

**TOWN OF NEWPORT
MAINE**

ANNUAL REPORT
for fiscal year 2021-2022

The town meeting is on June 18, 2022
at the Public Safety Building at 21 Water St. at 10:00 a.m.

Be sure to bring this book with you!

The New England Town Meeting is probably
the purest form of democracy in existence today.
Please help to preserve it by attending town meeting.

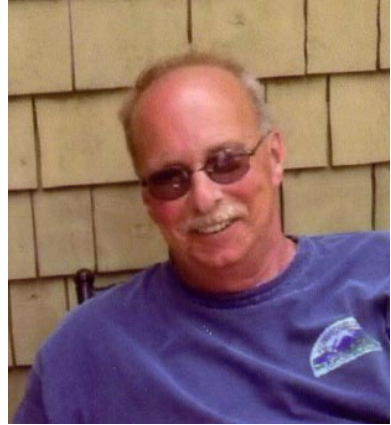
MUNICIPAL SERVICES DIRECTORY

Fire	Chief Jeff Chretien	368-2533
Police	Chief David Wintle	368-3263
Town Manager	James A. Ricker	368-4410
Town Clerk	Kellie M. Mullis	368-4410
Treasurer	Deanna M. Thompson	368-4410
Tax Collector	Deanna M. Thompson	368-4410
Dep. Town Clerk	Amanda R. Pearl	368-4410
Tax Assessor	Jacki Robbins	368-4410
Public Works Director	Steve Berry	355-5035
Animal Control Officer	Amanda Loeven	800-432-7911
Birth, Death or Marriage Licenses	Town Clerk	368-4410
Civil Emergency Preparedness	Jeff Chretien	368-3533
Code Enforcement Officer	Albert Tempesta	368-4410
Plumbing Permits	Albert Tempesta	368-4410
Dog Licenses	Town Clerk	368-4410
Excise Tax & Registration	Tax Collector	368-4410
Fishing & Hunting Licenses	Town Clerk	368-4410
Hospital	Northern Light Sebasticook Valley	487-5141
Librarian	Kaitlin Covell	368-5074
Registrar of Voters	Kellie M. Mullis	368-4410
Cemetery Sexton	Public Works	355-5035
Superintendent of Schools	Mike Hammer	368-5091
Sebasticook Valley Elem. School	Laura Donohue	368-4592
Nokomis Reg. Middle School	Angela Brown	355-3600
Nokomis Regional High	Mary Nadeau	368-4354
Sewer District	Vern Palmer	368-5129
Water District	AJ Newhall	368-4314
Snow Removal	Steve Berry	355-5035
Street Maintenance	Steve Berry	355-5035
Town Highway Garage	Steve Berry	355-5035
Transfer Station	Leigh Walker	368-5077
General Assistance	Deanna M. Thompson	368-4410

Dedication

Randy Davis

The Selectboard unanimously voted to dedicate the 2021 Town Report to Randy Davis, former Selectboard member and Chairperson. Randy was elected to the Selectboard in 2010 and was later elected from his own peers to the position of Chairperson in 2014. While serving his community as a Selectperson, he was continuously employed by Hartley's Country for approximately 40 years. Owner Steve Hartley described Randy as a co-worker and not an employee. He stated Randy was always the first one to work and the last one to leave. Under Randy's management, the Parts Department was described as one of the most efficiently run departments in New England.



He continued to work until his health prevented him from doing so. Being home bound did not deter his cheerful outlook and desire to know everything Town related. In the last few years, Randy quietly adopted the new ball fields and recreational facility. He would check the progress of work, often daily, excited about the future possibilities. Randy would call and drop into the office to discuss personal concerns, however, on most occasions, what was discussed were the concerns of his constituents. Everyone seemed to know that if you asked Randy a question or wished a problem resolved, he would most assuredly find the answer. It might not be the answer you wished to hear, but he would get the answer. He was also a caring person who would involve himself in worthy fundraisers, from selling raffle tickets to simply donating money. He took pride in being a good neighbor. Randy had always been involved in public service, first working for the Police Department in Newport and later in Orono. One of the items on Randy's "bucket list" was to fly to Arlington Cemetery and personally place a wreath on the graves of his wife's aunt and uncle, which he completed. Randy's dedication to the board and his community are missed and certainly appreciated.

TOWN OFFICE HOURS:

Monday - Thursday 7:00 a.m. - 5:30 p.m.
Friday Closed

(On the first business day of every month, the Town Office opens at 7:45)

NEWPORT CULTURAL CENTER HOURS:

Monday - Friday 9:30 a.m. - 5:30 p.m.

NEWPORT TRANSFER STATION HOURS:

Tuesday - Friday 8:00 a.m. - 6:00 p.m.
Saturday 8:00 a.m. - 4:00 p.m.

HOLIDAYS OBSERVED BY TOWN DEPARTMENTS:

- NEW YEARS DAY
- MARTIN LUTHER KING DAY
- PRESIDENT’S DAY
- MEMORIAL DAY
- INDEPENDENCE DAY
- LABOR DAY
- COLUMBUS/INDIGENOUS PEOPLES DAY
- VETERAN’S DAY
- THANKSGIVING
- DAY AFTER THANKSGIVING
- CHRISTMAS DAY

(Occasionally, training requirements may cause the Town Office to be closed on days not identified above.)

FREQUENTLY REQUESTED PHONE NUMBERS:

NEWPORT DISTRICT COURT 368-5778
NEWPORT POST OFFICE 368-4445

IMPORTANT DATES TO REMEMBER:

TAX DUE DATE: September 22, 2022
March 16, 2023

DOG LICENSES: Expire December 31st 2022.
Late fees start February 1st every year.

ELECTED OFFICIALS

SELECTBOARD (Three year term)

Kate Rush, Chair	'24
Charles "Gus" Demos	'22
Bruce Clarke	'24
Donna Berry	'23
Adam Russell	'22

RSU #19 DIRECTORS (Three year term)

Melony Fitts	'24
Celia Demos	'22
Rachel Nyce	'23
Ryan Parker	'23

NEWPORT SANITARY DISTRICT (Three year term)

Vern Palmer	'24
Dennis Dow	'24
Larry Merrithew	'24
Victor Horton	'23
Vacant	'21

NEWPORT WATER DISTRICT (Five year term)

Llewellyn Wilson	'23
George Phelps	'25
Andrew Peirce	'24
Rodney Webb	'22
Raquel Brockway	'26

APPOINTED OFFICIALS

Town Manager	James A. Ricker
Director of Economic Development	James A. Ricker
Director of Human Resources	James A. Ricker
Tax Collector	Deanna M. Thompson
Deputy Tax Collector	Kellie M. Mullis
Town Clerk	Kellie M. Mullis
Deputy Town Clerk	Amanda R. Pearl
Treasurer	Deanna M. Thompson
Deputy Treasurer	Kellie M. Mullis
Registrar of Voters	Kellie M. Mullis
Tax Assessor	Jacki Robbins
Plumbing Inspector	Albert Tempesta
Code Enforcement Officer	Albert Tempesta
Electrical Inspector	State
Building Inspector	Albert Tempesta
Road Commissioner	Steve Berry
Director of Civil Emergency Preparedness	Jeff Chretien
Director of Public Works	Steve Berry
Sealer of Weights and Measures	State
Health Officer	Albert Tempesta
Chief of Police	David Wintle
Chief of Fire	Jeff Chretien

APPOINTMENTS, BOARDS & COMMITTEES

FIRE DEPARTMENT

Chief Jeff Chretien
Asst. Chief Jon Kosobud
Captain Amanda Chretien
Captain Jason Gaudet

COMPANY 1

Lt. Jason Seavey
Tim Vashon
Shawn Richards
A.J. Leali
Amy Glidden
Kyle Bailey
Ian White

COMPANY 2

Lt. Steve McCarron
Scott Moulton
James Pavo
Zach Talmadge
Josh King
Grady Berry

COMPANY 3

Lt. Nick Huber
Chris Richards
John Warren
Kevin Norris
Josh Martin
Alex Audette

COMPANY 4

Lt. Travis Turner
John Rush
Rick Turner
Eric Strout
Chuck Crump

POLICE DEPARTMENT

Chief David Wintle
Lt. Randy Wing
Sgt. Tim Roussin
Gregory Sides
Amanda Loeven
Jeffrey Vanadestine

POLICE DEPARTMENT P/T

Roger Sedgwick

ANIMAL CONTROL

Amanda Loeven

BOARD OF APPEALS

Tom Kus, Secretary
Ted Cianchette
John Burgess
Ginger Phelps

PLANNING BOARD

Kerry Carsley, Chair
Frank Harding
Debbie Ferrell
Richard Peck
George Phelps

NEWPORT SANITARY DISTRICT TRUSTEES

Vern Palmer
Dennis Dow
Larry Merrithew
Victor Horton
Vacant

NEWPORT WATER DISTRICT TRUSTEES

George Phelps, Chair
Rodney Webb, Treasurer
Raquel Brockway
Llewellyn Wilson
Andrew Peirce

APPOINTMENTS, BOARDS & COMMITTEES

NEWPORT CULTURAL CENTER BOARD OF DIRECTORS

Tonya Parker, President
Rosalind Gilman
Sylvia Kennedy, Secretary
James Ricker
Tatiana Carsley

NEWPORT RECREATION COMMITTEE

Gene Crockett, Director
Adam Hawthorne
Sonja Frey

SNOWMOBILE TRAIL COMMITTEE

Gary Braley
Scott Jakins, Chair
Tyler Jakins
Vern Palmer
Silas Wilber

RIVERWALK FESTIVAL COMMITTEE

Amanda Chretien
Susan Bowman
Debra Ricker
Eric Strout
James Ricker
David Wintle
Sonja Frey
Teresa Bickford
Linda Miller

BUDGET COMMITTEE

Phil Brown, Chair
Barbara Brown
George Phelps
Ginger Phelps
Richard Peck
Maxine Pare

COMMITTEE OF WATER REGULATION

James Ricker
Steve Berry
Maxine Pare
Steve Hartley
Debbie Ferrell
Scott Emery
Emily Parker
Brian Wilson
Adam Vashon

NEWPORT ECONOMIC DEVELOPMENT COMMITTEE

Debra Ricker
James Ricker
Mindy Nyman
Kimberly Donaldson
Ryan Parker
Eric Strout
Alan Campbell

2022 MUNICIPAL DISTRICT REPORT

Prepared by the Secretary of State Division of Elections

Municipality	Newport
Congressional District:	2
State Senate District:	3
State House District:	33
County Commissioner District:	2



STATE OF MAINE
OFFICE OF THE GOVERNOR
100 STATE HOUSE STATION
AUGUSTA, MAINE
04433-0001

Dear Friends:

For three years it has been my privilege to guide our great state, working with the Legislature to keep Maine people safe and put our economy on a path to recovery.

Since the arrival of the COVID-19 vaccines in December 2020, we have worked hard to get as many shots into the arms of Maine people as quickly as possible. In the last year, more than a million Maine people have gotten fully vaccinated from COVID-19. It is thanks to them that our state has one of highest vaccination rates and one of the lowest death rates from COVID-19, despite having a much older population than other states. People are coming to Maine because we are one of the safest states in the nation.

Following the recommendations of the Economic Recovery Committee, our economy has not only fully recovered, but has surpassed pre-pandemic projections and unemployment claims have dropped to pre-pandemic levels. And, last year, I was pleased to sign a balanced, bipartisan budget that finally achieves the State's commitment to 55 percent education funding, fully restores revenue sharing, and expands property tax relief for Maine residents.

Maine can be proud of our nation-leading progress, but our work is far from done. Through the Maine Jobs & Recovery Plan, we will continue to address our longstanding workforce shortage, the expansion of broadband, education and job training opportunities, housing, child care, and transportation. Drawing on the hard work and resilience of Maine people, together we will rebuild our economy and rise from this unprecedented challenge a state that is stronger than ever.

In 2022, I will be focused on our economy, on our climate, on our kids, on keeping people safe and on the health and welfare of all Maine people. We have persevered, and, while challenges remain, we will get through them together. I am proud of the people of Maine, and I am proud to be your Governor.

Thank you,

Janet T. Mills
Governor



HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION
AUGUSTA, MAINE 04333-0002
(207) 287-1440
TTY: (207) 287-4469

Danny Costain

293 Ridge Road
Plymouth, ME 04969
(207) 852-1932

Dan.Costain@legislature.maine.gov

March 2022

Dear Friends and Neighbors of Newport,

As we start the new year, I wanted to express my appreciation that you have once again entrusted me with the responsibility of being your State Representative. I continue to proudly serve on the Criminal Justice and Public Safety Committee.

The first session of the 130th Legislature convened in the midst of the COVID-19 pandemic, which meant we met in the Augusta Civic Center every few weeks through May 19 to preserve social distancing for safety. This enabled us to begin voting on over two thousand bills that were before us. Committee meetings and hearings were and continue to be streamed on "Zoom". We did finally get back to our chamber in the State House and finished business on July 19. We met again briefly this fall to vote on redistricting.

I encourage you to actively participate in your state government. Phone calls and letters are always welcome. With the wider use of technology, meetings and hearings are more accessible than ever. Using the homepage of the Maine Legislature:

Legislature.Maine.Gov, you will find access to Zoom meetings and YouTube videos. I also send a weekly email with current state news. If you wish to receive these updates, please contact me at Dan.Costain@legislature.maine.gov and I will gladly add you to our list.

Again, thank you for giving me the honor of serving you at the State House and may you all have a safe and healthy 2022.

Sincerely,

A handwritten signature in cursive script that reads "Danny Costain".

Danny Costain
State Representative

District 100 Corinna, Dixmont, Etna (part), Newport and Plymouth



United States Senate
WASHINGTON, DC 20540



Dear Friends:

I am deeply honored to serve the people of Maine in the U.S. Senate, and I welcome this opportunity to share some of the areas I have been working on over the past year.

The ongoing COVID-19 pandemic continues to pose enormous challenges for our state and our country. When the pandemic began, I co-authored the Paycheck Protection Program that helped small businesses remain afloat and keep their employees paid. In Maine, our small businesses received more than 47,000 forgivable loans totaling \$3.2 billion. I also led efforts to provide relief for loggers, lobstermen, and bus companies.

In addition, I helped secure \$700 million to assist Maine's overwhelmed hospitals and nursing homes, and a new law I led prevented Medicare payment cuts to help further ease the financial strain on our hospitals. I also urged the CDC to update its recommendations so that our students and teachers could safely return to their classrooms, and I pressed the Administration to end the closure of the U.S.-Canada border.

While addressing the pandemic has been a major focus, I've also worked hard to ensure Maine's other needs are met. A group of 10 Senators, of which I was a part, negotiated the landmark bipartisan infrastructure bill that was signed into law in November. I co-authored the section of the bill that will provide Maine with as much as \$300 million to expand high-speed internet in rural and underserved areas.

Soaring inflation is another crisis, particularly when it comes to the cost of heating oil. I have strongly supported federal programs that help Maine families stay warm. In November, Maine was awarded \$35 million to help low-income Mainers pay their energy bills. And the bipartisan infrastructure bill included \$3.5 billion to help families make energy efficiency improvements that would permanently lower their heating costs.

As a senior member of the Appropriations Committee, I have supported investments in Maine's communities. This year's funding bills include \$265 million I championed for 106 projects across Maine. These projects would help create jobs, improve workforce training, address the opioid crisis, and increase access to childcare and health care services. In addition, I worked to reverse proposed cuts to our Navy in order to help protect America and keep the skilled workers at Bath Iron Works on the job. The bills also include \$475 million for the construction of a new dry dock at Maine's Portsmouth Naval Shipyard that will allow the Navy to continue to carry out its submarine missions. I will keep working to get these important bills enacted.

No one works harder than the people of Maine, and this year I honored that work ethic when I cast my 8,000th consecutive vote, becoming the only Senator in history to do so without ever having missed a roll call vote. The Lugar Center at Georgetown University once again ranked me as the most bipartisan Senator for the eighth year in a row.

In the New Year, I will keep working to solve problems and make life better for the people of Maine and America. May 2022 be a happy, healthy, and successful one for you, your family, and our state.

Sincerely,

A handwritten signature in cursive script that reads "Susan M. Collins".

Susan M. Collins
United States Senator

130th Legislature
Senate of
Maine
Senate District 10

Senator Stacey K. Guerin
3 State House Station
Augusta, ME 04333-0003
207-287-1505
Stacey.Guerin@legislature.maine.gov

Dear Friends and Neighbors:

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

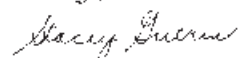
The 1st session of the 130th Legislature was different than any previous session of the Maine Legislature. Zoom meetings replaced in person committee hearings and work sessions and it was certainly a learning process for everyone. As COVID-19 restrictions lifted, the Legislature met in person starting in June. It was high time we returned to the State House so that Legislators could speak in person to one another. The lack of human connection, so essential to accomplishing meaningful work for our constituents, made itself felt in the partisan nature of this session. The 130th Legislature has a great deal of work still to do in the 2nd Regular session: I believe that working together, we can affect positive change.

Before our adjournment on July 19th, the Legislature passed a supplemental budget as well as legislation directing how the American Rescue Plan funds will be spent. I strongly opposed increasing taxes and was pleased no new taxes will be placed on the Maine people as a result of those two initiatives.

The 2nd Regular session began in January and I am eager to discuss the issues important to all of you. I have heard from many of you regarding the increasing costs consumers are facing, as well as the countless ways the pandemic has affected every aspect of your life. As your State Senator, I will continue to do all I can to advocate for you in Augusta.

Again, thank you for electing me to serve you in the State Senate. The 130th Legislature certainly has a great deal of work to do; but I believe that if we come together, there is nothing we can't accomplish. Please feel free to contact me at 287-1505 or (Stacey.Guerin@legislature.maine.gov) if you have comments, questions or if you would like assistance in navigating our state's bureaucracy.

