

**2023-2024
ANNUAL REPORT**

**FOR THE TOWN OF
ROBBINSTON**
Washington County, Maine

**FOR THE FISCAL YEAR ENDING
FEBRUARY 20, 2024**

ANNUAL REPORT

TOWN OF ROBBINSTON TOWN OFFICERS

SELECTMEN, ASSESSORS, and OVERSEERS OF THE POOR

Tom Moholland

Jon Stanhope

Kevin Murray

TREASURER

Cathy Footer

TAX COLLECTOR

Cathy Footer

TOWN CLERK

Martha Brickett

REGISTRAR OF VOTERS

Martha Brickett

ROAD COMMISSIONER

Earle Stanhope Jr.

FIRE CHIEF

Robert Merrill

HEALTH OFFICER

Eric Morrell

PLANNING BOARD

Chad Allen

Doug Diffn

Mike Footer

Robert Merrill

Eric Morrell

APPEALS BOARD

Howard Duvall

Cathy Footer

Earle Stanhope Jr.

CODE ENFORCEMENT

Andrew Snowman

ANIMAL CONTROL OFFICER

David Townsend

PLUMBING INSPECTOR

Terry Johnson

SUPERINTENDENT OF SCHOOLS

Mary Anne Spearin

SCHOOL COMMITTEE

Kathy Benson

Dan Corbett

James Trainor

Please visit our Town website at:

www.townofrobbinston.org

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TOWN CLERK

FEBRUARY 21, 2023-FEBRUARY 20, 2024

MARRIAGES

3

BIRTHS

7

DEATHS

7

2022 INLAND FISHERIES AND WILDLIFE REGISTRATIONS

ATV

63

BOATS

43

SNOWMOBILES

3

HUNTING AND FISHING LICENSES

33

DOG REGISTRATIONS

FEBRUARY 21, 2023 - FEBRUARY 20, 2024

SPAYED/NEUTERED

17

REGISTERED VOTERS AS OF 2-20-2024

497

Respectfully submitted,
Martha Brickett-Town Clerk/Registrar of Voters

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Robbinston Volunteer Fire Department February 21, 2023 - February 20, 2024

Balance forward	\$	14,789.84
Income		
Interest earned	\$	5.02
Town appropriation	\$	44,000.00
Total Income	\$	<u>58,794.86</u>
Expense		
Administration		
Telephone	\$	733.37
Administration - Other	\$	290.00
Total Administration	\$	<u>1,023.37</u>
Communications	\$	1,523.81
Dues	\$	20.00
Equipment		
Maintenance	\$	6,875.71
Total Equipment	\$	<u>6,875.71</u>
Insurance Expense	\$	5,459.00
Repairs and Maintenance		
Building & Grounds	\$	879.83
Engine 1	\$	10,083.21
Engine 2	\$	2,616.00
Truck	\$	6,782.11
Repairs and Maintenance - Other	\$	532.33
Total Repairs and Maintenance	\$	<u>20,893.48</u>
Stipends	\$	13,639.00
Supplies		
Janitorial	\$	301.92
Supplies - Other	\$	160.00
Total Supplies	\$	<u>461.92</u>
Utilities		
Electric	\$	914.54
Heat	\$	4,978.82
Total Utilities	\$	<u>5,893.36</u>
Total Expense	\$	<u>55,789.65</u>
Net Ordinary Income	\$	<u>3,005.21</u>
Net Income	\$	<u><u>3,005.21</u></u>

