

ANNUAL REPORT
OF THE
MUNICIPAL OFFICERS
OF THE
TOWN OF NORTHFIELD, MAINE
FOR THE FISCAL YEAR
2023 - 2024
ALSO
THE WARRANT

TOWN OFFICIALS

SELECT BOARD

Elisabeth Patryn (2026)
Ann Grange (2025)
Tom Manship (2024)* resigned -vacant

TOWN CLERK

Amanda Manship (2024)*

TREASURER

Victoria Boone (2024)*

DEPUTY TREASURER

Cheryl Blyther-Guay (Appointed)*

TAX COLLECTOR

Naida Pennell (2024)*

DEPUTY TAX COLLECTORS (Appointed)

Sandra Clifton
Jane Foss

ASSESSOR (Appointed)

J. Douglas Guy III

GENERAL ASSISTANCE ADMINISTRATOR (Appointed)

Catherine Ryanquint

TOWN FORESTRY WARDEN(Appointed)

John Thompson
Richard Lamasney

ROAD COMMISSIONER(Appointed)

Terry Hayward

ANIMAL CONTROL OFFICER(Appointed)

Jessica Lewis

CODE ENFORCEMENT OFFICER (Appointed)

James Bradley

PLUMBING INSPECTOR (Appointed)

James Bradley

PLANNING BOARD

Michael Anderson (2024)*

Alex Currier (2025)

Brian Frutchey (2026)

Tom McCurdy (2025)

Kevin Millay (2026)

BOARD OF APPEALS (Appointed)

Sherrri Fraser

Sam Whitney

Dena Mazur

Brent Carter

Bill Burke

HEALTH OFFICER (Appointed)

Amy Zipperer

TOWN ATTORNEY (Appointed)

Benjamin McCall - Jensen Baird Law Firm

LICENSE AGENTS (Appointed)

Sandra Clifton

Jane Foss

SUPERINTENDENT OF SCHOOLS

Scott K. Porter

SCHOOL COMMITTEE

Rebecca Hennessey (2025)

Sandra Anderson (2024)*

Abby Frutchey (2026)

*Up for Election

**EXPENDITURES TO May 31, 2024
BY ACCOUNT NAME**

ADMINISTRATION

Appropriation	\$65,000.00
Balance Forward	0.00
Total Available	\$65,000.00

Salaries

Select Board

Tom Manship (Chair) (resigned March 2024)	\$1,300.00
Ann Grange	1,300.00
Lis Patryn	1,300.00

Planning Board

Thomas McCurdy (Chair)	900.00
Michael Anderson	700.00
Alex Currier	700.00
Brian Frutchey	700.00
Kevin Millay	700.00

CEO James Bradley \$6,000.00

LPI James Bradley 400.00

Treasurer

Victoria Boone \$5,000.00

Deputy Treasurer

Cheryl Blyther-Guay 2,400.00

Tax Collector

Naida Pennell \$2,500.00

Town Clerk

Amanda Manship \$2,500.00

Registrar of Voters

Amanda Manship 500.00

Total \$26,900.00

Social Security & Medicare contributions for the above \$2,057.85

Elections

	November 2023	March 2024
Amanda Manship (Registrar & Clerk)	169.05	165.13
Naida Pennell	79.35	106.13
Ann Grange	158.70	158.06
Roger Rivard	103.50	154.52
Cheryl Blyther-Guay	86.25	
AnnaRose Gosselin	72.45	55.47
Total	669.30	\$639.31

Expense Administrative Salaries		\$30,266.48
Balance Administration	\$34,733.52	
All other Administrative Expenses:		\$22,760.76
(Not limited to and including: Postage, Insurance, Legal Fees, Copying, Advertising, Audit*, Dues, Registry Expenses, Office Supplies, Forms and Equipment) *22/23 Audit will be paid in June Warrant.		
Balance 5/31/2024	\$11,972.76	
Balance Lapsed 06/30/2024:		\$0.00
 <u>ASSESSOR</u>		
Appropriation	\$9,000.00	
Balance Forward	0.00	
Total Available	\$9,000.00	
Assessor Expenses		\$8,250.00
Balance 5/31/2024:	\$750.00	
Balance Lapsed 06/30/2024		\$0.00
 <u>TOWN BUILDING</u>		
Appropriation	\$2,700.00	
Balance Forward		
Total Available	\$2,700.00	
Town Hall Expenses		\$1,422.62
Balance 05/31/2024:	1,277.38	
Balance Lapsed 06/30/2024		\$0.00
 <u>FIRE PROTECTION</u>		
Appropriation	\$15,000.00	
Balance Forward		
Total Available	\$15,000.00	
Fire Protection Expense		\$9,000.00
Balance 05/31/2024:	\$6,000.00	
Balance Lapsed 06/30/2024		\$0.00
 <u>AMBULANCE</u>		
Appropriation	\$5,000.00	
Total Available	\$5,000.00	
Ambulance Expense		\$9,000.00
Balance 05/31/2024:	(4,000.00)	
From General Fund expense for over budget item		4,000.00
Balance Lapsed 06/30/24		\$0.00

