLECTED TAXES</u> | |
|--|-----------|-------------------------------------|----------|
| * HACKETT, CHARLES | 259.19 | OCEAN VIEW ASSOCIATES, LLC | 2,648.75 |
| * HACKETT, CHARLES | 1,231.85 | * OSTERHELD, MARK TRUST DTD | 6.06 |
| P HARLAN TREE, LLC | 149.50 | OUTERBRIDGE, OLIVER | 572.00 |
| HARLAN TREE, LLC | 2,029.63 | * OXTON, RICHARD JR | 3,296.31 |
| HARRIMAN, BLAINE W | 1,288.24 | PACHICO(BENNER), PAMELA - ESTATE OF | 1,038.38 |
| HARRIMAN, LEONE A.; BARTON, FREDRICK & FER | 305.50 | * PARSONS, STUART J (TRUSTEE) | 8,913.13 |
| * HASHEY, CHARLES T | 390.00 | PATTEN, MICHELLE M | 1,309.34 |
| * HASHEY, CHARLES T | 1,753.38 | PENDERGAST, JAMI D | 664.63 |
| HOIKALA, KAREN A | 2,967.25 | PENDLETON, COREY J | 791.38 |
| HOLMES, ASHLEY | 1,549.84 | * PHILLIPS, KRISTINE | 3,457.19 |
| * HOWARD, JOSHUWA W | 709.31 | * PHILLIPS, KRISTINE | 8,415.87 |
| HOWARD, SUSAN | 858.00 | * PITCHER PERFECT LLC | 5,126.87 |
| HOWARD, WILLIAM R JR | 3,276.00 | * PRESCOTT, ROBERT F., SR. | 481.81 |
| * JAMES, SEAN | 1,187.87 | RAMSEY, ROBIN | 545.19 |
| * JAMES, SEAN C | 799.50 | RAND, AARON J. | 2,890.88 |
| JONES, JASON | 1,468.19 | REILLY, FRANK | 1,296.75 |
| JONES, JASON K | 565.13 | * REMINGTON REVOCABLE LIVING TRUST | 2,706.44 |
| * JONES, KENNETH R | 730.84 | RIPLEY JR., GUY | 669.74 |
| JONES, ROBERT M | 335.97 | RYAN, MARK C | 6,454.90 |
| * JOSEPH & PEARL AMSEL CHARITABLE FND | 109.69 | SCHALLEK, JUNE V | 751.15 |
| KADISON, SHARI H. | 2,019.82 | SCHOLZ, ELIZABETH | 1,655.06 |
| KELLEY, ROGER | 63.38 | * SCHWARTZ, DANIEL | 621.56 |
| KERESEY, HYDEE J | 1,326.00 | SEEKINS, RICHARD A | 223.03 |
| * KHALSA, GOBIND SINGH | 3,922.78 | SERLENGA, ROBERT F | 1,441.37 |
| KING, KRISTIN J. & CAITLIN & TORY | 2,823.44 | SHAVER, NANCY | 2,923.38 |
| KOENIG, SONIA A | 783.25 | * SILAR, CHERYL LYNN | 2,428.56 |
| KUCHENBAUR, KARYN | 1,189.60 | SMITH SR., NICHOLAS A | 1,297.06 |
| * LAMB, ALBERT D. | 362.92 | * STANDARD, JOHN E | 2,977.00 |
| LANDRY, ASHLEY B | 1,049.75 | * STANDARD, JOHN E | 183.25 |
| LANDRY, ASHLEY B | 198.25 | STARES, ASHLEA | 4,915.63 |
| LANDRY, ASHLEY B | 2,370.88 | * STERRS, LAWRENCE J | 2,264.03 |
| LANDRY, MARY | 1,680.19 | STEVEN WEITZ REVOCABLE TRUST | 1,084.69 |
| Leathers, Angela I | 1,519.38 | STEWART, JAMES C | 3,683.06 |
| Leathers, Angela I | 815.75 | STICKNEY, JUSTIN | 65.00 |
| LEWIS, JOHN | 719.88 | STOREY, BRENDA F | 795.44 |
| LINSCOTT, ARTHUR D | 136.50 | STUART, PHILIP A | 2,050.34 |
| LITTLEFIELD, JANE | 336.37 | TANGLEWOOD TIMBER COMPANY LLC | 3,290.63 |
| LORD, ELWIN H SR | 1,438.16 | THE DAVID W. & SANDRA J. GAYLOR | |
| LOVEJOY, EDWARD & MARGARET | 5,926.38 | LIVING TRUST | 1,801.31 |
| LOVELL, ROBERT | 9,124.60 | THE GARO ARMEN DECLARATION OF TRUST | 1,925.62 |
| LUCAS, MRS MARY | 4,302.99 | THE GARO ARMEN DECLARATION OF TRUST | 121.06 |
| LUSH, BARBARA | 703.00 | THURBER, G.P. WELLES | 571.19 |
| * LYNOTT, KIETH E | 1,929.69 | TOENNIS, JAMES | 813.72 |
| MAGRUDER, WILLIAM S | 1,285.38 | TOENNIS, JAMES E | 258.37 |
| MAINE A I, LLC | 224.25 | * TRUE, MICHAEL N | 1,002.56 |
| MAINE A I, LLC | 219.38 | TURCI, PAUL | 383.50 |
| * MALO, MARSHALL | 621.56 | VARNEY, JUSTIN | 845.00 |
| MARTINELLI, THOMAS P | 341.25 | VOIGT, JEFFREY R | 485.88 |
| MASTRICOLO, THERESA | 424.94 | * WAGNER, LAURANCE | 5,780.13 |
| * MILLINGTON, ANNE M | 701.99 | * WAGNER, LAURANCE | 2,219.75 |
| Miska, Douglas S | 5,005.81 | * WAGNER, LAURANCE W | 479.38 |
| P MOBILE MINI, INC. | 11.38 | * WAGNER, LAURANCE W | 541.13 |
| * MOLINE, LANAE J | 1,560.00 | * WAGNER, LAURANCE W | 144.63 |
| * MORSE, TIMOTHY | 767.59 | * WAGNER, WILLIAM L | 563.88 |
| MULLINS, MICHAEL | 471.25 | * WAGNER, WILLIAM L | 4,062.50 |
| MUNROE, SCOTT F | 1,025.38 | * WAGNER, WILLIAM L | 3,456.38 |
| * NASON, DONNA | 1,070.87 | * WALLACH, JOHN R | 2,959.13 |
| NEWTON, DAVID | 1,509.63 | WARNER, DONALD | 5,255.25 |
| * NICKERSON, KENNETH | 2,080.00 | WARNER, DONALD | 637.00 |
| NORLING, JAKE | 1,244.75 | WARNER, DONALD E. MARY T. | 2,073.50 |
| NORTHEAST MARINE SERVICES | 1,251.25 | | |
| NORTHPOINT HOLDINGS III, LLC | 15,448.88 | | |
| NORTHPOINT HOLDINGS, LLC | 14,941.88 | | |

UNCOLLECTED TAXES

AS OF MARCH 31, 2024

2023 UNCOLLECTED TAXES

| | |
|-----------------------|----------------------------|
| WICK, PHILIP C | 953.57 |
| WICK, PHILIP C Estate | 2,628.41 |
| WIECHA FAMILY TRUST | 3,413.30 |
| * WIKEN, LOUELLA A | 1,059.09 |
| WILLIAMS, EDWARD | 1,468.19 |
| WILLIS, JACK | 1,165.94 |
| * WILLIS, JOANNE | 42.25 |
| YARNELL, CHARLES | 1,396.28 |
| YARNELL, CHARLES O | 1,056.25 |
| YORK, TRAVIS S | 297.38 |
| | <u><u>\$371,883.64</u></u> |



* Denotes full taxes where paid after 03-31-24

P Denotes personal Property

**TOWN OF NORTHPORT
ASSESSOR'S NOTICE
2024**

In compliance with Title 36, MRSA, Sec 706, as amended, the Assessors of the Municipality of Northport hereby give notice to all persons liable to taxation in said municipality, that they will be in session at Town Hall in said Municipality, on the 13th day of June, 2024 at 8 AM to 4 PM for the purpose of revising lists of the polls and estates taxable in said Municipality.

Resident Owners

All inhabitants of the Municipality of Northport, Maine, and all Administrators, Executors, Trustees etc., of all estates taxable in said municipality of such persons are hereby notified to **MAKE AND BRING INTO THE ASSESSORS TRUE AND PERFECT LISTS OF THEIR POLLS AND ALL THEIR ESTATES, REAL AND PERSONAL**, not by law exempt from taxation, of which they were possessed on the first day of April, 2024 and be prepared to make oath to the truth of the same and to answer all proper inquiries in writing as to the nature, situation and value of their property liable to be taxed

Estates Distributed

And when estates of persons deceased have been distributed during the past year, or have changed hands from any cause, the Executor, Administrator or other persons interested, are hereby warned to give notice of such change, and in default of such notice will be held under law to pay the tax assessed although such estate has been wholly distributed and paid over.

Persons Doomed

And any person who neglects to comply with this notice is thereby barred of his right to make application to the Assessors or the Tax Review Board, for any abatement of his taxes, unless he offers such list with his application and satisfies them that he was unable to offer it at the time appointed

Assessors of Northport

Assessors Report

For Fiscal Year July 1, 2023 to June 30, 2024

| | |
|-------------------------------------|-----------------------|
| Administration | \$202,715.54 |
| Ambulance | \$19,106.00 |
| Animal Control | \$6,750.00 |
| Assessing | \$25,750.00 |
| Assessment Property Revaluation | \$50,000.00 |
| Cemetery Maintenance | \$7,000.00 |
| Code Enforcement Officer | \$23,000.00 |
| Contingency Fund | \$10,000.00 |
| Dangerous Building | \$20,000.00 |
| Emergency Management | \$3,500.00 |
| Employee Benefits | \$40,800.00 |
| First Responders – Operating | \$7,000.00 |
| First Responders – Equipment | \$5,000.00 |
| General Assistance | \$2,500.00 |
| Harbor Account | \$13,000.00 |
| Insurance | \$25,000.00 |
| Legal | \$15,000.00 |
| Northport Village Corporation | \$7,000.00 |
| Northport Volunteer Fire Department | \$79,850.00 |
| NVFD – Fire Truck Replacement | \$22,000.00 |
| NVFD – Fire Chief Salary | \$6,500.00 |
| Office Operations | \$60,000.00 |
| Payroll Taxes | \$28,000.00 |
| Roads & Bridges | \$200,000.00 |
| Scholarship Fund | \$5,000.00 |
| Septic Contract | \$8,000.00 |
| Snow Removal & Sanding | \$250,000.00 |
| Social Services | \$8,800.00 |
| Street Lights | \$1,500.00 |
| Town Hall Operations | \$24,000.00 |
| Town Hall building Fund | \$10,000.00 |
| Transfer Station | \$107,000.00 |
| Wyman Park | \$1,500.00 |
| Total Municipal: | \$1,295,271.54 |
| County Tax | \$813,635.10 |
| School appropriation | \$3,272,232.69 |
| Overlay | \$48,367.41 |
| Total: | \$5,429,506.74 |

CERTIFICATE OF ASSESSMENT
To be returned to the Municipal Treasurer
State of Maine

County of Waldo, SS.

We certify that we have assessed a tax on the estate, real and personal, liable to be taxed in the Municipality of Northport for the fiscal year A.D. July 1, 2023 to June 30, 2024 at 16.250 mils on the dollar on a total taxable valuation of \$301,727,410.00

Assessments

| | |
|---|---------------------|
| 1. County Tax | \$ 813,635.10 |
| 2. Municipal Appropriation | \$ 1,258,271.54 |
| 3. TIF Financing Plan amount | \$ 0.00 |
| 4. School/Educational amount | \$ 3,272,232.69 |
| 5. Overlay (not to exceed 5% of Assessment) | <u>\$ 48,367.41</u> |
| 6. Total Assessments | \$ 5,392,506.74 |

Deductions

| | |
|---|------------------------|
| 7. State Municipal Revenue Sharing | \$ 155,134.07 |
| 8. Homestead Reimbursement | \$ 80,341.32 |
| 9. BETE Reimbursement | \$ 1,339.81 |
| 10. Other Revenue | <u>\$ 252,621.13</u> |
| 11. Total Deductions | \$ 489,436.33 |
| 12. Net assessment for Commitment (line 6 less line 11) | <u>\$ 4,903,070.41</u> |

Lists of all the same we have committed to Amy Eldridge, Municipal Treasurer of said Municipality, or the successor in office, on or before such date, or dates, as provided by legal vote on the Municipality and warrants received pursuant to the laws of the State of Maine. (Title 36 MSRA, sec 712)

Enter under our hands this 1st day of August, 2023.

Municipal Assessors
Jeanine Tucker - Chair
Breanna Pinkham Bebb
Marjorie Schauffler



**FINANCE DIRECTOR'S REPORT
ON MUNICIPAL ACCOUNTS
Fiscal year 2023 - 2024
As of March 31, 2024**

Camden National Bank - General Fund

Opening Balance **\$2,734,908.43**

Property Tax

| | |
|--------------------|----------------|
| 2021 Taxes | \$39,842.34 |
| 2022 Taxes | \$83,453.36 |
| 2023 Taxes | \$4,498,205.50 |
| 2023 Prepaid Taxes | \$1,935.40 |
| 2024 Prepaid Taxes | \$1,254.43 |

Interest Income

| | |
|----------------------|-------------|
| Property Taxes | \$8,666.13 |
| Camden National Bank | \$85,473.06 |

Municipal - State and Federal Funds

| | |
|--|--------------|
| Local Road Assistance | \$38,304.00 |
| Municipal Revenue Sharing | \$121,908.98 |
| Solar Reimbursement | \$380.00 |
| Tree Growth | \$1,476.47 |
| Veterans Exemption | \$784.00 |
| Homestead Exemption | \$78,478.00 |
| BETE | \$1,340.00 |
| Snowmobile Reimbursement | \$178.74 |
| General Assistance | \$863.09 |
| 2023 Tax Stabilization | \$10,381.30 |
| Tax Stabilization Expenses Reimbursement | \$780.00 |
| NVFD Grant - FY2023 A/R | \$1,242.00 |
| Community Development Block Grant | \$39,752.00 |
| Community Resiliency Partnership Grant | \$50,000.00 |
| FEMA Storm Damage Grant | \$79,352.64 |

Education - State Funds

| | |
|---|--------------|
| State EPS | \$104,320.46 |
| Title IA | \$2,633.68 |
| Title II | \$632.63 |
| Title IV | \$1,043.84 |
| Title V | \$4,531.87 |
| Local Entitlement | \$23,896.65 |
| ESSER 3 | \$88,765.48 |
| Nutrition | \$39,049.98 |
| Nutrition - FFV | \$3,431.47 |
| MLTI | \$8,721.00 |
| Accounts Receivable from FY23 - Special Revenue | \$90,143.01 |

Education - General Funds:

| | |
|--|------------|
| School Lunch Program | \$538.75 |
| Operations Reimbursements - General Fund | \$93.59 |
| Nutrition Reimbursement | \$58.85 |
| Environmental Grant | \$1,180.00 |
| Maine Community Foundation - Cobe Grant | \$1,000.00 |
| IRS Reimbursements | \$68.85 |
| MSMA Reimbursements | \$518.35 |

Excise Taxes

| | |
|-------------------|--------------|
| Automobile Excise | \$279,328.88 |
| Boat Excise | \$1,482.50 |

Licenses and Certificates

| | |
|-----------------------|------------|
| Dog - State | \$1,579.00 |
| Dog - Town | \$2,351.00 |
| Hunting & Fishing | \$808.00 |
| Vital Records - State | \$151.60 |
| Vital Records - Town | \$1,282.40 |

Permits and Other Code Fees

| | |
|--------------------------|------------|
| Building Permits | \$7,786.55 |
| Marijuana Permit | \$100.00 |
| Planning Board | \$750.00 |
| Plumbing Permits - State | \$1,577.50 |
| Plumbing Permits - Town | \$4,317.50 |
| Shoreland | \$225.00 |
| Site Plan Review | \$450.00 |
| Subdivision | \$750.00 |
| Special Amusement Permit | \$50.00 |
| Driveway Permits | \$25.00 |
| Mooring Permits | \$585.00 |

Registrations

| | |
|-----------------------------------|--------------|
| ATV | \$1,235.00 |
| Motor Vehicle | \$116,693.51 |
| Boat | \$1,479.00 |
| Snowmobile | \$660.00 |
| Sales Tax (Boat, ATV, Snowmobile) | \$3,642.97 |

Transfer Station

| | |
|--------------|-------------|
| Bag Stickers | \$64,482.00 |
| Debris | \$13,189.00 |
| Metals | \$1,756.00 |
| Brush | \$603.00 |
| Electronics | \$675.00 |

Advertising Reimbursements \$179.88

Agent Fees \$4,478.00

Cemetery Stock Dividends \$197.37

Cemetery Lot Sales - Special Reserve and Perpetual Care \$900.00

Children's Community Christmas Party Bake Sale \$724.38

Copy Sales \$72.00

E911 Sign Sales \$108.00

| | |
|---|------------------------|
| Insurance - Workers Compensation Dividend | \$1,209.00 |
| FY2023 A/R for NSF Check | \$2,981.72 |
| NSF Checks | \$7,462.82 |
| Northport Village Corp. - Reimbursements | \$20,113.43 |
| Northport First Responders - Donations | \$250.00 |
| Northport Vol. Fire Dept. - Donations | \$21,230.00 |
| Northport Vol. Fire Dept. - Reimbursement | \$501.74 |
| Northport Vol. Fire Dept. - Sale of Equipment | \$500.00 |
| NSF Check Fee | \$175.00 |
| Bank Deposit Errors | \$0.61 |
| Training Reimbursements | \$20.00 |
| Tax Costs | \$2,617.64 |
| Warm Neighbors Fund - Donations | <u>\$700.00</u> |
| Total Receipts: | \$6,087,116.90 |
| | |
| Warrants | -\$6,023,598.01 |
| | |
| Transfers from NSD, Special Revenue and Trust Accounts | \$13,683.65 |
| Voided checks reissued | \$577.19 |
| NSF checks - reimbursed | -\$4,138.94 |
| Bank service charge | <u>-\$3.00</u> |
| Ending Balance as of March 31, 2024: | \$2,808,546.22 |

Special Reserve and Trust Accounts:

Accounts at The First:

Cemetery Capital Reserve Account:

| | |
|------------------------------------|-----------------|
| Balance as of June 30, 2023: | \$4,624.03 |
| Interest | \$147.61 |
| Sale of Cemetery Lots | <u>\$450.00</u> |
| Bank Balance as of March 31, 2024: | \$5,221.64 |

Cemetery Trust Fund Account:

| | |
|------------------------------------|-----------------|
| Balance as of June 30, 2023: | \$16,363.31 |
| Interest | \$521.91 |
| Cemetery Stock Dividends | \$197.37 |
| Sale of Cemetery Lots | <u>\$450.00</u> |
| Bank Balance as of March 31, 2024: | \$17,532.59 |