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CEMETERY TRUST FUND

Allen, Philip (Brewer)	\$ 400.00	Johnson, Clarence	\$ 300.00
Andrew and Donna Marion	\$ 300.00	Johnson, Dean	\$ 300.00
Ayer, John	\$ 300.00	Johnson, Ernest & Eva	\$ 300.00
Balkam Lot	\$ 101.80	Johnson, Frank	\$ 300.00
Bates, James C.	\$ 300.00	Johnson, George & Marhta	\$ 300.00
Blackwood, William	\$ 300.00	Johnson, Herbert	\$ 350.00
Brewer, John N	\$ 400.00	Johnson, Howard	\$ 300.00
Bridges, Thomas	\$ 500.00	Johnson, Malcom(b)	\$ 400.00
Briggs, Alice	\$ 212.11	Johnson, Nancy	\$ 300.00
Brooks, Ael	\$ 138.10	Johnson, Oscar	\$ 300.00
Brooks, Cliff & Norma	\$ 300.00	Johnson, Robert	\$ 300.00
Brooks, Etta	\$ 300.00	Jones, Clara	\$ 112.82
Brooks, John & Charlotte	\$ 300.00	Kinney, Russell & Blanche	\$ 300.00
Brooks, Mary H	\$ 107.73	Kristie, Kieth	\$ 300.00
Brown, James	\$ 300.00	Lambert, David	\$ 300.00
Brown, William Anna & Ernest	\$ 1,212.00	Lambert, Eleanor	\$ 300.00
Bugbee, William & George	\$ 300.00	Leslie, Sarah	\$ 200.00
Burke, Michael & Fred (rr)	\$ 500.00	MacDonald, Evelyn	\$ 300.00
Calder, Raymond	\$ 300.00	Mains, Jessie	\$ 300.00
Calor Lot	\$ 300.00	Mains, Walter	\$ 300.00
Carlow, Robert(b)	\$ 300.00	Malona, John	\$ 374.14
Carlow, William	\$ 300.00	McNutt, John	\$ 300.00
Carson Lot	\$ 300.00	Merryfield, Perley	\$ 300.00
Carson, Alfred	\$ 303.00	Moholland, Richard	\$ 300.00
Cawley, Foster(b)	\$ 400.00	Morrison, Burton	\$ 300.00
Cawley, Harvey	\$ 300.00	Morrison, Heman & Elizabeth	\$ 300.00
Clark, Roland(b)	\$ 300.00	Morrison, Robert	\$ 300.00
Cleland, Horace	\$ 303.00	Morrison, Sylvania	\$ 353.06
Cleland, Noel	\$ 500.00	Murphy, Norman	\$ 169.39
Cleland, Robert	\$ 485.72	Mulcahy, C.J	\$ 300.00
Cleland, James R	\$ 161.66	Oliver & Dow Lot	\$ 304.34
Cline & Hicks Lot	\$ 300.00	Perry, Dale & Ingersoll, Niaomi	\$ 300.00
Cline, Beulah	\$ 300.00	Phelps Burns Lot	\$ 536.00
Cline, Reginald	\$ 300.00	Quimby, Arnold	\$ 300.00
Cox, Helen	\$ 1,000.00	Quinn, William	\$ 300.00
Cox, Stephen	\$ 411.67	Rafus Lot	\$ 300.00
Davis Lot(r)	\$ 350.00	Rafus, Henry & Nancy	\$ 350.00
Davis, Morris	\$ 102.92	Rafus, William	\$ 350.00
Diffin & Pottle Lot	\$ 252.81	Ramsdell, Walter & Vina	\$ 300.00
Diffin, Albert	\$ 400.00	Ray and Vergie Johnson	\$ 300.00
Diffin, Alvia(b)	\$ 350.00	Ruth and Clyde McNutt	\$ 300.00
Diffin, Darrell(b)	\$ 350.00	Seeley, Edward	\$ 300.00
Diffin, Lucy	\$ 500.00	Seeley, John	\$ 300.00
Diffin, Porter	\$ 300.00	Sherman, Allen	\$ 300.00
Dr. Armstrong Lot	\$ 500.00	Spearin, Deane	\$ 300.00
Enger, Oscar	\$ 300.00	Spearin, Ralph	\$ 300.00
Freeman, George & Harold	\$ 492.00	Stanhope, Harry	\$ 200.00
Galligan, Betty	\$ 300.00	Stanhope, Harry & Marion	\$ 400.00
Gates & Starkey	\$ 222.00	Stevens, George & Mildred	\$ 300.00
Gerry, Louise	\$ 303.37	Streenstra Lot	\$ 350.00
Gerry, Seth & Grace	\$ 400.00	Thompson, Arthur & Dorothy	\$ 300.00
Gould, Florence	\$ 350.00	Trimble, William	\$ 102.35
Goulding & Gouldin Lot	\$ 300.00	Trott Lot (b)	\$ 300.00
Gray, John Lot	\$ 400.00	Turner, Rev. Edward	\$ 202.00
Haanson, Henry	\$ 303.37	Vose, Everett	\$ 350.00
Harley & McNutt	\$ 370.85	Vose, Freeman	\$ 300.00
Harvell & Buck Lot	\$ 540.00	Vose, H.E.	\$ 120.69
Harvell, Sarah	\$ 250.00	Vose, Lyman	\$ 106.55
Hayden, Helen	\$ 300.00	Vose, M.L.	\$ 600.87
Hinton, Josphe	\$ 500.00	Warren, Darrell	\$ 300.00
Hunt, Hiram	\$ 408.37	Wieland, Lula	\$ 300.00
Ingersoll, Edward	\$ 300.00	Wren, Arlene & Mark	\$ 500.00
Jenkins, William	\$ 400.00		

Respectfully submitted,
/s/ Cathy Footer Treasurer

ANNUAL REPORT

ROAD SUMMARY		
Revenues:		
Balance Carried	\$	(10,093.87)
Raised	\$	123,548.49
Appropriated	\$	80,000.00
MDOT Subsidy	\$	16,068.00
Expenses:		
Bond Payment	\$	123,548.49
General Repairs	\$	10,692.02
Mowing	\$	1,650.00
Plowing/ Stockpile	\$	73,764.35
Paving	\$	-
Salt	\$	12,158.51

Balance Carried	\$	(12,290.75)
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TAX COLLECTOR REPORT 2023 UNPAID REAL ESTATE TAXES