WASTE DISPOSAL

Appropriation	\$28,000.00	
Balance Forward		
Total Available	\$28,000.00	
Waste Disposal Expense		\$22,744.00
Balance 05/31/2024:	\$5,256.00	
Balance Lapsed 06/30/2024		\$0.00

ANIMAL CONTROL

Appropriation	\$1,000.00	
Balance Forward		
Total Available	\$1,000.00	
Animal Control Expense		\$661.32
Balance 05/31/2024:	\$338.68	
Balance Lapsed 06/30/2024		\$0.00

TOWN ROADS

Appropriation	\$5,000.00	
Balance Forward		0.00
Total Available	\$5,000.00	
Town Roads Expense		\$625.00
Balance *05/31/2024:	\$4,375.00	
Balance on 6/30/2024 converts to Road FUND if approved		\$0.00

SNOW REMOVAL This is Plow/Sand contract PLUS purchase of bulk salt and sand)

Appropriation	\$108,700.00	
Total Available	108,700.00	
Snow Removal Expense		\$102,065.28
Balance 05/31/2024:	6,634.72	
Balance Lapsed 06/30/2024		\$0.00

CEMETERIES

Appropriation	\$900.00	
Balance Forward		
Total Available	\$900.00	
Cemeteries Expense		\$850.00
Balance 05/31/2024	50.00	
Balance Lapsed 06/30/2024		\$0.00

GENERAL ASSISTANCE

Appropriation	\$1,000.00	
Total Available	\$1,000.00	

General Assistance Expense		\$0.00
Balance 05/31/2024	\$1,000.00	
Balance Lapsed 06/30/2024		\$0.00

911

Appropriation	\$200.00	
Total Available	\$200.00	
911 Expense		\$0.00
Balance 05/31/2024:	\$200.00	
Balance Lapsed 06/30/2024		\$0.00

Plumbing Inspections

Appropriation	\$500.00	
Total Available	\$500.00	
Plumbing Inspections Expense		\$0.00
Balance 05/31/2024:	\$500.00	
Balance Lapsed 06/30/2024		\$0.00

FY Year Appropriation Above Categories:	\$242,00.00	
Total Expensed as of 05/31/2024:		\$207,645.44
Estimated Payouts for June: (including June Election)		14,345.66
Estimated Total Paid:		\$221,991.10
<i>Estimated within budget</i>	<i>\$20,008.90</i>	

WASHINGTON COUNTY TAX

Appropriation	\$103,027.00	
Total Available	\$103,027.00	
Washington County Tax Expense		\$103,027.00
Balance	\$0.00	
Balance Lapsed 06/30/2024		\$0.00

HISTORICAL PRESERVATION & RESEARCH FUND

Appropriation	\$0.00	
Balance Forward	\$2,200.00	
Total Available	\$2,200.00	
Fund Expense		\$0.00
Balance	\$2,200.00	

ROAD IMPROVEMENT RESERVE FUND

Appropriation from last years' remaining	\$11,860.19	(Added from 2023 \$4,153.50)
Adjusted LRAP Funds (Restricted State Funds)	\$8,076.00	
Balance Forward	\$19,936.19	

Total Available	\$19,936.19	
Fund Expense		\$0.00
Balance	\$19,936.19	

GENERAL EXPENSE FUND

Appropriation (Annual)	\$10,000.00	
Balance Forward	0.00	
Total Available	\$10,000.00	
Fund Expense <i>(Over budget for Ambulance Contract and Interlocal for Excise Tax)</i>		\$4,085.00
Balance	\$5,915.00	

CAPITAL PROJECTS FUND (Town Hall)

Appropriation (Annual)	\$5,000.00	
Balance Forward	10,000.00	
Total Available	\$15,000.00	
Fund Expense		\$0.00
Balance	\$15,000.00	