Children's Community Christmas Party Special Reserve:

| | |
|------------------------------------|----------|
| Balance as of June 30, 2023: | \$494.09 |
| Interest | \$15.84 |
| FY2023 Due to: | \$209.97 |
| Bank Balance as of March 31, 2024: | \$719.90 |

Christmas is for Caring Trust Fund:

| | |
|------------------------------------|----------------|
| Balance as of June 30, 2023: | \$2,740.55 |
| Interest | <u>\$87.36</u> |
| Bank Balance as of March 31, 2024: | \$2,827.91 |

Digital Mapping Special Reserve Account:
 Balance as of June 30, 2023: \$5,027.07
 Interest \$135.05
 Transfer to General Fund for Mapping -\$1,423.65
 Bank Balance as of March 31, 2024: \$3,738.47

Fire Truck Replacement Special Reserve Account:
 Balance as of June 30, 2023: \$80,474.33
 Interest \$2,580.55
 Appropriation and FY2023 Due to: \$26,338.26
 Bank Balance as of March 31, 2024: \$109,393.14

First Responders Equipment Special Reserve Account:
 Balance as of June 30, 2023: \$89,099.61
 Interest \$2,850.03
 Appropriation and FY2023 Due to: \$8,689.29
 Bank Balance as of March 31, 2024: \$100,638.93

Marine Special Reserve Account:
 Balance as of June 30, 2023: \$121,410.85
 Interest \$3,816.63
 FY2023 Due to: \$6,475.00
 Transfer to the General Fund -\$12,000.00
 Bank Balance as of March 31, 2024: \$119,702.48

Records Preservation Special Reserve Account:
 Balance as of June 30, 2023: \$19,728.49
 Interest \$629.70
 FY2023 Due to: \$1,776.40
 Bank Balance as of March 31, 2024: \$22,134.59

Sand/Salt Shed Special Reserve Account:
 Balance as of June 30, 2023: \$17,027.02
 Interest \$542.77
 Bank Balance as of March 31, 2024: \$17,569.79

Wyman Needy Trust Fund:
 Balance as of June 30, 2023: \$5,109.42
 Interest \$161.77
 Transfer to General Fund: -\$200.00
 Bank Balance as of March 31, 2024: \$5,071.19

Wyman Park Special Reserve Account:
 Balance as of June 30, 2023: \$3,958.91
 Interest \$126.19
 Bank Balance as of March 31, 2024: \$4,085.10

**FINANCE DIRECTOR'S REPORT
FOR YEAR ENDING JUNE 30, 2024
AS OF MARCH 31, 2024
(See notation at end of report)**

CASH - CAMDEN NATIONAL BANK-OPERATING CHECKING ACCOUNT:

| | |
|---|------------------|
| BALANCE CARRIED FORWARD: | \$2,734,908.43 |
| RECEIPTS: | \$6,004,967.72 |
| WARRANTS: | (\$6,023,598.01) |
| INTEREST INCOME: | \$85,473.06 |
| TRANSFER FROM MARINE SPECIAL RESERVE: | \$12,000.00 |
| TRANSFER FROM DIGITAL MAPPING SPECIAL RESERVE FUND: | \$1,423.65 |
| TRANSFER FROM WYMAN NEEDY TRUST FUND: | \$200.00 |
| VOIDED CHECKS REISSUED: | \$577.19 |
| NSF CHECKS REIMBURSED: | (\$7,462.82) |
| NSD TRANSFER FROM WARRANTS: | \$60.00 |
| BANK SERVICE CHARGES | (\$3.00) |
| BALANCE AS OF MARCH 31, 2024: | \$2,808,546.22 |

CASH - CAMDEN NATIONAL BANK-NORTHPORT SCHOOL DEPARTMENT:

| | |
|-------------------------------|-------------|
| BALANCE CARRIED FORWARD: | \$1,736.09 |
| VOIDED CHECKS | \$64,614.60 |
| STOP PAYMENT FEE | (\$35.00) |
| INTEREST INCOME: | \$25.41 |
| BALANCE AS OF MARCH 31, 2024: | \$66,341.10 |

CASH - THE FIRST - CHECKING:

| | |
|-------------------------------|----------------|
| BALANCE CARRIED FORWARD: | \$1,223,110.15 |
| INTEREST INCOME: | \$39,084.72 |
| BALANCE AS OF MARCH 31, 2024: | \$1,262,194.87 |

CASH - THE FIRST - EDUCATION MEPERS FUNDS:

| | |
|-------------------------------|--------------|
| BALANCE CARRIED FORWARD: | \$181,650.01 |
| INTEREST INCOME: | \$5,804.48 |
| BALANCE AS OF MARCH 31, 2024: | \$187,454.49 |

CASH - FIDELITY INVESTMENTS:

| | | |
|------------------------------------|--------------|----------------|
| BALANCE CARRIED FORWARD: | | \$500,796.78 |
| TRANSFERS TO FIDELITY INVESTMENTS: | \$500,000.00 | \$500,000.00 |
| INTEREST INCOME: | | \$30,169.70 |
| BALANCE AS OF MARCH 31, 2024: | | \$1,030,966.48 |

CASH - CHANGE AND PETTY CASH

| | |
|--------------------------------------|----------|
| BALANCE CARRIED FORWARD - CHANGE | \$200.00 |
| BALANCE CARRIED FORWARD - PETTY CASH | \$200.00 |
| BALANCE AS OF MARCH 31, 2024: | \$400.00 |

2023 TAXES RECEIVABLE:

| | |
|-------------------------------|------------------|
| TAX ASSESSMENT: | \$4,884,532.38 |
| TAX BILLING ADJUSTMENT: | \$2.81 |
| SUPPLEMENTAL TAXES: | \$6,553.69 |
| TOTAL: | \$4,891,088.88 |
| TAX RECEIPTS: | (\$4,498,205.50) |
| PREPAID TAXES: | (\$15,994.72) |
| TAX ABATEMENTS: | (\$5,005.02) |
| BALANCE AS OF MARCH 31, 2024: | \$371,883.64 |

2023 TAX STABILIZATION:

| | |
|-------------------------------|---------------|
| TAX ASSESSMENT: | \$18,538.03 |
| RECEIPTS: | |
| STATE OF MAINE | (\$10,381.30) |
| BALANCE AS OF MARCH 31, 2024: | \$8,156.73 |

2022 TAX LIENS:

| | |
|-------------------------------|---------------|
| BALANCE CARRIED FORWARD: | \$124,218.43 |
| TAX RECEIPTS: | (\$83,453.36) |
| TAX ABATEMENTS: | (\$3,520.26) |
| BALANCE AS OF MARCH 31, 2024: | \$37,244.81 |

2021 TAX LIENS:

| | |
|-------------------------------|---------------|
| BALANCE CARRIED FORWARD: | \$58,955.39 |
| TAX RECEIPTS: | (\$39,842.34) |
| TAX ABATEMENTS: | (\$10,171.10) |
| BALANCE AS OF MARCH 31, 2024: | \$8,941.95 |

2020 TAX LIENS:

| | |
|-------------------------------|----------|
| BALANCE CARRIED FORWARD: | \$815.88 |
| BALANCE AS OF MARCH 31, 2024: | \$815.88 |

ACCOUNTS RECEIVABLE - HOMESTEAD PROP. TAX EXEMPTION:

| | |
|-------------------------------|---------------|
| BALANCE CARRIED FORWARD: | \$22,666.00 |
| RECEIPTS: | |
| STATE OF MAINE | (\$22,666.00) |
| BALANCE AS OF MARCH 31, 2024: | \$0.00 |

ACCOUNTS RECEIVABLE - EDUCATION SPECIAL REVENUE:

| | |
|-------------------------------|---------------|
| BALANCE CARRIED FORWARD: | \$90,143.01 |
| RECEIPTS: | |
| EDUCATION - TITLE IA | (\$4,695.08) |
| EDUCATION - TITLE II | (\$1,127.79) |
| EDUCATION - TITLE IV | (\$1,860.85) |
| EDUCATION - TITLE V | (\$4,531.87) |
| EDUCATION - LOCAL ENTITLEMENT | (\$26,702.12) |
| EDUCATION - NUTRITION | (\$1,847.41) |
| EDUCATION - NUTRITION - FFV | (\$667.09) |
| EDUCATION - ESSER3 | (\$48,710.80) |
| BALANCE AS OF MARCH 31, 2024: | \$0.00 |

ACCOUNTS RECEIVABLE - NVFD STATE GRANT:

| | |
|-------------------------------|--------------|
| BALANCE CARRIED FORWARD: | \$1,242.00 |
| RECEIPTS: | |
| STATE OF MAINE | (\$1,242.00) |
| BALANCE AS OF MARCH 31, 2024: | \$0.00 |

TAX ACQUIRED PROPERTY:

| | |
|-------------------------------|----------|
| BALANCE AS OF MARCH 31, 2024: | \$240.00 |
|-------------------------------|----------|

ACCOUNTS PAYABLE - REGISTRATIONS, LICENSES & PERMITS:

| | |
|---|--------------|
| BALANCE CARRIED FORWARD: | \$24,791.45 |
| RECEIPTS: | |
| REGISTRATION, LICENSE & PERMIT FEES COLLECTED | \$127,826.58 |
| TOTAL: | \$152,618.03 |
| EXPENDITURES: | |
| TREASURER, STATE OF MAINE | \$149,208.73 |
| TOTAL EXPENDITURES: | \$149,208.73 |
| BALANCE AS OF MARCH 31, 2024: | \$3,409.30 |

**ACCOUNTS PAYABLE - EDUCATION -
ACCRUED PAYABLES AND SPECIAL REVENUES:**

| | |
|--------------------------------------|--------------|
| BALANCES CARRIED FORWARD FOR: | |
| GENERAL FUND: | |
| ACCRUED PURCHASE ORDERS | \$587,666.08 |
| ACCRUED WAGES | \$136,201.09 |
| ACCRUED PAYROLL TAXES AND INSURANCES | \$74,452.48 |
| SPECIAL REVENUES: | |
| ACCRUED PURCHASE ORDERS | \$24,970.00 |
| ACCRUED WAGES | \$16,733.77 |
| TOTAL CARRIED FORWARD: | \$840,023.42 |
| EXPENDITURES: | |
| EDUCATION WARRANTS: | \$840,023.41 |
| TOTAL EXPENDITURES: | \$840,023.41 |
| BALANCE AS OF MARCH 31, 2024: | \$0.01 |

ACCOUNTS PAYABLE - LEGAL:

| | |
|-------------------------------|------------|
| BALANCE CARRIED FORWARD: | \$1,185.78 |
| EXPENDITURES: | |
| KELLY & ASSOCIATES, LLC | \$1,185.78 |
| TOTAL EXPENDITURES: | \$1,185.78 |
| BALANCE AS OF MARCH 31, 2024: | \$0.00 |

ACCOUNTS PAYABLE - MISCELLANEOUS:

| | |
|-------------------------------|----------|
| LOST CHECK: | \$577.19 |
| EXPENDITURES: | |
| REPLACE LOST CHECKS | \$577.19 |
| TOTAL EXPENDITURES: | \$577.19 |
| BALANCE AS OF MARCH 31, 2024: | \$0.00 |

ACCOUNTS PAYABLE - OFFICE OPERATIONS:

| | | |
|-------------------------------|------------|------------|
| BALANCE CARRIED FORWARD: | | \$8,455.00 |
| EXPENDITURES: | | |
| ANGEL COMPUTER SYSTEMS | \$1,265.00 | |
| PURDY POWERS | \$7,190.00 | |
| TOTAL EXPENDITURES: | | \$8,455.00 |
| BALANCE AS OF MARCH 31, 2024: | | \$0.00 |

ACCOUNTS PAYABLE - TAXES DUE TO NVC:

| | | |
|-------------------------------|------------|------------|
| RECEIPTS: | | \$3,323.88 |
| EXPENDITURES: | | |
| NORTHPORT VILLAGE CORPORATION | \$3,323.88 | |
| TOTAL EXPENDITURES: | | \$3,323.88 |
| BALANCE AS OF MARCH 31, 2024: | | \$0.00 |

ACCOUNTS PAYABLE - TRANSFER STATION:

| | | |
|-------------------------------|------------|------------|
| BALANCE CARRIED FORWARD: | | \$7,339.62 |
| EXPENDITURES: | | |
| DM&J WASTE INC. | \$2,995.50 | |
| PINE TREE WASTE, INC. | \$4,344.12 | |
| TOTAL EXPENDITURES: | | \$7,339.62 |
| BALANCE AS OF MARCH 31, 2024: | | \$0.00 |

ACCOUNTS PAYABLE - DUE TO CEMETERY TRUST FUND:

| | | |
|-------------------------------|----------|----------|
| AT&T | | \$176.49 |
| COMCAST | | \$20.88 |
| CEMETERY LOT SALES | | \$450.00 |
| TOTAL CEMETERY TRUST INCOME: | | \$647.37 |
| EXPENDITURES: | | |
| TRANSFER TO CEMETERY TRUST | \$647.37 | |
| TOTAL EXPENDITURES: | | \$647.37 |
| BALANCE AS OF MARCH 31, 2024: | | \$0.00 |

ACCOUNTS PAYABLE - DUE TO CEMETERY SPECIAL RESERVE FUND:

| | | |
|--------------------------------------|----------|----------|
| CEMETERY LOT SALES | | \$450.00 |
| EXPENDITURES: | | |
| TRANSFER TO CEMETERY SPECIAL RESERVE | \$450.00 | |
| TOTAL EXPENDITURES: | | \$450.00 |
| BALANCE AS OF MARCH 31, 2024: | | \$0.00 |

PAYROLL TAXES PAYABLE:

| | | |
|---|---------------|---------------|
| BALANCE CARRIED FORWARD: | | \$229.12 |
| WITHHOLDING: | | |
| SOCIAL SEC/MED/FEDERAL/STATE WITHHOLDIN | (\$47,064.41) | |
| TOTAL WITHHOLDING: | | (\$47,064.41) |
| EXPENDITURES: | | |
| INTERNAL REVENUE SERVICE | \$37,973.91 | |
| TREASURER, STATE OF MAINE | \$9,319.62 | |
| TOTAL EXPENDITURES: | | \$47,293.53 |
| BALANCE AS OF MARCH 31, 2024: | | \$0.00 |

2024 PREPAID TAXES:

| | |
|-------------------------------|------------|
| TAX RECEIPTS: | \$1,254.43 |
| BALANCE AS OF MARCH 31, 2024: | \$1,254.43 |

DEFERRED TAX REVENUE:

| | |
|-------------------------------|--------------|
| BALANCE CARRIED FORWARD: | \$103,000.00 |
| BALANCE AS OF MARCH 31, 2024: | \$103,000.00 |

TAX INTEREST & COSTS:

| | |
|--|-------------|
| TAX INTEREST | \$8,666.13 |
| TAX COSTS | \$2,617.64 |
| BALANCE AS OF MARCH 31, 2024: | \$11,283.77 |
| TO BE TRANSFERRED TO OFFICE OPERATIONS ACCOUNT | |

INTEREST INCOME - OPERATING ACCOUNTS:

| | |
|---------------------------------------|--------------|
| CAMDEN NATIONAL BANK CHECKING ACCOUNT | \$85,473.06 |
| THE FIRST CHECKING ACCOUNT | \$39,084.72 |
| FIDELITY INVESTMENTS | \$30,169.70 |
| BALANCE AS OF MARCH 31, 2024: | \$154,727.48 |

INTEREST INCOME - SPECIAL RESERVE ACCOUNTS:

| | |
|--|-------------|
| CEMETERY CAPITAL RESERVE | \$147.61 |
| CHILDREN'S COMMUNITY CHRISTMAS PARTY SPECIAL RESERVE | \$15.84 |
| DIGITAL MAPPING SPECIAL RESERVE | \$135.05 |
| FIRE TRUCK REPLACEMENT SPECIAL RESERVE | \$2,580.55 |
| FIRST RESPONDERS EQUIPMENT SPECIAL RESERVE | \$2,850.03 |
| MARINE SPECIAL RESERVE | \$3,816.63 |
| RECORDS PRESERVATION SPECIAL RESERVE | \$629.70 |
| SAND/SALT SHED SPECIAL RESERVE | \$542.77 |
| WYMAN PARK SPECIAL RESERVE | \$126.19 |
| BALANCE AS OF MARCH 31, 2024: | \$10,844.37 |

BANK SERVICE CHARGES:

| | |
|---------------------------------------|----------|
| CAMDEN NATIONAL BANK CHECKING ACCOUNT | \$3.00 |
| BALANCE AS OF MARCH 31, 2024: | (\$3.00) |

INTEREST INCOME - EDUCATION OPERATING ACCOUNT:

| | |
|---------------------------------------|---------|
| CAMDEN NATIONAL BANK CHECKING ACCOUNT | \$25.41 |
| BALANCE AS OF MARCH 31, 2024: | \$25.41 |

INTEREST INCOME - EDUCATION MEPERS SPECIAL RESERVE:

| | |
|-------------------------------|------------|
| THE FIRST - MEPERS FUNDS | \$5,804.48 |
| BALANCE AS OF MARCH 31, 2024: | \$5,804.48 |

SUPPLEMENTAL TAXES ASSESSED:

| | |
|-------------------------------|------------|
| SUPPLEMENTAL TAXES ASSESSED: | \$6,553.69 |
| BALANCE AS OF MARCH 31, 2024: | \$6,553.69 |

MISCELLANEOUS RECEIPTS:

| | |
|-----------------------------------|-------------|
| BANK DEPOSIT ERROR | \$0.61 |
| TRAINING REIMBURSEMENT | \$20.00 |
| MMA WORKERS COMPENSATION DIVIDEND | \$1,209.00 |
| NVC BILLING REIMBURSEMENT | \$15,760.21 |
| NVC MEETING REIMBURSEMENT | \$79.47 |
| NSF CHECK FEE | \$175.00 |
| BALANCE AS OF MARCH 31, 2024: | \$17,244.29 |

AUTO EXCISE:

| | |
|--|--------------|
| AUTO EXCISE COLLECTED: | \$279,328.88 |
| BALANCE AS OF MARCH 31, 2024: | \$279,328.88 |
| TO BE TRANSFERRED TO ROADS & BRIDGES ACCOUNT | |

BOAT EXCISE:

| | |
|---|------------|
| BOAT EXCISE COLLECTED: | \$1,482.50 |
| EXPENDITURES: | |
| TREASURER, STATE OF MAINE - BOAT STICKER: | \$1.00 |
| TOTAL EXPENDITURES: | \$1.00 |
| BALANCE AS OF MARCH 31, 2024: | \$1,481.50 |
| TO BE TRANSFERRED TO HARBOR ACCOUNT | |

BUILDING PERMITS:

| | |
|---|------------|
| BUILDING PERMITS ISSUED: | \$7,786.55 |
| BALANCE AS OF MARCH 31, 2024: | \$7,786.55 |
| TO BE TRANSFERRED TO THE CODE ENFORCEMENT ACCOUNT | |