Mary Baade Heirs	\$ 136.96	Nancy Paulson(2 parcels)	\$ 380.80 *
Erik Bescher	\$ 161.44	Laurel Perkins	\$ 834.35
Antino Bettencourt	\$ 138.24	Blaine and Carla Pottle(2 Parcels)	\$ 205.24
Leo and Joan Blais	\$1,510.53	Rising Tide Towers	\$ 3,186.13 **
Bridges Bros Inc	\$ 120.00 *	Robbinston Hight LLC	\$ 601.60
Greg Candelmo and Rachel Lee	\$ 79.05	Marc Rohde	\$ 1,531.11
Steve and Wendi Candelmo(2 Partials)	\$1,099.79	Kim Sermersheim/Eric Carr	\$ 1,618.50
Eric Carson and Angela Francis	\$ 113.97	Erik Squire	\$ 174.40
Nicholas Carson	\$ 38.40	Darian Sutton	\$ 56.48
Robert and Jill Caruso	\$ 156.93	Heather Taylor and Ty Leighton	\$ 396.00
John and Rhonda Chambers	\$2,687.66	Kelli Toole/Mark Kennedy	\$ 178.10
Les Cook	\$ 82.78 *	Joseph and DeeDee Travis(3 parcels)	\$ 548.80
Christopher Coogan	\$ 782.62 *	Dan Webster(2 parcels)	\$ 1,144.00
Elton and Mary Crossman	\$1,059.50	Mary Weir	\$ 138.40
Elton Crossman	\$ 127.00 **	Sonja Wing 3/54C	\$ 1,605.76
Jessica DelMonaco/Dan Corbett	\$ 861.51 **	TOTALS	\$ 34,844.92
Sheila Denbow(2 Parcels)	\$ 460.96		
Timothy Fullerton	\$1,164.08 **		
Norma Galligan / Ben Collins	\$ 877.10		
Daniel Gardner Heirs	\$ 649.23 *		
Eric Garland Heirs	\$ 268.58		
Peter and Rebecca Garland Heira	\$1,052.80		
Dean Ingham Heirs	\$ 139.66		
Martin Ingham(2 parcels)	\$ 537.40		
John and Janet Johnson	\$ 884.32		
Roy Knights	\$ 525.60		
Adriann Kruijff(3 parcels)	\$1,855.27		
Peter and Marcy Kruijff	\$ 400.27		
Jack Livingston	\$ 172.48		
Kathleen Marshall	\$ 192.00		
Robert Marvin	\$ 152.00		
Robert and Elizabeth Merrill	\$ 475.04		
Ronald and Rose Merryfield	\$ 261.50		
Arthur Mingo(2 parcels)	\$ 839.60		
Deborah Morrell(2 parcels)	\$1,143.55		
Raymond Morrell Heirs	\$ 484.30		
Andrew Olsson	\$ 412.33		
Estate of Louis Paul	\$ 140.80		

Summary	
2022 RE Taxes to Treasurer	25,715.73
2022 RE Interest	501.65
2023 Tax Commitment	598,098.38
2023 RE Tax Abatements	13.60
2023 Supplemental Tax	48.00
2023 RE & PP tax Discounts	7,854.61
2023 Advance Pays RE Taxes	1,171.17
2023 RE Taxes to Treasurer	551,281.44
2023 RE Tax Overpay to Treas	1,061.01
2023 RE Interest	735.06
2023 Personal Prop to Treas	11,538.18
2024 RE ADV Pays to Treasurer	181.41
Unpaid 2022 Taxes	34,844.92
Auto Excise	142,763.02
Boat Excise	1,164.00

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TREASURERS REPORT

Account	Description	Amount	
20 Interest	2020 RE Interest	\$ 309.71	
20 Tax	2020 RE Taxes	\$ 1,577.39	
21 Interest	2021 RE Interest	\$ 1,682.62	
21 Tax	2021 RE Taxes	\$ 13,115.89	
22 Interest	2022 RE Interest	\$ 780.78	
22 Tax	2022 RE Taxes	\$ 33,249.21	
23 Discounts	2023 RE & PP Discount	\$ (7,854.61)	
23 Interest	2023 RE Interest	\$ 735.06	
23 Tax	2023 RE Advance Payments	\$ 1,171.17	
23 Tax	2023 RE Taxes	\$ 551,281.44	
23 Tax	2023 Personal Property Taxes	\$ 11,538.18	
23 Tax	2023 Supplemental Taxes	\$ 48.00	
24 Tax	2024 RE Advance Payments	\$ 181.41	
Administration	Lien Charges	\$ 2,314.04	
Administration	Administration Electricity Credit	\$ 24.04	
Administration	Insufficient Funds Fees Received	\$ 20.00	
Administration	Insurance Payments Wind Damage	\$ 36,778.73	
Administration	Legal Fees Reimbursed-Livingston	\$ 2,000.00	
Administration	Consent Agreement Money-Livingston	\$ 6,860.00	
Administration	Tree Growth	\$ 2,937.49	
Administration	Veteran's Exemption	\$ 624.00	
Administration	Wire Transfer Fees	\$ 25.00	
Agent Fees	Agent Fees	\$ 1,528.00	
Boat Excise	Boat Excise	\$ 1,164.00	
Cemetery	Cemetery Trust Interest	\$ 526.38	
Cemetery	Cemetery Lots	\$ 200.00	
Dogs	Dogs	\$ 170.00	
Education	Education	\$ 529,933.42	
Education	Education-other	\$ 19,822.64	
Excise Tax	Auto Excise	\$ 142,763.02	
General Assistance	Armstrong Trust Fund	\$ 9,793.00	
Homestead	Homestead Exemption	\$ 75,720.00	
Inland Fisheries	Inland Fisheries	\$ 9,604.60	
Insurance	Insurance Refund	\$ 78.00	
Motor Vehicle	Motor Vehicle	\$ 19,953.00	
Planning Board	Planning Board Fees	\$ 5,702.68	
Plumbing	Plumbing Fees	\$ 3,890.00	
Revenue Sharing	State Municipal Revenue Sharing	\$ 77,671.04	
Road	Roads	\$ 16,068.00	
Snowmobile	Snowmobile Refunds	\$ 52.96	Total Receipts \$ 1,581,094.38
Tax Relief	Money Market Interest	\$ 304.09	
Withholdings	Federal Withholding	\$ 1,612.00	Town Expenditures \$ 617,353.35
Withholdings	Medicare Withholding	\$ 824.32	School Expenditures \$ 917,231.11
Withholdings	Social Security Withholding	\$ 3,524.08	
Withholdings	State Withholding	\$ 758.00	Respectfully submitted,
Withholdings	Vital Records	\$ 31.60	Cathy Footer, Treasurer