COVID Funds (SFLRF) 5/30/2024 **\$14,803.20**
to be used or returned

RESERVE FUNDS TOTAL	\$57,854.39	
Reserve for 2024 County Tax	\$100,882.00	
Education Reserve	\$10,000.00	
Total Reserve Funds*	<u>\$168,736.39*</u>	

BANK ACCOUNTS (as of 05/31/2024)

	<u>Restricted/Reserved</u>	<u>Operating Funds</u>
Municipal Checking (operating account)		\$150,000.00
ICS Checking (operating reserves)		\$168,849.87
<i>ICS Checking (reserves - accounts above)*</i>	\$25,000.00*	
Municipal Savings <i>(reserves - accounts above)*</i>	\$75,149.81*	
Municipal 48 month CD <i>(reserves - accounts above)*</i>	\$69,640.79*	
Josephine Cox Memorial Scholarship Fund (R)	\$44,852.04	
Civil Defense Fund Savings (R)	\$808.50	
Soldiers' Memorial Fund Savings (R)	\$299.76	
<hr/>		
<i>Subtotal Restricted & Reserve Funds</i>	\$215,750.90	
Operating Funds		\$318,849.87

(Bank ICS - "Sweep account" to centralize accounts and maximize deposit insurance.)

(R) = Restricted use accounts

TREASURER'S REPORT*As of May 31, 2024***RECEIPTS**

Excise Taxes		\$58,347.39
State of Maine		
Education (Intergovernmental)	\$18,393.76	
Education Misc. (fuel tax refunds, etc)	273.20	
DOT Urban/Rural Initiative (LRAP) <i>*(R) restricted funds</i>	\$2,948.00*	
Revenue Sharing	\$11,215.92	
Tree Growth	\$17,986.62	
Homestead Exemption	\$9,101.08	
Veterans' Exemption	\$24.00	
Treasurer of State Total Receipts		\$59,942.58
Real Estate Tax Lien payments	\$6,006.86	
Interest and Fees	\$1,190.66	
Adjustments (Refunded Overpayment of Tax Lien)	(605.74)	
Total Lien Receipts		\$6,591.78
Tax Collector Receipts		
2022 Real Estate Taxes	\$8,089.35	
2022 Interest and Fees	253.86	
Taxes Paid in Advance (2023)	\$5,333.50	
Adjustment for Refunded Overpayments	(825.00)	
2023 Taxes Committed 2/16/2024		
2023 Real Estate Taxes	\$422,971.15	
2023 Interest and Fees	20.30	
Taxes paid in advance (2024)	\$1,224.21	
Adjustments (Refunded overpayment of taxes)	(1,076.20)	
TOTAL RE Taxes, Interest & Fees Received		\$435,991.17
Permits and Other Receipts		
Plumbing (LPI, State, DEP)	\$2,710.00	
Building Permits	300.00	
Clerk Fees	141.00	
Other Misc. Receipts	878.00	
Total Other		\$4,029.00
TOTAL TREASURER RECEIPTS		\$564,901.89
Less: WARRANTS DRAWN BY SELECTMEN		
As of May 31, 2024	(\$507,548.76)	
Estimated June Warrant	(36,603.00)	
<i>Net Balance to Unallocated Reserves</i>		\$20,750.13

TOWN OF NORTHFIELD
WARRANT FOR ANNUAL TOWN MEETING
JUNE 26, 2024

State of Maine

TO: Kevin Millay, Resident of the Town of Northfield

GREETINGS:

In the name of the State of Maine, you are hereby required to notify and warn each of the inhabitants of the Town of Northfield as are qualified to vote in Town affairs, to assemble at the Town Hall in said Town, on Wednesday, the twenty-sixth day of June 2024 at 6:30PM, to act on the following articles, to wit:

ARTICLE 1: To elect a Moderator to preside at said meeting.

ARTICLE 2: To see if the Town will vote to increase the salary for Deputy Treasurer and to set the salary at \$3,000 annually. *This has become a valuable position for the Town, to have cross trained individual(s) for the financial operations of the Town and to verify and balance funds This has been strongly recommended in Town Audits over the years. The salary is covered in the Administration allocation in ARTICLE 4. There is no increase in allocation from the previous year.*

ARTICLE 3: To elect all other necessary Town Officers for the ensuing year or for the term specified:

