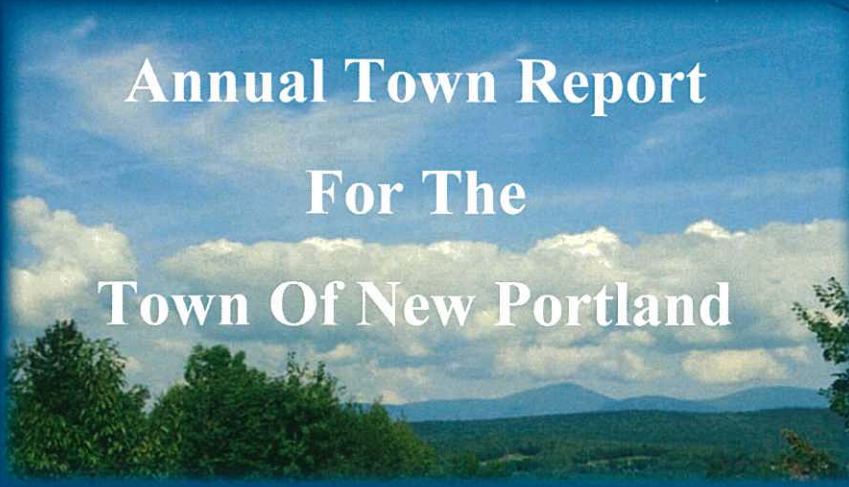


Annual Town Report
For The
Town Of New Portland



2013



Year Ending December 31, 2013

“The Town of New Portland is an equal opportunity employer and service provider”

General Information

Town Office Hours

Monday – Wednesday
11:00am – 5:00pm

Thursday
2:00pm – 7:00pm

1st Saturday of the month
8:00am – 12:00pm

Meeting Schedules

Selectmen's Meeting

1st Tuesday & 3rd Monday of the
month @ 6:30pm

*(3rd Monday is a work session only.
There are no items by the public)*

Planning Board Meeting

1st Wednesday of the month
6:30pm

Recreation Meeting

3rd Wednesday of the month
6:30pm

*All meetings take place in the Community Room
at the Fire Station, unless otherwise noted*

Observed Holidays

New Year's Day
Veteran's Day
Martin Luther King Jr. Day
Thanksgiving
President's Day
Christmas Eve (½ day)
Memorial Day
Christmas Day
Independence Day
New Year's Eve
Labor Day

Town Office Information

Phone: (207)628-4441 Fax (207)628-4440
nwprtInd@tds.net

Town Manager: Stacie Rundlett ext. 1
Deputy Town Manager: Kristen Seeley ext. 0
Tax collecting, Registrations, hunting & fishing licenses

Town Clerk: Alicia Wills ext.2
Deputy Town Clerk: Donna Stout
Vital Statistics & Dog licenses

CEO: Robert Dunphy ext. 5

Assessor's Agent: Terri Lamontagne ext. 3

Fire Department: Chief Jethro Poulin ext. 4

On The Cover

(Pictures starting from top to bottom)

Top of Atwood Hill

Wire Bridge

Lemon Stream

East New Portland Bridge

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NOTES

Town Officers

Moderator

Kenneth Lexier

Selectmen

Chairman, Douglas Archer (2015)

Wayne Rundlett (2016)

Andrea Reichert (2014)

Town Manager, Treasurer, Tax Collector,

General Assistance Administrator

Stacie Rundlett (Indefinite)

Town Clerk, Registrar of Voters, Town Warden

Alicia Wills (2015)

Road Commissioner

Gary Agren (2015)

Fire Chief

Jethro "Kip" Poulin III

Deputy Fire Chiefs

Brian Rundlett

Wayne Rundlett

Assessor's Agent

Terri Lamontagne

Code Enforcement Officer, Plumbing Inspector

Robert Dunphy (2014)

Animal Control Officer

Lorie Agren (2014)

Town Historian

Marilyn Gorman

Board of Appeals

Dallas Landry

Jamie Eck

Dale Walker

Richard Parker

School Board

Danika Bates (2014)

Annette Folco (2015)

Valerie Pinkham (2016)

New Portland Community Library Board of Trustees

Joan Moes

Petrina Bearor

Margaret Choate

Tabitha Emery

Russ Morey

Joye Earle

Debbie Lebeau

Julia Bouwsma

Kay Michka

Katie Handrahan

Budget Committee

Mary Robinson

Duane Ricker

Brenda Stevens

Judith Wills

Jamie Eck

Marilyn Gorman

Planning Board

Peter Gardner, Chair (2014)

Brian Rundlett (2018)

Jim Heichel (2018)

Kyle Handrahan (2018)

Lewis Wills (ALT) (2018)

Representatives to the County, State, and Federal Government

County Commissioner

Robert Dunphy
41 Court Street
Skowhegan, Me. 04976
(207)474-9861

Maine State Senate District#26

Rodney Whitmore
PO Box 96
Skowhegan, ME. 04976
(207)474-6703

State Representative District#88

Larry Dunphy
PO BOX 331
North An0son, ME. 04958
(207)635-2831

Representative to Congress#2

Michael Michaud
United States House of Representatives
1724 Longworth House office Building
Washington, D.C. 20515-1902
(202)225-6306

United States Senators

Angus S. King Jr. (I-ME)
359 Dirksen Senate Office Building
Washington, D.C. 20510
(202)224-5344

Susan M. Collins (R-ME)
413 Dirksen Senate Office Building
Washington, D.C. 20510
(202)224-2523

MICHAEL H. MICHAUD
2ND DISTRICT MAINE

WASHINGTON OFFICE
1724 LONGWORTH HOUSE OFFICE BUILDING
WASHINGTON, DC 20515
PHONE: (202) 225-6306
FAX: (202) 225-2943

www.michaud.house.gov

Congress of the United States
House of Representatives
Washington, DC 20515

COMMITTEES:

VETERANS' AFFAIRS
RANKING MEMBER

TRANSPORTATION AND INFRASTRUCTURE
SUBCOMMITTEE ON HIGHWAYS AND TRAVEL
SUBCOMMITTEE ON RAILROADS, PIPELINES, AND
HAZARDOUS MATERIALS
SUBCOMMITTEE ON ECONOMIC DEVELOPMENT, PUBLIC
BUILDINGS, AND EMERGENCY MANAGEMENT
SUBCOMMITTEE ON WATER RESOURCES AND ENVIRONMENT

January 2014

Dear Friends:

Last year saw some of the most bitterly partisan political fighting in Washington in recent memory. However, the gridlock in Washington has not slowed my efforts to fight for Maine's businesses and industries on the national and international level. I will continue to visit and speak with Maine's small businesses and manufacturers to hear firsthand about their successes and challenges. This is an important part of my ongoing "Make it in Maine" agenda which consists of initiatives to boost domestic manufacturing and support job growth in our state.

In 2014, it will be my great honor to continue serving our nation's veterans as the Ranking Member of the House Veterans' Affairs Committee. Over the course of the last year, I worked with Representative Jeff Miller (R-Florida), the committee's chairman, to pass a number of bills important to veterans. Some that we passed would reduce the VA's disability claims backlog, help get veterans their compensation faster, and improve training and educational opportunities. One critical measure we advanced through the committee would ensure that all VA programs receive funding a year in advance so no veterans will have to worry about services being disrupted.

While I am proud of these accomplishments, I know there is still so much to do. I will continue to fight for new advances in areas such as veteran employment, veterans' health care, and the ongoing concerns with the VA claims backlog.

I believe Washington is at a crossroads. There are many members of Congress on both sides of the aisle that truly want to get things done for the people they represent. Congress needs to work together to get things done and make Washington work again. I continue to be committed to making that happen, and continue to regularly meet with Democrats, Republicans, and Independents to forge a way forward.

As we move forward into a new year, my highest priority remains ensuring that Mainers receive timely and quality constituent services. Whether you have a specific concern with a federal agency or need help connecting to resources, please don't hesitate to reach out to me at any of my offices. I also encourage you to visit my website (www.house.gov/michaud), where you can email me as well as connect with me on Facebook and Twitter.

Thank you again for the opportunity to represent you in Congress.

With warmest regards,



Michael H. Michaud
Member of Congress

BANGOR:
6 STATE STREET, SUITE 101
BANGOR, ME 04401
PHONE: (207) 942-6935
FAX: (207) 942-5907

LEWISTON:
179 LEIGH STREET, GROUND FLOOR
LEWISTON, ME 04240
PHONE: (207) 782-3704
FAX: (207) 782-5330

PRESQUE ISLE:
445 MAIN STREET
PRESQUE ISLE, ME 04769
PHONE: (207) 764-1036
FAX: (207) 764-1060



SUSAN M. COLLINS
SENATOR

ATTENTION: SENATE OFFICE COORDINATOR
100 SENATE OFFICE BUILDING
WASHINGTON, DC 20540-1000
TEL: 202-224-2333
FAX: 202-224-2333

United States Senate

WASHINGTON, DC 20540-1004

COMMITTEES
OFFICIAL COMMITTEE
ON PARLIAM.
PROCESSES
AFFIDAVITS
SELECT COMMITTEE
ON ASSASSINATIONS

Dear Friends:

It is a privilege to represent Maine in the U.S. Senate, and I welcome this opportunity to share some of my work from the past year.

Encouraging the creation of more jobs remains my top priority. I have developed a Seven Point Plan for Jobs in Maine, which includes proposals to spur small business investment, ensure robust workforce education and training, reduce regulatory red tape that stifles job creation, support Maine agriculture and manufacturing, and invest in the infrastructure needed to expand our economy. Traditional industries and small businesses remain the backbone of Maine's economy, and innovation will be important for future jobs as well. I have supported Maine's effort to lead the world in deepwater wind technology and was proud when the University of Maine and its private sector partners launched the first prototype this year. This emerging industry has the potential to create thousands of good jobs here in Maine.

BIW remains a major Maine employer and is critical to our national security. I have worked hard to support the Navy's request for a 10th DDG-51 and to continue construction on the DDG-1000s at the shipyard. This year's annual defense policy bill also contains more than 30 provisions to eliminate sexual assault from our military, including several provisions that I authored.

Partisan divisiveness in Washington continues to prevent us from addressing some of our nation's most serious challenges. Gridlock reached a peak in October with the federal government shutdown that pushed our country to the brink of defaulting on its financial obligations and damaged our economy. As the shutdown continued with no end in sight, I presented a proposal I believed both sides could support. Within days, I was leading a bipartisan coalition of 14 Senators that worked night and day to craft a plan to reopen government, avert default, and restart negotiations on a long-term plan to deal with our nation's unsustainable debt of more than \$17 trillion. Known as the "Common Sense Caucus," we will continue to work to develop solutions and bridge the partisan divide.

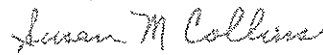
Earlier this year, across-the-board federal spending cuts known as "sequestration" took effect. These indiscriminate cuts jeopardized priorities from national security to medical research and stand in stark contrast to the thoughtful and thoroughly debated spending priorities set at town meetings throughout Maine. To bring some Maine common sense to this process, I authored bipartisan legislation to allow federal agencies to set priorities in administering the required cuts and wrote a new law to ensure that sequestration would not disrupt air travel, which plays such an important role in fueling Maine's tourism economy.

I have also enjoyed my work as the ranking member of the Senate Special Committee on Aging where, with Senator Bill Nelson of Florida, we work on issues of critical importance to Maine seniors. The committee has created a toll free hotline (1-855-303-9470) to make it easier for senior citizens to report fraud and scams and to receive assistance. I also serve as the Senate Co-Chair of the task force on Alzheimer's, a devastating disease that takes a tremendous personal and economic toll on more than five million Americans. Better treatment for Alzheimer's and ultimately finding a cure should be an urgent national priority.


Finally, I am proud to reflect our famous Maine work ethic by completing another year of service without missing a single roll call vote. I have not missed a vote since I was elected -- a streak that stands at more than 5,300 in a row.

May 2014 be a good year for you, your community, and our great State of Maine.

Sincerely,



Susan M. Collins
United States Senator

 PRINTED ON RECYCLED PAPER

ANGUS S. KING, JR.
MAINE

U.S. SENATOR
WASHINGTON, DC 20510

United States Senate

WASHINGTON, DC 20510

U.S. SENATOR
WASHINGTON, DC 20510

January 16, 2014

Town of New Portland,
901 River Road,
New Portland, Maine 04954

Dear Friends,

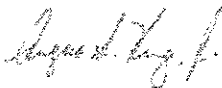
Since arriving to the U.S. Senate last January, I have been looking for ways to provide Mainers with improved access to federal services through the use of digital technology and on the ground outreach initiatives. Maine is a rural state and I know that traveling to our offices can present both logistical and financial challenges.

To help overcome those obstacles, I launched our signature **Your Government Your Neighborhood** outreach program in June 2013. Every other week members of my staff in Maine travel to different towns – ensuring that all 16 counties are served each month - to hold constituent office hours for local residents.