Blessings,



Stacey Guerin
State Senator



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

Dear Friends,

I hope this letter finds you safe and well. It remains a privilege to represent you in Congress, and I appreciate the opportunity to update you on what I have been working on for the people of the Second Congressional District.

This year, our small businesses, workers and families, hospitals, states, and towns continued to face challenges related to the coronavirus pandemic. COVID-19 has been a serious threat to public health and our economy that requires a comprehensive, ongoing response. While we are not yet out of the woods, there is a light at the end of the tunnel. Still, I know there are many Mainers who will continue to need assistance getting through this pandemic. I am committed to making sure our communities' most urgent needs are met to get our economy back on track.

One thing I am particularly proud of this year is that Democrats, Republicans, and the Biden Administration worked together to pass the bipartisan *Infrastructure Investment and Jobs Act*, which will make a once-in-a-generation investment in our nation's infrastructure and support Maine jobs. This bill will bring \$1.3 billion to Maine for highways and \$225 million for bridge replacement and repairs, as well as \$234 million to improve public transportation options. It will also allocate over \$100 million to help provide broadband access to the 42,000 Mainers currently without it and make 310,000 Mainers eligible for the Affordable Connectivity Benefit to help families pay for internet access. Crucially, it will also provide Maine with \$390 million to combat Maine's historically high rates of lead poisoning by replacing lead pipes and allowing Maine families access to clean drinking water.

Another one of my priorities in Congress is protecting Maine jobs. For one, shipbuilders at Bath Iron Works are a vital part of our economy, and the ships they build are critical to our national security. Throughout 2021, I led the Maine congressional delegation in pushing back against the Biden Administration's proposed decrease in DDG-51 shipbuilding, a proposal that would have had serious consequences for the shipbuilding workforce at BIW, one of the two shipyards that produces these destroyers, and American naval capabilities around the world. We fought successfully to include authorization for construction of three new DDG-51 destroyers in the final National Defense Authorization Act. I will continue to work hard with my colleagues on the House Armed Services Committee to ensure that we protect our national security and shipbuilding jobs in Maine.

My most meaningful work in Congress continues to be providing direct assistance to Mainers. My staff and I stand ready to serve you. If you are looking for assistance with a federal agency, help for your small business, or want to keep me informed about the issues that matter to you, please reach out to one of my offices below:

- **Caribou Office:** 71 Hatch Drive, Suite 230, Caribou ME 04736. Phone: (207) 492-6009
- **Bangor Office:** 6 State Street, Bangor ME 04401. Phone: (207) 249-7400
- **Lewiston Office:** 179 Lisbon Street, Lewiston ME 04240. Phone: (207) 241-6767

I am especially glad to share that my wife Izzy and I were pleased to welcome our daughter, Rosemary, into the world this year. Mom and baby are happy and healthy, and we're so thankful for this blessing. We look forward to showing her the beauty of Maine in the months and years ahead.

Sincerely,

Jared F. Golden
Member of Congress

REPORT OF THE NEWPORT SELECTBOARD

Dear Newport Residents,

This is my first annual report serving as Chair of the Newport Selectboard. While it is a privilege to serve in this capacity, I owe a debt of gratitude to Randy Davis, former Selectboard Chair, who passed away in the fall of 2021. A long-time board member, Randy was generous with information and patience when it came to bringing newer board members, like me, up to speed — an example I hope to emulate. I enjoyed working with him and appreciate his leadership and camaraderie during the years we worked together on this board. We proudly dedicate this year's report in memory and honor of Randy A. Davis.

Looking ahead to FY2023, you will see several priorities reflected in this year's budget.

First and foremost are our valued employees. The Town of Newport was not immune to the 'great resignation' that many public and private sector entities have recently experienced and provided an opportunity for the board and Town leadership to make some important changes as an employer to encourage retention. To that end, we have modified hours wherever possible with the intention of providing employees with more flexibility and work/life balance while minimizing impact to the important municipal services. Additionally, this budget contains wage adjustments, nearly across the board, to keep pace with wages in the marketplace. As residents of the Town of Newport, we benefit greatly from a wonderful team of dedicated, creative, knowledgeable, and hardworking employees; as Board Chair there is no greater priority than ensuring we have the best staff in place to serve the residents of Newport.

This year's budget reflects the creation of a new department, a newly formed Town of Newport Ambulance department. Over the last several years, our first responders have witnessed a troubling trend; the reduction of ambulance services available to respond to the needs of Newport residents. In an attempt to mitigate the impact to Newport residents, we have worked with 3rd party ambulance services, basing their operations from the Newport Public Safety Building and augmenting staffing in order to ensure the service was available to our residents. After several years of success, this approach is no longer adequate. During the pandemic, ambulance availability continued to deteriorate to an untenable level. So, with the funds provided to the Town of Newport through the Federal American Rescue Plan Act (ARPA) program, the Board approved the purchase of an ambulance, to be wholly owned and operated by the Town. We didn't make this decision lightly, but in the face of a major decrease in ambulances in the area, we felt this was the very best and highest use of the ARPA funds for the benefit of the residents of Newport. This

year, this new department is in startup mode; securing staffing, establishing processes and procedures and the budget reflects a heavier investment than anticipated over time. We anticipate the ongoing costs of this new department to trend lower year-over-year.

We continue to seek grant or direct funding whenever possible; current funding requests to granting organizations include a request for funding to update our watershed plan; a request to fund improvements at our recreational center; and a request for funding to offset our new ambulance operating expenses. Additionally, the town continues to see robust funding from the State of Maine through the Maine Jobs and Recovery Plan as well as other areas including revenue sharing.

You may also note that with consideration of the current pricing environment the Board made the difficult decision to defer most paving costs for another year. Raising utility prices are reflected in the FY23 budget as well. Additionally, we continue to follow the state's plans for a new rotary in Newport as well as plans for electric vehicle charging stations in Newport.

Lastly, I extend a special thanks to all those that volunteer to make our community what it is today; from Rec Coaches, to committees and boards (planning, budget, appeals, draw down, economic development, cultural center and more), to our volunteer first responders — I'm grateful to each of you for your contribution.

Thank you to my fellow board members, it's a pleasure to work with you.

Regards,
Kate Rush

Report of the Town Manager

As we all start to wind down from the effects of an International Health Crisis, there have been certain factors created that will loom into the near future, if not always. Every citizen has felt the effects of rising costs, from the gas pumps to the grocery store, and every other facet of our lives. Unfortunately, government is not immune to these demands and we are attempting to prepare for the price increases we know are inevitable.

In this year's budget you will see a new category entitled "Ambulance." As many of you are already aware, our community expended the entire first half of the American Rescue Plan Act (ARPA) funding to augment the purchase of Newport's first ambulance vehicle. When you examine the effects of COVID on the health and well-being of our community, and the hundreds of responses our Fire Department and Northern Light's Ambulance have responded to, the purchase of a new emergency response vehicle was simply the single best use of this funding. For the past few years, the Town of Newport has partnered with two separate ambulance services to provide continued emergency service for our residents. However, these ambulance services have been heavily tasked and are suffering from the same staffing shortages we have found in both the public and private sector. Due to our desire to provide these services to our citizens and contract communities, the decision was made to purchase our own ambulance. Upon passage of this budget, additional staff will be hired and our new service will commence. Fortunately, we will also be able to initiate standard billing services which will replenish this budget. Our goal is this new service will be self-supporting and will not be contingent on the tax base in its entirety.

Our community has seen a remarkable upswing of real estate sales and investment. According to our tax records, numerous properties are selling for two and three times the assessed value, while new construction is valued at the same rate. Land is at a premium and speculators and investors are pouring over property records weekly. This can be a double-edged sword for the tax-payer as higher values can also translate into increased property taxation. Upon conferring with the tax assessor, Newport is not immune in this phenomenon. Population shifts and property values have been increasing throughout the State as folks leave more densely populated areas for rural Maine. One way to compensate and prevent huge tax increases will be to increase the overall tax value and lower the mil rate. This too can have economic impacts due to increased County and Educational funding. It is a very delicate balancing act with the result of providing services that our citizens need and can afford.

Our employees continue to be our largest asset and I am encouraged that through all the turbulent times we have maintained a superb workforce. As with all phases of government we have seen increases in calls for services and continually strive to meet those demands. I would like to thank members of the Selectboard for their guidance and support throughout the year and looking forward to the challenges of tomorrow.

James A. Ricker Sr.
Town Manager

Report of the Newport Police Department

To the residents of the Town of Newport;

Another year complete!

Challenges continued to plague Law Enforcement this past year including:

- Restrictions and reductions in court appearances causing a back-log of trials putting an added burden on our judicial system
- Jails restricting access, forcing us to find creative ways to protect our citizens and keep our community safe
- Hospitals are overcrowded, leading to reprioritization of patients at a time when mental health needs were (and are) at crisis-level

Crime continues - even in a pandemic we have been able to keep the safety of our community our top priority. As we enter into spring, restrictions have loosened, and we are seeing increased access in our court systems and hospitals which will only boost our effectiveness as a Police Department.

Throughout the year 2021, the Police Department managed 3847 calls/complaints. Our calls for service varied from domestic disputes, thefts and harassments to car accidents and others. We, like all other towns and cities in Maine are still dealing with the abuse of the drug Fentanyl and people suffering from mental illnesses. The Newport Police Department is working hard to control the problems and seek proactive solutions.

The Newport Police Department is a service-area department. A good portion of our complaints are not directly related to Newport citizens, it is simply that the people involved were in Newport when the situation took place. People are drawn here because of the availability of our businesses, the amenities of Sebasticook Lake and to gain access to other regions of Maine. As you know, traffic is heavy at times in our town, especially during weekends, holidays, and the summer months. The Police Department works hard to handle all complaints, with our six full-time officers, providing 24-hour coverage. It becomes challenging at times to ensure this level of coverage, but our officers are committed to the town of Newport and keeping our citizens and town safe. We could not do this without your continued support.

The academy re-opened last year and Officer Amanda Loeven left us for 18 weeks to receive the specialized training that qualifies her as a certified full-time Police Officer. The Newport Police Department is proud of this milestone in her career!

All Police Officers completed the mandatory re-certification requirements, (Mandatory Training) in accordance with 25 M.R.S.A. 2804-E. Mandatory training for year 2021 included: New Law Updates; Case Law Updates; Investigations of Electronic Evidence, Implicit Human Bias, De-escalation; OSHA required training; Fire-arm Training; MDOL yearly block of training, including infectious disease, hazardous communication plan, PPE assessment, and emergency action plan. We also covered DHHS mandated reporting, Giglio, and review of the fourth amendment.

We are encouraged by the opening of specialized training and will continue to seek out opportunities to hone our skills and remain current with changes in our field. Officer Loeven will be attending a course on “Police Training Officer” in June. Officer Vanadestine attended “Street Crime Training” that was offered for three days in April. Law Enforcement Officers are required to attend yearly elective training to maintain their certification.

There are many departments state-wide aggressively seeking to fill both full and part-time police officer positions. The law enforcement field is experiencing a critical shortage of qualified personnel and the market is highly competitive. Thankfully, we have a strong group of officers who have found a home here with the Town of Newport. Our commitment to the Town will not waiver and we thank all of you for your support.

We strive to treat everyone with honesty, fairness and with compassion and encourage you to reach out to us anytime with questions, concerns, or suggestions.

I can be reached at 368-3263 ext. 3960 or dwintle@newportme.org.

In your service,
Chief David Wintle

Report of the Newport Fire Department

The Newport Fire Department responded to 1307 calls. These calls are broken down as follows:

Structure Fires	44	includes out of town mutual aid except for Palmyra	
Vehicle fires	3	Brush/Grass	10
Spills/Leaks	8	Rescue Calls	1009
Trees/Power Lines	11	Palmyra Fire Calls	43
Palmyra Rescue	122	False Alarm	23
Other	00	CO Detector	5
Car Accidents	29	Chimney Fires	0

* Burn permits are now available for free on the State of Maine website.

As we wind down another fiscal year and plan for the next we do so with optimism for an incredible year to come. 2021-2022 fiscal year was faced with many challenges and we found ourselves constantly looking for new ways to do things. Workforce shortages in Firefighting and EMS have been a big challenge for us to overcome. This is a serious issue throughout the country, state and in our local communities. This is not a new issue; we have been combating this issue and scrambling for solutions for the last 5 years. We have always been able to make adjustments like partnering with Northern Light Sebecook Valley Ambulance to secure an ambulance available to the residents of Newport. All of our efforts and hard work only temporarily slowed the issue. The strains of a long, relentless Pandemic have only exacerbated this issue. For example, our area that only includes neighboring towns has lost 5 fully staffed ambulances. What use to be covered by 5-7 ambulances is now being covered by 2. One of those ambulances is stationed at the Newport Public Safety building and staffed by part time Call Firefighters and 1 SVH EMS provider. Ambulance shortages have made a huge impact on the Newport Fire Departments call volume. We are constantly asked to respond or assist outside of our coverage area multiple times a day. As you can imagine or have experienced this leaves our area of responsibility vulnerable. The last thing anyone should ever hear from a 911 dispatcher during a crisis is, there will be a delayed response due to ambulance availabilities. Unfortunately, it's a reality we face in our communities each and every day.

We have been working on a large project over the last few years of adding a transporting ambulance to operate under the Newport Fire Department. We identified the need and began working on gathering information to make an educated decision on a path forward. This process was by far one of the biggest things the fire department has been tasked with outside of emergencies. This process of gathering information, stats and talking with services around the State was close to a

year. The fire department worked closely with the Town Manager, presenting findings of the study. Once completed an estimated budget was calculated and was presented to the Selectboard. The Selectboard recommendation was an ambulance committee be formed to determine the need and present back to the board. A committee was formed and met many times to discuss costs, budgeting, reimbursements, and the overall situation with EMS in the State. At the end, the budget committee had a unanimous decision to move forward with the purchase of an Ambulance and all needed equipment to operate an ambulance. This was presented to the Selectboard and an approval was granted to purchase an ambulance and all equipment needed to operate it. Federal Funds available to the Town were used in the purchasing. We are excited to say we have the ambulance, equipment and only days away from having it licensed through the State of Maine EMS.

I would like to close with thanking all fire and EMS personnel. The last 3 years our men and women have given so much to be able to keep a 24/7-365 Ambulance available to the Town. It has come with a huge burden on the staff that all have full-time jobs outside of the fire department. Time after time it looked impossible and each time you all stepped up. Thank you could never be said enough. You are all true heroes.

Respectfully Submitted,
Jeff Chretien
Fire Chief

Report of the Code Enforcement Officer and the Plumbing Inspector

It continues to be my pleasure to serve the Town of Newport as it's Code Enforcement Officer, Plumbing Inspector and its Health Officer. There were 55 Land Use permits, down from 76 issued for 2020. There were 43 Plumbing Permits issued, down from 65 for 2020. The Land Use Permits were issued for uses such as new house construction, additions, barns & garages, earthwork, commercial business, signs and several for the demolition of existing structures. There were some minor violations during the year. Please remember that the Town's people enacted all of the Town's Ordinances to preserve everybody's property rights. If you have any questions, or if I can be of any help, please feel free to contact me at the Town Office. I'm in the office on Mondays and Thursdays from 7:30 to 4:30.

Respectfully Submitted,
Albert Tempesta

Report of the Newport Planning Board

Due to continued Covid-19 restrictions very few projects came before the planning board in 2021.

Items that before the Newport Planning Board the past year:

- A public hearing was held on zoning and ordinances for retail marijuana establishments in the Town of Newport.
- A permit was approved for a medical marijuana store at Greenbear42o on the Moosehead Trail.
- The site plan for expansion of the King Subdivision on Grove Street was reviewed and given preliminary approval.
- A preliminary site plan was reviewed for a retail medical marijuana store was reviewed for compliance on Moosehead Trail.

I would like to thank the Planning Board members, Frank Harding, Jr., Debbie Ferrell, Richard Peck, Jr., George Phelps, and Al Tempesta, the Code Enforcement Officer, for their time, effort and input this year.

Respectfully Submitted
Chairman Kerry Carsley

Report of the Newport Public Works

Looking back on 2021 and early 2022, the Public Works department accomplished a number of substantial projects. I am proud to say that the covid-19 pandemic didn't have any negative affect on projects accomplished this year.

In the summer months of 2021, we mowed and maintained the towns eight cemeteries, the River Walk, the balls fields, recreation center fields and all the other mowing in town. We are now painting our own crosswalks and completing parking lot striping. We graveled and ditched sections of our dirt roads and have more to do this summer, in addition to the yearly paving projects and regular road maintenance. We continue to perform ditching, roadside cutting, grading, roadside mowing and culvert replacements.

We built a new parking lot across from the public safety building and we built a new basketball court at the recreation center.

In September, we hauled our yearly sand allotment from the Dixmont pit to our sand shed and mixed it with salt for our winter plowing season. We had a busy winter; the crew went out 43 times to plow and sand the town's roads and parking lots (you're welcome). We used 3,200 yards of sand and 400 tons of salt this year which emptied the sand shed.

We were able to purchase a new Doosan front end loader to load sand and to move snow in town.

Of course, all of this work wouldn't be possible without our dedicated crew Jon Kosobud, Corey Peete, Clay Andrews, Billy Pelkey and Vern White. I would also like to thank the people of the town of Newport, the select board and the Town Manager for their support.

Respectfully,
Steve Berry, Public Works Supervisor

Report of the Newport Water District

The Newport Water District is happy to submit this contribution to the Town of Newport Annual Report. The year 2021 was an interesting year for NWD. We made it through the winter season with minimal activity in the realm of leaks and breaks, having only had one main break made for a good winter. We had scheduled to have our Elm Street tank completely repainted inside and out during the summer months. Due to an abundance of good weather the painters were ahead of schedule, and we got started in April. The job was completed, and the painters were out of here in the beginning of May. Elm Street tank will be good as far as paint goes for another 30 years.