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ASSESSOR'S REPORT

Total Taxable Valuation of Town

\$ 33,927,380.95

GENERAL GOVERNMENT		
Town Officer's Salaries	\$	20,000.00
Tax Collections	\$	14,385.21
Auditing	\$	6,600.00
Plumbing Officer	\$	1,500.00
Insurance	\$	14,000.00
Maine Municipal Association	\$	1,803.00
Animal Control	\$	1,500.00
Code Enforcement Officer	\$	2,500.00
Roads	\$	123,548.49
Legal/Bldg Repair	\$	30,000.00
Tax Discounts	\$	8,918.03
PROTECTION		
Fire Department	\$	44,000.00
Ambulance Service	\$	7,500.00
HEALTH & SANITATION		
Sewage Disposal Site	\$	700.00
Solid Waste Removal	\$	45,000.00
Health Officer	\$	100.00
UNCLASSIFIED		
Cemetery Maintenance	\$	12,500.00

COMMITMENT SUMMARY		
Municipal Appropriations	\$	337,054.73
School Appropriations	\$	399,051.89
County Tax	\$	101,872.00
Overlay	\$	21,406.17
Less Tax Felief Fund	\$	(70,000.00)
Less Revenue Sharing	\$	(130,000.00)
Less Homestead	\$	(61,286.40)