PLUMBING PERMITS - TOWN PORTION:

| | |
|-------------------------------|------------|
| PLUMBING PERMITS ISSUED: | \$4,317.50 |
| BALANCE AS OF MARCH 31, 2024: | \$4,317.50 |

PLANNING BOARD FEES:

| | |
|---|----------|
| PLANNING BOARD FEES COLLECTED: | \$750.00 |
| BALANCE AS OF MARCH 31, 2024: | \$750.00 |
| TO BE TRANSFERRED TO THE PLANNING BOARD ACCOUNT | |

SHORELAND FEES:

| | |
|-------------------------------|----------|
| SHORELAND FEES COLLECTED: | \$225.00 |
| BALANCE AS OF MARCH 31, 2024: | \$225.00 |

SITE PLAN REVIEW FEES:

| | |
|---|----------|
| SITE PLAN REVIEW FEES COLLECTED: | \$450.00 |
| EXPENDITURES: | |
| REIMBURSE FOR REVIEW CANCELLATION | \$150.00 |
| TOTAL EXPENDITURES: | \$150.00 |
| BALANCE AS OF MARCH 31, 2024: | \$300.00 |
| TO BE TRANSFERRED TO THE PLANNING BOARD ACCOUNT | |

SUBDIVISION PERMIT FEES:

SUBDIVISION APPLICATION FEES COLLECTED: \$750.00
BALANCE AS OF MARCH 31, 2024: \$750.00

MARIJUANA PERMIT APPLICATION FEE:

MARIJUANA PERMITS ISSUED: \$100.00
BALANCE AS OF MARCH 31, 2024: \$100.00

SPECIAL AMUSEMENT PERMITS:

SPECIAL AMUSEMENT PERMITS ISSUED: \$50.00
BALANCE AS OF MARCH 31, 2024: \$50.00

VITAL RECORDS - BIRTH, DEATH, MARRIAGE CERTIFICATES:

CERTIFICATES AND LICENSES ISSUED: \$1,282.40
BALANCE AS OF MARCH 31, 2024: \$1,282.40

ADVERTISING FEES:

ADVERTISING FEES REIMBURSED: \$179.88
BALANCE AS OF MARCH 31, 2024: \$179.88

TOWN AGENT FEES:

AGENT FEES COLLECTED: \$4,478.00
BALANCE AS OF MARCH 31, 2024: \$4,478.00

SALE OF CEMETERY LOTS:

SALE OF CEMETERY LOTS/SPECIAL RESERVE PORTION \$450.00
BALANCE AS OF MARCH 31, 2024: \$450.00

COPY SALES:

COPY SALES \$72.00
BALANCE AS OF MARCH 31, 2024: \$72.00

DOG LICENSE FEES:

DOG LICENSE FEES COLLECTED: \$2,351.00
BALANCE AS OF MARCH 31, 2024: \$2,351.00
TO BE TRANSFERRED TO ANIMAL CONTROL ACCOUNT:

DRIVEWAY PERMITS:

DRIVEWAY PERMIT FEES \$25.00
BALANCE AS OF MARCH 31, 2024: \$25.00

E911 SIGNS:

E911 SIGNS: \$108.00
BALANCE AS OF MARCH 31, 2024: \$108.00

EDUCATION RECEIPTS - NUTRITION:

| | |
|--|-------------|
| SCHOOL LUNCH SALES | \$538.75 |
| NUTRITION REIMBURSEMENTS | \$58.85 |
| TRANSFER FROM APPROPRIATION | \$37,500.01 |
| BALANCE AS OF MARCH 31, 2024: | \$38,097.61 |
| TO BE TRANSFERRED TO THE EDUCATION - NUTRITION ACCOUNT | |

EDUCATION RECEIPTS - MCF - COBE GRANT:

| | |
|-------------------------------|------------|
| BALANCE CARRIED FORWARD: | \$876.56 |
| RECEIPTS: | |
| MCF - COBE GRANT | \$1,000.00 |
| BALANCE AS OF MARCH 31, 2024: | \$1,876.56 |

EDUCATION RECEIPTS - ENVIRONMENTAL GRANT GRANT:

| | |
|---------------------------------------|------------|
| RECEIPTS: | \$1,180.00 |
| EXPENDITURES: | |
| EXPENDITURES FROM EDUCATION WARRANTS: | \$1,180.00 |
| TOTAL EXPENDITURES: | \$1,180.00 |
| BALANCE AS OF MARCH 31, 2024: | \$0.00 |

EDUCATION RECEIPTS - MAINE COMMUNITY FOUNDATION GRANT:

| | |
|-------------------------------|----------|
| BALANCE CARRIED FORWARD: | \$431.70 |
| BALANCE AS OF MARCH 31, 2024: | \$431.70 |

EDUCATION RECEIPTS - LIBRARY GRANT:

| | |
|-------------------------------|------------|
| BALANCE CARRIED FORWARD: | \$9,888.17 |
| BALANCE AS OF MARCH 31, 2024: | \$9,888.17 |

EDUCATION RECEIPTS - WHOLE KIDS GRANT:

| | |
|-------------------------------|----------|
| BALANCE CARRIED FORWARD: | \$200.00 |
| BALANCE AS OF MARCH 31, 2024: | \$200.00 |

EDUCATION RECEIPTS - AMAZON SMILE:

| | |
|-------------------------------|----------|
| BALANCE CARRIED FORWARD: | \$357.28 |
| BALANCE AS OF MARCH 31, 2024: | \$357.28 |

EDUCATION RECEIPTS - MAINE AGRICULTURE GRANT:

| | |
|-------------------------------|---------|
| BALANCE CARRIED FORWARD: | \$25.06 |
| BALANCE AS OF MARCH 31, 2024: | \$25.06 |

EDUCATION RECEIPTS - INSURANCE REIMBURSEMENT:

| | |
|-------------------------------|------------|
| BALANCE CARRIED FORWARD: | \$1,183.43 |
| BALANCE AS OF MARCH 31, 2024: | \$1,183.43 |

EDUCATION RECEIPTS - MISCELLANEOUS INCOME:

| | |
|-------------------------------|----------|
| RECEIPTS: | |
| MSMA REIMBURSEMENT | \$518.35 |
| BALANCE AS OF MARCH 31, 2024: | \$518.35 |

EDUCATION RECEIPTS - PRIVATE DONATIONS:

BALANCE CARRIED FORWARD: \$47.83
BALANCE AS OF MARCH 31, 2024: \$47.83

EDUCATION RECEIPTS - UNANTICIPATED STUDENT EXPENSES:

BALANCE CARRIED FORWARD: \$1,786.42
BALANCE AS OF MARCH 31, 2024: \$1,786.42

FIRST RESPONDER DONATIONS:

DONATIONS: \$250.00
BALANCE AS OF MARCH 31, 2024: \$250.00
TO BE TRANSFERRED TO FIRST RESPONDER ACCOUNT

NVFD RECEIPTS:

RECEIPTS:
DONATIONS \$21,230.00
SALE OF EQUIPMENT \$500.00
BALANCE AS OF MARCH 31, 2024: \$21,730.00
TO BE TRANSFERRED TO THE NVFD OPERATING ACCOUNT

TRANSFER STATION RECEIPTS:

STICKER RECEIPTS: \$64,482.00
DEBRIS RECEIPTS: \$13,189.00
METALS RECEIPTS: \$1,756.00
BRUSH RECEIPTS: \$603.00
ELECTRONIC RECEIPTS: \$675.00
BALANCE AS OF MARCH 31, 2024: \$80,705.00
TO BE TRANSFERRED TO TRANSFER STATION ACCOUNT

MOORING PERMITS AND APPLICATIONS:

MOORING PERMITS ISSUED: \$585.00
BALANCE AS OF MARCH 31, 2024: \$585.00
TO BE TRANSFERRED TO THE DUE TO: MARINE RESERVE FUND

CHILDREN'S COMMUNITY CHRISTMAS PARTY:

REVENUE FROM BAKE SALE AND DONATIONS: \$724.38
EXPENDITURES:
PATRICIA LITTLEFIELD-PARTY SUPPLIES \$724.38
TOTAL EXPENDITURES: \$724.38
BALANCE AS OF MARCH 31, 2024: \$0.00

NORTHPORT NEEDY FAMILIES:

BALANCE CARRIED FORWARD: \$1,973.44
BALANCE AS OF MARCH 31, 2024: \$1,973.44

NORTHPORT WARM NEIGHBORS FUND:

BALANCE CARRIED FORWARD: \$12,919.53
DONATIONS: \$700.00
EXPENDITURES:
RESIDENTS ASSISTED \$999.80

| | |
|-------------------------------|-------------|
| TOTAL EXPENDITURES: | \$999.80 |
| BALANCE AS OF MARCH 31, 2024: | \$12,619.73 |

STATE REVENUES - STATE EPS AND CONSTRUCTION AID:

| | |
|--|--------------|
| STATE EPS | \$104,320.46 |
| BALANCE AS OF MARCH 31, 2024: | \$104,320.46 |
| TO BE TRANSFERRED TO EDUCATION ACCOUNT | |

STATE REVENUE - EDUCATION - TITLE IA:

| | | |
|---------------------------------------|------------|--------------|
| BALANCE CARRIED FORWARD: | | (\$7,221.01) |
| RECEIPTS: | | |
| STATE OF MAINE | | \$2,633.68 |
| TRANSFERS FROM TITLE II AND TITLE IV: | | \$4,665.11 |
| EXPENDITURES FROM EDUCATION WARRANTS | \$3,173.79 | |
| TOTAL EXPENDITURES: | | \$3,173.79 |
| BALANCE AS OF MARCH 31, 2024: | | (\$3,096.01) |

STATE REVENUE - EDUCATION - TITLE II:

| | | |
|-------------------------------|--|--------------|
| BALANCE CARRIED FORWARD: | | \$1,127.79 |
| RECEIPTS: | | |
| STATE OF MAINE | | \$632.63 |
| TRANSFER TO TITLE IA: | | (\$1,760.42) |
| BALANCE AS OF MARCH 31, 2024: | | \$0.00 |

STATE REVENUE - EDUCATION - TITLE IV:

| | | |
|-------------------------------|--|--------------|
| BALANCE CARRIED FORWARD: | | \$1,860.85 |
| RECEIPTS: | | |
| STATE OF MAINE | | \$1,043.84 |
| TRANSFER TO TITLE IA: | | (\$2,904.69) |
| BALANCE AS OF MARCH 31, 2024: | | \$0.00 |

FEDERAL REVENUE - EDUCATION - TITLE V:

| | | |
|--------------------------------------|------------|--------------|
| RECEIPTS: | | |
| STATE OF MAINE | | \$4,531.87 |
| EXPENDITURES FROM EDUCATION WARRANTS | \$5,617.94 | |
| TOTAL EXPENDITURES: | | \$5,617.94 |
| BALANCE AS OF MARCH 31, 2024: | | (\$1,086.07) |

STATE REVENUE - ESSER2:

| | | |
|-------------------------------|--|-------------|
| BALANCE CARRIED FORWARD: | | \$36,037.20 |
| BALANCE AS OF MARCH 31, 2024: | | \$36,037.20 |

STATE REVENUE - ESSER3:

| | | |
|---------------------------------------|-------------|---------------|
| BALANCE CARRIED FORWARD: | | (\$51,421.97) |
| RECEIPTS: | | |
| STATE OF MAINE | | \$88,765.48 |
| EXPENDITURES FROM EDUCATION WARRANTS: | \$62,914.42 | |
| TOTAL EXPENDITURES: | | \$62,914.42 |
| BALANCE AS OF MARCH 31, 2024: | | (\$25,570.91) |

STATE REVENUE - EDUCATION - NUTRITION:

| | | |
|--------------------------------------|-------------|-------------|
| BALANCE CARRIED FORWARD: | | \$48,901.65 |
| STATE NUTRITION REVENUE RECEIVED | | \$39,049.98 |
| EXPENDITURES FROM EDUCATION WARRANTS | \$74,768.27 | |
| TOTAL EXPENDITURES: | | \$74,768.27 |
| NUTRITION REIMBURSEMENTS | | \$58.85 |
| BALANCE AS OF MARCH 31, 2024: | | \$13,242.21 |
| TRANSFER FROM SCHOOL LUNCH SALES: | | \$538.75 |
| NUTRITION TRANSFER | | \$37,500.01 |
| ADJUSTED BALANCE: | | \$51,280.97 |

STATE REVENUE - EDUCATION - NUTRITION - FFV:

| | | |
|---------------------------------------|------------|------------|
| BALANCE CARRIED FORWARD: | | (\$83.42) |
| STATE NUTRITION - FFV RECEIVED | | \$3,431.47 |
| EXPENDITURES FROM EDUCATION WARRANTS: | \$4,143.81 | |
| TOTAL EXPENDITURES: | | \$4,143.81 |
| BALANCE AS OF MARCH 31, 2024: | | (\$795.76) |

STATE REVENUE - EDUCATION - LOCAL ENTITLEMENT:

| | | |
|---------------------------------------|-------------|---------------|
| BALANCE CARRIED FORWARD: | | (\$6,630.01) |
| RECEIPTS: | | |
| STATE OF MAINE | | \$23,896.65 |
| EXPENDITURES FROM EDUCATION WARRANTS: | \$32,766.44 | |
| TOTAL EXPENDITURES: | | \$32,766.44 |
| BALANCE AS OF MARCH 31, 2024: | | (\$15,499.80) |

STATE REVENUE - EDUCATION - : LOCAL ENTITILE - PRESCHOOL

| | | |
|---------------------------------------|----------|------------|
| EXPENDITURES FROM EDUCATION WARRANTS: | \$256.56 | |
| TOTAL EXPENDITURES: | | \$256.56 |
| BALANCE AS OF MARCH 31, 2024: | | (\$256.56) |

STATE REVENUE - EDUCATION - PROFICIENCY BASED:

| | | |
|-------------------------------|--|------------|
| BALANCE CARRIED FORWARD: | | \$4,216.28 |
| BALANCE AS OF MARCH 31, 2024: | | \$4,216.28 |

STATE REVENUE - EDUCATION - MLTI :

| | | |
|---------------------------------------|-------------|--------------|
| MLTI REVENUE RECEIVED | | \$8,721.00 |
| EXPENDITURES FROM EDUCATION WARRANTS: | \$12,392.50 | |
| TOTAL EXPENDITURES: | | \$12,392.50 |
| BALANCE AS OF MARCH 31, 2024: | | (\$3,671.50) |

STATE REVENUE - COMMUNITY DEVELOPMENT BLOCK GRANT:

| | | |
|-------------------------------|--|-------------|
| RECEIPTS: | | |
| STATE OF MAINE | | \$39,752.00 |
| BALANCE AS OF MARCH 31, 2024: | | \$39,752.00 |

STATE REVENUE - COMMUNITY RESILIENCY GRANT:

| | | |
|---|------------|-------------|
| RECEIPTS: | | |
| STATE OF MAINE | | \$50,000.00 |
| EXPENDITURES: | | |
| GARTLEY & DORSKY ENGINEERING & SURVEYIN | \$9,200.00 | |
| TOTAL EXPENDITURES: | | \$9,200.00 |
| BALANCE AS OF MARCH 31, 2024: | | \$40,800.00 |

STATE REVENUE - FEDERAL AND STATE FEMA GRANT:

| | | |
|--|--|-------------|
| RECEIPTS: | | |
| STATE OF MAINE | | \$79,352.64 |
| BALANCE AS OF MARCH 31, 2024: | | \$79,352.64 |
| TO BE TRANSFERRED TO ROADS & BRIDGES ACCOUNT | | |

STATE REVENUE - GENERAL ASSISTANCE:

| | | |
|---|--|----------|
| GENERAL ASSISTANCE FUNDS RECEIVED | | \$863.09 |
| BALANCE AS OF MARCH 31, 2024: | | \$863.09 |
| TO BE TRANSFERRED TO GENERAL ASSISTANCE ACCOUNT | | |

STATE REVENUE - LOCAL ROAD ASSISTANCE - LRAP FUNDS:

| | | |
|--|--|-------------|
| RECEIPTS: | | |
| STATE OF MAINE | | \$38,304.00 |
| BALANCE AS OF MARCH 31, 2024: | | \$38,304.00 |
| TO BE TRANSFERRED TO ROADS & BRIDGES ACCOUNT | | |

STATE REVENUE - MISCELLANEOUS:

| | | |
|--|--|----------|
| STATE OF MAINE - STABILIZATION MANDATE | | \$780.00 |
| BALANCE AS OF MARCH 31, 2024: | | \$780.00 |

STATE REVENUE - MUNICIPAL REVENUE SHARING:

| | | |
|---|--|----------------|
| RECEIPTS: | | |
| STATE OF MAINE | | \$121,908.98 |
| USED TO REDUCE THE 2023 TAX COMMITMENT: | | (\$155,134.07) |
| BALANCE AS OF MARCH 31, 2024: | | (\$33,225.09) |

STATE REVENUE - SNOWMOBILE REIMBURSEMENT:

| | | |
|--|----------|----------|
| BALANCE CARRIED FORWARD: | | \$158.88 |
| RECEIPTS: | | |
| STATE OF MAINE | | \$178.74 |
| EXPENDITURES: | | |
| NORTHPORT RIDGE RIDERS SNOWMOBILE CLUI | \$158.88 | |
| TOTAL EXPENDITURES: | | \$158.88 |
| BALANCE AS OF MARCH 31, 2024: | | \$178.74 |

STATE REVENUE - SOLAR REIMBURSEMENT:

| | | |
|---|--|------------|
| BALANCE CARRIED FORWARD: | | \$371.00 |
| RECEIPTS: | | |
| STATE OF MAINE | | \$380.00 |
| TOTAL: | | \$751.00 |
| USED TO REDUCE THE 2023 TAX COMMITMENT: | | (\$371.00) |
| BALANCE AS OF MARCH 31, 2024: | | \$380.00 |

STATE REVENUE - TREE GROWTH REIMBURSEMENT:

| | |
|---|--------------|
| BALANCE CARRIED FORWARD: | \$1,486.13 |
| RECEIPTS: | |
| STATE OF MAINE | \$1,476.47 |
| TOTAL: | \$2,962.60 |
| USED TO REDUCE THE 2023 TAX COMMITMENT: | (\$1,486.13) |
| BALANCE AS OF MARCH 31, 2024: | \$1,476.47 |

STATE REVENUE - VETERANS REIMBURSEMENT:

| | |
|---|------------|
| BALANCE CARRIED FORWARD: | \$764.00 |
| RECEIPTS: | |
| STATE OF MAINE | \$784.00 |
| TOTAL: | \$1,548.00 |
| USED TO REDUCE THE 2023 TAX COMMITMENT: | (\$764.00) |
| BALANCE AS OF MARCH 31, 2024: | \$784.00 |