While we had Elm Street tank offline for maintenance, we knew we needed to keep the water in the Elm Street area fresh. We accomplished this by establishing a flush point in the industrial park off Elm St. We were able to also utilize the flush water to fill bulk water hauling trucks which are very active in the spring. This gave us double the bang for our efforts. After observing how much more user friendly this set up was for the trucks, we moved to make this flush point our new bulk water truck filling station on a regular basis. We saw better water quality in this area as the summer went on and there was less impact on traffic such as we used to experience when filling at our office.

As we moved through the summer season things were caught up because our one big project for the year was accomplished early. We were able to focus on working with the USDA wildlife management folks to remove a flock of geese that were causing havoc around Nokomis Pond. Geese are not anything we want living in or around our raw water supply. Our plant is capable of removing the “nasties” that the birds will deposit, but if you can limit their opportunity to make those deposits you’re just that much further ahead. We also got our prep work done to aid in the Town’s paving project on various streets in the “intown” area.

As we moved into late summer early fall, we began to come into a sequence of events that was alarming. After Labor Day in the beginning of September, we began to experience a rash of service line leaks in various locations around our service area. At the same time, we were informed that our distribution operator, Brendan Donaldson, was moving on to other employment. So now we found ourselves trying to keep the water in the pipe and find someone to help make sure of this. By early October we had assisted with two service line leaks that were both at the expense of the homeowner in a very strange time of year, and we had gone through the hiring process. Tyler Bourgoin came to work at NWD from Bangor Water District. At BWD Tyler worked as a distribution worker and brought work ethic and three years of water distribution experience with him. We were glad to have him on board. The leaks however did not stop in October. Through the balance of the fall and early winter we ran hard because the water was running out wherever it could find the next least restrictive spot to run out.

December proved to be quite a challenge for us at “The Water District”, we did not know at the time, but we would identify and assist in the repair of the last service leak for a while. But then,OMICRON impacted on NWD in a horrible way. Two of our crew found themselves caught up in either being close contact exposures or downright ill, in one case both. For four to five weeks through the end of November and December we had limited crew available to work. By the break of the New Year, we were so happy to see 2021 in the rear-view mirror.

Needless to say, “The” Newport Water District is looking forward to serving our users as efficiently and effectively as possible in 2022. Thank you for the opportunity to submit this report, any questions or concerns can be handled or discussed at our Moosehead Trail office located at number 124. Our office hours are 7:00 am to 3:30 pm Monday through Friday, and our phone number is 368-4314. And remember, we are on duty 24/7 to protect this vital system.

Respectfully Submitted,
Aaron “AJ” Newhall
Superintendent Newport Water District

Report of Transfer Station

During 2021 we processed 2029 tons of regular household trash and scrap lumber. The unprecedented increase in cost of living have been felt as well at the Transfer Station. To address some of these rising costs, we have replaced most of our lighting due to broken fixtures and retrofit to more efficient LED lighting. With the help of the Public Works Department we refurbished the old cardboard baler and moved it from storage and into the recycling building. This was done to facilitate a safer working environment and to reduce the transfer of materials from one building to another, thus reducing fuel costs.

While other communities in Maine have cut down on recycling, we have continued in our efforts and are seeing a return for your commitment to recycle. The advantages to the environment and to our revenue stream has most definitely improved. We project by the end of the year recycling efforts will contribute approximately \$71,626 into revenues which is an increase of 32% compared to last year. We are also happy to report that food recycling continues to grow and the finished product is being distributed to our residents. For each ton of food surplus that is recycled rather than thrown away, the town saves \$100.00 in disposal costs!

I would like to thank everyone who worked with us through the COVID crisis and remain mindful of the difficulties this has created in all work environments. Please note that our working hours have changed to better serve you. Tuesday, Wednesday, Thursday, and Friday we are open 8:00 AM to 6:00 PM and Saturday 8:00 AM to 4:00 PM. A special thanks to David, Vern, and Frank for doing a wonderful job. I would also like to thank the Public Works Department for always being there.

Sincerely
Leigh Walker
Solid Waste Supervisor

Newport Sanitary District

ANNUAL REPORT

Presently the treatment plant is operating well and meeting all the parameters to the District's E.P.A. and D.E.P. discharge permits. The treatment plant treated and processed 96 million gallons of wastewater at the treatment plant facility in 2021.

We have been experiencing an alarming number of clogged sewer drains and clogged pumps at our sewer pump stations recently because of foreign material being flushed down the toilets or poured down the drains. The pumps in these stations are designed to handle water, human waste and tissue paper only.

Examples of what should not be flushed down toilets or poured down drains are as follows:

- Cloth rags or towels
- Baby wipes, Toilet wipes, Disinfecting wipes, or cloth wipes of any kind (even if the container indicates that they are "flushable")
- Paper (other than toilet paper/tissue)
- Medications (prescription, or other over-the-counter medication)
- Feminine hygiene products of any kind
- Beauty products, Q-tips, dental floss
- Plastics of any kind
- Grease of any kind-especially cooking grease
- Garden supplies (such as pesticides, fertilizers)
- Paint, varnish, paint remover
- Motor oil, gasoline, or any explosive material

In fact, any of the above listed items that should not go into the public sewer system should not be flushed into a septic tank (for those residents not tied into public sewer). Instead, all of the above items mentioned should be thrown out with the trash or disposed of properly. Remember only water, human waste and tissue paper should be flushed down toilets. Clogged pumps lead to sewer backups which can back up into homes and are expensive to clean and repair. This cost is borne by you-the sewer rate payer.

The District extends many thanks to the Public Works Department, the Water District and the Newport Town Office staff for their support and assistance on various projects throughout the year.

In closing, the District would like acknowledge the fine work and dedication of its employees.

Respectfully Submitted,
BOARD OF TRUSTEES
Vern Palmer, Chairman
Larry Merrithew, Vice Chairman
Dennis Dow, Treasurer
Victor Horton, Trustee

REGIONAL SCHOOL UNIT 19

Corinna Dixmont Etna Hartland
Newport Palmyra Plymouth St. Albans

PO Box 40 (182 Moosehead Trail)
Newport, ME 04953-0040

Telephone (207) 368-5091
Fax (207) 368-2192

Mr. Michael Hammer, Superintendent of Schools
mhammer@rsu19.net

Citizens of RSU 19,

It goes without saying that 2020 and 2021 were difficult years for our schools. In 2021 we returned to in-person learning; however, with many safety considerations and not a “new normal” as I had predicted in my last report. We will be optimistic that this spring will bring us some reprieve from Covid 19.

We have received 2 ESSER (Elementary and Secondary Schools Emergency Relief) Grants and American Recovery Act funds. As before, there are certain requirements for the allocation of these funds. The ARA funds need to have a portion set aside for students in targeted areas to be supported in response to the pandemic. With our latest rounds of funds we have hired support staff, nurses, remote teachers, and other staff to support students during the school day. We are also having enrichment activities after school and during the summer to help support our struggling learners.

The pandemic has affected students in a wide variety of ways and we are focusing on keeping as much of the typical educational foundation in place. We have had our school play, concerts, athletics, after-school activities, and our staff has been very creative with family engagement continuing with family Math, Literacy, and STEM nights. We continue to assess our students to see where we need to provide deeper support and to track progress as we come out on the other side of the pandemic.

We have also set aside some funds for water and air quality at Somerset Elementary School. This addition to the school will provide for a water purification system; this project is out of ESSER II funds. We have deteriorating piping and appliances due to high amounts of calcium and other elements in our water at the Somerset School.

The forecast for the upcoming budget is relatively positive as the state has determined it has better predicted revenue. Overall, we will be receiving more money from the state and the local Mil rates are reduced from last year. We do not know how this will ultimately impact each town at this point. The Finance Committee will have meetings throughout the spring on Monday nights. Please check in on the District Events section on our website at www.rsu19.org to access these meetings.

We look to provide the best possible education for our students and we are expecting that 2022 will give us the opportunity to return to full in-person instruction and renewed hope to return to a new normal.

All the best,
Mr. Michael Hammer
Superintendent RSU 19

Report of the Newport Cultural Center

2021 brought many welcome changes at Newport Cultural Center. We were able to go back to full time in person service and programs, which made for so many happy people in our community! Between adult and children's programming combined we held 42 events with over 700 people attending altogether. We also counted over 15,000 patron visits to the library from community members. This brought another welcome change in hiring new staff. We are now open all week, Monday through Friday 9:30-5:30 daily, with a staff of four librarians. Amanda Barnes, Diane Briggs, Judy Fitzpatrick, and Kaitlin Covell work hard to meet the needs of all patrons each day. We now have laptops and audio book players available for patrons to check out and have added a laptop bar for more computer space in the computer area. We received a grant through HealthySV to provide recovery resource materials to those in need, as well as a grant from the Maine State Library to increase our audio and DVD collection, along with digital services.

The Historical Preservation Committee continues to work on cataloging artifacts of Newport history and to keep our display areas updated and interesting. This group meets at NCC each Wednesday from 2:00-4:00 pm and are always looking for new members. They also offer tours of museum cases by appointment. To contact our Historical Preservation Committee email ncchistorical@gmail.com

Currently we host a fiction and historical fiction book club. The Historical Fiction Book Club is held on the third Wednesday of each month at 3pm, while the NCC Fiction Book Club meets on the fourth Wednesday of the month at 3pm. Story hour for preschool aged children and under is held every Friday at 10:30am, offering young children a story and craft time. Please check our website newportculturalcenter.org and Facebook pages to stay updated on NCC offerings.

Respectfully submitted,

Tonya Parker
President
Cultural Center Board of Directors

Report of the Newport Rec Department

This has been another exciting year for the Newport Rec Department. We continue to try to implement new programs and improve our facilities to better serve the community of Newport.

Please check our facebook page or the town web page for all the rec functions that we offer for kids and adults. If you have any new ideas that would be valuable to our program, please send me an email and share your thoughts at gcrockett@rsul9.net.

Many thanks to all the volunteers who coach and run our programs, to the town office staff, the municipal crew and my wife. All of you have done a great job and without you, none of this would be possible.

It has been a pleasure working with you and your children this year and the Newport Rec Department is looking forward to another successful year.

Respectfully submitted,
Gene Crockett
Newport Recreation Director

Report of Newport Area Seniors

The Newport Area Seniors restarted meeting again at the end of 2021, starting with a Christmas party at the Newport Cultural Center. The group went to lunch on three occasions at local eateries.

Due to COVID, we have not had a guest speaker or entertainment recently.

We have a bus trip planned this summer and in the future months. Each month there is a potluck luncheon after the meeting at 10:30.

We meet 6 months of the year at the Newport American Legion during warm months and 6 months at the Newport Cultural Center during colder weather.

Our mission is to keep morale up for seniors by keeping activities at the senior group. All seniors are welcome to join.

President- Dee Terrio
Vice President- Helen Haynes
Secretary- Alice Peck
Treasurer- David Smith

Respectfully submitted,
Dee Terrio, President

Report of the Newport Trail Committee

As we come to the end of the 2021-2022 snowmobile season, we would like to take this opportunity to thank the landowners for allowing us to use their property, for our trails. Without their generosity, there would be no trail system. Please be respectful and stay on the “marked trail”.

As I look back through my notes, I see that for the 2021-2022 season, we logged over 115 hours of grooming and 460 hours of maintenance on the trail system here in Newport.

This past year we lost one of our long standing members, Richard Parlee. Richard filled the positions of both Chairman and Treasurer for many years. We would like to say thank you for your many years of service and dedication to the Newport Trail Committee.

The Seabasticook Valley Snowmobile Club has a Facebook page which is constantly being updated during the winter months. If you want to see the latest on our trail conditions or any events we may be having, like us on Facebook. If Facebook isn't for you, please feel free to contact any of our committee members with questions or concerns. If you are a snowmobiler, please become active in the sport and join a snowmobile club.

Respectfully Submitted

Scott T. Jakins

Members:

Scott Jakins (Chair)

Gary Braley

Tyler Jakins

Vern Palmer

Silas Wilbur

REPORT OF THE TOWN CLERK

Recorded in the office from January 1, 2021 to December 31, 2021 the following statistics of Newport are hereby submitted:

VITAL STATISTICS

Marriages:	Resident Females	20
	Resident Males	18
Births:	Females	17
	Males	19
Deaths	Females	31
	Males	29

Marriage Licenses	19
Certified copies of Birth, Death & Marriage records	438
Burial Transit Permits	132

DOG LICENSES

Dog Licenses for year 2021	344
Kennels	2

INLAND FISHERIES & WILDLIFE

Total Licenses	197	NR Hunting	
Resident Archery	8	Res Combo	61
Resident Hunting	21	Jr Hunting	6
Resident Fishing	60	Saltwater Registry	1
Resident Turkey Permits	8	Coyote Permits	2
Resident Bear Permits	2	Small Game Permit	0
Resident Crossbow	3	Resident Apprentice	0
NR Fishing	9	NR Combo	0
Migratory Waterfowl	2	Muzzleloading Permit	10
Pheasant Stamps	0	Superpack License	1
Over 70 Complimentary	2	Dup License	0

REGISTRATIONS

Boats	220	Resident Snowmobiles	194
NR Snowmobiles	8	ATVs	193
NR ATVs	13	NR Milfoil sticker	17
Motor Vehicles	3312		

MISCELLANEOUS

Pole Permits	1	Special Town Meeting	1
Concealed Weapons Permits	27	Transfer Station Permits	1123

Respectfully Submitted,
Kellie M. Mullis
Town Clerk

TAX COLLECTOR'S REPORT

We realize that paying your taxes is often difficult. To make paying taxes easier, you can make monthly or weekly payments. Making payments more frequently will lower the amount of interest you will be paying in the future. Just a reminder eight to ten months after real estate taxes are committed a lien is placed on your property for non-payment. Eighteen months after the lien is placed, the town will foreclose. Foreclosed properties are first offered back to the prior owners for taxes. If the prior owner does not buy back the property for taxes, the properties are put out to bid.

If your business appears on the unpaid personal property tax list, the Town of Newport will be taking action to collect this debt. Please contact the Town Office for further details.

There are programs or exemptions available to help lower your real estate taxes, if you qualify. The Homestead Exemption Program reduces your valuation by \$25,000, which in 2019-2020 was \$515.00 off your tax bill. The Veteran's exemption will reduce your valuation by \$5,000.00 and take \$103.00 off your bill. The main qualifications is to be 62 years old and to have served during a war. Your income has nothing to do with these exemptions and is not even considered. Also available is the Property Tax Fairness Credit offered by the State of Maine, which is now entered on your Maine State Tax Return Form 1040 ME/Schedule PTFC. (File Form 1040ME online at www.maine.gov/revenue/netfile/gateway2.htm. It's free or call 624-7894 to have the forms sent to you. Please inquire at the Town Office for more information on any of these programs or exemptions. All of the programs, I identified in this paragraph are state, locally administered, and subject to change. All interested parties are encouraged to contact the Tax Assessor or my office for further information.

Respectfully Submitted,
Deanna M. Thompson
Certified Treasurer/Tax Collector

2022 ANNUAL TOWN MEETING WARRANT

TOWN OF NEWPORT

GREETINGS: In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of the Town of Newport, in said County of Penobscot qualified by law to vote in town affairs, to meet at the Newport Public Safety Building, located at 21 Water St. Newport, Maine, on Tuesday the 14th of June, 2022 at 08:00 o'clock in the forenoon then and there to act on Articles 1 and 2. You are also required to notify and warn the voters to meet at the Newport Public Safety Building, in said Town of Newport, located at 21 Water Street, at ten o'clock in the forenoon on Saturday the 18th of June 2022, then and there to act on Articles three (3) through (47), said articles being set out below:

The polls for voting on Articles 1 and 2 will be open at eight o'clock on Tuesday, June 14th 2022 in the forenoon and will close at eight o'clock in the afternoon at the Newport Public Safety Building. The remaining business to be transacted under the Warrant will be taken up on Saturday, the 18th day of June at ten o'clock in the forenoon at the Newport Public Safety Building.

The Registrar of Voters hereby gives notice of being in session at the Newport Public Safety Building located at 21 Water St. at eight o'clock in the forenoon until polls close on June 14th for the purpose of registering voters and correcting the list of voters. The Registrar of Voters will also be available from ten o'clock on June 18th, 2022 until the conclusion of Town Meeting at the Newport Public Safety Building located at 21 Water Street for the purpose of registering voters and correcting the list of voters.

ARTICLE 1

To choose a Moderator to preside at said meeting.

ARTICLE 2

To choose by Australian Ballot, according to the provisions of 30-A MRSA, Section 2528:

Selectboard Member & Overseer of the Poor	(2) Three-year terms
Newport Water District Trustee	(1) Five-year term
Newport Sanitary District Trustee	(1) Three-year term
Director of RSU #19	(1) Three-year term

ARTICLE 3

To see if the Town of Newport would vote to authorize an increase in the property tax levy limit, established for the Town of Newport by State law if the municipal budget approved under the following articles will result in a tax commitment that is greater than that property tax levy limit.

