

TOWN OF NEW PORTLAND

2014 ANNUAL TOWN REPORT



Wire Bridge Sno-Traveler's

Year Ending December 31, 2014

"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
(Except a holiday weekend)

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

ON THE COVER: WIREBRIDGE SNO-TRAVELERS

In March of 1985, a few people came together to organize a Snowmobile club. Information was gathered from MSA (Maine Snowmobile Association) of what we needed to do to become a club. A small amount of funding was available from MSA but certain requirements needed to be met. In May of 1985 the club opened their first checking account of \$108.00, which members pitched in money to do.

Landowner permission was needed to put trails into place. Once that was done the members went and cut trees and brush to open trails, this started our Trail System. When the snow came, the members used their own snowmobiles and gas to pack and groom the trails. Long hours and exhausting work was done by members during the winter seasons.

As the years past, memberships grew and new trails were cut. As the clubs needs for funding grew, raffles, public supper, radar runs and ice out contests were held to support the work on the trails. New equipment was purchased that the clubs funding could support. The first Groomer was bought in, which did trail work faster and members did not have to use their own equipment and fuel. Our club owns one groomer that is a 2004, Tucker Sno-Cat.

Over the years the club membership increased, many people lived out of state but had camps in town. The hard work continued with less people to help. We also lost valuable members over the years that have given so much and left a "hole "in our club. Landowner suppers are held to show our appreciation and are well attended.

In 2015 our membership is 27. We groom 60 miles of trail. The Club is 30 years old and still going.

Town Office Information

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

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

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

CEO: Robert Dunphy ext. 5

Assessor's Agent: Terri Lamontagne ext. 3

Fire Department: Chief Jethro Poulin ext. 4

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

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

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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, 2015. 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 has completed the tax commitment. This is typically done around July. Interest begins on Real Estate and Personal Properties on October 1st.

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



Town Officers

Moderator

Kenneth Lexier

Selectmen

Chairman, Andrea Reichert (2017)

Wayne Rundlett (2016)

Douglas Archer (2015)

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 (2015)

Animal Control Officer

Lorie Agren (2015)

Town Historian

Marilyn Gorman

Planning Board

Peter Gardner, Chair (2017)

Brian Rundlett (2017)

Jim Heichel (2016)

Kyle Handrahan (2015)

Lewis Wills (2016)

Gabe Clark, Alt (2015)

Board of Appeals

Mike Dentico

Dallas Landry (Resigned)

Dale Walker (Resigned)

Richard Parker (Resigned)

Jamie Eck (Resigned)

School Board

Bobbie Sue Harrington (2017)

Annette Folco (2015)

Valerie Pinkham (2016)

New Portland Community Library Board of Directors Officers:

Kay Michka- President

Debra LeBeau- Vice President

Katie Handrahan- Treasurer

Julia Bouwsma- Secretary

Board Members:

Petrina Bearor

Joye Earle

Margaret Choate

Joan Moes

Tabitha Emery

Russ Morey

Rosemary Drosky

Budget Committee

Mary Robinson

Duane Ricker

Brenda Stevens

Judi Wills

Marilyn Gorman

Jamie Eck

Jim Heichel



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

Rod Whittemore
PO Box 96
Skowhegan, ME. 04976
(207)474-6703

State Representative District#112

Thomas H. Skolfield
349 Phillips Road
Weld, ME. 04285
(207)585-2638
Thomas.Skolfield@legislature.maine.gov

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



ANGUS S. KING, JR.
MAINE

289 DIXON SENATE OFFICE BUILDING
(202) 224-5344
Website: <http://www.King.Senate.gov>

United States Senate
WASHINGTON, DC 20510

COMMITTEES:
ARMED SERVICES
BUDGET
INTELLIGENCE
RULES AND ADMINISTRATION

Town of New Portland
901 River Rd,
New Portland, ME 04954

Dear Friends,

It has been a privilege to serve the State of Maine since being sworn into the U.S. Senate in January of 2013. First off, I want to make sure you know how to reach my offices, as I welcome your thoughts, questions, or concerns. You can 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, Scarborough (207) 883-1588, and Washington D.C. (202) 224-5344. You can also provide your input on our website at www.king.senate.gov.

Maine is a large state; I know that traveling to our offices can present logistical and financial challenges, which is why our team implemented an outreach program, **Your Government Your Neighborhood**. My staff has been traveling to communities throughout the state for two years now, hosting office hours for local residents. Since we began, we have made over 400 trips and plan to increase that throughout 2015.

If we haven't yet been to your town office, community library, or school, or hosted an information table at a local non-profit, please let us know!

My work in Washington this year has been broad reaching, and I am committed to continue this work in a transparent and nonpartisan manner.

My projects have included:

- Overseeing national security and defense issues from ISIS to cybersecurity
- Continuing efforts to simplify student loans and make higher education more affordable
- Easing the regulatory burdens facing Maine businesses, farms, and schools
- Co-sponsoring budget initiatives for a smarter economic direction
- Supporting vital infrastructure and highway investments
- Tackling climate change mitigation and its long-term impacts
- Ensuring financial transparency in politics through campaign finance reform
- Promoting the growth of rural internet access
- Co-sponsoring legislation to help working families get paid leave to care for loved ones

I am tremendously grateful for the opportunity to serve you and will keep you informed of my activities in Maine and Washington.