2022 Tax Commitment to Tax Collector

\$ 598,098.38

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SELECTMEN REPORT

Account	Balance Carried	Raised	Transfers	Total Debits	Total Credits	Current balance
18 Interest	\$ 5,142.15	\$ -	\$ -	\$ -	\$ -	\$ 5,142.15
18 Tax	\$ 651,185.67	\$ -	\$ -	\$ -	\$ -	\$ 651,185.67
19 Interest	\$ 4,732.35	\$ -	\$ -	\$ -	\$ -	\$ 4,732.35
19 Tax	\$ 690,186.29	\$ -	\$ -	\$ -	\$ -	\$ 690,186.29
21 Discount	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20 Interest	\$ 3,745.81	\$ -	\$ -	\$ -	\$ 309.71	\$ 4,055.52
20 Tax	\$ 685,591.57	\$ -	\$ -	\$ -	\$ 1,577.39	\$ 687,168.96
21 Interest	\$ 1,547.25	\$ -	\$ -	\$ -	\$ 1,651.54	\$ 3,198.79
21 Tax	\$ 699,086.78	\$ -	\$ -	\$ -	\$ 13,115.89	\$ 712,202.67
23 Discounts	\$ -	\$ -	\$ -	\$ -	\$ (7,854.61)	\$ (7,854.61)
22 Discounts	\$ (8,918.03)	\$ 8,918.03	\$ -	\$ -	\$ -	\$ -
22 Interest	\$ 386.83	\$ -	\$ -	\$ -	\$ 811.86	\$ 1,198.69
22 Tax	\$ 672,232.27	\$ -	\$ -	\$ (1,065.66)	\$ 33,249.21	\$ 704,415.82
23 Tax	\$ 310.20	\$ -	\$ -	\$ (1,041.68)	\$ 564,038.79	\$ 563,307.31
24 Tax	\$ -	\$ -	\$ -	\$ -	\$ 181.41	\$ 181.41
23 Interest	\$ -	\$ -	\$ -	\$ -	\$ 735.06	\$ 735.06
Administration	\$ 23,197.31	\$ 72,888.21	\$ 474.13	\$ (93,232.92)	\$ 51,583.30	\$ 54,910.02
Agent Fees	\$ 24.00	\$ -	\$ -	\$ (1,321.00)	\$ 1,528.00	\$ 231.00
Ambulance	\$ -	\$ 7,500.00	\$ 3,577.36	\$ (11,077.36)	\$ -	\$ -
Biden	\$ 1,907.82	\$ -	\$ -	\$ -	\$ -	\$ 1,907.82
Boat Excise	\$ 1,171.50	\$ -	\$ -	\$ -	\$ 1,164.00	\$ 2,335.50
Boat Landing	\$ 0.00	\$ -	\$ 306.31	\$ (306.31)	\$ -	\$ 0.00
Cemetery	\$ 3,884.17	\$ 12,500.00	\$ -	\$ (13,758.88)	\$ 726.38	\$ 3,351.67
County Tax	\$ -	\$ 101,872.00	\$ -	\$ (101,872.00)	\$ -	\$ -
Dogs	\$ 7,950.16	\$ 1,500.00	\$ -	\$ (1,610.00)	\$ 170.00	\$ 8,010.16
Education	\$ (730,387.46)	\$ -	\$ -	\$ (769,197.63)	\$ 549,756.06	\$ (949,829.03)
Excise Tax	\$ -	\$ -	\$ (132,200.00)	\$ -	\$ 142,763.02	\$ 10,563.02
Fire Department	\$ -	\$ 44,000.00	\$ -	\$ (44,000.00)	\$ -	\$ -
General Assistance	\$ 84,893.23	\$ -	\$ -	\$ (3,712.80)	\$ 9,793.00	\$ 90,973.43
Homestead	\$ (14,922.98)	\$ (61,286.40)	\$ -	\$ (957.60)	\$ 75,720.00	\$ (1,446.98)
Inland Fisheries	\$ 19.00	\$ -	\$ -	\$ (9,604.60)	\$ 9,604.60	\$ 19.00
Insurance	\$ 3,870.70	\$ 14,000.00	\$ -	\$ (19,957.86)	\$ 78.00	\$ (2,009.16)
Motor Vehicle	\$ 0.50	\$ -	\$ (0.50)	\$ (19,953.00)	\$ 19,953.00	\$ -
Overlay	\$ (0.00)	\$ 21,406.17	\$ (21,406.17)	\$ -	\$ -	\$ (0.00)
Park Fee	\$ 7,368.35	\$ -	\$ -	\$ -	\$ -	\$ 7,368.35
Perpetual Care	\$ 2,600.00	\$ -	\$ -	\$ -	\$ -	\$ 2,600.00
Planning Board	\$ 4,970.88	\$ 2,500.00	\$ -	\$ (6,661.17)	\$ 5,702.68	\$ 6,512.39
Plumbing	\$ 7,655.10	\$ 1,500.00	\$ -	\$ (2,452.50)	\$ 3,890.00	\$ 10,592.60
Revenue Sharing	\$ 62,264.63	\$ (130,000.00)	\$ -	\$ -	\$ 77,671.04	\$ 9,935.67
Road	\$ (10,093.87)	\$ 123,548.49	\$ 80,000.00	\$ (221,813.37)	\$ 16,068.00	\$ (12,290.75)
Snowmobile	\$ 1,486.91	\$ -	\$ -	\$ -	\$ 52.96	\$ 1,539.87
Solid Waste	\$ (15,452.37)	\$ 45,000.00	\$ 17,048.87	\$ (46,596.50)	\$ -	\$ (0.00)
Street Lights	\$ 0.00	\$ -	\$ 2,200.00	\$ (2,063.54)	\$ -	\$ 136.46
Tax Relief	\$ 23,883.38	\$ (70,000.00)	\$ 50,000.00	\$ -	\$ 304.09	\$ 4,187.47
Town Meeting	\$ -	\$ 3,200.00	\$ -	\$ (3,200.00)	\$ -	\$ -

INDEPENDENT AUDITOR'S REPORT

To the Board of Selectmen
Town of Robbinston
Robbinston, ME 04671

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of the Town of Robbinston, Maine as of and for the fiscal year ended February 20, 2023, which collectively comprise the Town's basic financial statements as listed in the table of contents, including the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Town of Robbinston, Maine, as of February 20, 2023, and the respective changes in financial position for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town of Robbinston, Maine, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Robbinston, Maine's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a

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guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town of Robbinston, Maine's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Robbinston, Maine's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 4 through 7 and 19 through 22 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Robbinston, Maine's financial statements as a whole. The supplementary information and the schedule of expenditures of federal awards are presented for purposes of additional analysis and are not a required part of the financial statements. The supplementary information and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The schedule of

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expenditures of federal awards is presented for purposes of additional analysis as required by the State of Maine Department of Education.

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

Respectfully Submitted,

James W. Wadman, C.P.A.

James W. Wadman, C.P.A.
August 11, 2023

ANNUAL REPORT

TOWN OF ROBBINSTON, MAINE
STATEMENT OF NET POSITION
FEBRUARY 20, 2023

(Exhibit I)

	<u>Assets</u>	<u>Governmental Activities</u>
<u>Assets</u>		
Cash		\$658,214
Taxes Receivable		\$87,800
Due from Other Governments		\$45,311
<u>Capital Assets</u>		
Land		\$42,850
Other Capital Assets, net of Accumulated Depreciation		\$3,149,556
Total Capital Assets		<u>\$3,192,406</u>
<u>Total Assets</u>		<u>\$3,983,731</u>
	<u>Liabilities, Deferred Inflows and Net Position</u>	
<u>Liabilities</u>		
Accounts Payable		\$145,563
<u>Notes Payable</u>		
Due within one year		\$104,387
Due in more than one year		<u>\$795,585</u>
<u>Total Liabilities</u>		<u>\$1,045,535</u>
<u>Deferred Inflows of Resources</u>		
Property Taxes Received in Advance		<u>\$310</u>
<u>Total Deferred Inflows of Resources</u>		<u>\$310</u>
<u>Net Position</u>		
Net Investment in Capital Assets		\$2,292,434
Restricted		\$438,771
Unrestricted		<u>\$206,681</u>
<u>Total Net Position</u>		<u>\$2,937,886</u>
<u>Total Liabilities, Deferred Inflows and Net Position</u>		<u>\$3,983,731</u>

The Notes to the Financial Statements are an Integral Part of this Statement.