Selectboard recommends:	Passage
Budget Committee recommends:	Passage

ARTICLE 4

To see what sum the Town of Newport will vote to raise and appropriate for the SELECTBOARD account. (2021/22 Budget \$13,070)

Selectboard recommends:	\$13,413.00
Budget Committee recommends:	\$13,413.00

ARTICLE 5

To see what sum the Town of Newport will vote to raise and appropriate for the ADMINISTRATION account. (2021/22 Budget \$336,296)

Selectboard recommends:	\$367,980.00
Budget Committee recommends:	\$367,980.00

ARTICLE 6

To see what sum the Town of Newport will vote to raise and appropriate for the BAD DEBTS account. (2021/22 Budget \$200)

Selectboard recommends:	\$ 200.00
Budget Committee recommends:	\$ 200.00

ARTICLE 7

To see what sum the Town of Newport will vote to raise and appropriate for the PROFESSIONAL SERVICES account (2021/22 Budget \$55,850.00)

Selectboard recommends:	\$ 61,500.00
Budget Committee recommends:	\$ 61,500.00

ARTICLE 8

To see what sum the Town of Newport will vote to raise and appropriate for the PLANNING BOARD account. (2021/22 Budget \$1,900.00)

Selectboard recommends:	\$ 2,305.00
Budget Committee recommends:	\$ 2,305.00

ARTICLE 9

To see what sum the Town of Newport will vote to raise and appropriate for the ELECTIONS account. (2021/22 Budget \$3,099.00)

Selectboard recommends:	\$ 3,234.00
Budget Committee recommends:	\$ 3,234.00

ARTICLE 10

To see what sum the Town of Newport will vote to raise and appropriate for the BOARD OF APPEALS account. (2021/22 Budget \$1,018.00)

Selectboard recommends:	\$ 1,018.00
Budget Committee recommends:	\$ 1,018.00

ARTICLE 11

To see what sum the Town of Newport will vote to raise and appropriate for the CODE ENFORCEMENT account. (2021/22 Budget \$23,506.00)

Selectboard recommends:	\$ 25,762.00
Budget Committee recommends:	\$ 25,762.00

ARTICLE 12

To see what sum the Town of Newport will vote to raise and appropriate for the INFORMATION TECHNOLOGY account. (2021/22 Budget \$37,641.00)

Selectboard recommends:	\$43,126.00
Budget Committee recommends:	\$43,126.00

ARTICLE 13

To see what sum the Town of Newport will vote to raise and appropriate for the POLICE DEPARTMENT account. (2021/22 Budget \$581,421.00)

Selectboard recommends:	\$601,206.00
Budget Committee recommends:	\$601,206.00

ARTICLE 14

To see what sum the Town of Newport will vote to raise and appropriate for the FIRE DEPARTMENT account. (2021/22 Budget \$343,593.00)

Selectboard recommends:	\$274,310.00
Budget Committee recommends:	\$274,310.00

ARTICLE 15

To see what sum the Town of Newport will vote to raise and appropriate for the AMBULANCE account. (2021/22 Budget 0.0)

Selectboard recommends:	\$ 417,520.00
Budget Committee recommends:	\$ 417,520.00

ARTICLE 16

To see what sum the Town of Newport will vote to raise and appropriate for the ANIMAL CONTROL account. (2021/22 Budget \$11,594.00)

Selectboard recommends:	\$11,626.00
Budget Committee recommends:	\$11,626.00

ARTICLE 17

To see what sum the Town of Newport will vote to raise and appropriate for the STREET LIGHT account. (2021/22 Budget \$26,320.00)

Selectboard recommends:	\$29,645.00
Budget committee recommends:	\$29,645.00

ARTICLE 18

To see what sum the Town of Newport will vote to raise and appropriate for the MUNICIPAL INSURANCE account. (2021/22 Budget \$82,047.00)

Selectboard recommends:	\$ 84,596.00
Budget Committee recommends:	\$ 84,596.00

ARTICLE 19

To see what sum the Town of Newport will vote to raise and appropriate for the PUBLIC FIRE SERVICE CHARGE account. (2021/22 Budget \$252,000)

Selectboard recommends:	\$252,000.00
Budget Committee recommends:	\$252,000.00

ARTICLE 20

To see what sum the Town of Newport will vote to raise and appropriate for the PUBLIC WORKS account. (2021/22 Budget \$467,865.00)

Selectboard recommends:	\$540,058.00
Budget Committee recommends:	\$540,058.00

ARTICLE 21

To see what sum the Town of Newport will vote to raise and appropriate for the CEMETERIES account. (2021/22 Budget \$44,199.00)

Selectboard recommends:	\$ 48,170.00
Budget Committee recommends:	\$ 48,170.00

ARTICLE 22

To see what sum the Town of Newport will vote to raise and appropriate for the TREES & PARKS account. (2021/22 Budget \$15,000)

Selectboard recommends:	\$ 15,000.00
Budget Committee recommends:	\$ 15,000.00

ARTICLE 23

To see what sum the Town of Newport will vote to raise and appropriate for the ROAD CONSTRUCTION account. (2021/22 Budget \$475,000)

Selectboard recommends:	\$135,000.00
Budget Committee recommends:	\$135,000.00

ARTICLE 24

To see what sum the Town of Newport will vote to raise and appropriate for the SOLID WASTE & RECYCLING account. (2021/22 Budget \$407,668.00)

Selectboard recommends:	\$433,851.00
Budget Committee recommends:	\$433,851.00

ARTICLE 25

To see what sum the Town of Newport will vote to raise and appropriate for the MUNICIPAL BUILDINGS & GROUNDS account. (2021/22 Budget \$80,057.00)

Selectboard recommends: \$ 108,524.00
Budget Committee recommends: \$ 108,524.00

ARTICLE 26

To see what sum the Town of Newport will vote to raise and appropriate for the GENERAL ASSISTANCE account. (2021/22 Budget \$10,770.00)

Selectboard recommends: \$ 11,077.00
Budget Committee recommends: \$ 11,077.00

ARTICLE 27

To see what sum the Town of Newport will vote to raise and appropriate for the SUPPORT AGENCIES account. (2021/22 Budget \$7,550.00)

Selectboard recommends: \$ 6,150.00
Budget Committee recommends: \$ 6,150.00

ARTICLE 28

To see what sum the Town of Newport will vote to raise and appropriate for the RECREATION account. (2021/22 Budget \$68,250.00)

Selectboard recommends: \$ 71,640.00
Budget Committee recommends: \$ 71,640.00

ARTICLE 29

To see what sum the Town of Newport will vote to raise and appropriate for the MEMORIAL DAY ACTIVITIES account. (2021/22 Budget \$500)

Selectboard recommends: \$ 500.00
Budget Committee recommends: \$ 500.00

ARTICLE 30

To see what sum the Town of Newport will vote to raise and appropriate for the DEBT SERVICE account. (2021/22 Budget \$250,000.00)

Selectboard recommends: \$285,953.00
Budget Committee recommends: \$285,953.00

ARTICLE 31

To see what sum the Town of Newport will vote to raise and appropriate for the CULTURAL CENTER account. (2021/22 Budget \$143,500.00)

Selectboard recommends: \$164,256.00
Budget Committee recommends: \$164,256.00

ARTICLE 32

To see what sum the Town of Newport will vote to appropriate from estimated Revenues, State Revenue Sharing, and Undesignated General Fund Balance (Surplus) to reduce the Municipal taxes to be raised. (2021/22 amount utilized: \$1,194,233.00)

Selectboard recommends: \$1,100,000 (in estimated revenues including an amount not to exceed \$150,000 of the Undesignated Fund Balance.)

Budget Committee recommends: \$1,100,000 (in estimated revenues including an amount not to exceed \$150,000 of the Undesignated Fund Balance.)

ARTICLE 33

To see if the Town of Newport will vote to determine when Real Estate and Personal Property taxes shall be due and payable, and to see if the Town will fix a rate of interest to be charged on taxes unpaid after a specified date. (2021-2022 rate: 5%, due Sept 23rd, 2021 and March 17th, 2022.

Selectboard recommends: That taxes for the year 2022/23 shall become due and payable upon receipt of the tax bill, 1st payment due September 22nd, 2022, and the second payment due March 23rd, 2023 and that an interest rate of (5%) per year be charged on all taxes unpaid by the close of business on September 22nd, 2022, and March 23rd, 2023.

Budget Committee recommends: That taxes for the year 2022/23 shall become due and payable upon receipt of the tax bill, 1st payment due September 22rd, 2022, and the second payment due March 23rd, 2023 and that an interest rate of (5%) per year be charged on all taxes unpaid by the close of business on September 22nd, 2022 and March 23rd, 2023.

ARTICLE 33

To see if the voters of the Town of Newport will direct the Treasurer to deposit funds received from the sale of Transfer Station Permits into the Solid Waste Equipment Revenue Account.

Selectboard recommends: Passage
Budget Committee recommends: Passage

ARTICLE 34

To see if the Town of Newport will authorize the Selectboard to expend funds from the following Special Revenue Accounts for their intended funding purposes:

#3012	Central Maine Cost Recovery	\$3,845.86
#3070	Police Academy Training	\$ 19,658.84
#3060	Unemployment Insurance	\$ 43,516.71
#3122	SBA Towers-PWD Capital Equipment	\$ 46,335.99
#3128	Sebastcook River Restoration	\$ 277.41
#3036	Cook Cemetery Trust	\$ 18,461.07
#3037	Floral Tribute	\$ 348.59
#5955	Annual Celebration Account	\$ 6,005.93
#6000	Fire Department Capital Equipment	\$ 34,173.76

#3090	Industrial Park	\$ 39,771.71
#5957	Cemetery Acquisition & Restoration	\$14,071.92
#6012	Solid Waste Equipment	\$ 4,915.68
#6013	Police Investigation & Education	\$ 1,383.18
#7910	Fire Department Activity	\$11,750.98
#7912	Sebasticook Lake Restoration	\$ 27,052.24
#7911	Digital Mapping	\$ 963.75
#7913	Newport Recreation Account	\$ 28,294.19
#3038	Recreational Trust	\$39,614.14
#7915	Police Department Capital Equipment	\$ 2,182.61
#7917	Municipal Building Replacement	\$1,393.13
#7916	Infrastructure Repair	\$1,009.70
#7918	Veteran Memorial Park	\$ 2,365.19
#7919	Cemetery Maintenance	\$ 7,865.01
#7922	Fuel Revenue Account	\$11,390.73
#7923	Cemetery Investment	\$ 86,040.71
#7924	T.I.F Revenue	\$ 147,538.88
#3117	Traffic Light Maintenance	\$ 1,313.01
#7929	Health Insurance Spec Revenue	\$ 20,461.18
#7991	Riverwalk Performing Arts	\$ 834.11
#7993	Ambulance Reimbursement	\$18,521.75
#7994	Tax Acquired Property	\$75,698.30
#7995	Riverwalk Performance Fund	\$1,101.88
#8000	American Recovery Fund (ARPA)	\$543.66
#7928	Public Works Equipment	\$5,597.34
#7998	LED Street Lights	\$4,333.97
#7999	Ambulance Donation	\$2,777.92
# 7997	Website Design	\$4,085.23
# 7996	Forestry Stumpage	\$6,747.92

Selectboard recommends: Passage
 Budget Committee recommends: Passage

ARTICLE 35

To see if the Town of Newport will vote to direct the Treasurer to deposit all funds received from recreational activities into the Newport Recreation Revenue Account.

Selectboard recommends: Passage
 Budget Committee recommends: Passage

ARTICLE 36

To see if the Town of Newport will vote to appropriate for the Newport Snowmobile Trails Committee Account, all funds received from snowmobile registration fees from the State of Maine, for the purpose of maintaining snowmobile trails for public use, (2021/22 receipts (\$1,522.60))

Selectboard recommends: Passage
 Budget Committee recommends: Passage

ARTICLE 37

To see if the Town of Newport will vote to appropriate for the Sebasticook Lake Association, \$1800 from boat excise tax, for the purpose of lake restoration and maintenance. (The remaining funds of transferred to the Sebasticook Lake Construction Revenue Account)

Selectboard recommends: Passage
Budget Committee recommends: Passage

ARTICLE 38

To see if the Town of Newport will vote to direct the Treasurer to place all remaining excise tax revenue from the registration of boats, after the Lake Association stipend, into the Sebasticook Lake and Dam Restoration Revenue Account.

Selectboard recommends: Passage
Budget Committee recommends: Passage

ARTICLE 39

To see if the Town of Newport will vote to direct the Treasurer to transfer the sum of \$3,000 from the Municipal Insurance account, into the Unemployment Insurance Reserve Account.

Selectboard recommends: Passage
Budget Committee recommends: Passage

ARTICLE 40

To see if the Town of Newport will direct the Tax Collector to accept prepayment of Real Estate and Personal Property taxes and to pay no interest on said prepayments.

Selectboard recommends: Passage

ARTICLE 41

To see if the Town of Newport will vote to authorize the Selectboard to dispose of town-owned personal property as well as abandoned and unclaimed or surplus property acquired by the Town, on such terms as they deem advisable.

Selectboard recommends: Passage

ARTICLE 42

To see if the Town of Newport will vote to authorize the Selectboard, on behalf of the Town, to sell and dispose of by sealed bid only, any real estate acquired by the Town for non-payment of taxes thereon, on such terms as they may deem advisable, and to execute a quit claim deed for such real estate. Before putting the real estate out to bid, the Selectboard shall direct the Treasurer to offer to sell the real estate back to the immediate prior owner of record, his/her estate, heirs or assigns on or before a date certain, for the total taxes, cost, and interest owed.

Selectboard recommends: Passage

ARTICLE 43

To see if the Town of Newport will vote to accept funds received from the sale of cemetery lots to be used for perpetual care and maintenance of all cemeteries within the Town of Newport.

Selectboard recommends: Passage

ARTICLE 44

To see if the Town of Newport will vote to accept funds from the State of Maine, the United States, including but not limited to, American Rescue Plan Act funding, and from other identified sources and to appropriate any funds received to specified or appropriate accounts or funds.

Selectboard recommends:

Passage

ARTICLE 45

To see if the Town of Newport will vote to ratify the Selectboard's transfer of funds between operating accounts approved in this warrant, based upon changes and the anticipated needs of the Town, provided the total expenditure of all accounts does not exceed the projected need to balance all accounts within the approved budget. All such transfers shall be so identified at the next annual Town Meeting.

Selectboard recommends:

Passage

ARTICLE 46

To see if the Town of Newport will vote to transfer from the 2021/22 fund balance of the Town of Newport an amount not to exceed \$35,000. These funds will be utilized for possible fuel costs overruns from the 2022/23 operational budget and transferred into the Special Revenue Account 7922 established for that purpose.

Fuel defined as:

Propane Diesel Gasoline #2 Fuel Oil

Selectboard Recommends:

Passage

Budget Committee Recommends:

Passage

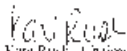
ARTICLE 47

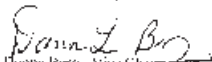
To see if the Town of Newport will vote to expend funds from the Tax Acquired Property Revenue Account # 7994 for legal needs, demolition, and lot improvements of land and buildings that have been tax acquired.


Selectboard recommends:

Passage

The Town of Newport Selectboard:

By: 
Kare Rust, Chairperson

By: 
Donna Berry, Vice Chairperson

By: 
Bruce Clark

By: 
Gine Demos

By: 
Adrian Russell

A True Copy of the Town Meeting Warrant 2022-2023

By: 
Kefhe Mullis, Town Clerk of Newport

VALUATION AND ASSESSMENT REPORT OF THE TOWN OF NEWPORT FOR 2021

Land	\$	97,030,700.00
Buildings	\$	165,941,400.00
Personal property	\$	8,545,300.00
 Total Taxable Real Estate & Personal Property	 \$	 271,517,400.00

Commitment requirements

County tax	\$	446,649.00
Municipal appropriations	\$	3,719,463.00
Tif	\$	110,478.00
Local Education	\$	3,193,107.00
Overlay	\$	79,014.73
Total Appropriations	\$	7,548,711.73

State Revenue Sharing	\$	531,000.00
Other revenues	\$	1,194,233.00

Homestead Reimbursement	\$	283,773.61
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Bete Reimbursement	\$	82,205.38
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Total	\$	2,091,211.99
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Respectfully Submitted
Jacki Robbins C.M.A.
Newport Assessor

ABATEMENTS 2020-2021	2021	2020	2019	
REAL ESTATE				
NAME				
BRYCE, JAMES	1444.00			
DEUTSCHE BANK AS TRUSTEE	896.10			
ELLIS, NATE	309.00			
EXECUTIVE COTTAGES INC	1157.72			
FREY, SONJA H.	3347.50			
GUILFORD INDUSTRIES INC	4569.08			
HALL, CORY/STEPHEN	2500.84			
HALL, GARY/KRISTINA	2323.68			
HALL, GARY /KRISTINA	4082.92			
HALL, KRISTINA/GARY	306.38			
HALL, STEPHEN/GRACE	4082.92			
HARTFORD, DANA/COLLEEN	1048.54			
HINCKLEY, SHARON		264.12		
HINCKLEY, SHARON			131.75	
HOPKINS, MICHAEL	374.92			
JOHNDRO, ALLEN J.	364.23			
JOHNDRO, ALLEN 1.	352.26			
KING, DON	383.16			
MACDONALD, ROBERT H.	5.30			
MOWBRAY, SARAH	395.52			
MOWBRAY, SARAH	395.52			
PARLIN, CARISSA	6.09			
STATE OF MAINE, DEPT OF AGRICULTURE	994.98			
TOWN OF NEWPORT	2060.00			
WOODS, DORIS	162.74			
TOTAL REAL ESTATE	31563.40	264.12	131.75	31959.27
PERSONAL PROPERTY				
NAME				
ADP LLC NJ	41.20			
HUTCHINS, HEIDI	49.44			
NEWPORT GENERAL RENTAL	206.00			
RITE AID CORPORATION	63.86			
SHEARS THE SALON INC	2.06			
SHOREY OIL INC	1238.06			
SHOREY OIL INC		1280.13		
XEROX CORPORATION	350.43			
TOTAL PERSONAL PROPERTY	1951.05	1280.13		3231.18
TOTAL REAL ESTATE AND PERSONAL PROPERTY				35190.45