Over the past eleven months my work in Washington has been largely shaped by the four committees that I serve on: Armed Services, Intelligence, Budget, and Rules. These appointments allow me to engage on issues important to Maine and help craft legislation before it comes to the Senate floor. On the Armed Services Committee I work with my colleagues to honor our obligations to members of our armed forces both past and present, as well as ensure the continued strength, efficiency, and sustainability of our military. On the Intelligence Committee I work to effectively mitigate security threats facing our country while also establishing measures to guarantee that the privacy rights of U.S. citizens are protected. On the Budget Committee, I am working to ensure that necessary spending is tempered with fiscal responsibility, and my position on the Rules Committee allows me to push for procedural reforms that remove institutional inefficiencies and help move the country forward.

I am tremendously grateful for the opportunity to serve you and determined to keep you informed of my activities in Maine and Washington. As always, I welcome any thoughts, questions, or concerns that you may have. You can visit my website at <http://www.king.senate.gov> and provide your input there, or call our toll free in state line at 1-800-432-1599. In addition, our local numbers are as follows: Augusta (207) 622-8292, Presque Isle (207) 764-5124, and Scarborough (207) 883-1588, and Washington D.C. (202) 224-5344.

Sincerely,

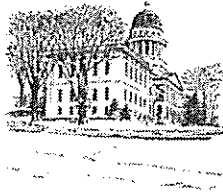


ANGUS S. KING, JR.
UNITED STATES SENATOR

ANGUS S. KING, JR.
U.S. SENATOR
WASHINGTON, DC 20510

ANGUS S. KING, JR.
U.S. SENATOR
WASHINGTON, DC 20510

ANGUS S. KING, JR.
U.S. SENATOR
WASHINGTON, DC 20510



Annual Report to the Town of New Portland
A Message from Senator Rod Whittemore

Dear Friends and Neighbors:

I would like to thank you for the opportunity to represent the Town of New Portland in the Maine Senate. It has been an honor serving on your behalf to make Maine an even better place to live, work and conduct business.

The 126th Legislature adjourned its First Regular Session on July 10, 2013. The year began with a daunting task: covering an \$880 million shortfall in the state's two-year budget that was caused mainly by cost overruns in Maine's Medicaid program. We were able to bridge this gap without reversing the largest income tax cut passed in state history by the previous Legislature. These tax reductions benefitted low and moderate-income residents most, and taking them away would have represented a big step back for a state that has historically had one of the highest tax burdens in the country.

One of the Legislature's most significant achievements this session was finally paying off Maine's massive debt to its hospitals, which totaled \$484 million at the beginning of 2013. The Legislature approved a plan that allows the state to use a revenue bond to pay off the debt and use the proceeds from a renegotiated state liquor contract to pay off the bond. The debt was the result of Medicaid services provided by 39 Maine hospitals for which they were never reimbursed, dating back to 2009.

The Legislature also approved the bipartisan Omnibus Energy Bill, which addresses reducing the cost of energy in Maine, cutting back on greenhouse emissions, and making money available to insulate Maine homes. This legislation when fully implemented will increase natural gas capacity and improve connection to underserved areas of Maine, provide funding to help companies cut back on greenhouse emissions and give rebates to homeowners who switch from oil to natural gas or other more efficient heating systems, and provide funding to help homeowners improve insulation.

Again, thank you for entrusting me to represent you in Augusta. Please feel free to contact me if you ever need my assistance in navigating the state bureaucracy. I would be happy to help in any way that I can. Additionally, please let me know if you would like to receive periodic updates on legislative matters. I may be reached in Skowhegan at 474-6703, in Augusta at 287-1505, or by e-mail at rodwhittemore@gmail.com.

Sincerely,

Rod Whittemore
State Senator



HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION
AUGUSTA, MAINE 04333-0002
(207) 287-1400
TTY: (207) 287-4469

Larry C. Dunphy

P. O. Box 331
North Anson, ME 04958
Residence: (207) 635-2831
Cell Phone: (207) 399-4963
E-Mail: skime2@roadrunner.com

January 2014

Dear Friends and Neighbors:

It is a pleasure to serve the residents of District 88 in the Maine Legislature. I am honored that you have entrusted me with this responsibility and I look forward to continuing my second term into the Second Session of the 126th Legislature.

Lawmakers will face extraordinary challenges during the next six months as they work on the many issues that were raised during the First Session of the 126th Legislature. One issue will be to bring some accountability to the Maine State Government welfare system. I have talked with many of you over the past year and regardless of what 'side of the isle' you are on, a state government that helps those who are truly needy while creating opportunity to find jobs and increase business activity was one overarching theme I heard loud and clear. Maine taxpayers cannot afford a government that grows beyond its means and I look forward to working with our governor and my colleagues from the House and Senate, on both sides of the isle, to ensure that we have an efficient system in place to address this and other fiscal problems.

Citizens want to participate in shaping their futures everyday...not only on election day. This makes it difficult when they see a state government that is consistently pursuing policies that do not help its citizens or worse yet, make life in Maine *more* expensive, not less. I will work for a well-balanced state government that will work for all Maine people. This is what I will continue to strive for as your voice in Augusta.

Again, thank you and please do not hesitate to contact me with questions or comments you may have concerning state government. I look forward to proudly representing the interests of House District 88 in Augusta.

Sincerely,

Larry C. Dunphy
State Representative

District 88 Anson, Bingham, Caratunk, Carrabassett Valley, Embden, Jackman, Moose River, Moscow, New Portland, Wellington and Plantations of Brighton, Coplin, Dennistown, Highland, Pleasant Ridge, The Forks and West Forks, plus the unorganized territories of Concord, Lexington and Wyman Townships, Northeast Somerset (including Rockwood Strip), Northwest Somerset and Seboomook Lake

Printed on recycled paper

SELECTMEN'S BUDGET REPORT

*Appropriations for 2012, 2013, and Tentative 2014

ADMINISTRATION	2012	2013	2014
Town Officer's Salaries	\$79,589.62	\$84,184.00	\$82,584.00
Town Charges	\$9,000.00	\$9,000.00	\$9,000.00
Town Office	\$8,976.73	\$9,000.00	\$10,594.33
Social Security	\$9,000.00	\$9,000.00	\$9,000.00
Insurance	<u>\$12,646.50</u>	<u>\$17,152.00</u>	<u>\$18,411.40</u>
TOTAL ADMINISTRATION	\$119,212.85	\$128,336.00	\$129,589.73
Kennebec Valley Council of Government	\$1,120.00	\$1,129.00	\$1,129.00
Maine Municipal Association	\$1,562.00	\$1,592.00	\$1,595.00
Assessing	\$9,775.00	\$2,775.00	\$2,775.00
Ambulance	\$22,857.00	\$22,291.00	\$22,667.00
Audit	\$6,500.00	\$6,500.00	\$7,500.00
Summer Roads	\$28,158.84	\$34,500.00	\$37,100.00
Grader Payment	\$0.00	\$11,770.97	\$12,000.00
Grader Replacement	\$10,000.00	\$0.00	\$0.00
Winter Roads	\$113,000.00	\$131,000.00	\$111,333.30
Tarring	\$10,000.00	\$10,000.00	\$10,000.00
Street Lights	\$4,900.00	\$4,500.00	\$4,700.00
Fire Department	\$37,887.00	\$39,608.00	\$39,740.00
Fire Training	\$3,000.00	\$3,500.00	\$4,650.00
Fire Truck Replacement	\$5,000.00	\$5,000.00	\$5,000.00
Fire Station Payment	\$5,993.00	\$5,993.00	\$5,993.00
Cemetery Maintenance	\$6,000.00	\$6,000.00	\$6,000.00
Cemetery Improvement	\$2,500.00	\$2,500.00	\$1,500.00
Library	\$3,500.00	\$4,000.00	\$4,000.00
Newsletter	\$3,500.00	\$3,500.00	\$3,600.00
Transfer Station	\$40,000.00	\$48,920.00	\$54,274.00
Legal Fees	\$3,000.00	\$3,000.00	\$3,000.00
Animal Control	\$1,650.00	\$500.00	\$1,000.00
Trio License	\$5,783.00	\$5,448.00	\$5,773.92
Food Cupboard	\$1,500.00	\$1,500.00	\$1,500.00
Abatements	\$1.00	\$1.00	\$1.00
General Assistance	\$1,681.00	\$1,000.00	\$0.00
Recreation	\$1,500.00	\$1,500.00	\$0.00
TAN Interest	\$0.00	\$1,500.00	\$0.00
Shoreland Zoning Mapping (from Surplus)	\$1,500.00	\$0.00	\$0.00
Re-evaluation of Town (from Surplus)	\$7,000.00	\$0.00	\$0.00
Pay off Fire Truck (from Surplus)	\$39,000.00	\$0.00	\$0.00
Pay off Town Office (from Surplus)	\$24,000.00	\$0.00	\$0.00
Pay off Town Office (from Building Fund)	<u>\$21,314.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
TOTAL FROM MEETING APPROPRIATIONS	\$542,394.69	\$487,863.97	\$476,420.95

SELECTMEN'S BUDGET REPORT

OTHER ASSESSMENTS	2012	2013
Education, RSU/SAD #74	\$ 558,071.00	\$ 600,033.00
County Tax	\$ 150,577.16	\$ 140,877.72
TIF Financing Plan	\$ 37,489.02	\$ 35,158.95
Overlay	<u>\$ 22,758.15</u>	<u>\$ 15,429.80</u>
TOTAL ASSESSMENTS	\$ 1,208,658.76	\$ 1,275,862.47
 ALLOWABLE DEDUCTIONS		
State Municipal Revenue Sharing	\$ (57,936.02)	\$ (45,000.00)
Homestead Reimbursement	\$ (23,438.19)	\$ (23,761.80)
BETE Reimbursement	\$ -	\$ (3,173.40)
Other Revenue	<u>\$ (69,555.00)</u>	<u>\$ (50,363.00)</u>
NET ASSESSMENT FOR COMMITMENT	\$ 1,057,739.55	\$ 1,153,564.27
 OTHER TOWN MEETING APPROPRIATIONS		
Road Grant Fund	\$ 45,000.00	\$ 45,000.00
Excise Taxes	<u>\$ 118,000.00</u>	<u>\$ 118,000.00</u>
TOTAL BUDGET	\$ 1,220,739.55	\$ 1,316,564.27

ASSESSOR'S REPORT

2013 Valuation

Taxable Valuation of Real Estate

Value of Land	\$ 26,305,500.00
Value of Buildings	\$ 43,289,140.00
Total Value for All Homestead Exemptions Granted	\$ (2,733,900.00)
TOTAL REAL ESTATE VALUE	\$ 66,860,740.00

Taxable Valuation of Personal Property

Product machinery and Equipment	\$ 67,000.00
Business Equipment	\$ 139,950.00
TOTAL PERSONAL PROPERTY VALUE	\$ 206,950.00
TOTAL REAL ESTATE & PERSONAL PROPERTY VALUE	\$ 67,067,690.00

Appropriations

County Tax	\$ 140,877.72
Municipal Appropriation	\$ 484,363.00
Local Education Appropriation	\$ 600,033.00
T.I.F. Financing Plan Amount	\$ 35,158.95
Overlay	\$ 15,429.80
TOTAL 2013 APPROPRIATIONS	\$ 1,275,862.47

Less Specific Amounts Allowed by Law

State Municipal Revenue Sharing	\$ 45,000.00
Homestead Exemption Reimbursement	\$ 23,761.80
BETE Reimbursement	\$ 3,173.40
Other Revenue: Veterans & Tree Growth Reimbursement	
Franchise Fees, Interest on Taxes	\$ 50,363.00
NET ASSESSMENT FOR COMMITMENT	\$ 1,153,564.27

Assessment Mil Rate

Real Estate	66,860,740.00 X .01720 = 1,150,004.79
Personal Property	206,950.00 X .01720 = 3,559.54
	<u>67,067,690.00 X .01720 = 1,153,564.27</u>

Respectfully Submitted by,
New Portland Board of Selectmen
Douglas Archer, Andrea Reichert, Wayne Rundlett

ABATEMENTS

Receipts

From Overlay	\$	5,854.73
Taxation	\$	1.00
TOTAL	\$	5,855.73

Expenditures

2013 Real Estate Abatements

Aryke Sawyer - \$29.48	David Reed - \$60.06
Robert Harrington - \$266.94	Kendall Decker - \$55.04
Thomas Fitzgerald - \$815.85	Roy Foster - \$81.75
Thomas Fitzgerald - \$97.86	John Consigli - \$185.47
Paul Hilenski - \$59.00	James Stephenson - \$16.68

2013 Personal Property Abatements

Brochu Partners, LLC. - \$ 1,264.20

2012 Real Estate Abatements

Stephen Rogers - \$ 89.03	John Sayles - \$28.62
Steven Trudel - \$509.17	Tax Acquired Property - \$238.58
F.J. Arrowsmith Trust - \$912.49	Elaine & Robert Perkins - \$273.75

2011 Real Estate Abatements

Tax Acquired Property - \$278.62

2010 Real Estate Abatements

Tax Acquired Property - \$277.27

2009 Real Estate Abatements

Tax Acquired Property - \$315.87

From 2013 Appropriation	\$	1.00
TOTAL	\$	5,855.73

STATE OF MAINE REIMBURSEMENTS**RECEIPTS**

Tree Growth Reimbursement	\$	38,847.67
Veteran's Reimbursement	\$	1,850.00
TOTAL	\$	40,697.67