STATE REVENUE - HOMESTEAD PROPERTY TAX EXEMPTION:

| | |
|---|---------------|
| RECEIPTS: | |
| STATE OF MAINE | \$55,812.00 |
| USED TO REDUCE THE 2023 TAX COMMITMENT: | (\$80,341.32) |
| BALANCE AS OF MARCH 31, 2024: | (\$24,529.32) |

STATE REVENUE - BETE EXEMPTION REIMBURSEMENT:

| | |
|---|--------------|
| RECEIPTS: | |
| STATE OF MAINE | \$1,340.00 |
| USED TO REDUCE THE 2023 TAX COMMITMENT: | (\$1,339.81) |
| BALANCE AS OF MARCH 31, 2024: | \$0.19 |

ADMINISTRATION:

| | | |
|-------------------------------|-------------|--------------|
| APPROPRIATION: | | \$202,715.54 |
| EXPENDITURES: | | |
| JAMES KOSSUTH | \$51,320.60 | |
| ROBIN COOMBS | \$28,931.39 | |
| VICKI EUGLEY | \$35,669.03 | |
| AMY ELDRIDGE | \$29,693.53 | |
| JEANINE TUCKER | \$3,000.00 | |
| BREANNA PINKHAM BEBB | \$2,625.00 | |
| MOLLY SCHAUFFLER | \$2,625.00 | |
| TOTAL EXPENDITURES: | | \$153,864.55 |
| BALANCE AS OF MARCH 31, 2024: | | \$48,850.99 |

AMBULANCE:

| | | |
|-------------------------------|-------------|-------------|
| APPROPRIATION: | | \$19,106.00 |
| EXPENDITURES: | | |
| CITY OF BELFAST | \$19,106.00 | |
| TOTAL EXPENDITURES: | | \$19,106.00 |
| BALANCE AS OF MARCH 31, 2024: | | \$0.00 |

ANIMAL CONTROL:

| | | |
|--------------------------------------|------------|-------------|
| BALANCE CARRIED FORWARD: | | \$15,852.05 |
| APPROPRIATION: | | \$6,750.00 |
| TOTAL: | | \$22,602.05 |
| EXPENDITURES: | | |
| HEIDI BLOOD - SALARY | \$3,375.00 | |
| HEIDI BLOOD - MILEAGE & SUPPLIES | \$295.02 | |
| HERMAN LITTLEFIELD - SALARY | \$937.50 | |
| PAWS ANIMAL ADOPTION CENTER | \$3,250.00 | |
| RB MIDCOAST AEC, LLC | \$364.80 | |
| TOTAL EXPENDITURES: | | \$8,222.32 |
| BALANCE AS OF MARCH 31, 2024: | | \$14,379.73 |
| TO BE TRANSFERRED FROM DOG LICENSES: | | \$2,351.00 |
| ADJUSTED TOTAL: | | \$16,730.73 |

ASSESSING:

| | | |
|-------------------------------|-------------|-------------|
| APPROPRIATION: | | \$25,750.00 |
| EXPENDITURES: | | |
| RJD APPRAISAL | \$19,312.47 | |
| TOTAL EXPENDITURES: | | \$19,312.47 |
| BALANCE AS OF MARCH 31, 2024: | | \$6,437.53 |

ASSESSING - REVALUATION:

| | | |
|-------------------------------|--|-------------|
| APPROPRIATION: | | \$50,000.00 |
| BALANCE AS OF MARCH 31, 2024: | | \$50,000.00 |

BROADBAND INTERNET:

| | | |
|-------------------------------|--|-------------|
| BALANCE CARRIED FORWARD: | | \$21,102.48 |
| BALANCE AS OF MARCH 31, 2024: | | \$21,102.48 |

CEMETERIES:

| | | |
|-------------------------------|------------|-------------|
| BALANCE CARRIED FORWARD: | | \$10,666.83 |
| APPROPRIATION: | | \$7,000.00 |
| TOTAL: | | \$17,666.83 |
| EXPENDITURES: | | |
| TIMOTHY PARKER | \$4,821.44 | |
| HAMMOND LUMBER | \$229.90 | |
| ALLENFARM FENCE | \$933.02 | |
| TOTAL EXPENDITURES: | | \$5,984.36 |
| BALANCE AS OF MARCH 31, 2024: | | \$11,682.47 |

CODE ENFORCEMENT OFFICE:

| | | |
|--|-------------|-------------|
| APPROPRIATION: | | \$23,000.00 |
| EXPENDITURES: | | |
| TOUPIE ROONEY - SALARY | \$14,947.36 | |
| TOUPIE ROONEY - EXPENSES | \$225.00 | |
| TOTAL EXPENDITURES: | | \$15,172.36 |
| BALANCE AS OF MARCH 31, 2024: | | \$7,827.64 |
| TO BE TRANSFERRED FROM BUILDING PERMITS: | | \$7,786.55 |
| ADJUSTED BALANCE: | | \$15,614.19 |

CONTINGENCY FUND:

| | | |
|-------------------------------|--------|-------------|
| APPROPRIATION: | | \$10,000.00 |
| EXPENDITURES: | | |
| TREASURER, STATE OF MAINE | \$2.99 | |
| TOTAL EXPENDITURES: | | \$2.99 |
| BALANCE AS OF MARCH 31, 2024: | | \$9,997.01 |

WALDO COUNTY TAX:

| | | |
|-------------------------------|--------------|--------------|
| APPROPRIATION/ASSESSMENT: | | \$813,635.10 |
| EXPENDITURES: | | |
| WALDO COUNTY TREASURER | \$813,635.09 | |
| TOTAL EXPENDITURES: | | \$813,635.09 |
| BALANCE AS OF MARCH 31, 2024: | | \$0.01 |

DANGEROUS BUILDING:

| | | |
|--|--|-------------|
| APPROPRIATION AT SPECIAL TOWN MEETING: | | \$20,000.00 |
| BALANCE AS OF MARCH 31, 2024: | | \$20,000.00 |

DIGITAL MAPPING

| | | |
|--|------------|------------|
| TRANSFER FROM DIGITAL MAPPING SPECIAL RESERVE: | | \$1,423.65 |
| EXPENDITURES: | | |
| GLOBAL INFORMATION SYSTEMS | \$1,423.65 | |
| TOTAL EXPENDITURES: | | \$1,423.65 |
| BALANCE AS OF MARCH 31, 2024: | | \$0.00 |

EDUCATION:

| | | |
|------------------------------------|----------------|----------------|
| APPROPRIATION: | | \$3,272,232.69 |
| OPERATIONS REIMBURSEMENTS: | | \$162.44 |
| CHECKS ISSUED BUT LATER VOIDED | | \$64,614.60 |
| VOIDED CHECK REDUCED FROM WARRANTS | | \$60.00 |
| NSD STOP PAYMENT FEE: | | (\$35.00) |
| EXPENDITURES: | | |
| NORTHPORT SCHOOL DEPARTMENT | \$1,868,349.69 | |
| TOTAL EXPENDITURES: | | \$1,868,349.69 |
| TRANSFER FOR LUNCH PROGRAM | | \$37,500.01 |
| BALANCE AS OF MARCH 31, 2024: | | \$1,431,185.03 |

ADJUSTMENTS:

| | | |
|---|--|----------------|
| TO BE TRANSFERRED FROM EDUCATION REVENUE - INTEREST INCOM | | \$25.41 |
| TO BE TRANSFERRED FROM EDUCATION REVENUE - STATE EPS | | \$104,320.46 |
| TO BE TRANSFERRED FROM EDUCATION REVENUE - MISC. INCOME | | \$518.35 |
| ADJUSTED BALANCE: | | \$1,536,049.25 |

EMERGENCY MANAGEMENT:

| | | |
|-------------------------------|------------|------------|
| APPROPRIATION: | | \$3,500.00 |
| EXPENDITURES: | | |
| PETER SIMPSON | \$1,875.00 | |
| TOTAL EXPENDITURES: | | \$1,875.00 |
| BALANCE AS OF MARCH 31, 2024: | | \$1,625.00 |

EMPLOYEE BENEFITS - HEALTH INSURANCE:

| | | |
|--|-------------|-------------|
| APPROPRIATION: | | \$33,000.00 |
| EXPENDITURES: | | |
| MAINE MUNICIPAL EMPLOYEES HEALTH TRUST | \$18,735.81 | |
| TOTAL EXPENDITURES: | | \$18,735.81 |
| BALANCE AS OF MARCH 31, 2024: | | \$14,264.19 |

EMPLOYEE BENEFITS - RETIREMENT:

| | | |
|-------------------------------|------------|------------|
| APPROPRIATION: | | \$7,800.00 |
| EXPENDITURES: | | |
| MISSIONSQUARE | \$3,319.60 | |
| TOTAL EXPENDITURES: | | \$3,319.60 |
| BALANCE AS OF MARCH 31, 2024: | | \$4,480.40 |

FIRST RESPONSE MEDICAL TEAM - OPERATING:

| | | |
|-------------------------------|------------|------------|
| APPROPRIATION: | | \$7,000.00 |
| EXPENDITURES: | | |
| FIRST RESPONDERS WAGES | \$1,159.20 | |
| MEDICAL SUPPLIES | \$591.78 | |
| TRAINING | \$180.00 | |
| TRUCK FUEL AND MAINTENANCE | \$1,115.40 | |
| TREASURER STATE OF MAINE | \$160.00 | |
| BUILDING REPAIRS | \$917.60 | |
| MISCELLANEOUS | \$220.36 | |
| TOTAL EXPENDITURES: | | \$4,344.34 |
| BALANCE AS OF MARCH 31, 2024: | | \$2,655.66 |
| DONATIONS: | | \$410.00 |
| ADJUSTED BALANCE: | | \$3,065.66 |

FIRST RESPONSE MEDICAL TEAM - EQUIPMENT:

| | | |
|---|------------|------------|
| APPROPRIATION: | | \$5,000.00 |
| EXPENDITURES: | | |
| FIRST RESPONDERS EQUIP. SPECIAL RESERVE | \$5,000.00 | |
| TOTAL EXPENDITURES: | | \$5,000.00 |
| BALANCE AS OF MARCH 31, 2024: | | \$0.00 |

GENERAL ASSISTANCE:

| | | |
|--|-------------|--------------|
| BALANCE CARRIED FORWARD | | \$7,204.42 |
| APPROPRIATION | | \$2,500.00 |
| CASES SERVED | \$11,110.90 | |
| TOTAL EXPENDITURES: | | \$11,110.90 |
| BALANCE AS OF MARCH 31, 2024: | | (\$1,406.48) |
| TO BE TRANSFERRED FROM STATE - GENERAL ASSISTANCE: | | \$863.09 |
| ADJUSTED BALANCE: | | (\$543.39) |

HARBOR ACCOUNT:

| | | |
|-----------------------------|------------|-------------|
| BALANCE CARRIED FORWARD: | | \$21,740.17 |
| APPROPRIATION: | | \$13,000.00 |
| EXPENDITURES: | | |
| SCOTT MUNROE - HARBORMASTER | \$3,000.00 | |

| | | |
|--|------------|-------------|
| JAMES KNIGHT - MOWING | \$810.00 | |
| STATE OF MAINE HARBORMASTERS ASSN. | \$550.00 | |
| PROCK MARINE - FLOATS | \$2,145.00 | |
| CRAZY MOOSE AMISH OUTLET | \$4,223.75 | |
| HAMMOND LUMBER | \$431.94 | |
| TOTAL EXPENDITURES: | | \$11,160.69 |
| BALANCE AS OF MARCH 31, 2024: | | \$23,579.48 |
| TO BE TRANSFERRED FROM BOAT EXCISE RECEIPTS: | | \$1,481.50 |
| ADJUSTED BALANCE: | | \$25,060.98 |

INSURANCE:

| | | |
|--------------------------------------|-------------|-------------|
| APPROPRIATION: | | \$25,000.00 |
| EXPENDITURES: | | |
| MAINE MUNICIPAL ASSN - GENERAL | \$12,373.50 | |
| MAINE MUNICIPAL ASSN - WORKERS COMP. | \$6,338.30 | |
| TOTAL EXPENDITURES: | | \$18,711.80 |
| BALANCE AS OF MARCH 31, 2024: | | \$6,288.20 |

LEGAL ACCOUNT:

| | | |
|---|------------|-------------|
| APPROPRIATION: | | \$15,000.00 |
| EXPENDITURES: | | |
| KELLY & ASSOCIATES, LLC | \$9,897.46 | |
| GARTLEY & DORSKY ENGINEERING & SURVEYIN | \$763.20 | |
| TOTAL EXPENDITURES: | | \$10,660.66 |
| BALANCE AS OF MARCH 31, 2024: | | \$4,339.34 |

MARINE RESERVE FUND:

| | | |
|--|-------------|-------------|
| TRANSFER FROM MARINE SPECIAL RESERVE FUND: | | \$12,000.00 |
| EXPENDITURES: | | |
| NORTHPORT VILLAGE CORPORATION | \$12,000.00 | |
| TOTAL EXPENDITURES: | | \$12,000.00 |
| BALANCE AS OF MARCH 31, 2024: | | \$0.00 |

NORTHPORT VILLAGE CORPORATION:

| | | |
|-------------------------------|------------|------------|
| APPROPRIATION: | | \$7,000.00 |
| EXPENDITURES: | | |
| NORTHPORT VILLAGE CORPORATION | \$7,000.00 | |
| TOTAL EXPENDITURES: | | \$7,000.00 |
| BALANCE AS OF MARCH 31, 2024: | | \$0.00 |

NORTHPORT VOLUNTEER FIRE DEPT.:

| | | |
|--|-------------|-------------|
| APPROPRIATION: | | \$67,850.00 |
| APPROPRIATION AT SPECIAL TOWN MEETING: | | \$12,000.00 |
| REIMBURSEMENT: | | \$501.74 |
| EXPENDITURES: | | |
| FIREMEN'S WAGES | \$11,771.40 | |
| UTILITIES | \$2,357.31 | |
| BUILDING HEAT | \$3,748.74 | |
| EQUIPMENT PURCHASES | \$46,564.69 | |
| EQUIPMENT MAINTENANCE | \$3,263.53 | |

| | | |
|--|-------------|---------------|
| BUILDING MAINTENANCE | \$1,251.87 | |
| TRUCK MAINTENANCE | \$11,423.66 | |
| TRUCK FUEL | \$1,558.75 | |
| TRAINING | \$1,785.79 | |
| INSURANCE | \$884.00 | |
| HOSE TESTING | \$5,317.76 | |
| DUES | \$326.00 | |
| MEDICAL CLEARANCE | \$70.00 | |
| SUPPLIES | \$421.22 | |
| FIRE PREVENTION | \$418.63 | |
| MISC. | \$1,355.94 | |
| TOTAL EXPENDITURES: | | \$92,519.29 |
| BALANCE AS OF MARCH 31, 2024: | | (\$12,167.55) |
| TO BE TRANSFERRED FROM DONATIONS AND SALE OF EQUIPMENT | | \$21,730.00 |
| ADJUSTED BALANCE: | | \$9,562.45 |

NORTHPORT VOL. FIRE DEPT. - FIRE TRUCK REPLACEMENT:

| | | |
|--|-------------|-------------|
| APPROPRIATION: | | \$22,000.00 |
| EXPENDITURES: | | |
| FIRE TRUCK REPLACEMENT SPECIAL RESERVE | \$22,000.00 | |
| TOTAL EXPENDITURES: | | \$22,000.00 |
| BALANCE AS OF MARCH 31, 2024: | | \$0.00 |

NORTHPORT VOL. FIRE DEPT. - CHIEF'S SALARY:

| | | |
|-------------------------------|------------|------------|
| APPROPRIATION: | | \$6,500.00 |
| EXPENDITURES: | | |
| PAUL ROONEY | \$4,089.76 | |
| TOTAL EXPENDITURES: | | \$4,089.76 |
| BALANCE AS OF MARCH 31, 2024: | | \$2,410.24 |

OFFICE OPERATIONS:

| | | |
|-------------------------------|-------------|-------------|
| APPROPRIATION: | | \$60,000.00 |
| EXPENDITURES: | | |
| FILING FEES - WCRD | \$1,220.00 | |
| MEETINGS, ELECTIONS & NOTICES | \$3,385.30 | |
| POSTAGE | \$3,139.09 | |
| SUPPLIES | \$1,561.18 | |
| COMPUTERS | \$5,148.00 | |
| PURDY, POWERS & COMPANY | \$6,500.00 | |
| WEBSITE | \$699.00 | |
| MMA DUES | \$3,908.00 | |
| PROFESSIONAL DUES | \$2,300.40 | |
| TRAINING | \$439.00 | |
| HARRIS COMPUTER/TRIO | \$14,210.19 | |
| HYGRADE BUSINESS GROUP | \$1,246.70 | |

| | | |
|--|------------|-------------|
| COPIER CONTRACTS | \$1,694.61 | |
| TRAVEL | \$377.61 | |
| EMAIL | \$1,032.23 | |
| TOTAL EXPENDITURES: | | \$46,861.31 |
| BALANCE AS OF MARCH 31, 2024: | | \$13,138.69 |
| TO BE TRANSFERRED FROM TAX INTEREST & CHARGES: | | \$11,283.77 |
| ADJUSTED BALANCE: | | \$24,422.46 |

OVERLAY:

| | | |
|-------------------------------|--|-------------|
| APPROPRIATION: | | \$48,367.41 |
| ABATEMENTS: | | |
| 2023 TAX ABATEMENTS | | \$5,005.02 |
| 2022 TAX ABATEMENTS | | \$3,520.26 |
| 2021 TAX ABATEMENT | | \$10,171.10 |
| BALANCE AS OF MARCH 31, 2024: | | \$29,671.03 |

PAYROLL TAXES:

| | | |
|-------------------------------|-------------|-------------|
| APPROPRIATION: | | \$28,000.00 |
| EXPENDITURES: | | |
| SOCIAL SECURITY/MEDICARE | \$19,543.91 | |
| DEPT. OF LABOR - UNEMPLOYMENT | \$223.54 | |
| TOTAL EXPENDITURES: | | \$19,767.45 |
| BALANCE AS OF MARCH 31, 2024: | | \$8,232.55 |

PERSONAL TIME ACCRUED:

| | | |
|-------------------------------|----------|-------------|
| BALANCE CARRIED FORWARD: | | \$20,506.11 |
| EXPENDITURES: | | |
| ROBIN COOMBS | \$874.80 | |
| TOTAL EXPENDITURES: | | \$874.80 |
| BALANCE AS OF MARCH 31, 2024: | | \$19,631.31 |

PLANNING BOARD:

| | | |
|--|----------|------------|
| BALANCE CARRIED FORWARD: | | \$7,545.85 |
| EXPENDITURES: | | |
| PATRICIA LITTLEFIELD | \$87.50 | |
| WILLIAM R. GILMORE | \$175.00 | |
| JAMES NEALEY | \$150.00 | |
| RICHARD COLEMAN | \$150.00 | |
| JAMES PARKER | \$90.00 | |
| DANA KENNEDY | \$90.00 | |
| MMA TRAINING | \$100.00 | |
| TOTAL EXPENDITURES: | | \$842.50 |
| BALANCE AS OF MARCH 31, 2024: | | \$6,703.35 |
| TO BE TRANSFERRED FROM PLANNING BOARD FEES | | \$750.00 |
| TO BE TRANSFERRED FROM SITE PLAN REVIEW | | \$300.00 |
| ADJUSTED BALANCE: | | \$7,753.35 |