TOWN OF NEWPORT
2007 Personal Property Taxes Unpaid As of 6/30/2021

RENT-WAY INC	104.72
Total:	\$ 104.72

2008 Personal Property Taxes Unpaid As of 6/30/2021

DEMS GILLEY INC	59.52
RENT A CENTER	111.60
Total:	\$ 171.12

2009 Personal Property Taxes Unpaid As of 6/30/2021

DEMS GILLEY INC	70.00
HANSON,STEVEN P	43.40
RENT A CENTER	140.00
Total:	\$ 253.40

2010 Personal Property Taxes Unpaid As of 6/30/2021

DEMS GILLEY INC	102.90
Total:	\$ 102.90

2011 Personal Property Taxes Unpaid As of 6/30/2021

DEMS GILLEY INC	132.30
Total:	\$ 132.30

2012 Personal Property Taxes Unpaid As of 6/30/2021

DEMS GILLEY INC	168.72
THIBODEAU,FELIX L	1.90
Total:	\$ 170.62

2013 Personal Property Taxes Unpaid As of 6/30/2021

DEMS GILLEY INC	212.22
DIXON,RANDALL E & LINDA C	243.00
DROST INC	35.64
NEWPORT METALS INC	324.00
THIBODEAU,FELIX L	319.14
WARDWELL HARRIS CONTRACTING INC	162.00
Total:	\$ 1,296.00

2014 Personal Property Taxes Unpaid As of 6/30/2021

DEMS GILLEY INC	225.32
DIXON,RANDALL E & LINDA C	258.00
DUNBAR, LUCAS	0.79
LOVELY,JOSEPH	51.08
NEWPORT METALS INC	344.00
THIBODEAU,FELIX L	337.12
THISTLE,DALE F	178.88
WARDWELL HARRIS CONTRACTING INC	172.00
Total:	\$ 1,567.19

2015 Personal Property Taxes Unpaid As of 6/30/2021

DIXON,RANDALL E & LINDA C	268.50
DUNBAR, LUCAS	26.85
LANCASTER, MICHAEL	286.40
LOVELY,JOSEPH	53.70
MRK CHASE INC	243.44
NEWPORT METALS INC	358.00
SHOREY OIL INC	1,043.57
THIBODEAU,FELIX L	350.84
THIRTY-FOUR HERRICK INC	234.49
THISTLE,DALE F	155.73
WARDWELL HARRIS CONTRACTING INC	179.00
Total:	\$ 3,200.52

2015 Tax Lien Unpaid As of 6/30/2021

BREEN,ELIZABETH A	2,791.26
Total:	\$ 2,791.26

2016 Personal Property Taxes Unpaid As of 6/30/2021

DIXON,RANDALL E & LINDA C	291.00
DUNBAR, LUCAS	29.10
LANCASTER,MICHAEL	310.40
LEFAIVRE,NORMAN J & ELAINE T	147.44
LOVELY,JOSEPH	58.20
MRK CHASE INC	223.10
NEWPORT COUNTRY CLUB INC	744.96
NEWPORT METALS INC	388.00
PACKARD,STEPHEN C	11.67
PFIZER INC	3.88
SHOREY OIL INC	1,129.08
THIBODEAU,FELIX L	380.24
THIRTY-FOUR HERRICK INC	254.14
THISTLE,DALE F	151.32
WARDWELL HARRIS CONTRACTING INC	194.00
Total:	\$ 4,316.53

2016 Tax Lien Unpaid As of 6/30/2021

ALLARD,ELIZABETH A	2861.85
Total:	\$ 2,861.85

2017 Personal Property Taxes Unpaid As of 6/30/2021

BROWN,PHILIP W & BARBARA J	692.00
DIXON,RANDALL E & LINDA C	300.00
DUNBAR, LUCAS	30.00
HAWTHORNE,CRAIG M & JESSICA	30.00
LANCASTER,MICHAEL	314.00
LOVELY,JOSEPH	60.00
NEWPORT COUNTRY CLUB INC	768.00
NEWPORT DENTAL ASSOCIATES PA	2,320.00
NEWPORT METALS INC	400.00
PACKARD,STEPHEN C	126.00
PFIZER INC	4.00
SHOREY OIL INC	1,206.00
THIBODEAU,FELIX L	392.00
THIRTY-FOUR HERRICK INC	262.00
WARDWELL HARRIS CONTRACTING INC	200.00
Total:	\$7,104.00

2017 Tax liens Unpaid As of 6/30/2021

ALLARD,ELIZABETH A	2,160.40
Total:	\$ 2,160.40

2018 Personal Property Taxes Unpaid As of 6/30/2021

BROWN,PHILIP W & BARBARA 1	321.78
COX,CHARLES W	40.92
DUNBAR, LUCAS	13.95
HAWTHORN E,CRAIG M & JESSICA	13.95
LANCASTER,MICHAEL	146.01
LOVELY,JOSEPH	27.90
LOVLEY,JASON & KIMBERLY	54.87
NEWPORT COUNTRY CLUB INC	357.12
NEWPORT METALS INC	186.00
PACKARD,STEPHEN C	58.59
PFIZER INC	1.86
SHOREY OIL INC	559.86
THIBODEAU,FELIX L	182.28
THIRTY-FOUR HERRICK INC	121.83
WARDWELL HARRIS CONTRACTING INC	93.00
Total:	\$ 2,179.92

2018 Tax Lien Unpaid As of 6/30/2021

ALLARD,ELIZABETH A	1021.07
Total:	\$ 1,021.07

2019 Personal Property Taxes Unpaid As of 06/30/2021

BROWN,PHILIP W & BARBARA J	366.36
CARUCCI, PHILIP	131.48
COX,CHARLES W	93.72
DUNBAR, LUCAS	31.95
DYSON,MONICA	21.30
GC PIZZA HUT LLC	1,022.71
HAWTHORNE,CRAIG M & JESSICA	31.95
LANCASTER,MICHAEL	334.41
LOVELY,JOSEPH	63.90
LOVLEY,JASON & KIMBERLY	125.67
NEWPORT COUNTRY CLUB INC	817.92
NEWPORT METALS INC	426.00
PACKARD,STEPHEN C	134.19
SHOREY OIL INC	1,282.26
THIBODEAU,FELIX L	417.48
THIRTY-FOUR HERRICK INC	279.03
TIM DONUT US LIMITED INC	538.89
UNIFIED MERCHANT SERVICES	1.91
WARDWELL HARRIS CONTRACTING INC	213.00
WELLS FARGO VENDOR FINANCAL SV LLC	115.02
Total:	\$ 6,449.15

2019 Tax Liens Unpaid As of 06/30/2021

BERTRAM WOODS REALTY	385.72
BERTRAM WOODS REALTY	1187.40
BERTRAM WOODS REALTY	988.24
GRAY,CARL - ESTATE,GRAY, OPAL - ESTATE	1757.53
HOWELL,AMANDA	380.68
LANCASTER,MICHAEL	194.14
WARK, JOHN R	3517.91
Total:	\$ 8,411.62

2019 Unpaid Taxes As of 6/30/2021

ALLARD,ELIZABETH A	1,767.90
ERSKINE,RONALD W	50.27
Total:	\$ 1,818.17

TOWN OF NEWPORT
2020 Unpaid Personal Property Taxes Unpaid As of 6/30/2021

ACCENT HEALTH LLC D/B/A OUTCOME	0.76
ALBERI-MARC	17.04
BAIRD,TIMOTHY J	3.85
BROWN,PHILIP W & BARBARA J	366.36
CARUCCI, PHILIP	272.64
DOBLER INVESTMENTS	42.64
DOW, JEFFREY D	277.66
DUNBAR, LUCAS	31.95
DYSON,MONICA	38.34
FREDETTE,KENNETH W	30.59
GC PIZZA HUT LLC	1,356.81
HAWTHORNE,CRAIG M & JESSICA	31.95
KING,DARRELL J & ELLEN R	747.63
LANCASTER, MICHAEL	334.41
LOVELY,JOSEPH	63.90
LOVLEY,JASON & KIMBERLY	123.54
MAINE FIBER COMPANY, LLC	6.31
MERRIMAC SALES	426.00
NEWPORT COUNTRY CLUB INC	817.92
NEWPORT FAMILY PRACTICE PA	1,322.18
NEWPORT METALS INC	426.00
PACKARD,STEPHEN C	134.19
RITE AID CORPORATION #3299	72.42
ROUNDY,BENJAMIN G	355.71
TEL-POWER	222.18
THE BARBIN LLC	107.54
THIBODEAU,FELIX L	417.48
TIME PAYMENT CORPORATION	19.17
WEBB,EDITH M	6.39
 Total:	 \$ 8,073.56

2020 Tax Liens Unpaid As of 6/30/2021

ANDREWS, GERTRUDE A	742.57
BECKER, BILLIE JO	650.07
BERTRAM WOODS REALTY	360.95
BERTRAM WOODS REALTY	1124.55
BERTRAM WOODS REALTY	934.84
BOGGS, LISA L DEWISEES	1213.38
BULLITT, JAMES B IV	2511.76
BUOTTE, DAVID M	1981.77
BUZANOSKI, IAN G	5314.37
CARSON, VANESSA B	1176.73
COTE,CYNTHIA M	1620.99
DOW,CHRISTOPHER E	1188.77
DOW,PAUL R	247.22
ERB,RAYMOND - ESTATE	1626.58

ERB,RAYMOND - ESTATE	828.89
GRAVES,ANDREW W	2264.52
GRAVES,ANDREW W	2264.52
GRAVES,ANDREW W	2264.52
GRAY,CARL - ESTATE,GRAY, OPAL - ESTATE	1861.70
GRAY,FLORENCE	396.97
HAWTHORNE,CRAIG M	64.07
HOWELL,AMAN DA	356.16
J P LESSOR LLC	693.16
JACKSON,NATHALIE - ESTATE	607.16
LANCASTER, MICHAEL	178.47
LANE, MARK A	1110.13
LASSOR, GEORGIA	356.16
LEIGHTON, ROBERT L	2068.23
LITTLEFIELD,KEITH G	540.73
LORNELL,TODD	704.79
NEWPORT METALS INC	1936.11
NEWPORT METALS INC	143.20
NEWPORT METALS INC	1578.37
NORRIS,CHRISTOPHER M	720.84
PACKARD,STEPHEN C	3909.65
PEPIN,DAVID A	1662.10
POST,JANICE L	1071.72
POST,JANICE L	613.09
PRAY,KATHY J	531.52
RONDEAU, AMBER	226.48
SCHALK, WILLIAM	312.93
SHEPHERD,NANCY L	706.28
STACK,FRED H	1203.78
SWANBERG, DORI L	644.30
THIBAULT,CAROL	1507.47
TOZIER, AUSTIN M	1188.32
WARK, JOHN R	3566.58
WARREN,APRIL C	422.51
WARREN,GERALD E & APRIL C	1371.23
WELLS FARGO BANK NA	152.05
WILBER,JAMES D	809.98

Total: \$ 61,533.24

2020 Unpaid Taxes as of 6/30/2021

ALLARD, ELIZABETH A	1,767.90
DERKIN, E L - ESTATE	587.88

Total: \$ 2,355.78

2021 Unpaid Personal Property Taxes Unpaid As of 6/30/2021

ACCENT HEALTH LLC D/B/A OUTCOME	26.78
ALBERI-MARC	12.36
AT&T MOBILITY LLC	23.73
BAIRD, TIMOTHY J	16.48
BROWN,PHILIP W & BARBARA J	354.32
CARUCCI, PHILIP	241.02
CERVESAS INC	140.08
CONSOLIDATED COMM OF NNE CO LLC	451.14
CONTEXT MEDIA LLC	30.90
COSTAIN ENTERPRISES INC	94.76
DOBLER INVESTMENTS	45.32
DOW, JEFFREY D	2,321.62
DYSON, MONICA	30.90
FREDETTE, KENNETH W	321.36
GARCIA, JOE	103.00
GC PIZZA HUT LLC	1,299.86
GREENBEAR 4:20 LLC	41.20
HAWKES,STEVEN & DARLENE	25.75
HAWTHORNE,CRAIG M & JESSICA	30.90
LANCASTER, MICHAEL	323.42
LOVELY, JOSEPH	61.80
LOVLEY,JASON & KIMBERLY	119.48
MACINTOSH, RICHARD E	21.63
MAINE FIBER COMPANY, LLC	70.04
NEWPORT METALS INC	412.00
NORTHERN LEASING SYSTEMS INC	24.72
NORTHERN NE TELE	294.58
OPNAD FUND INC.	104.53
PACKARD, STEPHEN C	129.78
RIZZA, ANTONETTA	387.28
ROUNDY, BENJAMIN G	331.66
SMUCKER FOODSERVICE INC	12.36
TEL-POWER	1,236.00
THE BARBIN LLC	208.06
THIBODEAU, FELIX L	403.76
TIME PAYMENT CORPORATION	14.42
WEBB, EDITH M	6.18
WELLS FARGO FINANCIAL LEASING INC	28.84
XEROX CORPORATION	119.25
Total:	\$ 9,921.27

2021 Unpaid Taxes As of 6/30/2021

ADKINS, TIMOTHY J	1,495.11
AJODHI, GAJRAJ	541.61
AJODHI, GAJRAJ	2,585.30
ALBERI, MARC	1,930.22
ALLARD, ELIZABETH A	1,812.80
ANDREWS, GERTRUDE A	1,602.68
ARARPAC LLC	2,703.19
AUBIN, DAVID J	5.23

AZIZ, TAMMY	383.16
BADEEN, STEVEN J	2,468.91
BALL, WILLIAM B	1,975.89
BALL, WILLIAM B	2,590.26
BALL, WILLIAM B	163.63
BARBIN, LUDOVIC DANIEL BERNARD	1,189.29
BARRY, JOSEPH B	1,586.20
BEAR'S HOLDING COMPANY LLC	20,375.46
BECKER, BILLIE JO	1,528.52
BEIGBEDER, PETER P	185.40
SEMIS, TREVOR M	191.58
BEMIS, TREVOR M	2,117.68
BERTRAM WOODS REALTY	271.92
BERTRAM WOODS REALTY	968.20
BERTRAM WOODS REALTY	795.16
BICKFORD, RUSSELL E	191.58
BLACKIE, JONATHAN L	3,283.64
BLACKMORE, BARRY W	291.49
BOGGS, LISA L DEVISEES	1,485.26
BOSTON, DIANE M	4.50
BRADSTREET, SETH H III	3,973.74
BRADSTREET, SETH H III	142.14
BRADSTREET, SETH H III JT	110.21
BRADSTREET, SETH H III JT	229.69
BRADSTREET, SETH III	143.17
BRADSTREET, SETH III	23.69
BRADSTREET, SETH III	79.31
BRALEY, GARY A	65.92
BRALEY, GARY A & PATRICIA B (TRUSTEES)	69.01
BREITWEG, THOMAS J	3,909.88
BREITWEG, THOMAS J JR	3,017.90
BREWER, NANCY JO	743.32
BROWER, PETER M	879.62
BROWER, PETER M	311.06
BROWER, PETER M	208.06
BROWER, PETER M	319.30
BRYCE, JAMES	540.64
BUCK, MICHAEL J	114.33
BULLITT, JAMES B IV	6,002.84
BUOTTE, DAVID M	525.30
BURRELL, MICHAEL D	147.29
BURRELL, MICHAEL D	265.74
BURRELL, MICHAEL D	436.72
BUZANOSKI, IAN G	4,770.96
CARSON, AMY	742.37
CARSON, VANESSA B	1,876.66
CHASE, MICHELLE M	200.00
CLARK, KATHLEEN L & DAVID B (TRUSTEE)	1,566.63
CONFORT, GEORGIA	216.30
COOKSON, CHRISTIAN W	8,821.95
COOPER, OWEN J	1,554.27
COOPER, OWEN J	35.02
COTE, CYNTHIA M	1,308.10
COTE, MICHAEL	1,317.34

CROWE, CHARLENE J	8.06
CUSHING FAMILY CORPORATION	1,109.31
CYR, CRAIG JT	962.02
DAVENPORT EDWIN M III	4,639.12
DENICOLA, DANIEL R	313.12
DINSMORE, JONATHAN	224.54
DOAK, VERNON - ESTATE 1/2 INT	1.03
DOAK, VERNON - ESTATE 1/2 INT	30.90
DOAK,VERNON - ESTATE	67.98
DONOVAN, SHAWN R	1,332.43
DOW, CHRISTOPHER A JT	2,043.52
DOW, CHRISTOPHER E	935.24
DOW, DONNA L	1,858.12
DOW, JENNIFER (TRUSTEE)	2,791.30
DOW, PAUL R JT	1,330.76
DUPRAY, EARLEEN A	635.35
DUPUIS CHRISTOPHER J	175.10
ERB,RAYMOND - ESTATE	2,657.40
ERB,RAYMOND - ESTATE	692.16
FEDERAL NATIONAL MORTGAGE ASSOCIATION	3,388.70
FINICANE, JAMES SEAN	394.49
FORREST, CHARLENE G	649.93
FOSTER, JAMES D	1,959.44
FOURNIER, RANDI J	540.75
FRANKLIN, RICHARD D	835.33
FREDETTE & FREDETTE INC	2,530.19
FREDETTE, CYNTHIA A	400.53
FROST, CHERYL C	1,074.36
GIPSON, ROBERT W	1,005.28
GLADSTONE, MATTHEW J JT	380.61
GODSOE, TRAVIS J	242.26
GORTEN, BARBARA P	521.18
GOULETTE, DAVID G	492.34
GRAVES, ANDREW W	1,992.02
GRAVES, ANDREW W	1,992.02
GRAVES, ANDREW W	1,992.02
GRAY, CARL - ESTATE,GRAY, OPAL - ESTATE	1,637.70
GRAY, EARL G	39.14
GRAY, FLORENCE	304.88
GRAY, SARAH W	26.78
HAINING, CHRYSTAL	346.08
HAINING, JAMES R	628.30
HALE, LUKE	376.98
HALL, HUBERT W	252.35
HAMLIN, GENEVA N	560.32
HARDING, FRANCIS A JR	933.18
HARDING, FRANCIS A JR	438.78
HARRIS, BONNY L	2,884.00
HARRIS, MICHAEL S JT	1,143.30
HARRIS, MICHELLE	1,174.47
HART, CHARLES H (1/2 INT IN COMMON)	372.86
HART, CHARLES H (1/2 INT) TC	1,161.84
HARTFORD, DANA W	1,048.54
HARTSGROVE, JAMES S	504.70