Sincerely,

ANGUS S. KING, JR.
UNITED STATES SENATOR

AUGUSTA
4 Gabriel Drive, Suite F1
Augusta, ME 04330
(207) 622-8292

PRESQUE ISLE
103 Academy Street, Suite A
Presque Isle, ME 04760
(207) 764-5124

SCARBOROUGH
383 US Route 1, Suite 1C
Scarborough, ME 04074
(207) 883-1588

In Maine call toll-free 1-800-432-1599
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Annual Report to the Town of New Portland
A Message from Senator Rod Whittlemore

Dear Friends and Neighbors:

I am honored to represent you in the Maine Senate for a third term. I am so grateful for the trust you have placed in me and I will work tirelessly for the betterment of you and your neighbors, as well as for the great state of Maine.

I am proud of the results of the 126th Legislature, which worked hard to increase the availability of mental health services, pay off the debt our state owed our hospitals, and improve Maine’s economic climate in a constrained fiscal environment. I am especially pleased that we were able to preserve many valuable gains made during the 125th Legislature. As a member of the Insurance and Financial Services Committee, ensuring that Mainers have access to affordable reliable healthcare has continued to be a priority for me.

My fellow legislators and I have a great deal to accomplish in the 127th legislature. The most important item on our to-do list is clear: our state needs more jobs at all levels of the pay scale, so it is our responsibility and my solemn promise to work to expand economic opportunity for all Mainers. Growing our economy and increasing the number of jobs available to Mainers will be a challenge, but I am confident that our ongoing commitment to addressing our outrageous energy costs and the needs of our aging population will continue to move our state in the right direction.

Private sector gains remain the best vehicle to spur robust economic growth, and I am focused on ensuring that traditional industries and small businesses have their needs met so Maine will continue to create jobs. In the same sense, innovation is critical to providing a path forward for Maine’s economy – and my colleagues and I are excited to encourage the ideas of entrepreneurial minds young and old.

Another essential component of a robust economy is efficiency in allocating the state government’s scarce resources, and I was elected because I will be an attentive steward of your tax dollars. Unfortunately, Maine’s current distribution of benefits from our welfare system is not helping the folks who need these benefits most. In order to help our truly needy survive and get back on their feet, I will work with my fellow legislators to protect our state’s vulnerable citizens while fighting fraud, waste, and abuse in Maine’s welfare system. In short, we must reform welfare.

You have my humble and sincere thanks for allowing me to represent you in Augusta. I stand ready to work with you over the next two years, so please feel free to contact me at 207-287-1505 and rodwhittlemore@gmail.com if you would like assistance in navigating our state’s bureaucracy. I will be gratified to help you.

Best,

Rod Whittlemore

State Senator



HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION

AUGUSTA, MAINE 04333-0002

(207) 287-1440

TTY: (207) 287-4469

Thomas Skolfield

349 Phillips Road

Weld, ME 04285

Home Phone: (207) 585-2638

Thomas.Skolfield@legislature.maine.gov

January 9, 2015

Town of New Portland

Dear Friends and Neighbors,

Thank you for electing me to serve as your State Representative, it is truly an honor. This is a wonderful opportunity for me to make a difference in the community and I am looking forward to the new challenges that await me in the 2015 legislative session.

Legislative leadership has appointed me to the Joint Standing Committee on Taxation. On this panel, we will discuss many issues related to income, sales, and property tax. These matters are crucial to our community and with taxes always seemingly on the rise, I will do my part in reigning in the tax increases and help put more money in your pockets. I take this opportunity seriously and will look out for the best interests of our towns.

I was elected to the Maine Legislature on the promise to represent you, the people of District 112. To do this, I will be seeking your concerns regularly and want to hear from you with your thoughts and comments. Please call me anytime at **585-2638** or email at Thomas.Skolfield@legislature.maine.gov to keep me updated on those concerns. If you would like to be added to my email update list, you can do so by emailing me directly with your request.

Thank you again for giving me the honor of serving you in Augusta!