EXPENDITURES

Used to reduce Tax Commitment	\$	40,697.67
TOTAL	\$	40,697.67

BOAT EXCISE TAXES**Receipts**

2013 Excise Taxes Received	\$	875.60
TOTAL	\$	875.60

Expenditures

Lapsed to Surplus	\$	875.60
TOTAL	\$	875.60

MOTOR VEHICLE EXCISE TAXES**Receipts**

2013 Motor Vehicle Excise Taxes Received	\$	123,204.58
TOTAL	\$	123,204.58

Expenditures

Transferred to Winter Roads	\$	85,000.00
Transferred to Summer Roads	\$	33,000.00
Lapsed to Surplus	\$	5,204.58
TOTAL	\$	123,204.58

MOTOR VEHICLE REGISTRATIONS**Receipts**

2013 Receipts	\$	63,201.49
TOTAL	\$	63,201.49

Expenditures

Paid to Treasurer, State of Maine	\$	63,201.49
TOTAL	\$	63,201.49

INLAND FISHERIES & WILDLIFE REGISTRATIONS**Receipts**

2013 Receipts	\$	12,371.21
TOTAL	\$	12,371.21

Expenditures

Paid to Treasurer, State of Maine	\$	12,351.21
Refund of Registration	\$	20.00
TOTAL	\$	12,371.21

PLUMBING INSPECTIONS**Receipts**

2013 Receipts	\$	830.00
TOTAL	\$	830.00

Expenditures

Paid to LPI	\$	600.00
Paid to Treasurer, State of Maine	\$	230.00
TOTAL	\$	830.00

TAX COLLECTOR'S REPORT**2013 ASSESSMENT**

2013 Net Assessment for Commitment	\$	1,153,564.27
2013 Supplemental Taxes Issued	\$	5,289.61
2013 Taxes paid in 2012	\$	7,050.00
TOTAL	\$	1,165,903.88

2013 COLLECTIONS AND CREDITS

2013 Real Estate Taxes Collected	\$	968,882.73
2013 Personal Property Taxes Collected	\$	6,253.95
2013 Abatements	\$	5,855.73
2013 Real Estate Taxes Receivable	\$	184,792.79
2013 Personal Property Taxes Receivable	\$	118.68
TOTAL	\$	1,165,903.88

OTHER YEARS COLLECTIONS AND CREDITS

2014 Prepaid Real Estate Taxes	\$	5,964.11
2012 Real Estate Taxes	\$	176,068.90
2012 Personal Property Taxes	\$	57.11
2011 Real Estate Taxes	\$	37,521.89
2011 Personal Property Taxes	\$	71.48
2010 Real Estate Taxes	\$	2,238.97
TOTAL	\$	221,922.46

2013 Delinquent Real Estate Taxes

*	521.16	DENIS, CHRISTAL L.	205.71
*	21.35	DEROY, WILLIAM WOODROW	189.20
AGREN, GARY A.	245.96	DEZAN, LEE F.	1,346.52
AGREN, GARY A.	1,025.12	DICENSO, PAUL	290.68
ALLEN, CHARLES ARTHUR	572.76	DOODY, MERRILL G.	442.04
*	331.96	DOUGHERTY, WILLIAM H.	202.55
ANDERSON, ALBERT G.	385.28	DUNN, STEPHANIE L.	20.19
ANDREI, JOSHUA C.	868.15	EARLE, DALE E.	3,735.84
ANDREWS, FRED C.	617.14	*	1,186.80
ATWOOD, CYNTHIA M.	2,397.68	EMERY, DONALD W.	1,709.68
ATWOOD, DAVID R.	562.44	EMERY, DONALD W.	808.40
ATWOOD, DAVID R.	264.88	EMERY, RICHARD O.	301.00
ATWOOD, LYNDON F. JR.	2,055.40	EMERY, RICHARD O.	2,988.28
BAILEY, JACK E.	350.02	ENTWISLE, NANCY	450.64
BELANGER, EARL A.	1,670.12	*	23.29
BELANSKY, LINDA A.	1,460.28	FILES, ROBERTA A. & RICKY	1,322.68
BETTS, JEFFERY	987.28	FISHER, DWAIN L.	103.20
BOOTH, HAROLD JR.	158.40	FISHER, DWAIN L.	172.00
BOUCHER, STEVEN W.	4,740.32	FISHER, JANICE L.	85.81
BRAN, DONALD	973.52	FJ ARROWSMITH TRUST	103.20
BRASHEARS, JAMES	620.58	FORD, WINSTON	166.84
*	73.34	FORSLEY, CHRISTINE M.	1,535.96
BUMPUS, JOSHUA	170.32	FOSS, DAWN P.	166.84
*	268.32	FOSS, DAWN PAMELA ET AL.	1,234.96
*	263.16	GIROUX, TAMMY	25.80
*	285.52	GOODRICH, EDWARD A.	387.00
CAFARELLI, WILLIAM	251.12	GOODRICH, EDWARD A.	129.00
CAHILL, PATRICIA	42.66	GORDAN, ETHEL VITALE	187.48
CAMPAGNONE, SALLY ANN	165.12	GORDON, TRACY	454.08
CAMPBELL, ANDREW A.	956.32	GORDON, TRACY	297.56
CAMPBELL, JESSICA A.	3,348.84	GORDON, TRACY	67.08
CARTER, AMANDA J.	777.44	GORDON, TRACY L.	271.76
CHICK, FREEMAN L.	166.77	*	2.10
CHRISTEN, LEAH	249.40	GROVER, JR., RANDY	318.20
CHURCHILL, DONNA J.	1,169.60	GROVER, RANDY	208.12
COSSABOOM, PHILLIP JR.	889.24	GROVER, RANDY C. SR.	782.60
*	405.92	HAFFORD, JESSICA	39.56
*	175.44	HALL, STEVEN L.	662.20
*	309.60	HANDRAHAN, KYLE	218.44
*	445.48	HANDRAHAN, KYLE A.	1,076.72
*	247.68	HARRIMAN, JAMES S.	622.64
CULLEN, BRET	161.68	HEIST, DIANNE M.	165.12
CYR, NOWETAH	123.74	HERNBERG, PETER	476.44
DALRYMPLE, TERI	731.00	HIGGINS, MICHAEL	2,005.52
DENIS, CHRISTAL L.	197.40	HILTON, ANITA M.	154.55

2013 Delinquent Real Estate Taxes (continued)

*	1,138.64	MULLEN, JOSHUA	27.52
HOWARD, WILLIAM K. & JULIE	448.92	MULLEN, SCOTT A.	181.07
HUNTLEY, LEE	1,021.68	MURRAY, KATHRYN & ANNE	519.44
HUTCHINS, EUGENE V.	416.24	NIEMI, LANCE N.	496.41
HUTCHINS, RONALD A.	607.16	NORTON, JEREMY	1,286.56
JORDAN, VIVIAN L.	276.92	OCHMANSKI, STEVEN F.P.	347.44
KALISTA, DENISE D.	851.40	OLIVER, RONALD K.	1,042.39
KAZANJIAN, MORRIS N.	16.11	PARKER, CHAD	49.88
KAZANJIAN, MORRIS N.	21.32	PARKER, DONNA D.	607.16
KING, CHARRAN ET AL	303.09	PEASE, BETTY	495.36
LABELLE, DYLAN S.	866.88	PEASE, BETTY	247.68
LAKEWOOD CAPITAL INC	82.56	PERLINGIERI, ILYA SANDRA	1,644.32
LAMBERT, AARON S.	763.68	PERRY, BRIAN R.	698.32
LANCASTER, ARLENE	648.44	PHILLIPS, SHERI	12.04
LAPLANTE, ANDREW N.	791.20	PIRIBECK, JAN M.	13.70
LAUZON, MARIE	241.22	POULIN, CHRISTOPHER H.	2,569.68
LAWHON, LAURA & ASSOCIATES	223.60	POULIN, CHRISTOPHER H.	1,811.16
LEBEAU, DEBRA	5.16	*	151.36
LEBEAU, DEBRA	405.92	POULIN, JOSEPH G.	313.04
LINDNER-DEMERS, RONALD J.	309.56	POULIN, RAYMOND	1,161.00
LO-BOB INC.	3,065.04	PROVOST, NANCY A.	641.56
LOVEJOY, LESTER	918.48	PUSATERI, KATHY	803.24
LUCE, SUSAN L.	1,381.16	QURION, ALFRED	29.24
MAINE-LY TREES INC	1,597.28	*	20.64
MAINE-LY TREES INC	1,152.40	READ, GAIL F.	722.24
MAINELY-TREES INC	614.04	*	2,951.67
MARTEL, ELAINE	356.04	RICKER, MICHAEL D.	467.84
*	110.08	RK ARROWSMITH TRUST	491.83
*	115.24	RODERICK, GILL W.	827.32
*	170.28	RODERICK, GILL W.	232.20
*	1,118.00	*	404.20
*	916.76	ROGERS, STEPHEN B.	230.48
*	1,181.64	ROMANOSKI, NATHAN D.	641.56
*	141.04	*	173.72
*	536.64	SAWYER, MARION F.	921.92
*	20.64	SAYLES, JOHN C.	1,274.65
*	712.08	SCHINZEL, MARK A.	1,047.48
*	540.08	SCHONFARBER, PAMELA	708.64
MCLAUGHLIN, MARK	1,823.20	SIBLEY, ELLEN & VIRGILIO, BARBARA	1,644.32
MCMULLEN, CLARENCE	1,504.66	SIBLEY, ELLEN & VIRGILLIO,	19.39
MCMULLEN, CLARENCE	25.80	SLEEPER, LUKE JOHN CURTIS	681.12
MECHANIC FALLS AUTO SUPPLY	1,711.40	SORENSEN, DIANNE G.	1,417.28
MILLIKEN, PETER L.	1,009.64	SOVA, BERNARD A.	2,440.68
MORSE, CHRISTOPHER	6,713.16	SOVA, BERNARD A.	1,847.28
MULLEN, JAMES C. ET-AL	860.00	SOVA, BERNARD A.	569.16

2013 Delinquent Real Estate Taxes (continued)

ST CYR, ALFRED J.	1,014.34	TOZIER, HEIRS OF CORA	8.60
STRAUMAN, EDITH	1,618.52	TOZIER, HEIRS OF CORA	815.28
SULLIVAN, TIMOTHY H.	4,530.48	TOZIER, TREVOR	911.60
SWAN, RICHARD	435.16	TOZIER, TREVOR ET AL	1,216.04
TAYLOR, ASA R.	134.29	TRIPP, FRANK E.	99.76
TAYLOR, ASHLEY G.	233.92	TURNER, THOMAS D.	12.97
TAYLOR, GILBERT	651.88	TUTTLE, PATRICIA B.	148.90
TAYLOR, GILBERT R.	624.36	VIGUE, LAURIE	350.88
TAYLOR, GILBERT R.	1,295.16	VILLACCI, REGINA M.	846.24
*	1,370.84	VITALE, ANTHONY	1,417.28
TAYLOR, GILBERT R.	820.44	WALES, MICHAEL S.	2,261.80
TAYLOR, GILBERT R.	259.72	WALES, MICHAEL S.	328.52
*	1,584.12		
TAYLOR, GILBERT R.	32.68	WARD, GEORGE	684.22
THORNDIKE AND SONS INC	235.64	WASHBURN, MICHAEL T.	230.48
THORNDIKE, ROBERT A.	122.06	WELCH, HERBERT	430.00
THORNDIKE, ROBERT A.	1,840.40	WHITE, DANA R.	892.68
*	435.16	WHITNEY, JANICE	1,201.94
TIMMERMAN, WILLIAM	904.72	WILLS, DANA T.	1,809.44
TINDALL, JAMES MORGAN	908.16	WILLS, RODERICK	304.44
TINGLEY, STANWOOD TRUSTEE	202.96	WILLS, STANLEY	751.64
TOLMAN, MARK S.	1,307.20	*	2,371.88
TOLMAN, MARK S.	175.44	*	144.48
TOLMAN, TERRI B.	686.28	WRIGHT, TANIA M.	435.16
TOLMAN, WILLIAM R.	646.72	WYMAN, GAYLE	970.08
TOZIER, HAROLD	256.28	YOUNG, ORIN W.	3,923.32
TOZIER, HAROLD	804.62	YOUNG, ORIN W.	<u>1,539.40</u>

TOTAL \$179,907.44

2012 Delinquent Real Estate Taxes

ANDERSON, ALBERT G.	191.72	MCMULLEN, CLARENCE	571.69
ATWOOD, DAVID R.	515.16	MULLEN, JAMES C. ET-AL	874.50
BELANGER, EARL A.	1,543.89	PARKER, DONNA D.	112.73
BELANSKY, LINDA A.	957.20	PEASE, BETTY	449.40
BETTS, JEFFERY	912.66	PEASE, BETTY	193.02
CARTER, AMANDA J.	698.01	POULIN, CHRISTOPHER H.	725.18
CHRISTEN, LEAH	507.21	POULIN, CHRISTOPHER H.	1,359.45
COSSABOOM, PHILLIP JR.	817.26	POULIN, RAYMOND	1,068.48
DALRYMPLE, TERI	670.98	PROVOST, NANCY A.	3.12
EARLE, DALE E.	3,054.71	PUSATERI, KATHY	742.53
ENTWISLE, NANCY	174.90	*	1,520.04
FORSLEY, CHRISTINE M.	1,272.00	*	76.32
GOODRICH, EDWARD A.	729.81	SLEEPER, LUKE JOHN CURTIS	624.87
GOODRICH, EDWARD A.	686.88	SORENSEN, DIANNE G.	792.38
GORDAN, ETHEL VITALE	155.72	SULLIVAN, TIMOTHY H.	5,018.04