(1)	Select Board member	(3 Year Term)
(1)	Planning Board members	(3 Year Term)
(1)	School Committee member	(3 Year Term)
	Town Clerk / Registrar of Voters	(3 Year Term)
	Treasurer	(1 Year Term)
	Deputy Treasurer	(1 Year Term)
	Tax Collector	(1 Year Term)
	General Assistance Administrator	(1 Year Term)
	Health Officer	(1 Year Term)
	Road Commissioner	(1 Year Term)

ARTICLE 4: To see what sum the Town will vote to raise and/or appropriate for the following categories (listed amounts are recommendations from the Select Board): (Last Year)

A.	Town Roads	\$5,000.00	5,000.00
B.	Snow Removal (Plow/Sand/Salt)	\$108,700.00	108,700.00
C.	Administration*	\$60,000.00	65,000.00
D.	Assessor	\$9,000.00	9,000.00
E.	Town Buildings	\$3,000.00	2,700.00

F. Waste Disposal (Includes pick up)*	\$27,000.00	28,000.00
G. Fire Protection	\$15,000.00	15,000.00
H. Ambulance Contract**	\$10,000.00	5,000.00
I. Animal Control	\$1,000.00	1,000.00
J. General Assistance	\$1,000.00	1,000.00
K. Cemeteries	\$900.00	900.00
L. 911*		200.00
M. Plumbing Inspections*		500.00
Total:	\$240,600.00	\$242,000.00

As to ARTICLE 4, the Board of Selectmen recommend the total of \$58,347 be appropriated from Excise Tax receipts and of the balance, \$80,000 be taken from the unallocated reserves, and \$102,253 to be raised and appropriated for the accounts listed in ARTICLE 4.

ARTICLE 5: Shall the Town of Northfield continue to subcontract the collection of Excise Taxes to the Town of Machias at the cost of approximately \$2,350 per annum for the ensuing year? (*Budgeted \$2,000 for 23/24. The bill was \$2,085, a 10% increase over the previous year. This will budget for a 12% increase.*)

ARTICLE 6: To see if the Town will vote to charge interest on delinquent taxes after the annual March 15 due date, and if they vote to do so, to set the rate of interest of 8.50%. (The maximum rate allowed by the State is currently 8.50% per annum). *This rate will be charged on the NEXT tax year; 2024 taxes due 3/15/2025.*

ARTICLE 7: To see if the Town will vote to authorize the Selectmen, on behalf of the Town to dispose of any real estate acquired by the Town for nonpayment of taxes thereon, on such terms as they may deem advisable and to execute a Quit Claim Deed for such property when appropriate.

ARTICLE 8: To see if the Town will vote to authorize the Selectmen and the Treasurer to borrow when necessary, up to and not exceeding \$20,000 upon the faith and credit of the Town, during the municipal year July 1, 2024 to June 30, 2025, in anticipation of and to be paid from the amount collected from taxes of the said municipal year, and if the Town votes to do so, to authorize the Treasurer to execute the Promissory Note of the Town for the amount so borrowed.

ARTICLE 9: Shall the Selectmen be authorized to exceed the property tax levy limit for the municipal year July 1, 2024 to June 30, 2025?

ARTICLE 10: To see if the Town will vote to add \$10,000 to the General Fund from Unallocated Reserves to cover unbudgeted increases in capital expenses? (*Since COVID, prices of all goods and services have risen. This makes budgeting difficult and this helps cover unexpected increases. This does not RAISE money, only moves funds from an unallocated reserve account to make funds available.*)

ARTICLE 11: To see if the Town will vote to allocate *unused allocation* from Town Roads from this past FY to the Road Improvement Reserve Fund? Unused Town Roads funds are currently \$4,375.00. [This is the balance as of 4/15/2024. The figure will be revised after all FY expenses are totaled]. *(The Road Improvement Reserve Fund was depleted (FY 20/21) on Eastern Ridge Road paving. This is not "raising" funds, only moving unused balances to the FUND which is reserved for major road repair projects.)*

ARTICLE 12: To see if the Town will vote to raise and appropriate funds in the amount of \$5,000 to be added to the Capital Projects Fund to be used solely for the Town Hall building improvements.

ARTICLE 13: To see if the Town will vote to use the SLFRF (Federal COVID State and Local Recovery Funds) in the amount of \$14,803.20 to perform much needed maintenance to the Town Cemetery. *These are restricted funds and must be used for "governmental services". Any unused portion is to be returned to the Treasury by the end of 2024.*

ARTICLE 14: To see if the Town will vote to raise and appropriate funds in the amount of \$5,000 to establish a Cemetery Maintenance Reserve FUND for the purpose of performing maintenance and possible expansion of the Town Cemetery. *This will aid in continuing the work begun with the Federal FUNDS in ARTICLE 13 above.*

ARTICLE 15: To see if the Town will vote to raise and appropriate amounts for any or all of the following: (Amounts listed are examples of past contributions totaling \$643.30).