ANNUAL REPORT

TOWN OF ROBBINSON, MAINE

(Exhibit II)

STATEMENT OF ACTIVITIESFOR THE FISCAL YEAR ENDED FEBRUARY 20, 2023

<u>Functions/Programs</u>		<u>Program Revenues</u>		<u>Net (Expense) Revenue and Changes in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants</u>	
<u>Primary Government</u>	<u>Expenses</u>			
<u>Governmental Activities</u>				
General Government	\$114,059	\$8,788		(\$105,271)
Protection	\$67,972	\$85		(\$67,887)
Public Health & Sanitation	\$46,093			(\$46,093)
Public Transportation	\$421,112		\$43,486	(\$377,626)
Education	\$919,808		\$565,784	(\$354,024)
Unclassified	\$42,065	\$1,172	\$11,398	(\$29,495)
Assessments and Debt Service	\$112,049			(\$112,049)
<u>Total Primary Government</u>	<u>\$1,723,157</u>	<u>\$10,044</u>	<u>\$620,668</u>	<u>(\$1,092,446)</u>
<u>General Revenues</u>				
Property Taxes				\$792,739
Excise Taxes				\$137,493
State Revenue Sharing				\$81,658
Interest and Fees on Taxes				\$3,500
Interest Earned				\$2,020
Other Revenues				\$17,760
<u>Total Revenues and Transfers</u>				<u>\$1,035,169</u>
<u>Changes in Net Position</u>				<u>(\$57,277)</u>
<u>Net Position - Beginning</u>				<u>\$2,995,162</u>
<u>Net Position - Ending</u>				<u>\$2,937,886</u>

The Notes to the Financial Statements are an Integral Part of this Statement.

ANNUAL REPORT

TOWN OF ROBBINSON, MAINE
BALANCE SHEET - GOVERNMENTAL FUNDS
FEBRUARY 20, 2023

(Exhibit III)

	<i>General Fund</i>	<i>Special Revenue Fund</i>	<i>Permanent Fund</i>	<i>Total Governmental Funds</i>
<u>Assets</u>				
Cash	\$614,495		\$43,718	\$658,214
Property Taxes Receivable	\$87,800			\$87,800
Due from Other Governments	\$45,311			\$45,311
Due From Other Funds	\$0	\$1,908	\$19,851	\$21,759
<u>Total Assets</u>	<u>\$747,607</u>	<u>\$1,908</u>	<u>\$63,569</u>	<u>\$813,084</u>
<u>Liabilities, Deferred Inflows & Fund Balances</u>				
<u>Liabilities;</u>				
Accounts Payable	\$145,563			\$145,563
Due to Other Funds	\$21,759		\$0	\$21,759
<u>Total Liabilities</u>	<u>\$167,322</u>	<u>\$0</u>	<u>\$0</u>	<u>\$167,322</u>
<u>Deferred Inflows of Resources</u>				
Property Taxes Received in Advance	\$310			\$310
Unavailable Property Tax Revenue	\$70,853			\$70,853
<u>Total Deferred Inflows of Resources</u>	<u>\$71,163</u>	<u>\$0</u>	<u>\$0</u>	<u>\$71,163</u>
<u>Fund Balances;</u>				
Nonspendable			\$46,651	\$46,651
Restricted	\$390,212	\$1,908		\$392,120
Committed	\$178,646			\$178,646
Assigned			\$16,918	\$16,918
Unassigned (Deficit)	(\$59,736)			(\$59,736)
<u>Total Fund Balances</u>	<u>\$509,121</u>	<u>\$1,908</u>	<u>\$63,569</u>	<u>\$574,598</u>
<u>Total Liabilities, Deferred Inflows & Fund Balance</u>	<u>\$747,607</u>	<u>\$1,908</u>	<u>\$63,569</u>	<u>\$813,084</u>
<u>Total Fund Balance - Governmental Funds</u>				<u>\$574,598</u>
<i>Net position reported for governmental activities in the statement of net position is different because:</i>				
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds				\$3,192,406
Some liabilities are not due and payable in the current period and therefore, are not reported in the funds, including:				
Bonds Payable				(\$899,972)
Delinquent taxes are recognized as revenue in the period for which levied in the government-wide financial statements, but are reported as unavailable revenue (a deferred inflow) in governmental funds				\$70,853
<u>Net Position of Governmental Activities</u>				<u>\$2,937,886</u>

The Notes to the Financial Statements are an integral part of this statement.