2012 Delinquent Real Estate Taxes (continued)

HAFFORD, JESSICA	36.57	TAYLOR, ASHLEY G.	211.41
HANDRAHAN, KYLE A.	990.57	TOLMAN, MARK S.	45.88
HARRIMAN, JAMES S.	569.74	TOLMAN, TERRI B.	629.64
HEIST, DIANNE M.	152.64	TOLMAN, WILLIAM R.	597.84
HERNBERG, PETER	440.43	TRIPP, FRANK E.	92.22
HIGGINS, MICHAEL	1,853.94	VIGUE, LAURIE	324.36
HOWARD, WILLIAM K. & JULIE	414.99	WALES, MICHAEL S.	2,086.08
HUNTLEY, LEE	690.06	WALES, MICHAEL S.	303.69
HUTCHINS, RONALD A.	556.50	WARD, GEORGE	624.87
LAMBERT, AARON S.	701.19	WASHBURN, MICHAEL T.	26.38
LANCASTER, ARLENE	594.66	WHITNEY, JANICE	205.66
LAWHON, LAURA & ASSOCIATES	140.21	WILLS, STANLEY	690.06
MCLAUGHLIN, MARK	1,642.47	WYMAN, GAYLE	<u>759.36</u>

TOTAL \$42,401.28

2011 Delinquent Real Estate Taxes

CARTER, AMANDA J.	697.97
COSSABOOM, PHILLIP JR.	856.28
HAFFORD, JESSICA	39.35
HEIST, DIANNE M.	98.81
VIGUE, LAURIE	365.75
WARD, GEORGE	<u>111.76</u>

TOTAL \$3,121.30

2010 Delinquent Real Estate Taxes

VIGUE, LAURIE	<u>365.75</u>
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TOTAL \$365.75

2011 Delinquent Supplemental Real Estate Taxes

GOODRICH, EDWARD A.	7,360.00
GOODRICH, EDWARD A.	<u>8,408.62</u>

TOTAL \$15,768.62

2013 Delinquent Personal Property Taxes

POULIN'S GARAGE	67.08
TINDALL'S COUNTRY STORE	<u>51.60</u>
TOTAL	\$118.68

2012 Delinquent Personal Property Taxes

*	2,890.62
POULIN'S GARAGE	<u>62.01</u>
TOTAL	\$2,952.63

2011 Delinquent Personal Property Taxes

POULIN'S GARAGE	<u>131.82</u>
TOTAL	\$131.82

2010 Delinquent Personal Property Taxes

CITICORP VENDOR FINANCE	12.25
POULIN'S GARAGE	<u>68.25</u>
TOTAL	\$80.50

2009 Delinquent Personal Property Taxes

CITICORP VENDOR FINANCE	11.20
POULIN'S GARAGE	<u>62.40</u>
TOTAL	\$73.60

2008 Delinquent Personal Property Taxes

POULIN'S GARAGE	<u>58.50</u>
TOTAL	\$58.50

DEDICATED SPECIAL ACCOUNTS**TARRING FUND**

01/01/2013 Balance	\$	10,014.00
Deposit of 2013 Town Meeting Appropriation	\$	10,000.00
2013 Expended	\$	(8,770.00)
Interest Earned	\$	1.00
12/31/2013 BALANCE	\$	11,245.00

FIREFIGHTER TRAINING FUND

01/01/2013 Balance	\$	9,846.00
Deposit of 2013 Town Meeting Appropriation	\$	3,500.00
2013 Expended	\$	(4,650.00)
Interest Earned	\$	3.00
12/31/2013 BALANCE	\$	8,699.00

FIRE TRUCK REPLACEMENT FUND

01/01/2013 Balance	\$	10,032.00
Deposit of 2013 Town Meeting Appropriation	\$	5,000.00
Interest Earned	\$	11.00
12/31/2013 BALANCE	\$	15,043.00

BUILDING FUND

01/01/2013 Balance	\$	4.00
12/31/2013 BALANCE	\$	4.00

RECREATION FUND

01/01/2013 Balance	\$	3,984.00
2013 Expended	\$	(1,017.74)
Interest Earned	\$	3.74
12/31/2013 BALANCE	\$	2,970.00

GRANT MATCHING FUND

01/01/2013 Balance	\$	15,492.00
Deposit of 2013 T.I.F. Funds	\$	3,000.00
Deposit of 2012 T.I.F. Funds	\$	3,000.00
Interest Earned	\$	16.00
12/31/2013 BALANCE	\$	21,508.00

LEGAL FEES FUND

01/01/2013 Balance	\$	4,099.00
Deposit of 2013 Town Meeting Appropriation	\$	3,000.00
Interest Earned	\$	5.00
12/31/2013 BALANCE	\$	7,104.00

WILLIAMS FUND KSB CD 01-40-1457

01/01/2013 Balance	\$	10,731.02
Interest Earned	\$	25.66
12/31/2013 BALANCE	\$	10,756.68

DEDICATED SPECIAL ACCOUNTS (CONT)**TOWN OF NEW PORTLAND INHABITANTS KSB CD 01403973**

01/01/2013 Balance	\$	10,000.00
Interest Earned	\$	101.51
To Be Transferred to Cemetery Trust Fund	\$	(101.51)
12/31/2013 BALANCE	\$	10,000.00

CEMETERY TRUST FUND SSB CD 1030018460

01/01/2013 Balance	\$	1,936.70
Interest Earned	\$	5.67
12/31/2013 BALANCE	\$	1,942.37

**** Base Fund is \$1,700.00**

JOSEPH WILLIAM FUND SSB PASSBOOK 3005428

01/01/2013 Balance	\$	351.62
Interest Earned	\$	0.49
Bank Fees Disbursed	\$	(8.32)
12/31/2013 BALANCE	\$	343.79

NEW PORTLAND FLOORING DEVELOPMENT FUND BSB 1500016308

01/01/2013 Balance	\$	22,619.78
2013 TIF Revenues	\$	35,158.95
Returned to Business(Enviro-Mats)	\$	(17,579.47)
Returned to Town's General Fund for Approved Expenditures	\$	(11,305.00)
Interest Earned	\$	17.98
	\$	28,912.24

OFFICER'S SALARIES

Receipts

2013 Town Meeting Appropriation	\$	84,184.00
T.I.F. Income	\$	1,600.00
TOTAL	\$	85,784.00

Disbursements

Selectmen	\$	9,000.00
Town Manager	\$	34,608.00
Deputy Town Manager	\$	13,797.75
Fire Chief	\$	1,750.00
Code Enforcement Officer	\$	3,000.00
Road Commissioner	\$	1,400.00
Town Clerk	\$	3,000.00
Deputy Town Clerk	\$	1,102.50
Animal Control Officer	\$	1,500.00
Assessor's Agent	\$	15,600.00
Lapse to Surplus	\$	1,025.75
TOTAL	\$	85,784.00

TOWN CHARGES

Receipts

Town Meeting Appropriation	\$	9,000.00
Motor Vehicle Agent Fees/IF&W Agent Fees/Copier & Postage Fees	\$	7,300.19
Lien Fees	\$	4,340.37
Refunds from TIF Account	\$	3,705.00
TOTAL	\$	24,345.56

Disbursements

Registry Recording Fees	\$	1,348.00
Mileage	\$	1,954.76
Supplies	\$	8,040.25
Postage (includes box rent& bulk mail permit)	\$	4,168.98
Seminars/Training/Membership dues	\$	691.19
Town Report Printing	\$	760.00
Ballot Clerks	\$	1,031.25
Advertising	\$	108.80
Miscellaneous	\$	5,005.53
Website	\$	105.00
Lapse to Surplus	\$	1,131.80
TOTAL	\$	24,345.56

SOCIAL SECURITY

Receipts

Town Meeting Appropriations	\$	9,000.00
Maine State Withholding	\$	1,465.24
Federal Tax Withholding	\$	3,954.42
FICA/Medicare Tax Withholding	\$	8,840.90
TOTAL	\$	23,260.56

Disbursements

Paid to Internal Revenue Service	\$	21,636.04
Paid to Treasurer, State of Maine	\$	1,465.24
Lapse to Surplus	\$	159.28
TOTAL	\$	23,260.56

TOWN OFFICE**Receipts**

Town Meeting Appropriation	\$	9,000.00
From Overlay	\$	1,642.86
TOTAL	\$	10,642.86

Disbursements

Trash Removal	\$	120.00
Telephone/Fax/Internet	\$	2,918.85
Heating Oil	\$	1,827.67
Electricity	\$	736.85
Mowing	\$	374.01
Alarm Monitoring	\$	265.00
Copier & Phone System Lease	\$	2,730.48
Cleaning	\$	1,620.00
Moderator Fee	\$	50.00
TOTAL	\$	10,642.86

INSURANCE**Receipts**

Town Meeting Appropriation	\$	17,152.00
Insurance Refunds	\$	1,318.00
TOTAL	\$	18,470.00

Disbursements

Property & Casualty Pool	\$	13,388.00
Unemployment	\$	410.00
Payment Bond	\$	100.00
Worker's Compensation	\$	3,232.00
Lapse to Surplus	\$	1,340.00
TOTAL	\$	18,470.00

ASSESSING**Receipts**

Town Meeting Appropriation	\$	2,775.00
TOTAL	\$	2,775.00

Disbursements

Training/School	\$	281.80
Supplies	\$	220.58
Consulting Services	\$	100.00
Mileage	\$	363.88
Tax Maps	\$	862.00
Lapse to Surplus	\$	945.74
TOTAL	\$	2,775.00

EDUCATION**Receipts**

Assessments	\$	600,033.00
TOTAL	\$	600,033.00

Disbursements

R.S.U. #74	\$	600,033.00
TOTAL	\$	600,033.00

COUNTY TAX**Receipts**

Assessments	\$	140,877.72
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TOTAL	\$	140,877.72
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Disbursements

Paid to County Treasurer	\$	140,877.72
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TOTAL	\$	140,877.72
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KENNEBEC VALLEY COUNCIL OF GOVERNMENTS (KVCOG)**Receipts**

Town Meeting Appropriation	\$	1,129.00
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TOTAL	\$	1,129.00
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Disbursements

Paid to KVCOG	\$	1,129.00
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TOTAL	\$	1,129.00
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MAINE MUNICIPAL ASSOCIATION (MMA)**Receipts**

Town Meeting Appropriation	\$	1,592.00
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TOTAL	\$	1,592.00
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Disbursements

Paid to MMA	\$	1,592.00
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TOTAL	\$	1,592.00
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TRIO SOFTWARE**Receipts**

Town Meeting Appropriation	\$	5,448.00
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From Overlay	\$	210.35
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TOTAL	\$	5,658.35
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Disbursements

Paid to TRIO		
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Software	\$	5,658.35
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TOTAL	\$	5,658.35
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PLANNING BOARD**Receipts**

Carried Forward from 2012	\$	3,295.00
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Income	\$	1,425.00
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TOTAL	\$	4,720.00
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Disbursements

Meeting Stipends	\$	1,519.55
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Carry Forward to 2014	\$	3,200.45
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TOTAL	\$	4,720.00
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LIBRARY**Receipts**

2013 Town Meeting Appropriation	\$	4,000.00
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TOTAL	\$	4,000.00
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Disbursements

Paid to the Library	\$	4,000.00
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TOTAL	\$	4,000.00
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FIRE DEPARTMENT**Receipts**

Town Meeting Appropriations	\$	39,608.00
Income	\$	2,913.61
From Overlay	\$	2,438.31
TOTAL	\$	44,959.92

Disbursements

Electricity	\$	1,414.86
Telephone/Internet	\$	120.66
Volunteer Firefighter Pay	\$	7,582.50
Heating Oil	\$	5,078.02
Equipment	\$	10,444.73
Equipment Maintenance	\$	11,013.62
Gas	\$	2,383.73
Trash Removal	\$	120.00
Building Maintenance	\$	226.46
Annual Fees/Permit/Misc.	\$	6,575.34
TOTAL	\$	44,959.92

EMA**Receipts**

Carried Forward from 2012	\$	277.13
TOTAL	\$	277.13

Disbursements

Carried Forward to 2014	\$	277.13
TOTAL	\$	277.13

AMBULANCE**Receipts**

Town Meeting Appropriations	\$	22,291.00
TOTAL	\$	22,291.00

Disbursements

Franklin Memorial Hospital	\$	22,291.00
TOTAL	\$	22,291.00

STREET LIGHTS**Receipts**

Town Meeting Appropriation	\$	4,500.00
From Overlay	\$	181.98
TOTAL	\$	4,681.98

Disbursements

Paid to Central Maine Power	\$	4,681.98
TOTAL	\$	4,681.98

WINTER ROADS**Receipts**

Town Meeting Appropriations	\$	216,000.00
TOTAL	\$	216,000.00

Disbursements

Paid to G.R. Taylor & Sons	\$	207,333.30
Carry Forward to 2014	\$	8,666.70
TOTAL	\$	216,000.00