HARTSGROVE, JAMES S	328.57
HARTSHORN, KARON A	355.02
HAWTHORNE, CRAIG N JT	1,777.78
HENDERSON, RANDALL	529.42
HORMAN, DARNELL L	219.54
HOWELL, AMANDA	267.80
HUGHES, JEFFREY D JT	65.92
HUGHES, JEFFREY D JT	45.32
HUMPHREY, DOROTHY E JT	2,055.88
JACKSON, LAURIEANN N JT	577.83
JACKSON,NATHALIE - ESTATE	1,353.42
JEM PROPERTIES LLC	3,989.19
KENNOS, SPIRIDON	324.30
KENNOS, SPIRIDON	158.03
KILLAM, JEFFREY	816.18
KIM, CAROLINE G	970.26
KING, DONALD W	381.10
KNIGHT, RENAE C	1,402.41
KNOWLES, REGINALD J	1,175.23
KURT, MICHAEL F	2,082.66
LANCASTER, MICHAEL	107.12
LANDRY, MONIQUE G	271.92
LANDRY, RHONDA N	269.86
LANE, MARK A	1,588.26
LASSOR, GEORGIA	257.50
LEAVITT, CARROLL G	671.56
LEIGHTON, ROBERT L	1,827.22
LESSOR, JON P	1,170.08
LITTLEFIELD, EDWARD P	529.83
LITTLEFIELD, KEITH G	350.20
LOMBARDO, JOHN	510.88
LONGMUIR, WILLIAM M III	938.33
LONGMUIR, WILLIAM M III	876.53
LORNELL, TODD	1,178.32
LOUD, JUDITH ANN	1,092.83
LOVLEY, JASON J	3,689.46
LOVLEY, JASON J	3,743.02
MACDONALD, ROBERT H	192.61
MACINTOSH, RICHARD	245.14
MACINTOSH, RICHARD E	1,261.75
MALO, TIMOTHY M	1,172.14
MAPLEVIEW COLDS STORAGE INC	2,067.21
MARSHALL, SANDRA J	1,243.75
MARTIN, SHELLEY R	749.28
MCKEE, DORTE K	2,912.84
MERCHANT, LORRAINE B	657.14
MICHAUD, STEPHEN L	30.52
MITCHELL, JOHN S	170.98
MOODY, THOMAS P	2,476.40
MOOSEHEAD TRIO ASSOCIATES LLC	3,246.56
MURRAY, MALCOLM M JR	524.27
NELSON, PATRICIA	350.20
NELSON, PATRICIA	352.26
NELSON, PATRICIA	350.20

NELSON, PATRICIA	175.10
NELSON, PATRICIA	175.10
NELSON, PATRICIA	175.10
NELSON, PATRICIA	179.22
NELSON, PATRICIA	175.10
NELSON, PATRICIA	175.10
NELSON, PATRICIA	175.10
NELSON, PATRICIA	185.40
NELSON, PATRICIA	185.40
NELSON, PATRICIA	179.22
NEWPORT METALS INC	2,070.30
NEWPORT METALS INC	257.50
NEWPORT METALS INC	1,378.14
NICKERSON, JEFFREY L	403.98
NORRIS, CHRISTOPHER M	515.00
NORTHERN NEW ENGLAND TELEPHONE	150.38
NORTHERN NEW ENGLAND TELEPHONE	3,223.90
PACKARD, STEPHEN C	3,495.82
PARKER, JACOB L	745.72
PATEL, GOPALKRISHNA M	1,145.36
PEARL, CAROL E JT	2,575.00
PENTLAND, BETTY L (LIFE TENANT)	584.01
PEPIN, DAVID A	1,371.96
PINGREE, JESSE	444.96
POINTER, RICHARD	122.24
POST, JANICE L	920.82
POST, JANICE L	502.64
PRAY, FRANK O JR	4,161.20
PRAY, KATHY J	871.38
R & J LLC	1,242.18
RAUSCHER, RAYMOND A F DEWISEES	1,631.52
REYNOLDS, CARRIE-LYNN W	988.80
RHODES, MICHAEL P	269.86
RICKER, BLANCHE C	533.54
RITCHIE, JUSTIN	162.74
RITCHIE, JUSTIN	279.13
RIZZA REALTY PARTNERS	715.85
ROLLINS, MICHAEL B	292.52
RONDEAU, AMBER	150.38
ROWE, GAIL M	2,237.16
ROYSTER IRA	6,219.14
ROYSTER, IRA	343.04
RUSH, JONATHAN	168.92
RUSH, JONATHAN	167.89
RUSH, JONATHAN	165.83
RUSH, JONATHAN	156.56
RUSH, JONATHAN	140.08
RUSH, KATE W	1,187.59
RUSSELL, KYLE V	2,450.37
S L MCCUSICK, LLC	1,602.68
SAVAGE, DENISE	725.12
SCHALK, WILLIAM	230.72
SCULLY, SHELIA M JT	539.72
SHAW, BELINDA L	1,864.00

SHEPHERD, NANCY L	547.96
SIMONDS, ERIC JT	1,893.14
SLATER, ROBERT D	1,637.70
SMITH, ANDREW D JR	356.38
SMITH, STEWART N	2,600.69
SNOWMAN, THOMAS D	1,171.79
STACK, FRED H	1,040.30
STARBIRD, CLAUDETTE L (LIFE ESTATE)	0.26
STEEVES, DOUGLAS J	1,188.62
STEEVES, DOUGLAS J	516.03
STITHAM, AMANDA	447.02
STITHAM, ERIK L	2,927.58
SWANBERG, DORI L JT	807.52
SWANBERG, DORI L JT	556.20
SWANBERG, DORI L JT	529.42
TARDY, JOSHUA A JT	1,547.06
TATE, BERNADINE J	887.86
TEAGUE, VINAL	1,314.28
TELLES, MATTHEW	175.10
THE BARBIN, LLC	3,388.70
THIBAUT, CAROL	1,242.18
THOMAS, BOBBIE SR JT	362.56
THOMAS, JONATHAN A	2,385.48
TISDALE, GREGORY	3,784.22
TOWN OF NEWPORT	2,060.00
TOWNSEND, ELISHIA	387.30
TOZIER, AUSTIN M	1,547.06
TRASK, VICKI J	49.19
TURNER, RICKY L	821.94
VASHON, JENNIFER C	1,895.20
WARDWELL, KAILI ANN TRUSTEE	1,361.66
WARK, JOHN R	3,108.54
WARREN, APRIL C	2,060.00
WARREN, GERALD E	2,057.94
WARREN, JONATHAN M	1,963.18
WATSON, WAYNE W JT	2,660.68
WEEKS, TRAVIS L	2,459.64
WELCH, RACHEL	1,744.82
WELLS FARGO BANK NA	82.40
WHITE, ALEXANDER	1,727.31
WILBER, JAMES D	679.80
WILBUR, SILAS V	1,841.64
WILLIAMS, DAVID J SR	1,798.38
WILLIAMS, LUCILLE M	60.06
WOODHOUSE, STEPHEN R	185.40
ZINCK, SALLIE A	14.42

Total: \$ 324,403.80

Town of Newport, Maine Annual Financial Report for the Year ended December 31, 2021

A complete copy of the Auditor's Report can be viewed at the Town Office

Statement 1

TOWN OF NEWPORT, MAINE

Statement of Net Position

June 30, 2021

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 2,401,760
Receivables:	
Taxes	375,460
Tax liens	64,207
Accounts	62,507
Capital assets, not being depreciated	477,375
Capital assets, being depreciated	5,383,294
Total assets	8,764,603
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows of resources related to pensions	118,272
Total deferred outflows of resources	118,272
LIABILITIES	
Accounts payable	146,680
Accrued payroll	3,987
Taxes collected in advance	48,752
Accrued interest	29,313
Noncurrent liabilities:	
Due within one year	105,652
Due in more than one year	4,670,670
Total liabilities	5,005,054
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows of resources related to pensions	14,586
Total deferred inflows of resources	14,586
NET POSITION	
Net investment in capital assets	1,594,467
Restricted for permanent funds:	
Nonexpendable	5,000
Expendable	13,399
Other restrictions:	
Tax increment financing	79,464
Unrestricted	2,170,905
Total net position	\$ 3,863,235

See accompanying notes to basic financial statements.

TOWN OF NEWPORT, MAINE
Statement of Activities
For the year ended June 30, 2021

Function/programs	Expenses	Program Revenues		Net (expense) revenue and change in net position
		Charges for services	Operating grants and contributions	
Governmental activities:				
General government	\$ 1,458,206	135,948	-	(922,358)
Fire/agency	1,403,439	79,303	-	(1,724,136)
Public works	1,344,646	93,444	-	(1,251,202)
Municipal buildings and grounds	72,137	-	41,216	(72,137)
General assistance	14,854	-	6,390	(8,464)
Recreation	51,569	45,721	-	(5,848)
Newport Cultural Center	87,293	-	-	(87,293)
Education	3,187,456	-	-	(3,187,456)
Capital outlay	95,880	-	-	(95,880)
Interest on debt	185,253	-	-	(185,253)
Total governmental activities:	7,495,933	354,416	47,606	(7,091,911)
Total primary government	\$ 7,495,933	354,416	47,606	(7,091,911)

General revenues:	5,134,771
Property taxes	37,530
Interest and fees on taxes	782,581
Excise taxes	
Grants and contributions not restricted to specific programs:	
State revenue sharing	430,339
BCTC reimbursement	57,493
Homestead exemption	297,800
Other state reimbursements	11,128
Interest earned	20,205
Miscellaneous	44,609
Total general revenues	7,120,612
Change in net position	78,741
Net position-beginning	3,834,534
Net position-ending	\$ 3,863,235

See accompanying notes to basic financial statements.

TOWN OF NEWPORT, MAINE
Balance Sheet
Governmental Funds
June 30, 2021

	General Fund	Cemetery Special Revenue Fund	Nonmajor Governmental Funds	Totals
ASSETS				
Cash and cash equivalents	\$ 2,246,869	136,492	18,309	2,401,760
Receivables:				
Taxes - current year	334,257	-	-	334,257
Taxes - prior years	41,193	-	-	41,193
Tax liens	64,207	-	-	64,207
Accounts	62,507	-	-	62,507
Total assets	\$ 2,749,043	136,492	18,399	2,903,934
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Accounts payable	146,680	-	-	146,680
Accrued payroll	3,987	-	-	3,987
Taxes collected in advance	48,752	-	-	48,752
Total liabilities	199,419	-	-	199,419
Deferred inflows of resources:				
Unavailable revenue - property taxes	379,000	-	-	379,000
Total deferred inflows of resources	379,000	-	-	379,000
Fund balances:				
Nonspendable - nonexpendable principal	-	-	5,000	5,000
Restricted:				
Tax increment financing	79,464	-	-	79,464
Cemetery	-	-	13,399	13,399
Committed	-	136,492	-	136,492
Assigned - carryforwards and capital reserves	624,889	-	-	624,889
Unassigned	1,455,271	-	-	1,455,271
Total fund balances	2,170,624	136,492	18,399	2,325,515
Total liabilities, deferred inflows of resources, and fund balances	\$ 2,749,043	136,492	18,399	
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 in the funds.				5,860,666
Other long-term assets are not available to pay for current period expenditures and, therefore, are reported as unavailable in the funds.				
Unavailable revenue - property taxes				379,000
Long-term liabilities that are not due and payable in the current period and therefore are not reported in the funds:				
Accrued interest				(29,313)
Accrued compensated absences				(42,761)
Net pension liability, including related deferred inflows and outflows of resources				(363,673)
Finance purchases				(106,457)
Notes from direct borrowings				(4,069,745)
Net position of governmental activities				\$ 3,863,235

See accompanying notes to basic financial statements.

TOWN OF NEWPORT, MAINE
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the year ended June 30, 2021

	General Fund	Cemetery Special Revenue Fund	Nonmajor Governmental Funds	Totals
Revenues:				
Taxes	\$ 6,130,882	-	-	6,130,882
Licenses, permits and fees	44,340	-	-	44,340
Intergovernmental revenues	856,316	-	-	856,316
Charges for services	309,132	-	-	309,132
Miscellaneous revenues	26,546	18,023	-	44,669
Interest earned	29,455	751	89	20,295
Total revenues	7,406,771	18,774	89	7,425,634
Expenditures:				
Current:				
General government	451,132	-	-	451,132
Emergency	1,244,137	-	-	1,244,137
Public works	1,226,877	-	-	1,226,877
Municipal buildings and grounds	72,137	-	-	72,137
General assistance	14,854	-	-	14,854
Recreation	51,569	-	-	51,569
Newport Cultural Center	87,293	-	-	87,293
Other expenditures	35,190	130,305	-	165,495
County tax	420,480	-	-	420,480
Education	3,182,456	-	-	3,182,456
Capital outlay	257,491	-	-	257,491
Debt service	435,326	-	-	435,326
Total expenditures	7,478,942	130,305	-	7,609,247
Excess (deficiency) of revenues over fund(s) expenditures	(72,171)	(111,531)	89	(283,613)
Other financing sources (uses):				
Proceeds from financed purchases	161,611	-	-	161,611
Total other financing sources (uses)	161,611	-	-	161,611
Net change in fund balances	89,440	(111,531)	89	(22,002)
Fund balances, beginning of year	2,081,184	248,023	18,310	2,347,517
Fund balances, end of year	\$ 2,170,624	136,492	18,399	2,325,515

See accompanying notes to basic financial statements.

TOWN OF NEWPORT, MAINE
Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances of Governmental Funds
to the Statement of Activities
For the year ended June 30, 2021

Net change in fund balances - total governmental funds (from Statement 4)	\$	(72,002)
Amounts reported for governmental activities in the statement of activities (Statement 2) are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation expense (\$286,730) exceeded capital outlay (\$161,611) in the current period.		
		(124,619)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. This is the change in unavailable revenues.		
		99,000
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds. This is the decrease (increase) in the following liabilities:		
accrued compensated absences	17,060	
accrued interest	(974)	
net pension liability with related deferred inflows and outflows	(29,100)	(12,964)
Notes from direct borrowings and financed purchase agreement proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of notes from direct borrowings and financed purchase agreements principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. This is the amount by which notes from direct borrowings (\$103,661) and finance purchase (\$147,236) repayments exceeded finance purchase agreement proceeds (\$161,611).		
		89,286
Change in net position of governmental activities (see Statement 2)	\$	28,701

See accompanying notes to basic financial statements.

TOWN OF NEWPORT, MAINE
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - Budgetary Basis - General Fund
For the year ended June 30, 2021

	Budget		Actual	Variance with final budget positive (negative)
	Original	Final		
Revenues:				
Taxes	\$ 6,170,103	6,170,103	6,147,001	(23,102)
Licenses, permits and fees	36,130	36,130	44,340	8,210
Intergovernmental revenues	773,791	773,791	856,326	82,525
Charges for services	99,408	99,408	86,477	(12,931)
Miscellaneous revenues	11,015	11,015	11,937	922
Interest earned	22,000	22,000	16,816	(5,184)
Total revenues	7,112,447	7,112,447	7,162,887	50,440
Expenditures:				
Current:				
General government	459,906	459,906	436,111	23,795
Emergency	1,218,753	1,218,753	1,284,671	34,082
Public works	1,240,136	1,240,136	1,223,793	16,343
Municipal buildings and grounds	77,418	77,418	72,137	5,281
General assistance	21,884	21,884	14,854	7,030
Recreation	55,662	55,662	35,411	20,251
Newport Cultural Center	142,832	142,832	87,293	55,539
Other expenditures	71,349	71,349	35,190	36,159
County tax	420,480	420,480	420,480	-
Education	3,182,456	3,182,456	3,182,456	-
Debt service	270,531	270,531	270,531	-
Total expenditures	7,161,467	7,161,467	6,962,927	198,540
Excess (deficiency) of revenues over (under) expenditures	(48,960)	(48,960)	199,960	248,920
Other financing sources (uses):				
Utilization of prior year surplus	155,000	155,000	-	(155,000)
Transfer to general fund restricted fund balance	(98,040)	(98,040)	(98,040)	-
Transfer to general fund assigned fund balance	(8,000)	(8,000)	(21,132)	(13,132)
Total other financing sources (uses)	48,960	48,960	(119,172)	(168,132)
Net change in fund balance - budgetary basis	-	-	80,788	80,788
Reconciliation to GAAP basis:				
Change in general fund restricted and assigned balances			8,652	
Net change in fund balance - GAAP basis			89,440	
Fund balance, beginning of year			2,081,184	
Fund balance, end of year			\$ 2,170,624	

See accompanying notes to basic financial statements.

TOWN OF NEWPORT, MAINE
Notes to Basic Financial Statements

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Town of Newport is situated in Penobscot County, Maine and was incorporated in 1814, and operates under a Select Board-Manager form of Government.

The accounting policies of the Town of Newport conform to accounting principles generally accepted in the United States of America as applicable to governmental units. The following is a summary of the more significant of such policies:

A. Reporting Entity

In evaluating how to define the reporting entity, for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit was made by applying the criteria set forth in GAAP. The criterion used defines the reporting entity as the primary government and those component units for which the primary government is financially accountable. Financial accountability is defined as appointment of a voting majority of the component unit's board, and either a) the ability to impose will by the primary government, or b) the possibility that the component unit will provide a financial benefit to or impose a financial burden on the primary government. Application of this criterion and determination of type of presentation involves considering whether the activity benefits the government and/or its citizens, or whether the activity is conducted within the geographic boundaries of the government and is generally available to its citizens. Based upon the application of these criteria, there were no potential component units required to be included in this report.