Downeast Community Partners (Matching funds)	\$243.30
American Red Cross	\$100.00
Marshfield Volunteer Fire Department (training program)	\$200.00
Porter Memorial Library	\$100.00

ARTICLES FOR TOWN OF NORTHFIELD 2024/2025 SCHOOL BUDGET

ARTICLE 16: Shall the Town be authorized to expend \$241,072.00 for Regular Instruction?

ARTICLE 17: Shall the Town be authorized to expend \$23,947.00 for Special Education?

ARTICLE 18: Shall the Town be authorized to expend \$14,089.00 for System Administration?

ARTICLE 19: Shall the Town be authorized to expend \$40,940.00 for Transportation and Buses?

ARTICLE 20: Shall the Town be authorized to expend \$5,000.00 for All Other Expenditures?

**ARTICLES 21 THROUGH 22 RAISE FUNDS FOR THE
PROPOSED SCHOOL BUDGET**

ARTICLE 21: Shall the Town appropriate \$202,119.48 for the total cost of funding public education from pre-kindergarten to grade 12 as described in the Essential Programs and Services Funding Act and shall the Town raise \$194,437.03 as the Town's contribution to the total cost of funding public education from pre-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?

Explanation: The Town's contribution to the total cost of funding public education from pre-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.

ARTICLE 22: (Written ballot required) Shall the Town raise and appropriate \$97,048.20 in additional local funds, which exceeds the State's Essential Programs and Services allocation model by \$97,048.20 as required to fund the budget recommended by the school committee?

The school committee **recommends \$97,048.20** for additional local funds and gives the following reasons for exceeding the State's Essential Programs and Services funding model by \$97,048.20: The Northfield School Department budget is over the Essential Programs and Services model in system administration, and the difference between the elementary and secondary tuition rates and the EPS tuition rates. In addition, the Essential Programs and Services model does not fully fund co-curricular activities and the model has not been fully funded by the State.

Explanation: The additional local funds are those locally raised funds over and above the Town's local contribution to the total cost of funding public education from pre-kindergarten to grade 12 as described in the Essential Programs and Services Funding Act that will help achieve the Town budget for educational programs.

ARTICLE 23 SUMMARIZES THE PROPOSED SCHOOL BUDGET

ARTICLE 23: Shall the Town authorize the school committee to expend \$325,048.00 for the fiscal year beginning July 1, 2024 and ending June 30, 2025 from the Town's contribution to the total cost of funding public education from pre-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?

**ARTICLE 24 AUTHORIZES EXPENDITURES OF GRANTS AND OTHER
RECEIPTS**

ARTICLE 24: Shall the Town be authorized to expend such other sums as may be received from federal or state grants or programs or other sources during the fiscal year for school purposes provided that such grants, programs or other sources do not require the expenditure of other funds not previously appropriated?

**ARTICLE 25 AUTHORIZES THE ADULT EDUCATION PROGRAM AND RAISES
THE LOCAL SHARE**

ARTICLE 25: Shall the Town appropriate \$850.00 for adult education and raise \$850.00 as the local share; with authorization to expend any additional, incidental, or miscellaneous receipts in the interest and for the well-being of the adult education program.

**ARTICLE 26 AUTHORIZES THE ADULT BASIC EDUCATION PROGRAM AND
RAISES THE LOCAL SHARE**

ARTICLE 26: Shall the Town appropriate \$410.00 for adult basic education and raise \$410.00 as the local share; with authorization to expend any additional, incidental, or miscellaneous receipts in the interest and for the well-being of the adult basic education program.

Given under our hands this 13th day of June 2024 Northfield, Maine

BOARD OF SELECTMEN
TOWN OF NORTHFIELD

/s/ Ann Grange

/s/ Elisabeth Patryn

CERTIFIED: A true copy of the “Warrant for the 2024 Annual Town Meeting for the Town of Northfield.”

RESIDENT’S RETURN

I have this day posted a certified true copy of the Warrant for the 2024 Annual Town Meeting at the Northfield Town Hall, the same being a public and conspicuous place within the said Town of Northfield, on June 13, 2024, which date is at least seven days prior to said meeting.

/s/ Kevin Millay

Resident of Northfield