ANIMAL CONTROL**Receipts**

Town Meeting Appropriation	\$	500.00
Carry Forward from 2012	\$	542.80
Income	\$	832.00
TOTAL	\$	1,874.80

Disbursements

Paid to Franklin County Animal Shelter	\$	1,292.00
Mileage	\$	395.12
Training	\$	85.00
Carry Forward to 2014	\$	102.68
TOTAL	\$	1,874.80

TRANSFER STATION**Receipts**

Town Meeting Appropriation	\$	48,920.00
TOTAL	\$	48,920.00

Disbursements

Paid to the Town of Kingfield	\$	48,920.00
TOTAL	\$	48,920.00

GENERAL ASSISTANCE**Receipts**

Town Meeting Appropriation	\$	1,000.00
Carry Forward from 2012	\$	1,077.00
TOTAL	\$	2,077.00

Disbursements

Carry Forward to 2014	\$	2,077.00
TOTAL	\$	2,077.00

AUDIT**Receipts**

Town Meeting Appropriations	\$	6,500.00
From Overlay	\$	1,000.00
TOTAL	\$	7,500.00

Disbursements

Paid to Purdy Powers & Co.	\$	7,500.00
TOTAL	\$	7,500.00

CEMETERIES**Receipts**

Town Meeting Appropriations	\$	6,000.00
TOTAL	\$	6,000.00

Disbursements

Paid to E.N.P.	\$	2,000.00
Paid to N.N.P.	\$	2,000.00
Paid to W.N.P.	\$	2,000.00
TOTAL	\$	6,000.00

SUMMER ROADS**Receipts**

Town Meeting Appropriations	\$	112,500.00
Carry Forward from 2012	\$	16,274.00
Town Meeting Appropriation for Grader Payment	\$	11,770.00
TOTAL	\$	140,544.00

Disbursements

Airport Rd/ Gilman Pond Rd	\$	3,304.90
Atwood Hill Rd	\$	3,299.65
Bennett Hill Rd	\$	3,299.65
Colegrove Rd	\$	3,682.45
Deer Farm Rd	\$	1,603.00
Freeman Ridge Rd	\$	3,299.65
George E Cole Rd	\$	382.80
Hancock Pond Rd	\$	1,592.50
Middle Rd	\$	19,967.65
Millay Hill Rd	\$	1,712.40
New Portland Hill Rd	\$	20,530.00
South Rd	\$	1,603.00
Wire Bridge Rd	\$	3,299.65
Sweeping and Brush	\$	1,920.00
Grader Fuel & Maintenance	\$	9,406.00
Calcium & Rockraking	\$	10,454.70
Miscellaneous	\$	5,881.78
Pickup	\$	1,135.65
Foreman/Labor	\$	17,387.96
Grader Payment	\$	12,359.02
Carry Forward	\$	14,421.59
TOTAL	\$	140,544.00

ROAD GRANT**Receipts**

Received From the State of Maine	\$	60,880.00
TOTAL	\$	60,880.00

Disbursements

Transferred to Summer Roads (to reduce taxation)	\$	45,000.00
Transferred to Reserve Account	\$	15,880.00
TOTAL	\$	60,880.00

TARRING**Receipts**

Carry Forward from 2012	\$	10,014.00
Town Meeting Appropriation	\$	10,000.00
TOTAL	\$	20,014.00

Disbursements

Paid out for Paving	\$	8,770.00
Carry Forward to 2014	\$	11,244.00
TOTAL	\$	20,014.00

PEOPLE WHO CARE FOOD CUPBOARD**Receipts**

Town Meeting Appropriation	\$	1,500.00
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TOTAL	\$	1,500.00
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Disbursements

Paid to People Who Care Food Cupboard	\$	1,500.00
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TOTAL	\$	1,500.00
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CHRISTMAS LIGHTS**Receipts**

Carry Forward from 2012	\$	143.00
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TOTAL	\$	143.00
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DISBURSEMENTS

Carry Forward to 2014	\$	143.00
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TOTAL	\$	143.00
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SNOWMOBILE GRANTS**Receipts**

Received from the State of Maine	\$	10,844.24
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TOTAL	\$	10,844.24
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Disbursements

Paid to the Wire Bridge Sno Travelers	\$	10,844.24
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TOTAL	\$	10,844.24
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FIRE TRUCK REPLACEMENT ACCOUNT**Receipts**

Town Meeting Appropriation	\$	5,000.00
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TOTAL	\$	5,000.00
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Disbursements

Transferred to Reserve Account	\$	5,000.00
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TOTAL	\$	5,000.00
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FIREFIGHTER TRAINING**Receipts**

Carry Forward from 2012	\$	9,846.00
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Town Meeting Appropriation	\$	3,500.00
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TOTAL	\$	13,346.00
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Disbursements

Paid to Firefighters	\$	3,500.00
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Transferred from Reserve Account	\$	1,147.00
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Carry Forward to 2014 in Reserve Account	\$	8,699.00
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TOTAL	\$	13,346.00
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RECREATION**Receipts**

Carry Forward from 2012	\$	3,984.00
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Income	\$	420.00
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TOTAL	\$	4,404.00
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Disbursements

2013 Disbursements	\$	1,434.00
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Carry Forward to 2014	\$	2,970.00
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TOTAL	\$	4,404.00
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LEGAL FEES

Receipts

Town Meeting Appropriation	\$	3,000.00
Carry Forward from 2012	\$	4,104.00
TOTAL	\$	7,104.00

Disbursements

Carry Forward to 2014	\$	7,104.00
TOTAL	\$	7,104.00

TOWN OF NEW PORTLAND ANIMAL CONTROL REPORT

If all dogs had ID tags, then I could get the dog returned to its owner instead of taking it to the shelter.

Make sure to license your dogs.

We will be working with Kingfield to join in on their rabies clinics. Keep watching in the New Portlander for details, they are usually offered once a month. It was a busy year for Animal Control.

Any animal problems please contact me at 628-2919.

Lori Agren, Animal Control Officer



Town Clerk's Report

Fellow Citizens:

I would like to take the time to thank each and every one of you for an outstanding 2013 year! It was again a busy one and you all have done great with many of the needed changes.

The State of Maine has again had some new changes with their systems. Like the EDRS (Electronic Death Registry System) they now have EBRS (Electronic Birth Registry System). Starting August 1st, 2013 any birth is now recorded electronically instead of paper and it is all located online for the Town Clerk to access. It is a change to get used to, but very much worth it in the end.

My Deputy Town Clerk, Donna Stout has done amazing learning her job, helping to organize files in my office and keeping up with the states statutes. She has made a wonderful addition to my office!

Here is the 2013 Annual Vital Statistic Report:

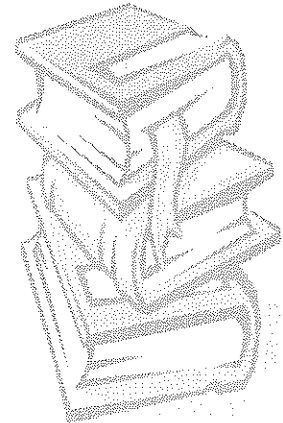
Births: 14

Marriages: 7

Deaths: 4

3 Female, Oldest Female: 90, Youngest Female: 52

1 Male: 65



Respectfully Submitted,

Alicia Wills

Town Clerk

2013 Assessor's Agent Report

To the Inhabitants of New Portland:

My office hours are on Tuesdays from 9am til 12 noon. I can be available at other times so please call the Town Office to schedule an appointment. Please note that all tax declarations for the 2014 tax year must be received by April 1st; I will hold office hours that day all day.

It has been a good year working closely with the selectmen and the Maine Revenue Service. Stacie and Kristen have helped keep us informed of address and other changes for our records. However, one thing that would especially help me is to have all of you ensured that you have your E-911 addresses posted. Without that, sometimes it can be very difficult to find out who is where; not just for me, but for all emergency responders. I would greatly appreciate your help.

This year the Town of New Portland will be digitizing the Town maps. This will include transferring the Town maps to a digital shapefile. We will merge the tax data of accounts, map/lot and landowner information to the tables of the shapefiles. We will also have an Arcview (GIS) extension that can be maintained for the town for use by any town personal for specialized functions. The advantage of this is that it does not require the town to purchase an Arcview license. All property owners that have had surveys done in the past are urged to provide the town with a copy. Surveys are the most accurate measure in mapping. So please call and make an appointment to make sure that your property boundaries are correct.

I thank you for another good year.

Respectfully,

Terri Lamontagne Assessor's Agent
For the Town of New Portland

New Portland Fire Department

2013 Annual Report

To the citizens of New Portland:

During the year 2013 your Fire Department responded to the following 51 calls for assistance, of which 7 were requests for mutual aid, of which 5 of those were structure fires, 2 vehicle/atv accidents. This is a total increase of 1 call from 2012.

Vehicle Accidents	21	Chimney/Machinery Fire	4
Downed Power Lines	12	EMS Assist/Rescue	3
Structure Fires	8	Smoke in Residence	2
Debris in Roadway	1		

So far in 2014 by 1/10/14 we already received 7 calls for assistants

This year we had a lot of things happening within the department. We have replaced our 2 ½ ton forestry truck, which was owned by the state, with a new 5 ton surplus truck that is currently owned by the state, but under the new policy the town will receive the title to it in 2 years. We are currently in the process of getting the truck ready for service this spring, which will require painting it (required under the agreement), fitting it with a tank, pump, gear and etc. The Firemen's Association used money raised to purchase a new portable pump \$1,800, and new hose reel \$500 to be used on this truck. Please note that Tanker 2 this year lost the MCU (computer), which cost roughly \$5,000 in repair costs.

Also this year we had a 35000 watt generator along with a 1000 gallon fuel tank donated to the department. This will be used to power the fire station and town office in power outages after it is installed. We will be looking to build or purchase a building for this generator in the spring.

With the addition of a cell tower in town we are working with the owners of the tower and the county to have a repeater installed on the cell tower to improve our radio communications.

This year a new policy was implemented which states the size of the department (manpower) and policies concerning training and meeting requirements. This is in part to make for a better trained and dedicated department, to better manage our budget in a fiscally responsible manner and meet the training requirements being mandated.

I wish to express my thanks, recognition and appreciation to all the New Portland Firefighters who make up the Fire Department. Our community is very fortunate to have them.

Respectfully Submitted,
Kip Poulin, Fire Chief



New Portland Community Library
Annual Report 2013

What a wonderfully exciting year, 2013 was for the New Portland Community Library! Lots of exciting events were held and many new patrons joined the library community. At the close of each year, I work on data for the year and was thrilled to see that more books were checked out than ever before in the history of the library.

Our Annual Ladies Tea was a great success! This tea is held in May each year and is always a lovely time for ladies of all ages. The library has quite a collection of tea cups and provides delicious tea and treats for all who attend.

A new sign, designed and hung by David Hatch, now graces the side of the library. The library felt that better signage was needed to help people identify the building as a library. The beautiful sign was purchased using funds donated in memory of Gardner Young, one of the founding members of the library.

The library sponsored a "Summer Photo Challenge" in the month of July. Several people from near and far, participated in the daily challenges. Participants were asked to post one picture at the end of each week on the New Portland Community Library Facebook page. At the end of the challenge, participants had the option of paying \$5.00 to submit 10 of their photos for a special show. All that submitted photos enjoyed seeing them as part of a group. It was great fun seeing how various people interpreted the themes in different ways.

Several of the library Board members and some volunteers took over Atwood Greenhouse & Maple Syrup on their final weekend of the season. Richard and Bonnie Atwood graciously donated half of their weekend earnings to the library! Thanks also to Maynard & Terry Handrahan for donating a children's picnic table to raffle off.

This year, we tried out a new fundraiser, "Cow Patty Bingo"! One hundred squares were sold and Ezra Pease was the lucky winner of \$500! Special thanks to Mike Malesky for marking the grid and to Gabe Clark, of Cold Spring Ranch, for setting up fencing and bringing a steer for the contest.

The Knitwits & Happy Hookers continue to meet the 2nd & 4th Thursdays of the month from 10:00am to noon. If you are an expert or a beginner, they would love to have you join them. The library has several books and magazines on file with patterns and tips for those who knit or crochet. For several months, we had an evening group that met. Hopefully in this new year, we can get that going again.

Book Club meets the 2nd Thursday of each month at 6:30. The group works together to select the books or themes and would love to have others join them. A grand time is always had by those that attend!

This year, the library offered their space to several people in the community and beyond to hold classes. A three week quilting class, yoga classes, and a painting class were some of the exciting activities offered at the library. If you think you have a skill that you would like to teach, the library might be just the space for your activity. Contact Shelby at the library at 628-6561 or email at newportlandcl@gmail.com for more information or questions.

The library added many new books and a few new dvds to the shelves this year! We will continue to work at adding new material for our patrons to borrow. Be sure to stop by the library on Monday, Wednesday, or Thursday from 4:00pm to 6:00pm or on Saturday from 10:00 to noon. A library card is free; and there isn't much in life that you can say that about. Look for various children's events and other activities throughout the coming year!