ANNUAL REPORT

TOWN OF ROBBINSON, MAINE

(Exhibit IV)

STATEMENT OF REVENUES, EXPENDITURES & CHANGESIN FUND BALANCES - GOVERNMENTAL FUNDSFOR THE FISCAL YEAR ENDED FEBRUARY 20, 2023

	<i>General Fund</i>	<i>Special Revenue Fund</i>	<i>Permanent Funds</i>	<i>Total Governmental Funds</i>
<u>Revenues:</u>				
Property Tax, Including Homestead Exemption	\$790,306			\$790,306
Excise Taxes	\$137,493			\$137,493
State Revenue Sharing	\$81,658			\$81,658
State Road Assistance	\$13,932			\$13,932
Perpetual Care			\$5,000	\$5,000
Federal Grants		\$29,554		\$29,554
Interest Earned	\$202		\$1,817	\$2,020
Interest & Lien Fees	\$3,500			\$3,500
Other Revenues	\$2,567		\$10,193	\$12,760
<u>Total Revenues</u>	<u>\$1,029,658</u>	<u>\$29,554</u>	<u>\$17,010</u>	<u>\$1,076,222</u>
<u>Expenditures (Net of Departmental Revenues):</u>				
<i>Current;</i>				
General Government	\$84,263			\$84,263
Protection	\$57,236			\$57,236
Health & Sanitation	\$46,093			\$46,093
Transportation	\$86,498	\$9,400		\$95,898
Education	\$354,024			\$354,024
Unclassified	\$15,936		\$12,010	\$27,945
<i>Assessments and Debt Service;</i>				
Assessments and Debt Service	\$214,259			\$214,259
<u>Total Expenditures</u>	<u>\$858,308</u>	<u>\$9,400</u>	<u>\$12,010</u>	<u>\$879,718</u>
<u>Excess Revenues Over Expenditures</u>	<u>\$171,350</u>	<u>\$20,154</u>	<u>\$5,001</u>	<u>\$196,504</u>
<u>Beginning Fund Balance</u>	<u>\$337,771</u>	<u>(\$18,246)</u>	<u>\$58,569</u>	<u>\$378,094</u>
<u>Ending Fund Balance</u>	<u>\$509,121</u>	<u>\$1,908</u>	<u>\$63,569</u>	<u>\$574,598</u>

Reconciliation to Statement of Activities, change in Net Position:

Net Change in Fund Balances - Above	\$196,504
Delinquent taxes are recognized as revenue in the period for which levied in the Government-Wide financial statements, but are recorded as unavailable revenue (a deferred inflow) in governmental funds	\$2,433
Repayment of bond principal is an expenditure in Governmental Funds, but the repayment reduces long-term liabilities in the Government-Wide Statement of Net Position	
This amount represents long-term debt payments	\$102,210
Governmental funds report capital outlays as expenditures, while in the Statement of Activities, the cost of those assets are allocated over the estimated useful lives as depreciation expense.	\$0
Depreciation expense on capital assets is reported in the Government-Wide Statement of Activities and Changes in Net Position, but they do not require the use of current financial resources. Therefore, depreciation expense is not reported as expenditures in Governmental Funds.	
<u>Change in Net Position of Governmental Activities</u>	<u>(\$358,424)</u>
	<u>(\$57,277)</u>

The Notes to the Financial Statements are an Integral Part of this Statement.

ANNUAL REPORT

**WARRANT FOR ANNUAL TOWN MEETING
TOWN OF ROBBINSON**

Washington, ss.

State of Maine

To: Martha Brickett, a resident of the Town of Robbinston:

You are hereby required in the name of the State of Maine to notify the inhabitants of the Town of Robbinston, qualified to vote in Town affairs, of the Annual Town Meeting described in this warrant.

TO THE VOTERS OF THE TOWN OF ROBBINSON:

You are hereby notified that the Annual Town Meeting in this municipality will be held at the former Robbinston Grade School in Robbinston on Monday, the twenty fifth day of March A.D. 2024 at 12:45 p.m., then and there to act on Article 1. The polls will be opened immediately following the election of the moderator to act on Article 2 and shall be closed at 7:00 p.m. To act on the remaining articles in the Warrant, the meeting will be adjourned following the election of the moderator and resumed at 7:00 o'clock in the evening.

ARTICLE 1

To choose a Moderator to preside at said meeting.

ARTICLE 2

To elect all necessary Town officers by secret ballot, including those who filed nomination papers with the Town Clerk.

ARTICLE 3

To see if the Town will vote to raise and appropriate the sum of \$12,500.00 for the care of the cemeteries. (12,500.00 was raised in 2023)

ARTICLE 4

To see if the Town will vote to raise and appropriate the sum of \$6,600.00 for auditing the Town books. (\$6,600.00 was raised in 2023)

ARTICLE 5

To see if the Town will vote to raise and appropriate the sum of \$51,000.00 for the operation of the Fire Department. (\$44,000.00 was appropriated in 2023)

ARTICLE 6

To see if the Town will vote to raise and appropriate the sum of \$14,000.00 for Insurance (\$14,000.00 was raised in 2023)

ARTICLE 7

To see if the Town will vote to raise and appropriate the sum of \$20,000.00 to pay the various Town Officers for the ensuing year. (\$20,000.00 was raised in 2023) (First Selectmen \$7,000.00; Second Selectmen \$2,000.00; Third Selectmen \$2,000.00; Town Clerk \$4,000.00; Treasurer \$5,000.00)

ARTICLE 8

To see if the Town will vote to raise and appropriate the sum of \$50,000.00 for Solid Waste Removal. (\$45,000.00 was raised in 2023)

ARTICLE 9

To see if the Town will vote to raise and appropriate the sum of \$85,000.00 from Excise Tax for Snowplowing, Sanding, Stockpile, and Repairing town roads for the 2024-25 season. (\$80,000 was appropriated in 2023 from excise tax.)