ROADS & BRIDGES:

| | | |
|--|--------------|--------------|
| BALANCE CARRIED FORWARD | | \$543,889.53 |
| APPROPRIATION: | | \$200,000.00 |
| NVC REIMBURSEMENT: | | \$4,273.75 |
| TOTAL: | | \$748,163.28 |
| EXPENDITURES: | | |
| AMON MORSE III - SALARIES | \$27,640.42 | |
| AMON MORSE III - EQUIPMENT | \$23,309.82 | |
| AMON MORSE III - CELL PHONE | \$225.00 | |
| MISC. SALARIES | \$8,027.02 | |
| F.C. WORK & SONS | \$589,017.83 | |
| FORD ENTERPRISES | \$3,580.00 | |
| DREXEL BAILEY | \$4,148.65 | |
| GRANT'S TREE CARE | \$4,005.00 | |
| DENNIS JAMES GENERAL EXCAVATION | \$3,884.00 | |
| WHITE SIGN | \$2,087.89 | |
| VIKING, INC. | \$12,492.85 | |
| STEVE BOWDEN/BAYRIDGE BUILDERS | \$1,501.00 | |
| STATE SAND AND GRAVEL | \$541.50 | |
| NORTHPORT VILLAGE CORPORATION | \$6,000.00 | |
| DANA KENNEDY MOWING | \$4,840.00 | |
| ALLENS ENVIRONMENTAL | \$8,487.50 | |
| BASIL LITTLEFIELD - LAWNS R US | \$4,085.00 | |
| SUPPLIES | \$184.20 | |
| TOTAL EXPENDITURES: | | \$704,057.68 |
| BALANCE AS OF MARCH 31, 2024: | | \$44,105.60 |
| TO BE TRANSFERRED FROM AUTO EXCISE: | | \$279,328.88 |
| TO BE TRANSFERRED FROM LOCAL ROAD ASSISTANCE - LRAP: | | \$38,304.00 |
| TO BE TRANSFERRED FROM FEMA GRANT | | \$79,352.64 |
| ADJUSTED BALANCE | | \$441,091.12 |

SCHOLARSHIP FUND:

| | | |
|-------------------------------|------------|------------|
| APPROPRIATION: | | \$5,000.00 |
| EXPENDITURES: | | |
| SCHOLARSHIPS AWARDED | \$1,000.00 | |
| TOTAL EXPENDITURES: | | \$1,000.00 |
| BALANCE AS OF MARCH 31, 2024: | | \$4,000.00 |

SEPTAGE CONTRACT:

| | | |
|-------------------------------|------------|------------|
| APPROPRIATION: | | \$8,000.00 |
| EXPENDITURES: | | |
| MOORE'S SEPTIC | \$8,000.00 | |
| TOTAL EXPENDITURES: | | \$8,000.00 |
| BALANCE AS OF MARCH 31, 2024: | | \$0.00 |

SNOW REMOVAL/SANDING:

| | | |
|----------------------------------|--------------|--------------|
| APPROPRIATIONS: | | \$250,000.00 |
| EXPENDITURES: | | |
| ROBERT PATTERSON - ROAD CONTRACT | \$152,753.31 | |
| JAMES KNIGHT - LOT CONTRACT | \$11,275.00 | |

| | | |
|-------------------------------|-------------|--------------|
| MORTON SALT | \$14,117.17 | |
| FRANK FEENER - SAND | \$22,500.00 | |
| UTILITIES | \$1,127.03 | |
| TOTAL EXPENDITURES: | | \$201,772.51 |
| BALANCE AS OF MARCH 31, 2024: | | \$48,227.49 |

SOCIAL SERVICES:

| | | |
|------------------------------------|------------|------------|
| APPROPRIATION: | | \$8,800.00 |
| EXPENDITURES: | | |
| WALDO COMMUNITY ACTION PARTNERS | \$3,500.00 | |
| NORTHPORT FOOD PANTRY | \$2,500.00 | |
| SPECTRUM GENERATIONS | \$600.00 | |
| WALDO COUNTY WOODSHED | \$1,000.00 | |
| WALDO COUNTY BOUNTY | \$200.00 | |
| HOSPICE VOLUNTEERS OF WALDO COUNTY | \$500.00 | |
| TOTAL EXPENDITURES: | | \$8,300.00 |
| BALANCE AS OF MARCH 31, 2024: | | \$500.00 |

STREET LIGHTS:

| | | |
|-------------------------------|----------|------------|
| APPROPRIATION: | | \$1,500.00 |
| EXPENDITURES: | | |
| CENTRAL MAINE POWER | \$642.96 | |
| TOTAL EXPENDITURES: | | \$642.96 |
| BALANCE AS OF MARCH 31, 2024: | | \$857.04 |

TOWN HALL OPERATIONS:

| | | |
|-------------------------------------|------------|-------------|
| APPROPRIATION: | | \$24,000.00 |
| EXPENDITURES: | | |
| ROBIN COOMBS - CLEANING | \$2,000.00 | |
| CENTRAL MAINE POWER | \$1,748.17 | |
| GW | \$1,530.56 | |
| MARITIME ENERGY- HEAT | \$3,067.24 | |
| SUPPLIES | \$456.54 | |
| JAMES KNIGHT | \$2,033.34 | |
| PROTECH SECURITY - ALARM MONITORING | \$565.00 | |
| CMD POWER SYSTEMS | \$265.00 | |
| PAUL MCFARLAND/TICK TALK | \$215.00 | |
| CONNECTIVITY WORKS | \$213.75 | |
| TOTAL EXPENDITURES: | | \$12,094.60 |
| BALANCE AS OF MARCH 31, 2024: | | \$11,905.40 |

TOWN HALL BUILDING FUND:

| | | |
|-------------------------------|-------------|-------------|
| BALANCE CARRIED FORWARD: | | \$41,266.51 |
| APPROPRIATION: | | \$10,000.00 |
| EXPENDITURES: | | |
| 2A ARCHITECTS, LLC | \$12,674.50 | |
| TOTAL EXPENDITURES: | | \$12,674.50 |
| BALANCE AS OF MARCH 31, 2024: | | \$38,592.01 |

TRANSFER STATION:

| | | |
|---|-------------|--------------|
| BALANCE CARRIED FORWARD: | | \$95,578.46 |
| APPROPRIATION: | | \$107,000.00 |
| TOTAL | | \$202,578.46 |
| EXPENDITURES: | | |
| TIMOTHY PATTEN | \$1,233.76 | |
| RICHARD TAYLOR, JR. | \$16,494.27 | |
| SCOTT PATTEN | \$8,314.87 | |
| DREXEL BAILEY | \$131.26 | |
| TROY TROUT | \$233.48 | |
| RICHARD TAYLOR - CELL PHONE | \$225.00 | |
| PINE TREE WASTE | \$33,677.99 | |
| D.M.&J. WASTE, INC. | \$70,811.62 | |
| AAA PORTABLE TOILETS | \$1,350.00 | |
| HAMMOND LUMBER | \$908.15 | |
| DEPARTMENT OF ENVIRONMENTAL PROTECTIO | \$575.00 | |
| PAUL MCFARLAND/TICK TALK | \$275.00 | |
| DEAD RIVER - HEAT | \$285.11 | |
| TRASH STICKERS INC | \$1,178.00 | |
| DOUGLAS PARSLOE | \$625.07 | |
| UNIVERSAL RECYCLING | \$80.36 | |
| ALLENFARM FENCE - GATE | \$4,732.62 | |
| TOTAL EXPENDITURES: | | \$141,131.56 |
| BALANCE AS OF MARCH 31, 2024: | | \$61,446.90 |
| TO BE TRANSFERRED FROM TRANSFER STATION RECEIPTS: | | \$80,705.00 |
| ADJUSTED BALANCE: | | \$142,151.90 |

WYMAN NEEDY TRUST FUND:

| | | |
|--------------------------------------|----------|----------|
| TRANSFER FROM WYMAN NEEDY TRUST FUND | | \$200.00 |
| EXPENDITURES: | | |
| GIFT TO RESIDENTS | \$200.00 | |
| TOTAL EXPENDITURES | | \$200.00 |
| BALANCE AS OF MARCH 31, 2024: | | \$0.00 |

WYMAN PARK MAINTENANCE:

| | | |
|-------------------------------|------------|------------|
| APPROPRIATION: | | \$1,500.00 |
| EXPENDITURES: | | |
| JAMES KNIGHT | \$1,400.00 | |
| TOTAL EXPENDITURES | | \$1,400.00 |
| BALANCE AS OF MARCH 31, 2024: | | \$100.00 |

DUE TO OTHER FUND - CHILDREN'S COMM CHRISTMAS SPECIAL RES.:

| | | |
|---|----------|----------|
| BALANCE CARRIED FORWARD: | | \$209.97 |
| EXPENDITURES: | | |
| CHILDREN'S COMMUNITY CHRISTMAS PARTY SF | \$209.97 | |
| TOTAL EXPENDITURS: | | \$209.97 |
| BALANCE AS OF MARCH 31, 2024: | | \$0.00 |

DUE TO OTHER FUND - FIRST RESPONDER EQUIPMENT SPECIAL RES.:

| | | |
|---|------------|------------|
| BALANCE CARRIED FORWARD: | | \$3,689.29 |
| EXPENDITURES: | | |
| FIRST RESPONDERS EQUIPMENT SPECIAL RESE | \$3,689.29 | |
| TOTAL EXPENDITURS: | | \$3,689.29 |
| BALANCE AS OF MARCH 31, 2024: | | \$0.00 |

DUE TO OTHER FUND - FIRE TRUCK REPLACEMENT SPECIAL RESERVE:

| | | |
|--|------------|------------|
| BALANCE CARRIED FORWARD: | | \$4,338.26 |
| EXPENDITURES: | | |
| FIRE TRUCK REPLACEMENT SPECIAL RESERVE | \$4,338.26 | |
| TOTAL EXPENDITURS: | | \$4,338.26 |
| BALANCE AS OF MARCH 31, 2024: | | \$0.00 |

DUE TO OTHER FUND - MARINE SPECIAL RESERVE:

| | | |
|-------------------------------|------------|------------|
| BALANCE CARRIED FORWARD: | | \$6,475.00 |
| EXPENDITURES: | | |
| MARINE SPECIAL RESERVE | \$6,475.00 | |
| TOTAL EXPENDITURS: | | \$6,475.00 |
| BALANCE AS OF MARCH 31, 2024: | | \$0.00 |

DUE TO OTHER FUND - RECORDS PRESERVATION SPECIAL RESERVE:

| | | |
|--------------------------------------|------------|------------|
| BALANCE CARRIED FORWARD: | | \$1,776.40 |
| EXPENDITURES: | | |
| RECORDS PRESERVATION SPECIAL RESERVE | \$1,776.40 | |
| TOTAL EXPENDITURS: | | \$1,776.40 |
| BALANCE AS OF MARCH 31, 2024: | | \$0.00 |

TOTAL WARRANTS: \$6,023,598.01

CHANGES IN FUND BALANCE:

| | |
|--|----------------|
| BALANCE CARRIED FORWARD: | \$1,344,187.43 |
| USED TO REDUCE THE 2023 TAX COMMITMENT | -\$250,000.00 |
| SPECIAL TOWN MEETING APPROPRIATIONS | -\$37,000.00 |
| TAX BILL PRINTING ADJUSTMENT | \$2.81 |
| BALANCE AS OF MARCH 31, 2024: | \$1,057,190.24 |

OTHER EDUCATION DESIGNATED FUND BALANCE ACCOUNTS:

EDUCATION - MEPERS FUNDS:

| | |
|-------------------------------|--------------|
| BALANCE CARRIED FORWARD: | \$148,930.00 |
| BALANCE AS OF MARCH 31, 2024: | \$148,930.00 |

EDUCATION - RSU20 AUDIT FUND BALANCE:

| | |
|-------------------------------|--------------|
| BALANCE CARRIED FORWARD: | \$355,030.61 |
| BALANCE AS OF MARCH 31, 2024: | \$355,030.61 |

EDUCATION:

| | |
|-------------------------------|--------------|
| BALANCE CARRIED FORWARD: | \$912,534.02 |
| BALANCE AS OF MARCH 31, 2024: | \$912,534.02 |

EDUCATION - RESTRICTED FUNDS:

| | |
|---------------------------|--------------|
| REGULAR INSTRUCTION | \$70,000.00 |
| SPECIAL EDUCATION | \$120,000.00 |
| FUEL COST STABILIZATION | \$33,000.00 |
| FOOD SERVICE | \$30,000.00 |
| EDUCATION CAPITAL RESERVE | \$70,000.00 |

Notice: This report covers the period July 1, 2023 to March 31, 2024. Since the tax year does not end until June 30, 2024, there will be additional expenditures from these accounts. A final report will be available at the town office after the tax year closes June 30, 2024.

**TOWN OF NORTHPORT
TRIAL BALANCE SHEET
AS OF MARCH 31, 2024**

ASSETS:

| | |
|--|-----------------|
| CASH - CHECKING - CAMDEN NATIONAL BANK | \$2,808,546.22 |
| CASH - CHECKING - NSD - CNB | \$66,341.10 |
| CASH - THE FIRST | \$1,262,194.87 |
| CASH - THE FIRST - EDUCATION | \$187,454.49 |
| CASH - FIDELITY INVESTMENTS | \$1,030,966.48 |
| CEMETERY CAPITAL RESERVE | \$5,221.64 |
| CHILDRENS COMM CHRISTMAS SPECIAL RESERVE | \$719.90 |
| DIGITAL MAPPING SPECIAL RESERVE | \$3,738.47 |
| FIRE TRUCK SPECIAL RESERVE | \$109,393.14 |
| FIRST RESPONDERS SPECIAL RESERVE | \$100,638.93 |
| MARINE SPECIAL RESERVE | \$119,702.48 |
| RECORDS PRESERVATION SPECIAL RESERVE | \$22,134.59 |
| SAND/SALT SHED SPECIAL RESERVE | \$17,569.79 |
| WYMAN PARK SPECIAL RESERVE | \$4,085.10 |
| CASH - CHANGE & PETTY CASH | \$400.00 |
| 2023 TAXES RECEIVABLE | \$371,883.64 |
| 2023 TAX STABILIZATION | \$8,156.73 |
| 2022 TAX LIENS | \$37,244.81 |
| 2021 TAX LIENS | \$8,941.95 |
| 2020 TAX LIENS | \$815.88 |
| NSD FOOD SERVICE INVENTORY | \$1,445.90 |
| TAX ACQUIRED PROPERTY | <u>\$240.00</u> |
| TOTAL ASSETS: | \$6,167,836.11 |

LIABILITIES:

| | |
|---|---------------------|
| ACCTS. PAY. - REGISTRATIONS, LICENSES AND PERMITS | \$3,409.30 |
| ACCTS. PAY. - EDUCATION ACCRUED PO'S | \$0.01 |
| 2024 PREPAID TAXES | \$1,254.43 |
| DEFERRED TAX REVENUE | <u>\$103,000.00</u> |
| TOTAL LIABILITIES: | \$107,663.74 |

FUND BALANCE:

| | |
|---------------------------|----------------|
| UNDESIGNATED FUND BALANCE | \$1,057,190.24 |
|---------------------------|----------------|

EDUCATION DESIGNATED FUND BALANCE:

| | |
|--|-------------------|
| EDUCATION - PERS SPECIAL RESERVE | \$148,930.00 |
| EDUCATION - RSU20 AUDIT FB | \$355,030.61 |
| EDUCATION | \$912,534.02 |
| EDUCATION - FOOD SERVICE INVENTORY | <u>\$1,445.90</u> |
| TOTAL EDUCATION DESIGNATED FUND BALANCE: | \$1,417,940.53 |

ASSIGNED FUND BALANCE :

| | |
|---|-------------------|
| CEMETERY CAPITAL RESERVE | \$4,624.03 |
| CHILDRENS COMM. CHRISTMAS PARTY SPECIAL RESERVE | \$704.06 |
| DIGITAL MAPPING SPECIAL RESERVE | \$5,027.07 |
| FIRE TRUCK SPECIAL RESERVE | \$84,812.59 |
| FIRST RESPONDERS SPECIAL RESERVE | \$92,788.90 |
| MARINE SPECIAL RESERVE | \$127,885.85 |
| RECORDS PRESERVATION SPECIAL RESERVE | \$21,504.89 |
| SAND/SALT SHED SPECIAL RESERVE | \$17,027.02 |
| WYMAN PARK SPECIAL RESERVE | <u>\$3,958.91</u> |
| TOTAL ASSIGNED FUND BALANCE : | \$358,333.32 |

EDUCATION RESTRICTED & CAPITAL FUNDS :

| | |
|--|--------------------|
| REGULAR EDUCATION | \$70,000.00 |
| SPECIAL EDUCATION | \$120,000.00 |
| FUEL COST STABILIZATION | \$33,000.00 |
| FOOD SERVICE | \$30,000.00 |
| EDUCATION CAPITAL RESERVE FUND | <u>\$70,000.00</u> |
| TOTAL EDUCATION RESTRICTED AND CAPITAL FUNDS : | \$323,000.00 |