Board of Directors

Kay Michka - President
Debra LeBeau - Vice President
Petrina Bearor/Joye Earle - Treasurers
Julia Bouwsma - Secretary

Board Members

Margaret Choate
Joan Moes
Tabitha Emery
Katie Handrahan
Russ Morey



Respectfully Submitted,

Shelby R Newell

SELECTMEN'S LETTER OF TRANSMITTAL

As always the Selectmen feel fortunate to work with all of the town's employees and volunteers. We are happy that we have such a dedicated core group of volunteer firefighters who come to meetings and make sure the equipment is ready to roll for every call, and being ready to drop whatever they are doing to respond whenever those calls for assistance come in. We are fortunate to have a complete planning board who are serving us to review and approve development applications, and who will assist in updating our comprehensive plan. The recreation committee continues to keep programs and activities going for young and old alike in the community. The girls at the town office continue to improve the service that they provide to the community as well as the selectmen. Many of our department heads are paid a minimal stipend to oversee some of the largest and most impactful budgets and they take their responsibilities very seriously. The appeals board was very busy this year hearing tax abatement appeals. This is a difficult job because they have to set aside their personal feelings and make decisions based on the procedural rules and facts of the case. Their deliberations have been much appreciated. We are thankful to have such an active library board of trustees and librarian. The library has filled a much needed gap in bringing the community together, providing a meeting place for groups and activities for adults and children. So, thank you again to all of the employees and volunteers. As always there are positions that are not filled such as the MAC committee and currently there is no-one running for school board. We understand that there are many conflicts when it comes to how we spend our time, but if you have any time to give you would be welcome and appreciated.

The Selectmen have plans to complete several projects this year.

Starting in February we will be using our second meeting of the month to take a fresh look at how we are assessing waterfront property. It is our hope to have a better method in place for tax commitment time in July.

We plan to use T.I.F. funds to hire Dirigo Timberlands in North Anson to digitize our tax maps. One of the improvements will be that the shoreland zoning maps can be a layer on the maps as well as the national wetlands inventory. This will help the Code Enforcement Officer and Planning Board to review shoreland zoning applications. It will also allow the assessor's to more easily identify wetlands for the purpose of assessing.

The Selectmen will be recommending that the town meeting vote to borrow up to \$129,000 to slipline the culvert across Indian Stream on the Middle Road. This bridge has been identified by the State as being in bad shape and requiring a yearly inspection to insure the safety of the travelling public. It is the intention that the payment for this loan will be made from the Summer Roads Budget.

The Selectmen also plan to expend T.I.F. revenues on updating the Comprehensive Plan this year. The plan should be a road map to future development in town and it is required if the

town wants to take advantage of State grants. Most of the work will be done by the town departments and the T.I.F. funds will be used to pay KVCOG as consultants.

In 2013 the boiler at the Town Office failed causing us to be over expended in the account. As a result we have converted to propane in hopes of saving money in heating fuel.

The Transfer Station Committee has re-negotiated the percentage of ownership/expense of the transfer station. Since its creation the split has been Kingfield 45%-New Portland 40% and Franklin County 15%. Based on population from the 2010 Census the split has become Kingfield 42%-New Portland 29% and Franklin County 29%. You will see that the amount being raised at town meeting is an increase from last year. This is caused for two reasons. The amount we raised for 2013 was \$4400 less than needed because the transfer station budget was not finalized until after our budget was final, due to Kingfield using a fiscal year and New Portland using a calendar year. Also, the budget for 2014 is based on six months at our old percentage and six months at our new percentage. In 2015 we should see a significant reduction in the transfer station costs.

The Selectmen look forward to working with you all again in 2014 to make positive improvements in our community.

Respectfully submitted,

New Portland Board of Selectmen

Douglas Archer

Andrea Reichert

Wayne Rundlett

TAXPAYER'S NOTICE

REAL ESTATE:

If you have constructed, altered or removed any buildings since April 1, 2013 and on or before April 1, 2014, please notify the Town Office at 628-4441 ext.3.

BUSINESS PERSONAL PROPERTY:

If you have started a new business, you need to notify the Town Office. In accordance with Title 36, Section 706 of the Maine Revised Statutes, failure to furnish lists of taxable property or any of the aforementioned changes on or before dates requested will bar one's right to an abatement of taxes.

EXEMPTIONS:

Taxation is the rule and exemption is the exception. If you think your property should have an exemption, and you are not already receiving it, you have an obligation to make the assessors aware of the legal category of exemption the property may qualify for. All notifications and applications for exemption shall be made no later than April 1, 2014 for the 2014-tax year. In the case of property owned by individuals, possible exemptions for certain veterans and blind persons are described below.

VETERANS:

All veterans who will be 62 years of age on or before April 1, 2014 any widow or minor children of veterans who would have been 62 years of age as of April 1, 2014 should contact the Town Office to see if they are eligible for a tax exemption. Any veteran who is receiving 100% disability pension from the Veterans Administration should call to see if they are eligible for an exemption. Applications for veteran's exemption must be made to the Town Office on or before April 1, 2014. If you are currently receiving a veteran's exemption, you need not reapply.

BLIND:

Any person who is declared blind by a licensed doctor should notify the Town Office on or before April 1, 2014 to see if he or she is eligible for a tax exemption. If you are already receiving such an exemption, you need not reapply.

HOMESTEAD:

If your primary residence is located in New Portland, and you have owned a home in Maine for at least the twelve months prior to April 1, 2014, you may qualify for a homestead exemption. This application must also be received by April 1, 2014 to affect your 2014 tax bill. If you are already receiving this exemption, you need not reapply.

Respectfully Submitted,

Douglas Archer, Chairperson

Wayne Rundlett

Andrea Reichert

New Portland Board of Selectmen

Rules of the New Portland Town Meeting

All comments or questions will be directed to the Moderator. No one may speak until they have been recognized by the moderator.

The article will be read in full and the recommendation of the Budget Committee will be stated. An affirmative motion will be stated. An affirmation motion will be made by an identified voter and seconded by identified voter. No negative motion, including a motion to pass over will be accepted. Voting will be done by a showing of hands. The vote will then be announced. The vote may be challenged by at least 7 voters.

Any decision by the moderator may be challenged. It can be overrules by a majority vote of the voters.

General town meeting provisions *(Maine Revised Statutes Title 30)*

The following provisions apply to all town meetings:

1. Qualified voter. Every registered voter in the town may vote in the election of all town officials and in all town affairs.

2. Moderator elected and sworn. The clerk, or in the clerk's absence, a selectman or constable shall open the meeting by:

- Calling for the election of a moderator by written ballot;
- Receiving and counting votes for moderator;
- Swearing in the moderator.

3. Moderator presides. As soon as he has been elected and sworn, the moderator shall preside over and supervise the voting at the meeting and may appoint a deputy moderator to assist the moderator. If the moderator is absent or unable to carry out the duties, the clerk, or in the clerk's absence a selectman or constable, may call for the election of a deputy moderator to act in the absence of the moderator.

- ***All persons shall be silent at the moderator's command. A person may not speak before that person is recognized by the moderator. A person who is not a voter in the town may speak at the meeting only with the consent of 2/3 of the voters present.***

1. If any person, after a command for order by the moderator, continues to act in a disorderly manner, the moderator may direct that person to leave the meeting. If the person refuses to leave, the moderator may have that person removed by a constable until the meeting is adjourned. That person may also be fined.

- When a vote declared by the moderator is immediately questioned by at least 7 voters, the moderator shall make it certain by polling the voters or by a method directed by the municipal legislative body.
- The moderator shall serve until the meeting is adjourned. The moderator is subject to the same penalties for neglect of official duty as other town officials.

4. Votes recorded by the clerk. The clerk shall accurately record the votes of the meeting.

- If the clerk is absent, the moderator shall appoint and swear in a temporary clerk.

5. Written ballots. The clerk shall prepare the ballots. Ballots shall be of uniform size and color, and must be blank except that 2 squares with "yes" by one and "no" by the other may be printed on them.

TOWN MEETING WARRANT

**State of Maine
February 10, 2014
County of Somerset**

To Stacie Rundlett, Warden, a resident of New Portland, the County of Somerset, State of Maine.

Greetings:

In the name of the State of Maine, you are hereby required to notify the voters of the Town of New Portland, in said county, qualified by law to vote in town affairs, to meet in the Community Room of the Fire Station, on Saturday, the first day of March, 2014 at nine o'clock (9:00 a.m.) in the forenoon, then and there to act on the following articles to wit:

Art. 01. To choose a moderator to preside at said meeting.

Art. 02. To see what sum of money the town will vote to raise and appropriate for Administration charges for the calendar year 2014

Selectmen Recommend	129,589.73	Budget Committee Recommends	129,589.73
Officer's Salaries	\$82,584.00	.....	82,584.00
Town Charges	\$9,000.00	.....	9,000.00
Town Office	\$10,594.33	.....	10,594.33
Social Security	\$9,000.00	.....	9,000.00
Insurance	<u>\$18,411.40</u>	.....	<u>18,411.40</u>
Total	129,589.73		129,589.73

Art. 03. To see what sum of money the town will vote to raise and appropriate for the Kennebec Valley Council of Governments annual membership dues.

Selectmen Recommend	1,129.00	Budget Committee Recommends	1,129.00
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Art. 04. To see what sum of money the town will vote to raise and appropriate for annual dues to the Maine Municipal Association.

Selectmen Recommend	1,595.00	Budget Committee Recommends	1,595.00
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Art. 05. To see what sum of money the town will vote to raise and appropriate for assessing, tax mapping, and tax billing for calendar year 2014.

Selectmen Recommend	2,775.00	Budget Committee Recommends	2,775.00
		Tax Map Update	1,200.00
		Consulting Services.....	500.00
		Mileage	375.00
		Equipment	300.00
		<u>Training</u>	<u>400.00</u>
		Total	2,775.00

Art. 06. To see what sum of money the town will vote to raise and appropriate to subsidize the operation costs of an Ambulance/Rescue service for calendar year 2014

Selectmen Recommend	22,667.50.00	Budget Committee Recommends	22,667.50
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Art. 07. To see what sum of money the town will vote to raise and appropriate for the Town Audit for calendar year 2014.

Selectmen Recommend	7,500.00	Budget Committee Recommends	7,500.00
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Art. 08. To see what sum of money the town will vote to raise and appropriate for summer roads for calendar year 2014.

Selectmen Recommend 112,100.00

Budget Committee Recommends 112,100.00

Taxation	40,900.00
Road Grant	38,200.00
<u>Excise</u>	<u>33,000.00</u>
Total.....	112,100.00

Art. 09. To see what sum of money the town will vote to raise and appropriate for the continuing road Tarring account.

Selectmen Recommend 10,000.00

Budget Committee Recommends 10,000.00

Art. 10. To see if the Inhabitants will vote to authorize the Board of Selectmen and the Town Treasurer to borrow funds for the Indian Stream Crossing Project (Middle Road), not to exceed the amount of \$129,000.00, and to authorize them to use their discretion to fix the date(s), maturity(ies), interest rate(s), denomination(s), of payments form and other details of said securities on behalf of the Town of New Portland, and to provide for the sale thereof, is hereby delegated to the Treasurer and Board of Selectmen.

Statement of Municipal Treasurer’s Statement Pursuant to 30-A M.R.S.A. Section 5404(1-A) & 5772 (2-A)

Total Face Amount of Bonds Outstanding	\$105,295.02
Total Unpaid Principle Balance of Outstanding Bonds	\$103,606.25
Total Amount of Bonds Authorized and Unissued	\$ 0.00
Total Amount to be Issued Under Present Town Meeting Request	\$ 129,000.00

Art. 11. To see what sum of money the town will vote to raise and appropriate for the annual grader payment.

Selectmen Recommend 12,000.00

Budget Committee Recommend 12,000.00

Art. 12. To see what sum of money the town will vote to raise and appropriate for winter roads for calendar year 2014.

Selectmen Recommend 196,333.30

Budget Committee Recommends 196,333.30

Taxation.....	111,333.30
<u>Excise Tax.....</u>	<u>85,000.00</u>
Total.....	196,333.30

(There is a carry forward from 2013 of 8,666.70 to add to this amount totaling 205,000.00 for Winter Roads)

Art. 13. To see what sum of money the town will vote to raise and appropriate for street lights for calendar year 2014.

Selectmen Recommend 4,700.00

Budget Committee Recommends 4,700.00

Art. 14. To see what sum of money the town will vote to raise and appropriate for operating expenses of the New Portland Fire Department for calendar year 2014.

Selectmen Recommend 39,740.00

Budget Committee Recommends 39,740.00

Art. 15. To see what sum of money the town will vote to raise and appropriate for the continuing Fire Truck Replacement Fund.

Selectmen Recommend 5,000.00

Budget Committee Recommends 5,000.00

Art. 16. To see what sum of money the town will vote to raise and appropriate for the continuing Fire Fighter Training Account.

Selectmen Recommend 4,650.00

Budget Committee Recommends 4,650.00

Art. 17. To see what sum of money the town will vote to raise and appropriate for the loan payment for the fire station

Selectmen Recommend 5,993.00

Budget Committee Recommends 5,993.00

Art. 18. To see what sum of money the town will vote to raise and appropriate for animal control for calendar year 2014.