ARTICLE 10

To see if the Town will vote to raise and appropriate the sum of \$5,000.00 for Legal Counsel and General Administration. (\$5,000.00 was raised in 2023)

ANNUAL REPORT

ARTICLE 11

To see if the Town will vote to appropriate the sum of \$1,500.00 for the Plumbing Inspector.
(\$1,500.00 was appropriated in 2023)

ARTICLE 12

To see if the Town will vote to raise and appropriate the sum of \$1,877.00
to purchase the services of the Maine Municipal Association for 2024.
(\$1,803.00 was appropriated on 2023)

ARTICLE 13

To see if the Town will vote to raise and appropriate the sum of \$7,854.61
to take care of Tax discounts allowed by 2023 taxes. (\$8,918.03 was raised for 2022)

ARTICLE 14

To see if the Town will vote to appropriate from excise taxes \$2,200.00 for Street Lights.
(\$2,200.00 was appropriated in 2023)

ARTICLE 15

To see if the Town will vote to apply the sum of
\$65,000.00 collected from excise tax to the tax relief account.

ARTICLE 16

To see if the Town will vote to raise and appropriate the sum of \$2,500.00 for the services of a
Code Enforcement Officer. (\$2,500.00 was raised in 2023)

ARTICLE 17

To see if the Town will vote to raise and appropriate the sum of \$100.00 for the Health Officer.
(\$100.00 was raised in 2023)

ARTICLE 18

To see if the Town will vote to raise and appropriate the sum of \$1,500.00 for the Animal
Control Officer. (\$1,500.00 was raised in 2023)

ARTICLE 19

To see if the Town will vote to raise and appropriate the sum of \$700.00 for the use of a sewage
disposal site. (\$700.00 was appropriated in 2023)

ARTICLE 20

To see if the Town will vote to appropriate \$500.00 from the Armstrong Fund for the Down East
Health Services. (W.I.C) (\$500.00 was appropriated in 2023)

ARTICLE 21

To see if the Town will vote to raise and appropriate the sum of \$500.00 for the Eastern Agency
on Aging from the Armstrong Fund. (\$500.00 was appropriated in 2023)

ARTICLE 22

To see if the Town will vote to appropriate from the Armstrong Trust Fund, the sum of
\$1,877.00 for the Down East Community Partners.
(\$1,877.00 was appropriated in 2023)

ARTICLE 23

To see if the Town will vote to raise \$11,500.00 for Emergency Medical Service. (\$7,500.00 was
raised in 2023)

ARTICLE 24

To see what rate of percent (%) the Town will vote to pay the Tax Collector for
collecting taxes, and what sum they will raise and appropriate for that purpose.
(Selectmen recommend 2.00%, 2.00% was used in 2023)

ARTICLE 25

To see if the Town will vote to authorize the Selectmen to borrow money to operate the Town
in anticipation of taxes.

ANNUAL REPORT

ARTICLE 26

To see if the Town will vote to set a date when taxes are due and payable. (Selectmen recommend thirty (30) days after taxes are committed to the tax collector) and to see if the Town will fix a rate of discount to be allowed on taxes paid before their due date.(Selectmen recommend 2%, 2% was used in 2023)

ARTICLE 27

To see if the Town will vote to set a date when interest will be charged on unpaid taxes. (Selectmen recommend November 1) and to fix a rate of percent (%) of interest to be charged on taxes not paid before said date.
(Selectmen recommend 8.50%)

ARTICLE 28

To see if the Town will vote to set June 30, 2024 as the date when the Tax Collector shall complete and make an account of all collections.
(June 30th was used last year)

ARTICLE 29

To see if the Town will vote to authorize the Selectmen to sell and assign any or all tax mortgages liens owned or held by the Town and to sell, transfer, and convey all real estate, the title to which has accrued to the Town by virtue of expired tax mortgage liens, and to execute the necessary papers to effectuate assignment, sale, or conveyance.

ARTICLE 30

To see if the Town will vote to authorize the Selectmen to accept and expend on behalf of the Town, federal and/or state funds, including C.D.B.G funds, which may be received, from time to time, in the form of grants, or for any other purpose during the period 4/1/24-4/1/25 or act on anything relative thereto.

ARTICLE 31

To see if the town will vote to raise and appropriate the sum of \$2,500 for the Robbinston Historical Society, to support the Annual Robbinston Day Celebration.

ARTICLE 32

To see if the town will vote to transfer the amount of \$1,171.50 from the Boat Excise account to the Boat Landing account.

The Registrar of Voters will be in session at the above named location while the polls are open, from 12:45 p.m. to 7:00 p.m. to correct any error in or change a name or address on the voting list, to accept the registration of any person eligible to vote and to accept new enrollments.

A person who is not registered as a voter may not vote in any election.

Signed and dated at the Town of Robbinston, January 15, 2024.

Tom Moholland

Jon Stanhope

Kevin Murray

Municipal Officers of the Town of Robbinston