B. Description of Government-wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the activities of the Town. For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. The Town has elected not to allocate indirect costs among the programs, functions, and segments. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported as general revenues.

C. Basis of Presentation – Government-wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

TOWN OF NEWPORT, MAINE
Notes to Basic Financial Statements, Continued

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

D. Basis of Presentation – Fund Financial Statements

The fund financial statements provide information about the government's funds. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds.

The government reports the following major governmental funds:

The *general fund* is the government's primary operating fund. It accounts for all financial resources of the general government, except those accounted for in another fund.

The *cemetery special revenue fund* accounts for resources established for cemetery care and upkeep.

During the course of operations, the government has activity between funds for various purposes. Any residual balances outstanding at year-end are reported as interfund loans receivable/payable. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements.

E. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue sources (within 60 days of year-end).

TOWN OF NEWPORT, MAINE
Notes to Basic Financial Statements, Continued

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). All other revenue items are considered to be measurable and available only when cash is received by the government.

F. Budgetary Accounting

A budget is adopted for the General Fund only, and is adopted on a basis consistent with generally accepted accounting principles (GAAP). Each spring, all departments of the Town, submit requests for appropriation to the Town Manager so that a budget may be prepared. The budgets include information on the past year, current year estimates and requested appropriations for the next fiscal year. In April, the proposed budget is presented to the Select board for review. A Town Meeting is held in June where the final budget is adopted.

Generally, all unexpended budgetary accounts lapse at the close of the fiscal year.

G. Excess of Expenditures over Appropriations

The following budgeted expenditures were over expended at June 30, 2021:

Professional services	\$ 1,254
Elections	3,645
Municipal insurance	2,574
Cemeteries	1,206
Road reconstruction	23,909

H. Cash

Cash and cash equivalents are considered to be cash on hand, demand deposits, time deposits and repurchase agreements.

I. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental activities column in the government-wide financial statements. The Town defines capital assets as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition cost at the date of donation. The costs of normal repairs and maintenance that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Land and construction in progress are not depreciated.

TOWN OF NEWPORT, MAINE
Notes to Basic Financial Statements, Continued

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

The other property, plant, equipment, and infrastructure of the Town are depreciated using the straight-line method over the following estimated useful lives:

Infrastructure	50 years
Buildings	30 years
Improvements	25-30 years
Vehicles	3-25 years
Equipment	7-25 years

J. Deferred Inflows and Outflows of Resources

In addition to assets and liabilities, the statement of net position and balance sheet will sometimes report separate sections for deferred outflows of resources and deferred inflows of resources. These separate financial statement elements, deferred outflows of resources and deferred inflows of resources, represent a consumption or acquisition of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense) or inflow of resources (revenue) until that time. The governmental funds only report a deferred inflow of resources, unavailable revenue from property taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. The governmental activities have deferred outflows and inflows that relate to the net pension liability, which include the Town's contributions subsequent to the measurement date, which is recognized as a reduction of the net pension liability in the subsequent year. They include changes in assumptions, differences between expected and actual experience, and changes in proportion and differences between Town contributions and proportionate share of contributions, which are deferred and amortized over the average, expected remaining service lives of active and inactive members in the plan. They also include the net difference between projected and actual earnings on pension plan investments, which is deferred and amortized over a five-year period.

K. Vacation and Sick Leave

Under the terms of the Town's personnel policies, vacation, and sick leave are granted in varying amounts according to length of service. The Town accrues unpaid vacation leave when earned (or estimated to be earned) by the employee. The Town does not accrue sick leave, as it is not payable upon separation. A liability for these amounts is recorded in the governmental funds only if the liability has matured as a result of employee resignations or retirements. At June 30, 2021, the amount of accrued vacation amounted to \$42,761 and has been recorded in the government-wide financial statements.

L. Long-term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount.

TOWN OF NEWPORT, MAINE
Notes to Basic Financial Statements, Continued

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

In the fund financial statements, governmental fund types recognize bond premiums and discounts during the current period. The face amount of debt is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

M. Use of Estimates

Preparation of the Town's financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent items at the date of the financial statements and the reported amounts of revenues and expenses/expenditures during the reporting period. Actual results could differ from those estimates.

N. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Maine Public Employees Retirement System Consolidated Plan for Participating Local District (PLD Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

O. Fund Equity

Governmental Fund balance is reported in five classifications that comprise a hierarchy based primarily on the extent to which the Town is bound to honor constraints on the specific purposes for which those funds can be spent. The five classifications of fund balance for the Governmental Funds are as follows:

- *Nonspendable* – resources which cannot be spent because they are either a) not in spendable form or; b) legally or contractually required to be maintained intact.
- *Restricted* – resources with constraints placed on the use of resources which are either a) externally imposed by creditors (such as through debt covenants), grantors, contributors or laws or regulations of other governments or; b) imposed by law through constitutional provisions or enabling legislation.
- *Committed* – resources that are subject to limitations the government imposes on itself at its highest level of decision-making authority, and that remain binding unless removed in the same manner.
- *Assigned* – resources that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed.
- *Unassigned* – resources that have not been assigned to other funds and that have not been restricted, committed, or assigned to specific purposes within the General Fund. The General Fund should be the only fund that reports a positive unassigned fund balance amount.

TOWN OF NEWPORT, MAINE
Notes to Basic Financial Statements, Continued

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

The voters have the responsibility for committing fund balance amounts and likewise would be required to modify or rescind those commitments. For assigned fund balance, management determines amounts to be carried forward for uncompleted projects authorized by the voters at Town Meeting for specific purposes in the General Fund at year-end based on Department requests.

When both restricted and unrestricted resources are available for use, it is the government's practice to use restricted resources first, then unrestricted resources as they are needed. When committed, assigned, and unassigned resources are available for use, it is the government's practice to use committed or assigned resources first, and then unassigned resources, as they are needed.

P. Net Position

Net position represents the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of notes from direct borrowings and financed purchased agreements. Net position is reported as restricted when there are limitations imposed on its use either through the enabling legislations adopted by the Town or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. The Town's net investment in capital assets was calculated as follows at June 30, 2021:

Capital assets	\$ 9,257,197
Accumulated depreciation	(3,396,528)
Notes from direct borrowings	(4,069,745)
Financed purchases	(196,457)
Net investment in capital assets	\$ 1,594,467

DEPOSITS

Custodial credit risk - deposits – In the case of deposits, this is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. The Town currently does not have a deposit policy for custodial credit risk. As of June 30, 2021, none of the Town's bank balance of \$2,446,339 was exposed to custodial credit risk because it was insured by F.D.I.C. or a surety bond held by the Town.

Credit risk – Maine statutes authorize the Town to invest in obligations of the U.S. Treasury and U.S. agencies, repurchase agreements and certain corporate stocks and bonds.

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

TOWN OF NEWPORT, MAINE
Notes to Basic Financial Statements, Continued

PROPERTY TAX

Assessed values are periodically established by the Board of Assessors at 100% of assumed market value. The assessed value for the list as of April 1, 2020, upon which the levy for the fiscal year ended June 30, 2021 was based, was \$262,613,100. This assessed value was 100% of the estimated market value.

The Town is permitted by the laws of the State of Maine to levy taxes up to 105% of its net budgeted expenditures for the related fiscal period. The amount raised in excess of 100% is referred to as overlay, and amounted to \$71,349 for the year ended June 30, 2021.

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

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

The levy for the year ending June 30, 2021 is summarized below:

	<u>2021</u>
Assessed value	\$ 262,613,100
<u>Tax rate (per \$1,000)</u>	<u>20.6</u>
	5,409,830
<u>Supplemental taxes</u>	<u>25,478</u>
Less:	
Collections	5,065,851
<u> Abatements</u>	<u>35,190</u>
<u>Totals</u>	<u>\$ 334,267</u>

Due date	September 24, 2020 and March 18, 2021
Interest rate on delinquent taxes	-
Percent of collections	93.84%

TOWN OF NEWPORT, MAINE
Notes to Basic Financial Statements, Continued

CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2021 was as follows:

	Balance June 30, <u>2020</u>	<u>Increases</u>	<u>Decreases</u>	Balance June 30, <u>2021</u>
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 477,375	-	-	477,375
Total capital assets not being depreciated	477,375	-	-	477,375
Capital assets, being depreciated:				
Infrastructure	596,102	-	-	596,102
Buildings	5,299,403	-	-	5,299,403
Improvements	113,141	-	-	113,141
Vehicles	1,436,146	161,611	76,000	1,521,757
Equipment	1,249,419	-	-	1,249,419
Total capital assets being depreciated	8,694,211	161,611	76,000	8,779,822
Less accumulated depreciation for:				
Infrastructure	79,008	14,315	-	93,323
Buildings	1,258,498	164,591	-	1,423,089
Improvements	33,505	3,861	-	37,366
Vehicles	831,029	68,955	76,000	823,984
Equipment	984,258	34,508	-	1,018,766
Total accumulated depreciation	3,186,298	286,230	76,000	3,396,528
Total capital assets being depreciated, net	5,507,913	(124,619)	-	5,383,294
Governmental activities capital assets, net	\$ 5,985,288	(124,619)	-	5,860,669

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:	
General government	\$ 9,159
Emergency	159,302
Public works	117,769
Total depreciation expense – governmental activities	\$ 286,230

TOWN OF NEWPORT, MAINE
Notes to Basic Financial Statements, Continued

LONG-TERM DEBT

Long-term liability activity for the year ended June 30, 2021 was as follows:

	Beginning <u>balance</u>	<u>Additions</u>	<u>Reductions</u>	Ending <u>balance</u>	Due within <u>one year</u>
Governmental activities:					
Notes from direct borrowings	\$ 4,173,406	-	103,661	4,069,745	105,652
Financed purchases	182,082	161,611	147,236	196,457	-
Net pension liability	362,832	104,527	-	467,359	-
Accrued compensated absences	59,821	-	17,060	42,761	-
Governmental activity					
long-term liabilities	\$ 4,778,141	266,138	267,957	4,776,322	105,652

Notes from direct borrowings at June 30, 2021 are comprised of the following:

	Date of <u>issue</u>	Original amount <u>issued</u>	Date of <u>maturity</u>	Interest <u>rate</u>	Balance June 30, <u>2021</u>
PW Garage and PS Building	2015	\$ 4,569,995	2046	0.650 4.603%	4,069,745

The annual requirements to amortize notes from direct borrowings outstanding as of June 30, 2021 are as follows:

Year ending <u>June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 105,652	161,632	267,284
2023	107,944	159,202	267,146
2024	110,513	156,508	267,021
2025	113,332	153,586	266,918
2026	116,358	150,427	266,785
2027-2031	638,630	692,595	1,331,225
2032-2036	764,017	563,311	1,327,328
2037-2041	938,270	382,288	1,320,558
2042-2046	1,175,029	140,080	1,315,109
Totals	\$ 4,069,745	2,559,629	6,629,374

STATUTORY DEBT LIMIT

In accordance with 30 M.R.S.A., Section 5061, as amended, no municipality shall incur debt for specified purposes in excess of a certain percentage of the state valuation of such municipality. At June 30, 2021, the Town was in compliance with these restrictions.

TOWN OF NEWPORT, MAINE
Notes to Basic Financial Statements, Continued

FINANCED PURCHASES

The Town has entered into financed purchase agreements for the acquisition of two plow trucks. The assets are recorded as capital assets in the government-wide financial statements. The amount capitalized under financed purchase agreements are \$326,621, with accumulated depreciation of \$21,888. The financed purchase agreements have been recorded as liabilities in the government-wide financial statements at the present value of the future minimum lease payments.

The following is a schedule of the future minimum financed purchase agreement payments, and the present value of the net minimum payments at June 30, 2021.

Fiscal year Ending	Governmental activities
2022	\$ 35,579
2023	69,783
2024	69,784
2025	34,204
Total minimum payments	209,350
Less: amount representing interest	12,893
Present value of future minimum payments	\$ 196,457

FUND BALANCES

At June 30, 2021, fund balance components consisted of the following:

	General Fund	Cemetery Special Revenue Fund	Nonmajor Governmental Funds
Nonspendable:			
Nonexpendable principal	\$ -	-	5,000
Total nonspendable	-	-	5,000
Restricted:			
Tax increment financing	79,464	-	-
Permanent funds	-	-	13,399
Total restricted	79,464	-	13,399
Committed:			
Cemetery	-	136,492	-
Total committed	-	136,492	-

TOWN OF NEWPORT, MAINE
Notes to Basic Financial Statements, Continued

FUND BALANCES, CONTINUED

	General <u>Fund</u>	Cemetery Special Revenue <u>Fund</u>	Nonmajor Governmental <u>Funds</u>
Assigned:			
Development corporation	\$ 2	-	-
Planning board	615	-	-
Industrial park	39,638	-	-
Unemployment insurance	42,308	-	-
SBA towers	30,492	-	-
Vital restoration	241	-	-
Fire department capital	98,543	-	-
Traffic light maintenance	1,309	-	-
Cemetery acquisition	14,025	-	-
Sebasticook river restoration	231	-	-
Police academy training	24,833	-	-
Flora tribute	347	-	-
Police education and investigative	1,379	-	-
Riverwalk performance fund	176	-	-
Sand and salt shed	3,485	-	-
Annual celebration account	5,639	-	-
Veteran memorial park	2,357	-	-
Fire department activity fund	4,037	-	-
Recreation operating account	20,351	-	-
Hill cemetery	3,937	-	-
Cemetery maintenance offset	7,839	-	-
Forestry stumpage	14,648	-	-
Lake and dam restoration	28,007	-	-
Solid waste equipment account	8,609	-	-
Research and devel. digital mapping	961	-	-
Police dept. capital equipment fund	2,890	-	-
Infrastructure repair account	1,280	-	-
Municipal building replacement	7,735	-	-
Fuel account	11,353	-	-
Website design	8,132	-	-
Engineering transfer station	23	-	-
Health insurance	20,393	-	-
Riverwalk Performing Arts	831	-	-
Small equipment transfer	5,579	-	-
Ambulance reimbursement	14,777	-	-
Tax acquired property	17,246	-	-
LED street lights	5,000	-	-
Recreation capital account	20,641	-	-
Updating Town tax maps	5,000	-	-
For the following year budget	150,000	-	-
Total assigned	624,889	-	-

TOWN OF NEWPORT, MAINE
Notes to Basic Financial Statements, Continued

FUND BALANCES, CONTINUED

	Cemetery General Fund	Special Revenue Fund	Nonmajor Governmental Funds
Unassigned	\$ 1,466,271	-	-
Total fund balances	\$ 2,170,624	136,492	18,399

RISK MANAGEMENT

The Town is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets, errors and omissions, and natural disasters for which the Town carries commercial insurance. Currently, the Town carries commercial insurance for any risks of loss to which it may be exposed.

Based on the coverage provided by commercial insurance purchased, the Town is not aware of any material actual or potential claim liabilities which should be recorded at June 30, 2021.

NET PENSION LIABILITY

General information about the Pension Plan

Plan Description - Employees of the Town are provided with pensions through the Maine Public Employees Retirement System Consolidated Plan for Local Participating Districts (PLD Plan), a cost-sharing multiple-employer defined benefit pension plan, administered by the Maine Public Employees Retirement System (MPERS). Benefit terms are established in Maine statute; in the case of the PLD Plan, an advisory group, also established by statute, reviews the terms of the plan and periodically makes recommendations to the Maine State Legislature to amend the terms. MPERS issues a publicly available financial report that can be obtained at www.mainepeps.org.

Benefits Provided - The PLD Plan provides defined retirement benefits based on members' average final compensation and service credit earned as of retirement. Vesting (i.e., eligibility for benefits upon reaching qualification) occurs upon the earning of five years of service credit. In some cases, vesting occurs on the earning of one year of service credit immediately preceding retirement at or after normal retirement age. Normal retirement age is 60 (65 for new members to the PLD Plan on or after July 1, 2014).

The monthly benefit of members who retire before normal retirement age by virtue of having at least 25 years of service credit is reduced by a statutorily prescribed factor for each year of age that a member is below her/his normal retirement age at retirement. MPERS also provides disability and death benefits, which are established by contract under applicable statutory provisions.

Contributions - Employee contribution rates are defined by law or Board rule and depend on the terms of the plan under which an employee is covered. Employer contributions are determined by actuarial valuations. Employees are required to contribute 7.35% to 8.10% of their annual pay for the regular AC plan and 8.10% of their annual pay for the special 2C plan. The Town's contractually required contribution rates for the year ended June 30, 2021, were 10.10% of annual payroll for the regular AC Plan, and 10.80% of annual payroll for the special 2C Plan.

TOWN OF NEWPORT, MAINE
Notes to Basic Financial Statements, Continued

NET PENSION LIABILITY, CONTINUED

Contribution rates are actuarially determined as an amount that, when combined with employee contributions, are expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions to the pension plan from the Town were \$ 64,955 for the year ended June 30, 2021.

Pension Liabilities, Pension Expense, and Deferred Outflow and Deferred Inflows of Resources Related to Pensions

At June 30, 2021, the Town reported a liability of \$467,359 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Town's proportion of the net pension liability was based on a projection of the Town's long-term share of the contributions to the pension plan relative to the projected contributions of all participating local districts, actuarially determined. At June 30, 2020, the Town's proportion of the plan's net pension liability was 0.1176%.

For the year ended June 30, 2021, the Town recognized pension expense of \$94,055. At June 30, 2021, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 22,906	-
Changes in assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	30,411	-
Changes in proportion and differences between Town contributions and proportionate share of contributions	-	14,586
Town contributions subsequent to the measurement date	64,955	-
Total	\$118,272	14,586

An amount of \$64,955 is reported as deferred outflows of resources related to pensions resulting from Town contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability in the year ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense (credit) as follows:

2021	\$ (22,889)
2022	9,903
2023	25,832
2024	25,885

TOWN OF NEWPORT, MAINE
Notes to Basic Financial Statements, Continued

NET PENSION LIABILITY, CONTINUED

Actuarial Assumptions - The total pension liability in the June 30, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement.