Selectmen Recommend 1,000.00

Budget Committee Recommends 1,000.00

- Art. 19. To see what sum of money the town will vote to raise and appropriate for the betterment and upkeep of cemeteries.
Selectmen Recommend 6,000.00 **Budget Committee Recommends 6,000.00**
- Art. 20. To see what sum of money the town will vote to raise and appropriate for repair and maintenance of headstones at the cemeteries. (this account to be controlled by and invoices to be paid directly by the town)
Selectmen Recommend 1,500.00 **Budget Committee Recommends 3,000.00**
- Art. 21 To see what sum of money the town will vote to raise and appropriate in support of the New Portland Community Library.
Selectmen Recommend 4,000.00 **Budget Committee Recommends 5,000.00**
The Library's request for 2014 was in the amount of \$5,000.00
- Art. 22. To see what sum of money the town will vote to raise and appropriate for the expenses to produce the New Portlander newsletter.
Selectmen Recommend 3,600.00 **Budget Committee Recommends 3,600.00**
- Art. 23. To see what sum of money the town will vote to raise and appropriate to pay the Town's share of the 2014 operating expenses of the Kingfield Transfer Station.
Selectmen Recommend 54,240.00 **Budget Committee Recommends 54,240.00**
- Art. 24. To see what sum of money the town will vote to raise and appropriate for the continuing Legal Fees account.
Selectmen Recommend 3,000.00 **Budget Committee Recommends 3,000.00**
- Art. 25. To see what sum of money the town will vote to raise and appropriate for the TRIO software licensing fees for the calendar year 2014.
Selectmen Recommend 5,773.43 **Budget Committee Recommends 5,773.43**
- Art. 26. To see what sum of money the Town will vote to raise and appropriate in support of the People Who Care Food Cupboard.
Selectmen Recommend 1,500.00 **Budget Committee Recommends 1,500.00**
- Art. 27. To see if the Town will vote to raise and appropriate \$1.00 for abatements for the calendar year 2014.
Selectmen Recommend YES **Budget Committee Recommend YES**
- Art. 28. To see what sum of money the town will vote to raise and appropriate to cover the interest on a Tax Anticipation Note for the year of 2014.
Selectmen Recommend 2,000.00 **Budget Committee Recommend 2,000.00**
- Art. 29 To see if the Town will vote to authorize the selectmen to purchase corporate bonds for the treasurer and tax collector for the calendar year 2014. **Selectmen Recommend YES**
- Art. 30 To see if the Town will vote to spend an amount not to exceed 3/12 of the budgeted amount in each budget category of the 2014 annual budget during the period from January 1, 2015 to the 2015 annual town meeting. **Selectmen Recommend YES**
- Art. 31. To see if the Town will vote to authorize the selectmen and treasurer to use overlay for accounts exceeding appropriated amounts. **Selectmen Recommend YES**
- Art. 32. To see if the Town will vote to charge the maximum rate of interest allowed by law on all unpaid taxes beginning thirty days after commitment of said taxes or on October 1st, whichever is later.
Selectmen Recommend YES *The maximum rate for 2014 is 7.00%*
- Art. 33. To see if the Town will vote to authorize the Town Manager to appoint a budget committee for calendar year 2015. **Selectmen Recommend YES**

Art. 34. To see if the Town will vote to set the rate of 3% at which interest will be paid on refunds of taxes paid but later rebated. **Selectmen Recommend YES**

Art. 35 To see if the Town will vote to authorize the Tax Collector to accept prepayments of taxes not yet committed. **Selectmen Recommend YES**

Art. 36. To see if the Town will vote to authorize the Selectmen and Treasurer to use Surplus (undesignated fund balance) to reduce taxes as they deem necessary for the 2014 tax year.
Selectmen Recommend YES

Art. 37. To see if the town will vote to authorize the selectmen, on behalf of the town, to sell and dispose of any real estate acquired by the town for non-payment of taxes thereon. If the deed is executed in favor of the delinquent owner or his/her successor in interest. The deed shall be executed and delivered upon payment of outstanding taxes, interest and costs. Otherwise, the deed shall be executed and delivered only after obtaining bids and after advertising sale in two newspapers or periodicals having a circulation that includes New Portland at least 15 days prior to the date that bids are due. The selectmen to reserve the right to accept or reject any and all bids.

Art. 38. To see if the Town will vote to increase the property tax levy limit established for New Portland by State law in the event that the municipal budget approved by the proposed articles will result in a tax commitment that is greater than that property tax levy limit.

Art. 39. To see if the Town will vote to accept the following categories of state funds during the fiscal year beginning July 1, 2014.

1. Municipal Revenue Sharing
2. Local Road Assistance
3. State aid for education
4. Public Library state aid per capita
5. Civil Emergency Funds
6. Snowmobile registration monies and grants
7. Tree Growth reimbursement
8. Veteran's exemption reimbursement
9. Homestead exemption reimbursement
10. General Assistance reimbursement
11. State grant and other funds (this category includes all funds that are not included in items 1 through 11 above)

The registrar of voters hereby gives notice that she will be in session for the purpose of revising and correcting the list of voters in the Community Room, at the Fire Station at 8:45 a.m. on the day of the meeting.

GIVEN UNDER OUR HANDS THIS TENTH (10th) DAY OF FEBRUARY IN THE YEAR OF OUR LORD TWO THOUSAND AND FOURTEEN (2014).

Town of New Portland
Board of Selectmen

A true copy of the Warrant:

Douglas Archer, Chairman

Stacie Rundlett
Town Manager
Warden & Constable

Andrea Reichert

Wayne Rundlett



Independent Auditors' Report

To the Board of Selectmen
Town of New Portland
New Portland, Maine

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of New Portland, Maine, as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility 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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of New Portland, Maine, as of December 31, 2013, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other-Matters

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on page 4 be presented to supplement the basic financial statements. Such information, 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.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of New Portland, Maine's basic financial statements. The combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the financial statements.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 04, 2014, on our consideration of the Town of New Portland, Maine's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of New Portland, Maine's internal control over financial reporting and compliance.

Randy Powers + Company

Professional Association

Portland, Maine
February 04, 2014

Statement of Net Position

Town of New Portland, Maine

As of December 31, 2013

	<u>Governmental Activities</u>
Assets	
Cash	\$ 431,510
Taxes receivable	183,319
Tax liens receivable	64,430
Accounts receivable	8,586
Capital assets, net of accumulated depreciation	<u>632,404</u>
Total Assets	1,320,249
Liabilities	
Accounts payable	-
Accrued interest payable	1,599
Taxes paid in advance	2,692
Long-term liabilities:	
Portion due or payable within one year:	
Bonds and note payable	13,675
Portion due or payable after one year:	
Bonds and note payable	<u>89,932</u>
Total Liabilities	<u>107,898</u>
Net Position	
Net investment in capital assets	528,797
Restricted, expendable	21,485
Restricted, nonspendable	1,700
Unrestricted	<u>660,369</u>
Total Net Position	<u>\$ 1,212,351</u>

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

Statement of Activities
Town of New Portland, Maine
For the Year Ended December 31, 2013

Function/Programs	Expenses	Program Revenues		Net
		Charges for Services	Operating Grants and Contributions	(Expense) Revenue and Changes in Net Position
Governmental Activities:				Governmental Activities
General government	\$ 168,551	\$ 22,987	\$ -	\$ (145,564)
Public safety	112,858	-	-	(112,858)
Public works	331,298	-	45,000	(286,298)
Health and sanitation	48,920	-	-	(48,920)
Education	600,033	-	-	(600,033)
Unclassified	193,626	-	-	(193,626)
Capital outlays	-	-	-	-
Interest on long-term debt	4,964	-	-	(4,964)
Total Governmental Activities	\$ 1,460,250	\$ 22,987	\$ 45,000	(1,392,263)

General revenues:	
Taxes:	
Property	1,158,854
Excise	124,080
Intergovernmental	112,086
Interest income	66
Miscellaneous	23,521
Total General Revenues	1,418,607
Change in Net Position	26,344
Net position at beginning of year	1,186,007
Net Position at End of Year	\$ 1,212,351

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

Balance Sheet - Governmental Funds

Town of New Portland, Maine

As of December 31, 2013

	General	Other Governmental Funds	Total Governmental Funds
Assets			
Cash	\$ 366,877	\$ 64,633	\$ 431,510
Taxes receivable	183,319	-	183,319
Tax liens receivable	64,430	-	64,430
Accounts receivable	8,586	-	8,586
Due from other funds	17,156	-	17,156
Total Assets	<u>\$ 640,368</u>	<u>\$ 64,633</u>	<u>\$ 705,001</u>
Liabilities, Deferred Inflows of Resources and Fund Balances			
Liabilities			
Accounts payable	\$ -	\$ -	\$ -
Taxes paid in advance	2,692	-	2,692
Due to other funds	-	17,156	17,156
Total Liabilities	<u>2,692</u>	<u>17,156</u>	<u>19,848</u>
Deferred Inflows of Resources			
Unavailable revenue - property taxes	195,000	-	195,000
Total Deferred Inflows of Resources	<u>195,000</u>	<u>-</u>	<u>195,000</u>
Fund Balances			
Nonspendable:			
Permanent Fund	-	1,700	1,700
Restricted:			
Permanent Fund	-	21,485	21,485
Assigned:			
Special Revenue Fund	-	24,292	24,292
General Fund	146,730	-	146,730
Unassigned:			
General Fund	295,946	-	295,946
Total Fund Balances	<u>442,676</u>	<u>47,477</u>	<u>490,153</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 640,368</u>	<u>\$ 64,633</u>	<u>\$ 705,001</u>

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

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

Town of New Portland, Maine

As of December 31, 2013

Total Fund Balances - Governmental Funds	\$ 490,153
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds. The cost of capital assets, net of accumulated depreciation is:	632,404
Property tax revenues are presented on the modified accrual basis of accounting in the governmental funds but in the Statement of Activities, property tax revenue is reported under the accrual method. The balance in unavailable revenue - property taxes in the governmental funds as a deferred inflow is:	195,000
Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds. Long-term and related liabilities at year-end consist of:	
Bonds and note payable	\$ (103,607)
Accrued interest payable	<u>(1,599)</u>
	<u>(105,206)</u>
Total Net Position - Governmental Activities	<u>\$ 1,212,351</u>

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

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

Town of New Portland, Maine

For the Year Ended December 31, 2013

	<u>General</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Revenues			
Taxes			
Property	\$ 1,153,854	\$ -	\$ 1,153,854
Excise	124,080	-	124,080
Intergovernmental	157,086	-	157,086
Miscellaneous	46,508	66	46,574
Total Revenues	<u>1,481,528</u>	<u>66</u>	<u>1,481,594</u>
Expenditures			
Current			
General government	166,178	-	166,178
Public safety	72,704	-	72,704
Public works	321,096	-	321,096
Health and welfare	48,920	-	48,920
Education	600,033	-	600,033
Unclassified	176,047	17,579	193,626
Debt service - principal	13,261	-	13,261
- interest	5,091	-	5,091
Capital outlay	-	-	-
Total Expenditures	<u>1,403,330</u>	<u>17,579</u>	<u>1,420,909</u>
Revenues Over (Under) Expenditures	78,198	(17,513)	60,685
Other Financing Sources (Uses)			
Operating transfers in	11,305	35,159	46,464
Operating transfers out	(35,159)	(11,305)	(46,464)
Total Other Financing Sources (Uses)	<u>(23,854)</u>	<u>23,854</u>	<u>-</u>
Revenues and Other Sources Over (Under) Expenditures and Other Uses	54,344	6,341	60,685
Fund balances at beginning of year	<u>388,332</u>	<u>41,136</u>	<u>429,468</u>
Fund Balances at End of Year	<u>\$ 442,676</u>	<u>\$ 47,477</u>	<u>\$ 490,153</u>

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

Reconciliation of the Statement of Revenues, Expenditures and Changes in
Fund Balances of Governmental Funds to the Statement of Activities

Town of New Portland, Maine

As of December 31, 2013

Net Change in Fund Balances - Total Governmental Funds \$ 60,685

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

Governmental funds report capital asset additions 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 differed from capital asset additions
in the current period:

Capital asset additions	\$ -	
Depreciation expense	<u>(52,729)</u>	(52,729)

Property tax revenues are presented on the modified accrual basis of
accounting in the governmental funds but in the Statement of Activities,
property tax revenue is reported under the accrual method. The current
year change in unavailable revenue - property tax revenue reported in the
governmental funds and not in the Statement of Activities is: 5,000

Bond proceeds and entering into capital lease obligations provide current
resources to governmental funds, but issuing debt increases long-term
liabilities in the Statement of Net Position. Repayment of debt and capital
lease 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 repayments differed from proceeds from borrowing
in the current period:

Proceeds from borrowing	-	
Principal portion of debt payments	<u>13,261</u>	13,261

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.