INCOME ACCOUNTS :

| | |
|---|--------------|
| TAX INTEREST | \$8,666.13 |
| TAX COSTS | \$2,617.64 |
| INTEREST INCOME | \$124,557.78 |
| INVESTMENT INCOME | \$30,169.70 |
| SPECIAL RESERVE INTEREST INCOME : | |
| CEMETERY CAPITAL RESERVE | \$147.61 |
| CHILDRENS COMMUNITY CHRISTMAS SPECIAL RESERVE | \$15.84 |
| DIGITAL MAPPING SPECIAL RESERVE | \$135.05 |
| FIRE TRUCK SPECIAL RESERVE | \$2,580.55 |
| FIRST RESPONDERS SPECIAL RESERVE | \$2,850.03 |
| MARINE SPECIAL RESERVE | \$3,816.63 |
| RECORDS PRESERVATION SPECIAL RESERVE | \$629.70 |
| SAND/SALT SHED SPECIAL RESERVE | \$542.77 |
| WYMAN PARK SPECIAL RESERVE | \$126.19 |
| CHECKING ACCOUNT SERVICE CHARGES | -\$3.00 |
| EDUCATION - INTEREST INCOME - CNB | \$25.41 |
| EDUCATION - SPECIAL RESERVE INTEREST | \$5,804.48 |
| SUPPLEMENTAL TAXES | \$6,553.69 |
| MISCELLANEOUS INCOME | \$17,244.29 |
| AUTO EXCISE | \$279,328.88 |
| BOAT EXCISE | \$1,481.50 |
| BUILDING PERMITS | \$7,786.55 |
| PLUMBING PERMITS - TOWN | \$4,317.50 |
| PLANNING BOARD PERMITS | \$750.00 |
| SHORELAND PERMITS | \$225.00 |
| SITE PLAN REVIEW | \$300.00 |
| SUBDIVISION PERMITS | \$750.00 |

| | |
|--|--------------------|
| MARIJUANA APPLICATION FEE | \$100.00 |
| SPECIAL AMUSEMENT PERMITS | \$50.00 |
| VITAL RECORDS - MARRIAGE, BIRTH, DEATH | \$1,282.40 |
| ADVERTISING | \$179.88 |
| AGENT FEE | \$4,478.00 |
| CEMETERY LOT SALES | \$450.00 |
| COPY SALES | \$72.00 |
| DOG LICENSES | \$2,351.00 |
| DRIVEWAY PERMITS | \$25.00 |
| E911 SIGNS | \$108.00 |
| EDUCATION - NUTRITION | \$538.75 |
| EDUCATION - NUTRITION TRANSFERS | \$37,500.01 |
| EDUCATION - COBE GRANT | \$1,876.56 |
| EDUCATION - MCF GRANT | \$431.70 |
| EDUCATION - LIBRARY GRANT | \$9,888.17 |
| EDUCATION - WHOLE KIDS | \$200.00 |
| EDUCATION - AMAZON SMILE | \$357.28 |
| EDUCATION - MAINE AGRICULTURE | \$25.06 |
| EDUCATION - INSURANCE REIMBURSEMENT | \$1,183.43 |
| EDUCATION - MISCELLANEOUS | \$518.35 |
| EDUCATION - PRIVATE DONATIONS | \$47.83 |
| EDUCATION - UNANTICIPATED STUDENT EXPENSES | \$1,786.42 |
| NFR DONATIONS | \$250.00 |
| NVFD SALE OF EQUIPMENT | \$500.00 |
| NVFD DONATIONS | \$21,230.00 |
| TRANSFER STATION RECEIPTS - STICKERS | \$64,482.00 |
| TRANSFER STATION RECEIPTS - DEBRIS | \$13,189.00 |
| TRANSFER STATION - METALS | \$1,756.00 |
| TRANSFER STATION - BRUSH | \$603.00 |
| TRANSFER STATION - ELECTRONICS | \$675.00 |
| MOORING PERMITS AND APPLICATIONS | \$585.00 |
| NORTHPORT NEEDY FAMILIES | \$1,973.44 |
| NORTHPORT WARM NEIGHBORS FUND | <u>\$12,619.73</u> |
| TOTAL INCOME ACCOUNTS: | \$682,732.93 |

STATE REVENUES & DEFERRED REVENUES:

| | |
|--|--------------|
| EDUCATION - EPS | \$104,320.46 |
| EDUCATION - TITLE I | -\$3,096.01 |
| EDUCATION - TITLE V | -\$1,086.07 |
| EDUCATION - ELEM & SEC SCHOOL EDU RELIEF 2 | \$36,037.20 |
| EDUCATION - ELEM & SEC SCHOOL EDU RELIEF 3 | -\$25,570.91 |
| EDUCATION - NUTRITION | \$13,242.21 |
| EDUCATION - NUTRITION - FFV | -\$795.76 |
| EDUCATION - LOCAL ENTITLEMENT | -\$15,499.80 |
| EDUCATION - LOCAL ENTITLEMENT-PRESCHOOL | -\$256.56 |
| EDUCATION - PROFICIENCY BASED | \$4,216.28 |
| EDUCATION - MLTI | -\$3,671.50 |
| COMMUNITY DEVELOPMENT BLOCK GRANT | \$39,752.00 |

| | |
|---|---------------|
| COMMUNITY RESILIENCY PARTNERSHIP GRANT | \$40,800.00 |
| FEMA - FEDERAL | \$74,393.10 |
| FEMA - STATE | \$4,959.54 |
| GENERAL ASSISTANCE | \$863.09 |
| LOCAL ROAD ASSISTANCE - URIP | \$38,304.00 |
| MISC. STATE REVENUES | \$780.00 |
| MUNICIPAL REVENUE SHARING | -\$33,225.09 |
| SNOWMOBILE REIMBURSEMENT | \$178.74 |
| SOLAR REIMBURSEMENT | \$380.00 |
| TREE GROWTH REIMBURSEMENT | \$1,476.47 |
| VETERANS REIMBURSEMENT | \$784.00 |
| HOMESTEAD PROP. TAX EXEMPTION | -\$24,529.32 |
| BETE REIMBURSEMENT | <u>\$0.19</u> |
| TOTAL STATE REVENUES & DEFERRED REVENUES: | \$252,756.26 |

BALANCE OF EXPENDITURES AND APPROPRIATIONS:

| | |
|---|----------------|
| ADMINISTRATION | \$48,850.99 |
| ANIMAL CONTROL | \$14,379.73 |
| ASSESSING | \$6,437.53 |
| ASSESSING - REVALUATION | \$50,000.00 |
| BROADBAND | \$21,102.48 |
| CEMETERIES | \$11,682.47 |
| CODE ENFORCEMENT OFFICER | \$7,827.64 |
| CONTINGENCY FUND | \$9,997.01 |
| COUNTY TAX | \$0.01 |
| DANGEROUS BUILDING | \$20,000.00 |
| DIGITAL MAPPING | -\$1,423.65 |
| EDUCATION | \$1,431,185.03 |
| EMERGENCY MANAGEMENT | \$1,625.00 |
| EMPLOYEE BENEFITS - HEALTH INSURANCE | \$14,264.19 |
| EMPLOYEE BENEFITS - RETIREMENT | \$4,480.40 |
| FIRST RESPONSE MEDICAL TEAM - OPERATING | \$2,655.66 |
| FIRST RESPONSE MEDICAL TEAM - EQUIPMENT | \$5,000.00 |
| GENERAL ASSISTANCE | -\$1,406.48 |
| HARBOR FUND | \$23,579.48 |
| INSURANCE | \$6,288.20 |
| LEGAL | \$4,339.34 |
| MARINE RESERVE | -\$12,000.00 |
| N.V.F.D. | -\$12,167.55 |
| N.V.F.D. - FIRE TRUCK REPLACEMENT | \$22,000.00 |
| N.V.F.D. - CHIEF'S PAY | \$2,410.24 |
| OFFICE OPERATIONS | \$13,138.69 |
| OVERLAY | \$29,671.03 |
| PAYROLL TAXES EXPENSE | \$8,232.55 |
| PERSONAL TIME ACCRUED | \$19,631.31 |
| PLANNING BOARD | \$6,703.35 |
| ROADS AND BRIDGES | \$44,105.60 |
| SCHOLARSHIP FUND | \$4,000.00 |

| | |
|-------------------------------------|-----------------|
| SNOW REMOVAL/SANDING | \$48,227.49 |
| SOCIAL SERVICES | \$500.00 |
| STREET LIGHTS | \$857.04 |
| TOWN HALL OPERATIONS | \$11,905.40 |
| TOWN HALL BUILDING FUND | \$38,592.01 |
| TRANSFER STATION | \$61,446.90 |
| WYMAN PARK MAINTENANCE FUND | <u>\$100.00</u> |
| TOTAL EXPENDITURE ACCOUNT BALANCES: | \$1,968,219.09 |

FIDUCIARY TYPE TRUST FUNDS

CHRISTMAS CHARITY TRUST FUND:

| | |
|------------------|-----------------|
| RESERVED FUNDS | \$2,500.00 |
| DESIGNATED FUNDS | <u>\$327.91</u> |
| TOTAL | \$2,827.91 |

WYMAN NEEDY TRUST FUND:

| | |
|------------------|----------------|
| RESERVED FUNDS | \$5,000.00 |
| DESIGNATED FUNDS | <u>\$71.19</u> |
| TOTAL | \$5,071.19 |

CEMETERY TRUST FUNDS:

| | |
|-----------------------------------|--------------------|
| EQUITIES: | \$5,216.83 |
| STATEMENT SAVINGS: | <u>\$17,532.59</u> |
| RESERVED & DESIGNATED FUNDS TOTAL | \$22,749.42 |

SPECIAL RESERVE FUNDS

| | |
|--|-------------------|
| CEMETERY CAPITAL SPECIAL RESERVE | \$5,221.64 |
| CHILDREN'S COMMUNITY CHRISTMAS PARTY SPECIAL RESERVE | \$719.90 |
| DIGITAL MAPPING SPECIAL RESERVE | \$3,738.47 |
| FIRE TRUCK REPLACEMENT SPECIAL RESERVE | \$109,393.14 |
| FIRST RESPONDERS EQUIPMENT SPECIAL RESERVE | \$100,638.93 |
| MARINE SPECIAL RESERVE | \$119,702.48 |
| RECORDS PRESERVATION SPECIAL RESERVE | \$22,134.59 |
| SAND/SALT SHED SPECIAL RESERVE | \$17,569.79 |
| WYMAN PARK SPECIAL RESERVE | <u>\$4,085.10</u> |
| TOTAL | \$383,204.04 |

FIXED ASSETS

| | |
|-------------------------------|-------------------------|
| LAND | \$924,851.00 |
| BUILDINGS | \$4,663,836.00 |
| EQUIPMENT | \$182,285.00 |
| VEHICLES: | \$867,584.00 |
| INFRASTRUCTURE | <u>\$4,938,127.00</u> |
| | \$11,576,683.00 |
| LESS ACCUMULATED DEPRECIATION | <u>(\$2,916,000.00)</u> |
| NET FIXED ASSETS | \$8,660,683.00 |

LONG TERM DEBT

| | Principal | Interest | Total |
|--------------------------------|--------------------|-------------------|--------------------|
| EDNA DRINKWATER SCHOOL - 2016C | \$1,950,000.00 | \$428,695.50 | \$2,378,695.50 |
| MSAD#34 - 2004A | \$52,510.68 | \$1,536.05 | \$54,046.73 |
| MSAD#34 - 2005C | <u>\$52,965.00</u> | <u>\$1,343.38</u> | <u>\$54,308.38</u> |
| | \$2,055,475.68 | \$431,574.93 | \$2,487,050.61 |

**Proposed Budget Overview
and Comparison to Fiscal Year Ending June 30, 2024
For Fiscal Year July 1, 2024 to June 30, 2025**

| | Proposed FY2025 Budget | Adopted FY2024 Budget | Difference |
|---|---------------------------|--------------------------|---------------------|
| Administration | \$213,976.43 | \$202,715.54 | \$11,260.89 |
| Ambulance | \$21,016.00 | \$19,106.00 | \$1,910.00 |
| Animal Control | \$0.00 | \$6,750.00 | -\$6,750.00 |
| Assessing | \$28,500.00 | \$25,750.00 | \$2,750.00 |
| Assessing - Revaluation | \$35,000.00 | \$50,000.00 | -\$15,000.00 |
| Cemetery Maintenance | \$1,000.00 | \$7,000.00 | -\$6,000.00 |
| Climate Resilient Special Reserve | \$10,000.00 | | \$10,000.00 |
| Code Enforcement Officer | \$20,000.00 | \$23,000.00 | -\$3,000.00 |
| Contingency Fund | \$15,000.00 | \$10,000.00 | \$5,000.00 |
| Emergency Management | \$3,500.00 | \$3,500.00 | \$0.00 |
| Employee Benefits - Health Insurance | \$34,500.00 | \$33,000.00 | \$1,500.00 |
| Employee Benefits - Retirement | \$5,000.00 | \$7,800.00 | -\$2,800.00 |
| First Responders - Operating | \$11,000.00 | \$7,000.00 | \$4,000.00 |
| First Responders - Equipment | \$10,000.00 | \$5,000.00 | \$5,000.00 |
| General Assistance | \$7,000.00 | \$2,500.00 | \$4,500.00 |
| Harbor Account | \$0.00 | \$13,000.00 | -\$13,000.00 |
| Insurance | \$27,500.00 | \$25,000.00 | \$2,500.00 |
| Legal | \$15,000.00 | \$10,000.00 | \$5,000.00 |
| Northport Community Church Feasibility & Transition Fund | \$7,000.00 | | \$7,000.00 |
| Northport Village Corporation | \$3,500.00 | \$7,000.00 | -\$3,500.00 |
| Northport Volunteer Fire Department | \$76,000.00 | \$67,850.00 | \$8,150.00 |
| NVFD - Equipment Special Reserve | \$6,000.00 | | \$6,000.00 |
| NVFD - Fire Truck Replacement | \$22,000.00 | \$22,000.00 | \$0.00 |
| NVFD - Fire Chief Salary | \$7,000.00 | \$6,500.00 | \$500.00 |
| Office Operations | \$70,000.00 | \$60,000.00 | \$10,000.00 |
| Payroll Taxes | \$29,500.00 | \$28,000.00 | \$1,500.00 |
| Personal Time Payable | \$5,000.00 | \$0.00 | \$5,000.00 |
| Roads & Bridges | \$200,000.00 | \$200,000.00 | \$0.00 |
| Scholarship Fund | \$5,000.00 | \$5,000.00 | \$0.00 |
| Septage Contract | \$8,000.00 | \$8,000.00 | \$0.00 |
| Snow Removal & Sanding | \$230,000.00 | \$250,000.00 | -\$20,000.00 |
| Social Services | \$7,500.00 | \$8,800.00 | -\$1,300.00 |
| Street Lights | \$1,500.00 | \$1,500.00 | \$0.00 |
| Town Hall Operations | \$24,000.00 | \$24,000.00 | \$0.00 |
| Town Hall Building Fund | \$195,110.70 | \$10,000.00 | \$185,110.70 |
| Transfer Station | \$50,000.00 | \$107,000.00 | -\$57,000.00 |
| Wyman Park | <u>\$1,500.00</u> | <u>\$1,500.00</u> | <u>\$0.00</u> |
| Municipal | \$1,406,603.13 | \$1,258,271.54 | \$148,331.59 |
| County Tax | \$1,004,561.06 | \$813,635.10 | \$190,925.96 |
| School Appropriation | <u>\$3,459,665.11</u> | <u>\$3,272,232.69</u> | <u>\$187,432.42</u> |
| Total Appropriations | \$5,870,829.30 | \$5,344,139.33 | \$526,689.97 |

Independent Auditors' Report

**To the Selectboard
Town of Northport
Northport, Maine**

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Northport, Maine, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of other auditors, 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 Northport, Maine, as of June 30, 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.

We did not audit the financial statements of the Northport School Department's general fund and other governmental funds (special revenue funds), which represent 42%, 34%, and 62%, respectively, of the assets, fund balances/net position, and revenues of the Town of Northport, Maine. Those statements were audited by other auditors whose report has been furnished to us, and in our opinion, insofar as it relates to the amounts included for the general fund and other governmental funds, is based solely on the report of the other auditors.

Basis for Opinions

We conducted our audit in accordance with auditing standard 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 Northport, 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 Town of Northport, 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.

Auditors' 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 auditors' 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 Town of Northport, 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 Northport, Maine's ability to continue as a going concern for a reasonable period of time.

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

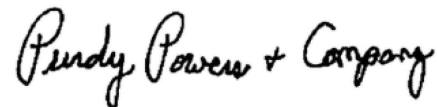
Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, budgetary comparison information, the Schedule of the Town's Proportionate Share of the Net Pension Liability, the Schedule of the Town's Pension Contributions, the Schedule of the Town's Proportionate Share of the MEPEERS Plan Net OPEB Liability, the Schedule of Changes in the Town's Total MMEHT Plan OPEB Liability and Related Ratios, the Schedule of Changes in the Town's Total MEABT Plan OPEB Liability and Related Ratios, and the Notes to the Schedules, as noted in the table of contents, 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 and other auditors 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 Northport, Maine's basic financial statements. The combining and individual nonmajor fund financial statements 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 relates 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 to 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 and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the financial statements as a whole.



Professional Association

Portland, Maine
August 16, 2023

Balance Sheet - Governmental Funds

Town of Northport, Maine

As of June 30, 2022

| | General | Other Governmental Funds | Total Governmental Funds |
|--|---------------------|---|---|
| | <u>General</u> | <u>Other Governmental Funds</u> | <u>Total Governmental Funds</u> |
| Assets | | | |
| Cash and cash equivalents | \$ 4,338,612 | \$ 62,030 | \$ 4,400,642 |
| Investments | - | 6,070 | 6,070 |
| Accounts receivable | 21,750 | 48,566 | 70,316 |
| Taxes receivable | 391 | - | 391 |
| Tax liens | 113,461 | - | 113,461 |
| Inventory | - | 1,446 | 1,446 |
| Due from other funds | 153,154 | 328,676 | 481,830 |
| Tax acquired property | 240 | - | 240 |
| | <u>240</u> | <u>-</u> | <u>240</u> |
| Total Assets | \$ 4,627,608 | \$ 446,788 | \$ 5,074,396 |
| Liabilities, Deferred Inflows of Resources, and Fund Balances | | | |
| Liabilities | | | |
| Accounts payable | \$ 78,995 | \$ - | \$ 78,995 |
| Accrued expenses | 154,597 | 23,129 | 177,726 |
| Taxes paid in advance | 7,828 | - | 7,828 |
| Due to other funds | 199,152 | 282,678 | 481,830 |
| | <u>199,152</u> | <u>282,678</u> | <u>481,830</u> |
| Total Liabilities | 440,572 | 305,807 | 746,379 |
| Deferred Inflows of Resources | | | |
| Unavailable revenue - property taxes | 103,000 | - | 103,000 |
| | <u>103,000</u> | <u>-</u> | <u>103,000</u> |
| Total Deferred Inflows of Resources | 103,000 | - | 103,000 |
| Fund Balances | | | |
| Nonspendable: | | | |
| Special revenue funds | - | 1,446 | 1,446 |
| Permanent funds | - | 12,580 | 12,580 |
| Restricted: | | | |
| General fund | 167,173 | - | 167,173 |
| Special revenue funds | - | 86,260 | 86,260 |
| Permanent funds | - | 16,777 | 16,777 |
| Committed: | | | |
| General fund | 523,000 | - | 523,000 |
| Capital reserve fund | - | 50,000 | 50,000 |
| Assigned: | | | |
| General fund | 2,152,630 | - | 2,152,630 |
| Unassigned: | | | |
| Special revenue funds | - | (26,082) | (26,082) |
| General fund | 1,241,233 | - | 1,241,233 |
| | <u>1,241,233</u> | <u>-</u> | <u>1,241,233</u> |
| Total Fund Balances | 4,084,036 | 140,981 | 4,225,017 |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balances | \$ 4,627,608 | \$ 446,788 | \$ 5,074,396 |

See accompanying independent auditors' report and notes to financial statements.