Inflation	2.75%
Salary Increases	2.75% + merit
Investment return	6.75%
Cost of living benefit increases	1.91%

Mortality rates were based on the RP2014 Total Dataset Healthy Annuitant Mortality Table, for males and females.

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of an actuarial experience study for the period June 30, 2012 to June 30, 2015.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2020 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-term Expected Real Rate of Return</u>
Public equities	30.0%	6.0%
US government	7.5%	2.3%
Private equity	15.0%	7.6%
Real estate	10.0%	5.2%
Infrastructure	10.0%	5.3%
Natural resources	5.0%	5.0%
Traditional credit	7.5%	3.0%
Alternative credit	5.0%	7.2%
Diversifiers	10.0%	5.9%

Discount Rate - The discount rate used to measure the total pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contributions from participating local districts will be made at contractually required rates, actuarially determined. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

TOWN OF NEWPORT, MAINE
Notes to Basic Financial Statements, Continued

NET PENSION LIABILITY, CONTINUED

Sensitivity of the Town's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate - The following presents the Town's proportionate share of the net pension liability calculated using the discount rate of 6.75%, as well as what the Town's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.75%) or 1 percentage-point higher (7.75%) than the current rate:

	1% Decrease <u>(5.75%)</u>	Current Discount Rate <u>(6.75%)</u>	1% Increase <u>(7.75%)</u>
Town's proportionate share of the net pension liability	\$ 982,201	467,359	45,924

Pension Plan Fiduciary Net Position - Detailed information about the pension plan's fiduciary net position is available in the separately issued MPERS financial report.

Payables to the Pension Plan - None as of June 30, 2021.

457 PENSION PLAN

Description of the Plan - The Town offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The Plan is administered by the International City Management Association Retirement Corporation (ICMARC).

The plan, available to employees who negotiate for such benefits as a condition of employment, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are solely the property and rights of the participants. All assets are protected by a trust arrangement from any claims on the Town and from any use by the Town other than paying benefits to employees and their beneficiaries in accordance with the plan.

The Town's deferred compensation plan contribution for the employees for the year ended June 30, 2021 was approximately \$10,861, which was charged to the general fund. The amount withheld from the Town's employees as deferred compensation which was contributed to the plan was approximately \$10,861, which was charged to the general fund as wages.

TAX INCREMENT FINANCING DISTRICT

Under the State of Maine Title 30-A M.R.S., the Town has established two Tax Increment Financing Districts (TIFs) to finance development programs located in the Town of Newport.

	<u>Original value</u>	<u>Increase in value</u>	<u>Percent captured</u>	<u>Captured value</u>	<u>Captured taxes</u>
TIF I	\$ 3,662,000	2,065,500	100%	2,065,500	42,550
TIF II	457,200	2,693,700	100%	2,693,700	55,490

TOWN OF NEWPORT, MAINE
Required Supplementary Information

Schedule of Town's Proportionate Share of the Net Pension Liability
Maine Public Employees Retirement System Consolidated Plan

	Last 10 Fiscal Years*						
	2021**	2020**	2019**	2018**	2017**	2016*	2015**
Town's proportion of the net pension liability	0.1176%	0.1187%	0.1269%	0.1264%	0.1264%	0.1279%	0.1433%
Town's proportionate share of the net pension liability	\$ 467,359	362,832	347,291	517,492	517,492	679,349	457,178
Town's covered payroll	735,173	709,188	714,058	667,515	662,515	701,501	721,835
Town's proportionate share of the net pension liability	63.57%	51.16%	48.64%	78.11%	78.11%	96.84%	63.34%
Plan fiduciary net position as a percentage of the total pension liability	88.35%	90.62%	91.14%	86.43%	86.43%	81.60%	88.27%

* This schedule is intended to show information for ten years, but information for only seven years is available. Information for additional years will be displayed as it becomes available.

**The amounts presented for each fiscal year were determined as of the prior fiscal year. The liability and related percentages have not changed in FY 2018 from the FY 2017 due to the change in fiscal years.

TOWN OF NEWPORT, MAINE
Required Supplementary Information, Continued

Schedule of Town Contributions
Maine Public Employees Retirement System Consolidated Plan

	Last 10 Fiscal Years*						
	2021*	2020*	2019*	2018*	2017*	2016*	2015*
Contractually required contribution	\$ 64,955	75,728	72,656	34,682	70,055	60,085	59,194
Contributions in relation to the contractually required contributions	(64,955)	(75,728)	(72,656)	(34,682)	(70,055)	(60,085)	(59,194)
Contributions deficiency (excess)	\$ -	-	-	-	-	-	-
Town's covered payroll	\$ 625,100	735,173	709,188	352,517	732,868	662,515	701,501
Contributions as a percentage of covered payroll	10.39%	10.30%	10.24%	9.84%	9.56%	9.07%	8.44%

* This schedule is intended to show information for ten years, but information for only seven years is available. Information for additional years will be displayed as it becomes available.

Note: In 2018, the contributions and payroll are for a six-month period as the Town changed its fiscal year end.

TOWN OF NEWPORT, MAINE
Notes to Required Supplementary Information

Changes of benefit terms: None

Changes of assumptions: The following are changes in actuarial assumptions used in the most recent valuations:

	2020	2018	2016	2015	2014
Discount rate	6.750%	6.750%	6.875%	7.125%	7.250%
Inflation rate	2.75%	2.75%	2.75%	3.50%	N/A
Salary increases	2.75% plus merit	2.75% - 9.00%	2.75% - 9.00%	3.50% - 9.50%	N/A
Cost of living increases	1.91%	1.91%	2.20%	2.55%	3.12%

Mortality rates:

In 2015 mortality rates were based on the HP2000 Combined Mortality Table projected forward to 2015 using Scale AA.

In 2016 and going forward, mortality rates were based on the RP2014 Total Data Set Health Annuity Mortality Table.

* This schedule is intended to show information for ten years, but only the years in which changes occurred have been displayed. Additional years' information will be displayed as it becomes available.

GENERAL FUND

TOWN OF NEWPORT, MAINE
General Fund
Balance Sheet
June 30, 2021

ASSETS	
Cash and cash equivalents	\$ 2,246,869
Receivables:	
Taxes - current year	334,267
Taxes - prior years	41,193
Tax liens	64,207
Accounts	62,507
Total assets	\$ 2,749,043
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	
Liabilities:	
Accounts payable	146,680
Accrued payroll	3,987
Taxes collected in advance	48,752
Total liabilities	199,419
Deferred inflows of resources:	
Unavailable revenue - property taxes	379,000
Total deferred inflows of resources	379,000
Fund balance:	
Restricted	79,464
Assigned	624,889
Unassigned	1,466,271
Total fund balance	2,170,624
Total liabilities, deferred inflows of resources, and fund balance	\$ 2,749,043

TOWN OF NEWPORT, MAINE
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Budgetary Basis
For the year ended June 30, 2021

	Budget	Actual	Variance positive (negative)
Revenues:			
Taxes:			
Property taxes	\$ 5,409,830	5,409,293	(537)
Change in unavailable taxes	-	(99,000)	(99,000)
Supplemental taxes	15,643	25,478	9,835
Excise taxes	700,000	778,700	78,700
Interest and fees on taxes	44,630	32,530	(12,100)
Total taxes	6,170,103	6,147,001	(23,102)
Licenses, permits, and fees:			
Agency fees	15,000	19,704	4,704
Building permits	3,800	8,568	4,768
Plumbing permits	5,200	7,185	1,985
Other permits and licenses	1,880	2,071	191
Vital statistics fee	5,200	5,472	272
Police and fire receipts	5,050	1,340	(3,710)
Total licenses, permits, and fees	36,130	44,340	8,210
Intergovernmental revenues:			
State revenue sharing	346,812	439,339	92,527
Homestead exemption	298,408	297,806	(602)
BETE reimbursement	57,397	57,493	96
Tree growth tax	7,060	6,920	(140)
State Highway Grants	46,400	43,216	(3,184)
Veteran's tax reimbursement	4,399	4,208	(191)
General assistance	9,000	6,390	(2,610)
Transfer station - Plymouth	2,390	837	(1,553)
Transfer station - Palmyra	1,130	25	(1,105)
Transfer station - Stetson	353	50	(303)
Transfer station - Etna	311	20	(291)
Transfer station - Dixmont	115	12	(103)
Transfer station - Detroit	16	-	(16)
Total intergovernmental revenues	773,791	856,316	82,525
Charges for services:			
Transfer station fees	23,308	24,714	1,406
Cable franchise fees	16,300	16,693	393
Recycling receipts	9,000	11,060	2,060
Commercial solid waste	46,000	29,745	(16,255)
Cemetery receipts	3,300	4,050	750
Library receipts	1,500	215	(1,285)
Total charges for services	99,408	86,477	(12,931)
Miscellaneous revenues	11,015	11,937	922
Interest earned	22,000	16,816	(5,184)
Total revenues	7,112,447	7,162,887	50,440

TOWN OF NEWPORT, MAINE
General Fund

Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Budgetary Basis, Continued

	Budget	Actual	Variance positive (negative)
Expenditures:			
Current:			
General government:			
Selectmen	\$ 12,715	11,928	787
Administration	327,674	309,752	17,922
Bad debts	200	-	200
Professional services	53,629	54,883	(1,254)
Information technology	36,520	32,297	4,223
Planning board	2,818	749	2,069
Code enforcement	27,593	20,163	2,430
Board of appeals	1,079	16	1,063
Elections	2,678	6,323	(3,645)
Total general government	459,906	436,111	23,795
Emergency:			
Police department	581,217	570,002	11,215
Fire department	250,190	240,075	10,115
Animal control	11,338	9,877	1,461
Street lights	48,924	35,059	13,865
Municipal insurance	75,084	77,658	(2,574)
Hydrants	252,000	252,000	-
Total emergency	1,218,753	1,184,671	34,082
Public works:			
General	405,356	374,698	30,658
Cemeteries	39,314	40,520	(1,206)
Trees and parks	15,040	10,576	4,464
Road reconstruction	400,000	423,909	(23,909)
Solid waste and recycling	380,426	374,090	6,336
Total public works	1,240,136	1,223,793	16,343

TOWN OF NEWPORT, MAINE
General Fund

Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Budgetary Basis, Continued

	Budget	Actual	Variance positive (negative)
Expenditures, continued:			
Current, continued:			
Municipal buildings and grounds	\$ 77,418	72,137	5,281
General assistance:			
General assistance	14,334	8,400	5,934
Support agencies	7,550	6,454	1,096
Total general assistance	21,884	14,854	7,030
Recreation:			
Recreation	55,262	35,411	19,751
Memorial Day	500	-	500
Total recreation	55,662	35,411	20,251
Newport Cultural Center	142,832	87,203	55,539
Other expenditures:			
Overlay	71,349	35,190	36,159
Total other expenditures	71,349	35,190	36,159
County tax	420,480	420,480	-
Education	3,182,456	3,182,456	-
Debt service:			
Principal	136,975	136,975	-
Interest	133,556	133,556	-
Total debt service	270,531	270,531	-
Total expenditures	7,161,407	6,962,927	198,480
Excess (deficiency) of revenues over (under) expenditures	(48,960)	199,960	248,920
Other financing sources (uses):			
Utilization of prior year surplus	155,000	-	(155,000)
Transfer to general fund restricted fund balance	(98,040)	(98,040)	-
Transfer to general fund assigned fund balance	(8,000)	(21,132)	(13,132)
Total other financing sources (uses)	48,960	(119,172)	(168,132)
Net change in fund balance - budgetary basis	-	80,788	80,788
Reconciliation to GAAP basis:			
Change in general fund restricted and assigned balances		8,652	
Net change in fund balance - GAAP basis		89,440	
Fund balance, beginning of year		2,081,184	
Fund balance, ending of year	\$	2,170,624	

TOWN OF NEWPORT, MAINE
General Fund Reserves
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the year ended June 30, 2021

	Tax Incremental Financing	Development Corporation	Planning Board	Industrial Park	Unemployment Insurance	SBA Towers	Vital Restoration	Fire Dept. Capital
Revenues:								
Taxes	\$ -	-	-	-	-	-	-	-
Charges for services	-	-	-	40,000	-	36,040	-	32,246
Miscellaneous	-	-	-	-	20	-	-	-
Interest	517	-	3	70	198	148	1	440
Total revenues	517	-	3	40,070	218	36,188	1	32,686
Current expenditures:								
General government	-	-	-	3,917	384	4,114	-	-
Emergency	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-
Recreation	-	-	-	-	-	-	-	-
Debt service	129,795	-	-	-	-	35,000	-	-
Capital outlay	179,795	-	-	3,917	384	39,114	-	14,007
Total expenditures	179,795	-	-	3,917	384	39,114	-	14,007
Excess (deficiency) of revenues over (under) expenditures	(129,278)	-	3	36,153	(166)	(2,926)	1	18,673
Other financing sources (uses):								
Transfer from general fund unassigned fund balance	98,040	-	-	-	3,000	-	-	-
Total other financing sources (uses)	98,040	-	-	-	3,000	-	-	-
Net change in fund balances	(31,238)	-	3	36,153	2,834	(2,926)	1	18,673
Fund balances, beginning of year	110,702	2	612	3,185	39,474	33,418	740	79,870
Fund balances, end of year	79,464	2	615	39,638	42,308	30,492	241	98,543

TOWN OF NEWPORT, MAINE
General Fund Reserves
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the year ended June 30, 2021

	Traffic Light	Cemetery Acquisition	Sebastichuk River Restoration	Police Academy Training	Floral Tybote	Police Education and Investigative	Riverwalk Performance Fund	Sand and Salt Shed
Revenues:								
Taxes	\$ -	-	-	-	-	-	-	-
Charges for services	-	-	-	12,000	-	-	-	-
Miscellaneous	-	-	-	-	-	-	175	-
Interest	14	68	2	69	1	7	1	18
Total revenues	14	68	2	17,009	1	7	176	18
Current expenditures:								
General government	-	-	-	-	-	-	-	-
Emergency	-	-	-	930	-	-	-	-
Public works	3,184	-	-	-	-	-	-	-
Recreation	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Capital outlay	-	-	117	-	-	-	-	606
Total expenditures	3,184	-	117	930	-	-	-	606
Excess (deficiency) of revenues over (under) expenditures	(3,070)	68	(115)	11,139	1	7	176	(588)
Other financing sources (uses):								
Transfer from general fund unassigned fund balance	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Net change in fund balances	(3,070)	68	(115)	11,139	1	7	176	(588)
Fund balances, beginning of year	4,379	13,957	346	11,694	346	1,372	-	4,073
Fund balances, end of year	\$ 1,309	14,025	231	24,833	347	1,379	176	3,485

TOWN OF NEWPORT, MAINE
General Fund Reserves
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the year ended June 30, 2021

	Annual Celebration Account	Veteran Memorial Park	Fire Dept. Activity Fund	Recreation Operating Account	Hill Cemetery	Cemetery Maintenance Offset	Sebastcock Lake and Dam Restoration
Revenues:							
Taxes	-	-	-	-	-	-	3,881
Charges for services	-	-	-	5,721	-	-	-
Miscellaneous	1,000	-	5,663	-	-	-	14,048
Interest	32	12	24	73	14	41	-
Total revenues	1,032	12	5,687	5,794	19	41	14,648
Current expenditures:							
General government	2,150	67	-	-	-	-	-
Emergency	-	-	5,600	-	-	-	-
Public works	-	-	-	-	-	-	-
Recreation	-	-	-	16,158	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Total expenditures	2,150	67	5,600	16,158	-	-	-
Excess (deficiency) of revenues over (under) expenditures	(1,118)	(55)	87	(10,364)	19	41	14,048
Other financing sources (uses):							
Transfer from general fund unassigned fund balance	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Net change in fund balances	(1,118)	(55)	87	(10,364)	19	41	3,998
Fund balances, beginning of year	6,757	2,412	3,550	30,715	3,915	7,798	24,009
Fund balances, end of year	\$ 5,639	2,357	4,037	20,351	3,937	7,839	14,648
Total	\$ 5,639	2,357	4,037	20,351	3,937	7,839	14,648

November 16, 2021

To the Select Board
Town of Newport, Maine

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Newport, Maine for the year ended June 30, 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter dated June 22, 2021 and in a discussion with those charged with governance on July 20, 2021. Professional standards also require that we communicate to you the following information related to our audit.

Our Responsibilities under U.S. Generally Accepted Auditing Standards and *Government Auditing Standards*

As stated in our engagement letter dated June 22, 2021, our responsibility as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

As part of our audit, we considered the internal control of the Town of Newport, Maine. Such considerations are solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we also performed tests of the Town of Newport, Maine's compliance with certain provisions of laws, regulations, contracts, and grants. However, providing an opinion on compliance with those provisions was not an objective of our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Town of Newport, Maine are described in the notes to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2021. We noted no transactions entered into by the Town during the fiscal year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

PERMANENT FUNDS

Exhibit C-1

TOWN OF NEWPORT, MAINE
Permanent Funds
Combining Balance Sheet
June 30, 2021

		Cook Cemetery
ASSETS		
Cash and cash equivalents	\$	18,399
Total assets	\$	18,399
FUND BALANCES		
Fund balances:		
Nonspendable		5,000
Restricted		13,399
Total fund balances	\$	18,399

Exhibit C-2

TOWN OF NEWPORT, MAINE
Permanent Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the year ended June 30, 2021

		Cook Cemetery
Revenues:		
Interest earned	\$	89
Total revenues		89
Expenditures		
Total expenditures		-
Net change in fund balances		89
Fund balances, beginning of year		18,310
Fund balances, end of year	\$	18,399

Notes . . .

Notes . . .