Change in accrued interest payable	<u>127</u>	
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Change in Net Position of Governmental Activities \$ 26,344

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

Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - General Fund (Budgetary Basis)

Town of New Portland, Maine

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final	(Budgetary Basis)	Final Budget Positive (Negative)
Revenues				
Taxes				
Property	\$ 1,153,564	\$ 1,153,564	\$ 1,153,854	\$ 290
Excise	118,000	118,000	124,080	6,080
Intergovernmental	111,728	111,728	111,726	(2)
Miscellaneous	10,571	10,571	46,432	35,861
Total Revenues	1,393,863	1,393,863	1,436,092	42,229
Expenditures				
Current				
General government	154,531	154,531	166,178	(11,647)
Public safety	69,615	69,615	72,704	(3,089)
Public works	344,774	344,774	321,096	23,678
Health and welfare	50,997	50,997	48,920	2,077
Education	600,033	600,033	600,033	-
Unclassified	153,696	153,696	161,609	(7,913)
Debt service - principal	12,672	12,672	13,261	(589)
- interest	5,091	5,091	5,091	-
Capital outlay	-	-	-	-
Total Expenditures	1,391,409	1,391,409	1,388,892	2,517
Revenues Over (Under) Expenditures	2,454	2,454	47,200	44,746
Other Financing Sources (Uses)				
Operating transfers in	45,000	45,000	56,305	11,305
Operating transfers out	(58,659)	(58,659)	(64,659)	(6,000)
Utilization of assigned balances	26,635	26,635	-	(26,635)
Total Other Financing Sources (Uses)	12,976	12,976	(8,354)	(21,330)
Revenues and Other Sources Over (Under) Expenditures and Other Uses	\$ 15,430	\$ 15,430	38,846	\$ 23,416
Fund balance at beginning of year (budgetary basis)			307,154	
Balance at End of Year (Budgetary Basis)			\$ 346,000	

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

Notes to Financial Statements - Continued

Town of New Portland, Maine

Note B - Cash

The Town conducts all its banking transactions with its depository bank.

Custodial Credit Risk - Deposits

At December 31, 2013, the carrying amount of the Town's deposits was \$431,510 and the bank balance was \$444,207. The difference between these balances relates to deposits in transit, outstanding checks and cash on hand at year-end.

Custodial credit risk is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. The Town does not have a deposit policy on custodial credit risk. At December 31, 2013, \$129,575 of the Town's bank balance of \$444,207 was exposed to credit risk as follows:

Collateralized with securities held by the pledging financial institution	<u>\$ 129,575</u>
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Note C - Capital Assets

A summary of capital assets transactions for the year ended December 31, 2013, follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>Ending Balance</u>
Governmental Activities:				
Non-Depreciable Assets:				
Land	\$ 19,491	\$ -	\$ -	\$ 19,491
Depreciable Assets:				
Land improvements	47,458	-	-	47,458
Buildings and improvements	408,067	-	-	408,067
Vehicles and equipment	<u>615,068</u>	<u>-</u>	<u>-</u>	<u>615,068</u>
Totals at Historical Cost	1,090,084	-	-	1,090,084
Less accumulated depreciation:				
Land improvements	11,832	2,373	-	14,205
Buildings and improvements	115,721	10,202	-	125,923
Vehicles and equipment	<u>277,398</u>	<u>40,154</u>	<u>-</u>	<u>317,552</u>
Total accumulated depreciation	<u>404,951</u>	<u>52,729</u>	<u>-</u>	<u>457,680</u>
Capital Assets, Net	<u>\$ 685,133</u>	<u>\$ 52,729</u>	<u>\$ -</u>	<u>\$ 632,404</u>

Notes to Financial Statements - Continued

Town of New Portland, Maine

Note C - Capital Assets - Continued

Depreciation expense was charged to the following functions:

Governmental activities:

General government	\$ 2,515
Public safety	40,483
Public works	<u>9,731</u>
Total governmental activities depreciation expense	<u>\$ 52,729</u>

Note D - Interfund Transfers

Interfund transfers for the year ended December 31, 2013 consisted of the following amounts:

Governmental Activities	Transfers <u>In</u>	Transfers <u>Out</u>	Net <u>Transfers</u>
<u>General Fund:</u>			
<i>Other Governmental Funds:</i>			
Special Revenues	\$ 35,159	\$ (11,305)	\$ 23,854
<u>Other Governmental Funds:</u>			
<i>Special Revenues:</i>			
General Fund	<u>11,305</u>	<u>(35,159)</u>	<u>\$ (23,854)</u>
Total Interfund Transfers	<u>\$ 46,464</u>	<u>\$ (46,464)</u>	<u>\$ -</u>

Transfers are used to finance various programs accounted for in other funds in accordance with budgetary authorizations.

Notes to Financial Statements - Continued

Town of New Portland, Maine

Note E - Interfund Receivables and Payables

Interfund balances at December 31, 2013, consisted of the following individual fund receivables and payables:

	<u>Receivables Due from</u>	<u>Payables Due to</u>	<u>Net Internal Balances</u>
Governmental Activities			
General Fund:			
Special Revenue Funds:			
TIF Development	\$ 17,156	\$ -	
Special Revenue Funds:			
General Fund:			
TIF Development	<u>-</u>	<u>17,156</u>	
Net Governmental Activities	<u>\$ 17,156</u>	<u>\$ 17,156</u>	<u>\$ -</u>

All interfund balances resulted from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system and (3) payments between funds are made.

Note F - Long-Term Debt

Long-term liability activity for the year ended December 31, 2013, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Amounts Due within One Year</u>
Governmental Activities:					
Bonds and note payable	\$ 116,868	\$ -	\$ 13,261	\$ 103,607	\$ 13,675

At December 31, 2013 long-term debt consisted of the following individual issues:

Bond payable to Rural Development due in annual installments of \$5,993 including interest at 4.5% through October 2030.	\$ 70,129
Note payable to a bank due in annual installments of \$11,771 including interest at 2.75% through September 2016.	<u>33,478</u>
	<u>\$ 103,607</u>

Notes to Financial Statements - Continued

Town of New Portland, Maine

Note F - Long-Term Debt - Continued

The annual requirements to amortize long-term debt are as follows:

<u>Year ending December 31:</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2014	\$ 13,675	\$ 3,787	\$ 17,462
2015	14,105	3,348	17,453
2016	14,600	2,895	17,495
2017	3,238	2,755	5,993
2018-2022	18,510	11,454	29,964
2023-2027	23,066	6,899	29,965
2028-2030	16,413	1,496	17,909
Total	<u>\$ 103,607</u>	<u>\$ 32,634</u>	<u>\$ 136,241</u>

Note G - Assigned Fund Balance

At December 31, 2013, the assigned general fund balance consisted of the following:

General Carryforwards:

Planning board	\$ 6,450
Town charges	561
Summer roads	15,011
Cemetery stone maintenance	45
Christmas lights	143
General assistance	2,077
Animal control	1,579
Winter roads	8,667
Local road assistance	15,520

Other Reserves:

Legal fees contingency	7,104
Fire certification	8,699
Tarring	11,245
Grant matching	21,508
Recreation	2,970
Fire truck	15,043
Road projects	9,000
Road grant	21,104
Building fund	4
	<u>\$ 146,730</u>

Notes to Financial Statements - Continued

Town of New Portland, Maine

Note H - Expenditures Over Appropriations

The following appropriations were exceeded by actual expenditures:

<u>Appropriations</u>	<u>Excess</u>
Officers' salaries	\$ 624
Town office/charges	16,279
Audit	1,000
Fire department	3,144
Debt service	589
Abatements	5,856

Note I - Budget to Actual Reconciliation

An explanation of the differences between budgetary inflows and outflows and revenues and expenditures determined in accordance with generally accepted accounting principles follows:

Budgetary Basis:

Revenues and Other Sources Over (Under) Expenditures and Other Uses	\$ 38,846
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Sources/inflows of resources - reconciling items:

The Town budgets certain other revenues outside of its general fund that are recognized in the general fund under generally accepted accounting principles	45,436
--	--------

Transfers from other funds are inflows of budgetary resources but are not transfers for financial reporting purposes	(45,000)
--	----------

Uses/outflows of resources - reconciling items

The Town budgets certain expenditures outside of its general fund that are recognized in the general fund under generally accepted accounting principles	(14,438)
--	----------

Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes	<u>29,500</u>
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Generally Accepted Accounting Principles Basis:

Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>\$ 54,344</u>
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Notes to Financial Statements - Continued

Town of New Portland, Maine

Note J - 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 either carries commercial insurance, participates in a public entity risk pool, or is effectively self-insured. Currently, the Town participates in several public entity and self-insured risk pools sponsored by the Maine Municipal Association.

Based on the coverage provided by the pools described above, as well as coverage provided by commercial insurance purchased, the Town is not aware of any material actual or potential claim liabilities which should be recorded at December 31, 2013.

Note K - Commitment

The Town has entered into a lease agreement for certain office equipment. The following schedule summarizes the annual obligations under the lease agreement:

<u>Year Ending December 31,</u>	
2014	2,123
2015	708

Schedule of Revenues, Expenses and Changes in Other Town Reserves

Town of New Portland, Maine

For the Year Ended December 31, 2013

	Legal Fees Contingency	Fire Certification	Fairing	Grant Matching	Recreation	Fire Truck	Road Projects	Road Grant	Building Fund	Total
Revenues										
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,360	\$ -	\$ 45,360
Other	-	-	-	-	-	-	-	-	-	-
Interest	5	3	1	16	4	11	-	37	-	77
Total Revenues	5	3	1	16	4	11	-	45,397	-	45,437
Expenditures										
	-	4,650	8,770	-	1,018	-	-	-	-	14,438
Revenue Over (Under) Expenditures	5	(4,647)	(8,769)	16	(1,014)	11	-	45,397	-	30,999
Other Financing Sources (Uses)										
Operating transfers in	3,000	3,500	10,000	6,000	-	5,000	2,000	-	-	29,500
Operating transfers out	-	-	-	-	-	-	-	(45,000)	-	(45,000)
Total Other Financing Sources (Uses)	3,000	3,500	10,000	6,000	-	5,000	2,000	(45,000)	-	(15,500)
Revenues and Other Sources Over (Under) Expenditures and Other Uses	3,005	(1,147)	1,231	6,016	(1,014)	5,011	2,000	397	-	15,499
Reserve balances at beginning of year	4,099	9,846	10,014	15,492	3,684	10,032	7,000	20,707	4	81,178
Reserve Balances at End of Year	7,104	8,699	11,245	21,508	2,670	15,043	9,000	21,104	4	96,677

See accompanying independent auditors' report.

PLEASE FILE WITH THE SELECTMEN ON OR BEFORE APRIL 1ST, 2014

LIST OF ESTATES

NOT EXEMPT FROM TAXATION

FILED PURSUANT TO TITLE 36, M.R.S.A. SECTION 706

To the Assessors of the Municipality of New Portland:

I am a legal resident of _____

(municipality)

(state)

REAL ESTATE:

List briefly each separate parcel subject to taxation on April 1st, 2014` and located in New Portland, Me.

LOCATION

AREA OF LAND

BUILDINGS

(approx. lot size)

(Dwellings, sheds, outbuildings)

1. _____

2. _____

3. _____

(If additional space is needed please use a blank sheet)

Have any of the buildings listed been constructed or altered(include damaged)

Since April 1st, 2013? YES___ NO___

If yes, identify building, construction, alteration or damages.

PERSONAL PROPERTY:

Check items owned or in possession and subject to taxation in New Portland, Maine.

- 1. Industrial stock (raw materials, unfinished and finished goods) _____
- 2. Machinery and equipment (industrial, mercantile, farm, etc.) _____
- 3. Watercraft-For use exclusively in tidewater _____
- 4. Watercraft (other) _____
- 5. Wood, lumber or logs (not included in #1 or #2) _____
- 6. Furniture and fixtures (stores, office, commercial) _____
- 7. Other (please identify) _____

Trailer not excised: Feet:_____ Make:_____

Serial/Vin #_____

The foregoing is submitted in compliance with Title 36, M.S.R.A., sec. 706 and is true and correct to the best of my belief as of April 1st, 2014.

I understand that the assessor (or any of them) may require me to make oath of the foregoing and that any of them may require me to answer in writing all proper inquiries as to the nature, situation and value of any property liable to be taxed in the State of Maine, and that a refusal or neglect to answer such further inquiries and subscribe the same will be an appeal to the County Commissioners.

(Signature of Taxpayer)

(Name of Taxpayer-Please Print)

(Date)

General Town Information

Tax Exemptions – All persons filing a new exemption from property tax must file the application with the Assessor's Agent on or before April 1, 2014. Tractors and automobiles not excised on or before April 1st can be subject to personal property tax.

Automobile Registrations – Excise tax must be paid at the town office. To re-register, you must provide proof of insurance and vehicle's mileage. To register for the 1st time from a private sale you will need a bill of sale that includes the vehicle's vin #, year, make, and model of the vehicle, proof of insurance, and mileage. To register for the 1st time from a dealer you will need to provide the title application (blue paper), proof of insurance, and mileage.

Boats – All watercraft registrations expire in December. Excise tax must be paid on all boats. Registrations are done at the town office.

Snowmobiles & ATV's – Registrations are done at the town office. Snowmobile and ATV registrations expire on June 30th.

Building Permits – Building permits are required for any structure that is going to be 50 square feet or more.

Property Tax Bills – These are mailed once the Assessor's and Assessor's Agent have completed the tax commitment. This is typically done around July. Interest on Real Estate and Personal Properties starts on October 1st.

Burning Permits – Required for any type of outdoor open burning. They are available from the Fire Chief and Deputy Fire Chiefs.