**Reconciliation of Governmental Funds Balance Sheet
to the Statement of Net Position**

Town of Northport, Maine

As of June 30, 2022

Total Fund Balances - Governmental Funds \$ 4,225,017

Amounts reported for governmental activities in the Statement of
Net Position are different because:

Capital assets used in governmental activities are not financial
resources and therefore are not reported as assets in governmental
funds. The cost of capital assets, net of accumulated depreciation is: 8,660,683

Property tax revenues are presented on the modified accrual basis
of accounting in the governmental funds but in the Statement of
Activities, property tax revenue is reported under the accrual method.
The balance in unavailable revenue - property taxes in the
governmental funds as a deferred inflow is: 103,000

The following deferred outflows are not current assets or
financial resources and the following deferred inflows are not
current liabilities due and payable in the current period and
therefore are not reported in the Balance Sheet:

| | | |
|--------------------------------------|-----------------|--------|
| Deferred outflows related to pension | \$ 118,965 | |
| Deferred outflows related to OPEB | 44,058 | |
| Deferred inflows related to pension | (65,001) | |
| Deferred inflows related to OPEB | <u>(13,365)</u> | |
| | | 84,657 |

Long-term liabilities are not due and payable in the current period
and therefore are not reported as liabilities in the funds. Long-term
and related liabilities at year-end consist of:

| | | |
|------------------------------|-----------------|--------------------|
| Bond payable | (2,513,456) | |
| Accrued compensated absences | (18,430) | |
| Net pension liability | (46,740) | |
| Net OPEB liability | (93,055) | |
| Accrued interest payable | <u>(12,308)</u> | |
| | | <u>(2,683,989)</u> |

Net Position - Governmental Activities **\$ 10,389,368**

See accompanying independent auditors' report and notes to financial statements.

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

Town of Northport, Maine

For the Year Ended June 30, 2022

| | <u>General</u> | <u>Other Governmental Funds</u> | <u>Total Governmental Funds</u> |
|--|---------------------|---|---|
| Revenues | | | |
| Property taxes | \$ 4,556,094 | \$ - | \$ 4,556,094 |
| Excise taxes | 375,906 | - | 375,906 |
| Intergovernmental | 688,476 | 311,341 | 999,817 |
| On-behalf pension and OPEB payments | 135,162 | - | 135,162 |
| Miscellaneous | 230,161 | 6,663 | 236,824 |
| Total Revenues | <u>5,985,799</u> | <u>318,004</u> | <u>6,303,803</u> |
| Expenditures | | | |
| Current | | | |
| General government | 363,254 | - | 363,254 |
| Public safety | 138,708 | - | 138,708 |
| Health and sanitation | 166,305 | - | 166,305 |
| Education | 2,685,087 | 365,052 | 3,050,139 |
| Education - on-behalf payments | 135,162 | - | 135,162 |
| Public works | 846,219 | - | 846,219 |
| Unclassified | 761,171 | - | 761,171 |
| Debt service - principal | 228,994 | - | 228,994 |
| - interest | 72,357 | - | 72,357 |
| Total Expenditures | <u>5,397,257</u> | <u>365,052</u> | <u>5,762,309</u> |
| Revenues Over (Under) Expenditures | 588,542 | (47,048) | 541,494 |
| Other Financing Sources (Uses) | | | |
| Operating transfers in | - | 50,000 | 50,000 |
| Operating transfers out | (50,000) | - | (50,000) |
| Total Other Financing Sources (Uses) | <u>(50,000)</u> | <u>50,000</u> | <u>-</u> |
| Revenues and Other Sources Over Expenditures and Other Uses | 538,542 | 2,952 | 541,494 |
| Fund balances at beginning of year | <u>3,545,494</u> | <u>138,029</u> | <u>3,683,523</u> |
| Fund Balances at End of Year | <u>\$ 4,084,036</u> | <u>\$ 140,981</u> | <u>\$ 4,225,017</u> |

See accompanying independent auditors' report and notes to financial statements.

**Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - General Fund**

Town of Northport, Maine

For the Year Ended June 30, 2022

| | <u>Budgeted Amounts</u> | | <u>Actual Amounts</u> | Variance |
|--|-------------------------|--------------------|--------------------------|--------------------------------|
| | <u>Original</u> | <u>Final</u> | <u>(Budgetary Basis)</u> | <u>Positive (Negative)</u> |
| Revenues | | | | |
| Taxes | | | | |
| Property taxes | \$ 4,582,569 | \$ 4,582,569 | \$ 4,556,094 | \$ (26,475) |
| Excise taxes | - | 375,906 | 375,906 | - |
| Intergovernmental revenues | | | | |
| State revenue sharing | 104,970 | 104,970 | 172,296 | 67,326 |
| State road assistance | - | 36,160 | 36,160 | - |
| Homestead exemption | 87,321 | 87,321 | 87,321 | - |
| Other | 3,237 | 192,020 | 392,699 | 200,679 |
| Miscellaneous revenues | - | 370,740 | 220,479 | (150,261) |
| Total Revenues | 4,778,097 | 5,749,686 | 5,840,955 | 91,269 |
| Expenditures | | | | |
| Current | | | | |
| General government | 478,515 | 701,001 | 363,254 | 337,747 |
| Public safety | 127,229 | 161,088 | 138,708 | 22,380 |
| Health and sanitation | 156,912 | 233,239 | 166,305 | 66,934 |
| Education | 3,795,814 | 3,980,278 | 2,685,087 | 1,295,191 |
| Public works | 1,002,851 | 1,413,956 | 846,219 | 567,737 |
| Unclassified | 812,407 | 855,755 | 760,672 | 95,083 |
| Debt service - principal | 228,994 | 228,994 | 228,994 | - |
| - interest | 72,357 | 72,357 | 72,357 | - |
| Total Expenditures | 6,675,079 | 7,646,668 | 5,261,596 | 2,385,072 |
| Revenues Over (Under) Expenditures | (1,896,982) | (1,896,982) | 579,359 | 2,476,341 |
| Other Financing Sources (Uses) | | | | |
| Utilization of assigned fund balance | 1,730,039 | 1,730,039 | - | (1,730,039) |
| Utilization of unassigned fund balance | 200,000 | 200,000 | - | (200,000) |
| Operating transfers in | 101,819 | 101,819 | 1,819 | (100,000) |
| Operating transfers out | (93,466) | (93,466) | (93,466) | - |
| Total Other Financing Sources (Uses) | 1,938,392 | 1,938,392 | (91,647) | (2,030,039) |
| Revenues and Other Sources Over (Under) Expenditures and Other Uses | \$ 41,410 | \$ 41,410 | 487,712 | \$ 446,302 |
| Budgetary fund balance at beginning of year | | | 3,274,875 | |
| Budgetary Fund Balance at End of Year | | | \$ 3,762,587 | |

See accompanying independent auditors' report and notes to financial statements.

**Combining Balance Sheet
Permanent Funds - Trust Funds**

Town of Northport, Maine

As of June 30, 2022

| | <u>Cemetery</u> | <u>Wyman Needy</u> | <u>Christmas Charity</u> | <u>Total</u> |
|--|------------------|------------------------|------------------------------|------------------|
| Assets | | | | |
| Cash and cash equivalents | \$ 15,579 | \$ 5,031 | \$ 2,677 | \$ 23,287 |
| Investments | <u>6,070</u> | <u>-</u> | <u>-</u> | <u>6,070</u> |
| Total Assets | <u>\$ 21,649</u> | <u>\$ 5,031</u> | <u>\$ 2,677</u> | <u>\$ 29,357</u> |
| Liabilities and Fund Balances | | | | |
| Liabilities | | | | |
| Due to other funds | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Fund Balances | | | | |
| Nonspendable | 5,080 | 5,000 | 2,500 | 12,580 |
| Restricted | <u>16,569</u> | <u>31</u> | <u>177</u> | <u>16,777</u> |
| Total Fund Balances | <u>21,649</u> | <u>5,031</u> | <u>2,677</u> | <u>29,357</u> |
| Total Liabilities and Fund Balances | <u>\$ 21,649</u> | <u>\$ 5,031</u> | <u>\$ 2,677</u> | <u>\$ 29,357</u> |

See accompanying independent auditors' report.

**Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
Permanent Funds - Trust Funds**

Town of Northport, Maine

For the Year Ended June 30, 2022

| | <u>Cemetery</u> | <u>Wyman Needy</u> | <u>Christmas Charity</u> | <u>Total</u> |
|-------------------------------------|------------------|------------------------|------------------------------|------------------|
| Revenues | | | | |
| Interest income | \$ 50 | \$ 18 | \$ 9 | \$ 77 |
| Net investment return | (979) | - | - | (979) |
| Lot sale | <u>1,050</u> | <u>-</u> | <u>-</u> | <u>1,050</u> |
| Net Revenues | 121 | 18 | 9 | 148 |
| Expenditures | | | | |
| Current | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total Expenditures | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Revenues Over Expenditures | 121 | 18 | 9 | 148 |
| Fund balances at beginning of year | <u>21,528</u> | <u>5,013</u> | <u>2,668</u> | <u>29,209</u> |
| Fund Balances at End of Year | <u>\$ 21,649</u> | <u>\$ 5,031</u> | <u>\$ 2,677</u> | <u>\$ 29,357</u> |

See accompanying independent auditors' report.

Schedule of Valuation, Assessment and Collection of Taxes

Town of Northport, Maine

For the Year Ended June 30, 2022

Valuation

| | |
|-------------------|----------------|
| Real estate | \$ 295,005,120 |
| Personal property | <u>644,500</u> |

Total Valuation \$ 295,649,620

Assessment

| | |
|---|--------------|
| Valuation x Rate - \$295,649,620 x .01550 | \$ 4,582,569 |
| Supplemental taxes | <u>1,525</u> |

Total Assessment Charged to Tax Collector \$ 4,584,094

Collection and Credits

| | |
|------------------|--------------|
| Cash collections | \$ 4,484,004 |
| Tax abatements | <u>2,833</u> |

Total Collection and Credits 4,486,837

2022 Taxes and Liens Receivable - June 30, 2022 \$ 97,257

See accompanying independent auditors' report.

Schedule of Departmental Operations (1 of 3)

Town of Northport, Maine
For the Year Ended June 30, 2022

| | Beginning Balance | Appropriations | Budget Transfer | Other Credits | Total Available | Expended | Lapsed | Carried |
|--------------------------------|-------------------|----------------|-----------------|---------------|-----------------|----------------|---------------|---------------|
| General Government | | | | | | | | |
| Office operations | \$ - | \$ 50,000 | - | \$ 20,612 | \$ 70,612 | \$ 58,784 | \$ 11,828 | \$ - |
| Assessing | - | 24,000 | - | - | 24,000 | 24,000 | - | - |
| Administration | - | 188,538 | - | - | 188,538 | 178,391 | 10,147 | - |
| Payroll taxes | - | 26,000 | - | - | 26,000 | 22,472 | 3,528 | - |
| Employee benefits | - | 31,000 | - | - | 31,000 | 23,271 | 7,729 | - |
| Personal time | 12,123 | 8,000 | - | - | 20,123 | 2,117 | - | 18,006 |
| Contingency | - | 15,000 | - | - | 15,000 | 200 | 14,800 | - |
| Town Hall operations | - | 20,000 | - | - | 20,000 | 15,640 | 4,360 | - |
| Town Hall building | 41,266 | - | - | - | 41,266 | - | - | 41,266 |
| Legal | - | 20,000 | - | - | 20,000 | 4,647 | 15,353 | - |
| Planning Board | 7,769 | - | - | 2,550 | 10,319 | 1,868 | - | 8,451 |
| Code Enforcement office | - | 23,000 | - | 12,150 | 35,150 | 20,045 | 15,105 | - |
| Northport Village Corp. | - | 10,000 | - | - | 10,000 | 10,000 | - | - |
| Digital mapping | - | - | 1,819 | - | 1,819 | 1,819 | - | - |
| | <u>61,158</u> | <u>415,538</u> | <u>1,819</u> | <u>35,312</u> | <u>513,827</u> | <u>363,254</u> | <u>82,850</u> | <u>67,723</u> |
| Public Safety | | | | | | | | |
| Fire department | - | 65,250 | (16,884) | 28,255 | 76,621 | 76,621 | - | - |
| Fire department chief's salary | - | 8,000 | - | - | 8,000 | 5,235 | 2,765 | - |
| Emergency management | - | 3,000 | - | - | 3,000 | 2,500 | 500 | - |
| Ambulance | - | 17,330 | - | - | 17,330 | 17,330 | - | - |
| First response medical team | - | 7,000 | (1,582) | 1,050 | 6,468 | 6,468 | - | - |
| Insurance | - | 25,000 | - | - | 25,000 | 21,452 | 3,548 | - |
| Street lights | - | 1,500 | - | - | 1,500 | 719 | 781 | - |
| E911 signs | - | - | - | 36 | 36 | - | 36 | - |
| Animal control | 9,865 | 8,750 | - | 4,518 | 23,133 | 8,383 | - | 14,750 |
| | <u>9,865</u> | <u>135,830</u> | <u>(18,466)</u> | <u>33,859</u> | <u>161,088</u> | <u>138,708</u> | <u>7,630</u> | <u>14,750</u> |

See accompanying independent auditors' report.

Schedule of Departmental Operations (2 of 3)

Town of Northport, Maine
For the Year Ended June 30, 2022

| | Beginning Balance | Appropriations | Budget Transfer | Other Credits | Total Available | Expended | Lapsed | Carried |
|--------------------------------|-------------------|----------------|-----------------|---------------|-----------------|------------|---------|------------|
| Public Works | | | | | | | | |
| Roads and bridges | \$ 602,851 | \$ 200,000 | \$ - | \$ 410,722 | \$ 1,213,573 | \$ 670,782 | \$ - | \$ 542,791 |
| Snow removal and sanding | - | 200,000 | - | 383 | 200,383 | 175,437 | 24,946 | - |
| | 602,851 | 400,000 | - | 411,105 | 1,413,956 | 846,219 | 24,946 | 542,791 |
| Health & Sanitation | | | | | | | | |
| Septage contract | - | 8,000 | - | - | 8,000 | 8,000 | - | - |
| Transfer station | 78,912 | 70,000 | - | 76,327 | 225,239 | 158,305 | - | 66,934 |
| | 78,912 | 78,000 | - | 76,327 | 233,239 | 166,305 | - | 66,934 |
| Unclassified | | | | | | | | |
| Cemetery | 12,732 | 5,000 | - | - | 17,732 | 8,150 | - | 9,582 |
| Social services | - | 7,500 | - | - | 7,500 | 7,500 | - | - |
| County tax | - | 716,736 | - | - | 716,736 | 716,736 | - | - |
| General assistance | 1,953 | 2,500 | - | 1,410 | 5,863 | 850 | - | 5,013 |
| Wyman Park Maintenance Fund | - | 800 | - | - | 800 | 800 | - | - |
| Solar reimbursement | - | - | - | 261 | 261 | - | - | 261 |
| Snowmobile club payment | 152 | - | - | 199 | 351 | 152 | - | 199 |
| Northport Harbor Fund | 23,338 | 7,500 | - | 5,025 | 35,863 | 11,026 | - | 24,837 |
| Northport needy families | 1,874 | - | - | 100 | 1,974 | - | - | 1,974 |
| Northport scholarship | - | 5,000 | - | - | 5,000 | 2,500 | 2,500 | - |
| Northport Warm Neighbors Fund | 12,572 | - | - | - | 12,572 | - | - | 12,572 |
| Broadband | 1,250 | 13,500 | - | 36,353 | 51,103 | 10,000 | - | 41,103 |
| Abatements | - | - | - | - | - | 2,958 | (2,958) | - |
| | 53,871 | 758,536 | - | 43,348 | 855,755 | 760,672 | (458) | 95,541 |

See accompanying independent auditors' report.

Schedule of Departmental Operations (3 of 3)

Town of Northport, Maine
For the Year Ended June 30, 2022

| | Beginning Balance | Appropriations | Budget Transfer | Other Credits | Total Available | Expended | Other Debits | Lapsed | Carried |
|--|-------------------|----------------|-----------------|---------------|-----------------|--------------|--------------|------------|--------------|
| Education | | | | | | | | | |
| Education | \$ 923,382 | \$ 2,842,432 | \$ 100,000 | \$ 184,464 | \$ 4,050,278 | \$ 2,685,087 | \$ 50,000 | \$ - | \$ 1,315,191 |
| Debt Service | - | 301,351 | - | - | 301,351 | 301,351 | - | - | - |
| Assigned Accounts | | | | | | | | | |
| Education - MainePERS | 348,930 | - | (100,000) | - | 248,930 | - | - | - | 248,930 |
| Children's Community Christmas Reserve | 979 | - | - | 3 | 982 | 499 | - | - | 483 |
| Records Preservation Reserve | 17,688 | - | - | 1,619 | 19,307 | - | - | - | 19,307 |
| Digital Mapping Reserve | 8,561 | - | (1,819) | 30 | 6,772 | - | - | - | 6,772 |
| Cemetery Capital Reserve | 3,307 | - | - | 1,062 | 4,369 | - | - | - | 4,369 |
| Wyman Park | 3,854 | - | - | 14 | 3,868 | - | - | - | 3,868 |
| Fire Truck Replacement | 20,225 | 20,000 | 16,884 | 93 | 57,202 | - | - | - | 57,202 |
| Sand/Salt Shed | 16,575 | - | - | 60 | 16,635 | - | - | - | 16,635 |
| First Responders Equipment Reserve | 75,300 | 5,000 | 1,582 | 265 | 82,147 | - | - | - | 82,147 |
| Marine Reserve Fund | 124,130 | - | - | 6,536 | 130,666 | - | - | - | 130,666 |
| | 619,549 | 25,000 | (83,353) | 9,682 | 570,878 | 499 | - | - | 570,379 |
| | \$ 2,349,588 | \$ 4,956,687 | \$ - | \$ 794,097 | \$ 8,100,372 | \$ 5,262,095 | \$ 50,000 | \$ 114,968 | \$ 2,673,309 |

See accompanying independent auditors' report.

OFFICIAL WARRANT FOR THE TOWN OF NORTHPORT
ANNUAL TOWN MEETING
To be held on June 11, 2024, and June 17, 2024

To: Amy Eldridge, Town Clerk of the Town of Northport in the County of Waldo, 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 Northport in said County and State, qualified by law to vote in Town affairs to appear at the Northport Town Office on Tuesday, June 11, 2024 at 8:00 a.m., there and then to act upon Articles 1 and 2
AND

To notify and warn said voters to meet at the Edna Drinkwater School on Monday, June 17, 2024, at 6:30 p.m. there and then to act upon Articles 3 through 53 inclusive.

Article 1. To Choose a Moderator to preside at said Town Meeting.

Article 2. To elect by secret ballot:

One (1) Municipal Officer, Assessor, and Overseer for a three (3) year term.

One (1) School Committee Member for a three (3) year term.

Article 3. To see what amount of money the Town will vote to raise and appropriate to pay the Municipal Officers/Assessors/Overseers for the ensuing year. (Current salary—Municipal Officer \$3,500.00— Chair of the Select Board \$4,000.00) *Select Board recommends no change.*

Article 4. To see what amount of money the Town will vote to pay the Road Commissioner, Road Workers, Trucks and Equipment for the ensuing year. (Select Board recommends State Rates plus 10% for routine road maintenance. Major road reconstruction to follow the competitive bid process.)

Article 5. To see what amount of money the Town will vote to pay members of the Planning Board. (Current pay \$30.00 for each member per meeting or workshop attended; and \$35.00 for the Chair for each meeting or workshop attended.) *Select Board recommends no change.*

Article 6. To see if the Town will vote to raise, appropriate and expend up to \$5,000.00 for the Northport Scholarship Fund for second semester Northport college freshmen.

Article 7. To see if the Town will vote to raise, appropriate, and expend funds for the Northport Village Corporation an amount of \$3,500.00. *Select Board also recommends committing \$15,500.00 from the Town's Roads & Bridges account and \$11,000.00 from the Town's Marine Special Reserve Fund for infrastructure maintenance and repairs within the boundaries of the Northport Village Corporation.*

The Moderator can accept a motion to consider multiple articles at the same time. If so desired, a single motion can be made to vote on Articles 8-12 together and discussed individually.

Article 8. To see if the Town will vote to authorize the transfer of unexpended funds from the Northport Volunteer Fire Dept. 2024 Operating Budget as of 6/30/2024 to the Fire Truck Replacement Special Reserve Account.

Article 9. To see if the Town will vote to authorize the transfer of unexpended funds from the Northport First Responders 2024 Operating and Equipment Budget as of 6/30/2024 to the First Responders Equipment Special Reserve Fund.

Article 10. To see if the Town will vote to authorize the transfer of Mooring Fees collected as of 6/30/2024 to

the Marine Special Reserve Fund.

Article 11. To see if the Town will vote to authorize the transfer of Vital Records Fees collected as of 6/30/2024 to the Records Preservation Special Reserve Fund.

Article 12. To see if the Town will vote to authorize the sale of cemetery lots with 50% of the revenue to be placed in the Cemetery Capital Reserve Account and 50% to be placed in the Cemetery Perpetual Care Trust Account.

Article 13. To see if the Town will vote to create the following Reserve Accounts and to expend such monies deemed necessary from them, or to take any action relative to same:

- Climate Resilience Special Reserve
- NVFD Equipment Special Reserve

The Moderator can accept a motion to consider multiple articles at the same time. If so desired, a single motion can be made to vote on Articles 14-15 together and discussed individually.

Article 14. To see if the Town will authorize the Select Board to expend such monies deemed necessary from the following Reserve Accounts, or to take any action relative to same.

- Cemetery Capital Reserve Account
- Children's Christmas Special Reserve
- Digital Mapping Special Reserve
- Education RSU#20 Audit Fund Balance Account
- Fire Truck Replacement Special Reserve
- First Responders Equipment Special Reserve
- Marine Special Reserve
- Records Preservation Special Reserve
- Sand/Salt Shed Special Reserve
- Wyman Park Special Reserve

Article 15. To see if the Town will vote to carry forward the balances of the following accounts as of 6/30/2024 and allow expenditures of same:

- Education Account
- Education PERS Special Reserve Account
- Northport Needy Families
- Northport Warm Neighbors Fund
- Snowmobile Reimbursement Fund

Article 16. To see if the Town will vote to use \$250,000.00 from the Undesignated Fund Balance to reduce the 2024/2025 tax commitment.

Article 17. To see if the Town will vote to change the name of the Assessing – Revaluation account to the Assessment -- Property Revaluation account.

Article 18. To see if the Town will vote to change the name of the Broadband account to the Digital Equity & Inclusion account.

Article 19. To see if the Town will vote to raise, appropriate, and expend up to \$195,110.70 from taxes for the Town Hall Building Fund for the purpose of finalizing design documents, construction documents, permitting, and other necessary expenses for the new Town Office / Community Center / Fire Station project, and to authorize the Select Board to execute such documents on terms it deems to be in the best interests of the Town.

Article 20. To see if the Town will vote to authorize the Select Board to accept a deed conveying the unconditional gift of the Saturday Cove Church, also known as Northport Community Church, located at 35 Saturday Cove Road, Tax Map U15, Lot 3, from Northport Community Church, Inc., including the parcel of land, all structures on the property, and the contents of those structures.

The Moderator can accept a motion to consider multiple articles at the same time. If so desired, a single motion can be made to vote on Articles 21- 25 together and discussed individually.

Article 21. To see what amount of money the Town will vote to raise, appropriate, carry forward and expend for the following accounts. Select Board recommends the following:

| Department | Raise From Taxes | Estimated Carry Forward* | Estimated Revenue* | Total Appropriation* |
|--|------------------|--------------------------|---------------------------------------|----------------------|
| A)Administration | \$213,976.43 | 0 | 0 | \$213,976.43 |
| B)Ambulance | \$21,016.00 | 0 | 0 | \$21,016.00 |
| C)Animal Control | \$0.00 | \$12,000.00 | (Dog Licenses) \$2,500.00 | \$14,500.00 |
| D)Assessing Contract | \$28,500.00 | 0 | 0 | \$28,500.00 |
| E) Assessing – Property Revaluation | \$35,000.00 | \$50,000.00 | 0 | \$85,000.00 |
| F)Broadband/now Digital Equity & Inclusion | \$0 | \$21,102.48 | 0 | \$21,102.48 |
| G)Cemetery Maintenance | \$1,000.00 | \$9,500.00 | 0 | \$10,500.00 |
| H)Climate Resilience Special Reserve | \$10,000.00 | 0 | 0 | \$10,000.00 |
| I)Code Enforcement Office | \$20,000.00 | 0 | (Permits) \$5,000.00 | \$25,000.00 |
| J)Contingency Fund | \$15,000.00 | 0 | 0 | \$15,000.00 |
| K)Dangerous Building | \$0 | \$20,000.00 | 0 | \$20,000.00 |
| L)Emergency Management | \$3,500.00 | 0 | 0 | \$3,500.00 |
| M)Employee Benefits – Health Insurance | \$34,500.00 | 0 | 0 | \$34,500.00 |
| N)Employee Benefits – Retirement | \$5,000.00 | 0 | 0 | \$5,000.00 |
| O)First Responders - Equipment | \$10,000.00 | 0 | 0 | \$10,000.00 |
| P)First Responders - Operating | \$11,000.00 | 0 | 0 | \$11,000.00 |
| Q)General Assistance | \$7,000.00 | \$6,000.00 | (State Reimbursement) \$4,900.00 | \$17,900.00 |
| R)Harbor Fund | \$0.00 | \$22,000.00 | (Boat Excise) \$4,000.00 | \$26,000.00 |
| S)Insurance | \$27,500.00 | 0 | 0 | \$27,500.00 |
| T)Legal | \$15,000.00 | 0 | 0 | \$15,000.00 |
| U)Northport Community Church Feasibility & Transition Fund | \$7,000.00 | 0 | 0 | \$7,000.00 |
| V)Northport Vol. Fire Dept. Operations | \$76,000.00 | 0 | 0 | \$76,000.00 |
| W)NVFD Equipment Fund | \$6,000.00 | 0 | 0 | \$6,000.00 |
| X)NVFD Truck Replacement | \$22,000.00 | 0 | 0 | \$22,000.00 |
| Y)NVFD Chief Salary | \$7,000.00 | 0 | 0 | \$7,000.00 |
| Z)Office Operations | \$70,000.00 | 0 | (Tax, Interest & Charges) \$10,000.00 | \$80,000.00 |
| AA)Payroll Taxes | \$29,500.00 | 0 | 0 | \$29,500.00 |
| BB)Personal Time Payable | \$5,000.00 | \$19,631.31 | 0 | \$24,631.31 |
| CC)Planning Board | 0 | \$6,000.00 | (Board Fees) \$500.00 | \$6,500.00 |

| | | | | |
|----------------------------|--|--------------|--|----------------|
| DD)Roads & Bridges | \$200,000.00 | \$375,000.00 | (Auto Excise) \$300,000.00 (State URIP) \$38,304.00 | \$913,304.00 |
| EE)Septage Contract | \$8,000.00 | 0 | 0 | \$8,000.00 |
| FF)Snow Removal & Sanding | \$230,000.00 | 0 | 0 | \$230,000.00 |
| GG)Social Services | \$7,500.00 | 0 | 0 | \$7,500.00 |
| HH)Street Lights | \$1,500.00 | 0 | 0 | \$1,500.00 |
| II)Town Hall Building Fund | <i>See Art #19 above, if approved (\$195,110.70)</i> | \$20,000.00 | 0 | \$215,110.70 |
| JJ)Town Hall Operations | \$24,000.00 | 0 | 0 | \$24,000.00 |
| KK)Transfer Station | \$50,000.00 | \$115,000.00 | \$105,000.00 | \$270,000.00 |
| LL)Wyman Park | \$1,500.00 | 0 | 0 | \$1,500.00 |
| Totals | \$1,398,103.13 | \$676,233.79 | \$470,204.00 | \$2,544,540.92 |

*based on estimated amounts.

Article 22. To see if the Town will vote to authorize the Select Board, on behalf of the Town, to dispose of Real Estate acquired by the Town for non-payment of taxes thereon, except that the Municipal Officers shall use the special sale process required by Title 36 M.R.S.A. §943-C for qualifying homestead property if they choose to sell it to anyone other than the former owner(s).

Article 23. To see if the Town will vote to fix a rate of interest on taxes delinquent October 1, 2024; and March 2, 2025. (Select Board recommends State authorized rate of 8.5%.)

Article 24. To see if the Town will set a rate of interest for refunded taxes due to over assessments. (Select Board recommends State authorized rate of 8.5%.)

Article 25. To see if the Town will vote to authorize the Select Board to expend Overlay or Undesignated Fund Balance monies, to pay tax abatements and applicable interest granted during the fiscal year.

Article 26. To see if the Town will vote to authorize the Tax Collector to accept prepayments of taxes not yet committed pursuant to 36 M.R.S.A. § 506.

Article 27. To see if the Town will vote to enter into an Alewife Harvesting Program, with or without the Town of Lincolnville, for the 2024-2025 season, and close the Ducktrap River and all its tributaries to any taking of alewives or blueback herring.

Article 28. To see if the Town will vote to authorize the Select Board to make final determinations, after notice and hearing, regarding the winter closing of roads in accordance with 23 M.R.S.A. § 2953(3) and final determinations, after notice and hearing, to annul, alter or modify such orders in accordance with 23 M.R.S.A. § 2953(4); such final determinations shall not require a vote by the legislative body of the Town.

Article 29. To see if the Town will vote to accept the following grants and revenue from the federal government, State of Maine, and their agencies and subdivisions, and allow the Select Board to use them as they deem necessary. *All dollar amounts are estimates.*

| | |
|---|-----------|
| Business Equipment Tax Exemption (BETE) | \$Unknown |
| Civil Emergency Funds | \$Unknown |
| Education Funds/Grants | \$Unknown |
| Federal Emergency Management Agency | \$Unknown |
| General Assistance | \$Unknown |
| Homestead Exemption | \$Unknown |

| | |
|---------------------------|-------------|
| Local Road Assistance | \$38,304.00 |
| Online Burn Permit | \$Unknown |
| Snowmobile Registrations | \$178.74 |
| Solar Reimbursement | \$380.00 |
| State Revenue Sharing | \$Unknown |
| Tree Growth | \$1,476.47 |
| Veterans | \$784.00 |
| All Other Funds Available | \$Unknown |

Article 30. To see if the Town will vote to allocate any funds received from the Federal Emergency Management Agency for the 2021 Halloween storm to the Town’s Roads and Bridges account.

Article 31. To see if the Town will vote to give the Northport Ridge Riders (a snowmobile club) funds that the State of Maine returned to the Town in the amount of \$178.74 from snowmobile registrations, to be used to maintain snowmobile trails in Northport.

Article 32. To see if the Town will vote to allow the Select Board to accept and expend educational and other grants, donations, or gifts for the reason specified in the grant, donation, or gift.

Article 33. To see if the Town will vote to authorize the Select Board to dispose of Town owned assets with a value of \$3,000.00 or less under such terms and conditions as they deem advisable.

Article 34. To see if the Town will vote to increase the property tax levy limit of \$1,404,056.88 established for the Town of Northport by State law, in the event that the municipal budget approved under the preceding articles will result in a tax commitment that is greater than that property tax levy limit. (Written ballot required by statute.)

School Budget Articles to Appropriate Monies for The Fiscal Year 2024-2025

Articles Pursuant to 20-A M.R.S.A. §1485 and §15690

While Articles 35-44 must be written as separate articles, the moderator can accept a motion to consider multiple articles at the same time. If so desired, a single motion can be made to vote on Articles 35-44 together.

Article 35. To see what sum the Northport School Department will be authorized to expend for Regular Instruction. School Committee Recommends \$1,764,724.

Article 36. To see what sum the Northport School Department will be authorized to expend for Special Education. School Committee Recommends \$692,110.

Article 37. To see what sum the Northport School Department will be authorized to expend for Other Instruction. School Committee Recommends \$33,480.

Article 38. To see what sum the Northport School Department will be authorized to expend for Student and Staff Support. School Committee Recommends \$224,757.

Article 39. To see what sum the Northport School Department will be authorized to expend for System Administration. School Committee Recommends \$186,390.

Article 40. To see what sum the Northport School Department will be authorized to expend for School Administration. School Committee Recommends \$236,708.

Article 41. To see what sum the Northport School Department will be authorized to expend for Transportation and Buses. School Committee Recommends \$180,939.

Article 42. To see what sum the Northport School Department will be authorized to expend for Facilities Maintenance. School Committee Recommends \$278,921.

Article 43. To see what sum the Northport School Department will be authorized to expend for Debt Service and Other Commitments. School Committee Recommends \$286,877.

Article 44. To see what sum the Northport School Department will be authorized to expend for Food Service Transfers. School Committee Recommends \$77,012.

PLEASE NOTE: *Actions taken pursuant to the following articles (45-48) must be taken by a recorded vote. Only Article 47 requires a Written Vote.*

Article 45. To see what sum the Town of Northport will appropriate for the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act (**School Committee Recommends \$2,008,431.42**) and to see what sum the municipality will raise as the municipality's contribution to the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act in accordance with the Maine Revised Statutes, Title 20-A, section 15688. **School Committee Recommends \$1,807,627.01.**

“Explanation: The school administrative unit’s contribution to the total cost of funding public education from kindergarten 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 a municipality must raise in order to receive the full amount of state dollars.”

Yes _____ No _____

Article 46. To see what sum the Town of Northport will raise and appropriate for the annual payments on debt service previously approved by the legislative body for non-state-funded school construction projects, or non-state-funded portions of school construction projects in addition to the funds appropriated as the local share of the school administrative unit's contribution to the total cost of funding public education from kindergarten to grade 12. **School Committee Recommends \$245,891.**

“Explanation: Non-state-funded debt service is the amount of money needed for the annual payments on the municipality’s long-term debt for major capital school construction projects at the Edna Drinkwater School and Northport’s share of long-term debt for major capital school construction projects in RSU 71 (previously MSAD 34) that are not approved for state subsidy. The bonding of this long-term debt was previously approved by the voters.”

Yes _____ No _____

PLEASE NOTE: *Article 47 requires a written vote*

Article 47. Shall the Town of Northport raise and appropriate **\$1,406,147** in additional local funds, which exceeds the State’s Essential Programs and Services allocation model by **\$1,406,147** as required to fund the budget recommended by the School Committee?

The School Committee recommends **\$1,406,147** for additional local funds and gives the following reasons for exceeding the State’s Essential Programs and Services funding model by **\$1,406,147.**

“Explanation: The additional local funds are those locally raised funds over and above the school administrative unit’s local contribution to the total cost of funding public education from kindergarten to

grade 12 as described in the Essential Programs and Services Funding Act and local amounts raised for the annual payment on non-state funded debt service that will help achieve the Northport School Department budget for educational programs.”

Yes _____ No _____

Article 48. To see what sum the Town of Northport will authorize the Northport School Committee to expend for the fiscal year beginning July 1, 2024 and ending June 30, 2025 from the Town of Northport’s contribution to the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act, non-state-funded school 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. **School Committee Recommends \$3,961,920.**

Yes _____ No _____

Article 49. Shall the Town of Northport appropriate **\$300,000** from the school unit’s unassigned fund balance to offset taxes in the 2024-2025 school budget?

Article 50. Shall the Town of Northport appropriate **\$930** from the MEPERS funds reserved for education to offset taxes in the 2024-2025 school budget?

Article 51. Existing School Reserve Accounts: Transfer and Expend

| Reserve Account | Current Balance | Transfer Amount | Expend Not to Exceed |
|-------------------------|------------------------|------------------------|-----------------------------|
| Regular Instruction | \$70,000 | \$20,000 | \$90,000 |
| Special Education | \$120,000 | \$20,000 | \$140,000 |
| Fuel Cost Stabilization | \$33,000 | \$12,000 | \$45,000 |
| Food Service | \$30,000 | \$10,000 | \$40,000 |
| Capital Maintenance | \$70,000 | \$20,000 | \$90,000 |
| Transportation | \$2,500 | \$2,500* | \$5,000 |
| Technology | \$5,000 | \$5,000* | \$10,000 |

***These amounts are included in the general budget and will not be raised separately from unexpended balances.**

Shall the School Committee be authorized to transfer up to **the amounts stated in the above table** from unexpended balances to the **Respective Reserve Accounts** and to expend said Reserves for the purpose that such Reserves were created, in an amount not to exceed **the amount stated in the above table** for the 2024-2025 school year?

Article 52. Shall the School Committee be authorized to expend other sums as may be received from federal and state grants or programs or other sources during the fiscal year for school purposes, provided that such grants, programs or other sources do not require the expenditure of other funds not previously appropriated.

Article 53. Shall the School Committee be authorized to transfer an excess of 5% between cost centers, not to exceed the total spending allocation for the 2024-2025 school year, to balance accounts.

The polls will be open for voting Tuesday, June 11, 2024, at the Town Office on Articles 1 and 2 from 8:00a.m. - 8:00p.m., at which time the meeting will be adjourned: the adjourned meeting to be reopened at the Edna Drinkwater School on Monday, June 17, 2024, at 6:30p.m., then and there to act upon Article 3 and the

remaining Articles in the Warrant.

IF YOU ARE NOT A REGISTERED VOTER IN NORTHPORT, YOU MAY NOT VOTE AT THE TOWN MEETING.

The Registrar of Voters will be available at the polls at the Town Office from 8:00a.m. - 8:00p.m. Tuesday, June 11, 2024, and at the Annual Town Meeting from 6:00p.m. - 6:30p.m. at the Edna Drinkwater School on Monday, June 17, 2024.

Given under our hands in Northport, Maine on April 22, 2024

S/ Jeanine Tucker

Jeanine Tucker, Chair

S/ Breanna Pinkham

Breanna Pinkham Bebb, Vice Chair

S/ Molly Schaufler

Molly Schaufler, Municipal Officer

A true copy attest:

S/ Amy Eldridge

Amy Eldridge, Town Clerk

NOTES

Good Night

From

NORTHPORT