Sincerely,

Thomas Skolfield
State Representative



SELECTMEN'S BUDGET REPORT

*Appropriations for 2013, 2014, and Tentative 2015

ADMINISTRATION	2013	2014	2015
Town Officer's Salaries	84,184.00	82,584.00	86,882.00
Town Charges	9,000.00	9,000.00	11,000.00
Town Office	9,000.00	10,594.33	11,205.00
Social Security	9,000.00	9,000.00	10,000.00
Insurance	<u>17,152.00</u>	<u>18,411.40</u>	<u>19,000.00</u>
TOTAL ADMINISTRATION	128,336.00	129,589.73	138,087.00
Kennebec Valley Council of Government	1,129.00	1,129.00	1,130.00
Maine Municipal Association	1,592.00	1,595.00	1,666.00
Assessing	2,775.00	2,775.00	2,775.00
Ambulance	22,291.00	22,667.50	23,145.00
Audit	6,500.00	7,500.00	7,500.00
Summer Roads	34,500.00	40,900.00	48,800.00
Grader Payment	11,770.97	12,000.00	11,771.00
Winter Roads	131,000.00	111,333.30	120,000.00
Tarring	10,000.00	10,000.00	10,000.00
Street Lights	4,500.00	4,700.00	5,000.00
Fire Department	39,608.00	39,740.00	47,935.00
Fire Training	3,500.00	4,650.00	6,517.04
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	3,000.00	3,000.00
Library	4,000.00	5,000.00	5,000.00
Newsletter	3,500.00	3,600.00	3,800.00
Transfer Station	48,920.00	54,240.00	42,195.00
Legal Fees	3,000.00	3,000.00	3,000.00
Animal Control	500.00	1,000.00	1,200.00
Trio License	5,448.00	5,773.43	6,063.00
Food Cupboard	1,500.00	1,500.00	1,500.00
Abatements	1.00	1.00	1.00
General Assistance	1,000.00	0.00	0.00
Recreation	1,500.00	0.00	0.00
<u>TAN Interest</u>	<u>1,500.00</u>	<u>2,000.00</u>	<u>0.00</u>
TOTAL FROM MEETING APPROPRIATIONS	487,863.97	484,686.96	507,378.00



SELECTMEN'S BUDGET REPORT

OTHER ASSESSMENTS	2013	2014
Education, RSU/SAD #74	600,033.00	627,622.00
County Tax	140,877.72	142,758.52
TIF Financing Plan	35,158.95	41,500.40
Overlay	<u>15,429.80</u>	<u>18,109.98</u>
TOTAL ASSESSMENTS	1,275,862.47	1,314,677.86
ALLOWABLE DEDUCTIONS		
State Municipal Revenue Sharing	(45,000.00)	(35,000.00)
Homestead Reimbursement	(23,761.80)	(23,375.00)
BETE Reimbursement	(3,173.40)	(2,581.45)
Other Revenue	<u>(50,363.00)</u>	<u>(47,000.00)</u>
NET ASSESSMENT FOR COMMITMENT	1,153,564.27	1,206,721.41
OTHER TOWN MEETING APPROPRIATIONS		
Road Grant Fund	45,000.00	35,032.00
Excise Taxes	<u>118,000.00</u>	<u>118,000.00</u>
TOTAL BUDGET	1,316,564.27	1,340,721.40



ASSESSOR'S REPORT

2014 Valuation

Taxable Valuation of Real Estate

Value of Land	29,461,200.00
Value of Buildings	40,720,000.00
TOTAL REAL ESTATE VALUE	70,181,200.00

Taxable Valuation of Personal Property

Product machinery and Equipment	309,072.00
Business Equipment	22,700.00
All other Personal Property	131,463.00
TOTAL PERSONAL PROPERTY VALUE	463,235.00
TOTAL REAL ESTATE & PERSONAL PROPERTY VALUE	70,644,435.00

Appropriations

County Tax	142,758.52
Municipal Appropriation	478,920.95
Local Education Appropriation	627,622.00
T.I.F. Financing Plan Amount	41,500.40
Overlay	18,109.98
TOTAL 2014 APPROPRIATIONS	1,308,911.85

Less Specific Amounts Allowed by Law

State Municipal Revenue Sharing	35,000.00
Homestead Exemption Reimbursement	23,375.00
BETE Reimbursement	2,581.45
Other Revenue: Veterans & Tree Growth Reimbursement	
Franchise Fees, Interest on Taxes	47,000.00
NET ASSESSMENT FOR COMMITMENT	1,200,955.40

Assessment Mil Rate

Real Estate	70,181,200.00 X .01700 = 1,193,080.40
Personal Property	463,235.00 X .01700 = 7,875.00
	<u>70,644,435.00 X .01700 = 1,200,955.40</u>

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



ABATEMENTS

Receipts

From Overlay	1,617.77
Taxation	<u>1.00</u>
TOTAL	1,618.77

Expenditures

2014 Real Estate Abatements

Sanford Furman - 197.20	Gerard Gendreau - 64.00
Michael Scarry & Robert Scarry -197.20	Susan & Jay Luce - 122.40

2013 Real Estate Abatements

Stephanie Dunn - 256.93

2014 Personal Property Abatements

Bruce Agren - .10	Richard Atwood - .72
AmeriGas Propane LP -.08	Alfred Bolduc - 2.22
DirectTV, LLC - 3.15	Dish Network LLC - 4.88
Dish Net Satellite Broadband LLC - .04	Elavon INC. - .28
Enviro - Mats, INC. - 56.58	Farmington Coca Cola - .62
Grayhawk Leasing, LLC - .52	JR Fabrication - 4.72
Hughes Network Systems, LLC - .26	Pitney Bowes, INC. - .02
Poulin's Garage - .46	Tindall's Country Store - .40
Time Warner Cable Internet, LLC - .02	
Time Warner Cable Internet, LLC - .21	
Time Warner Cable Northeast, LLC - 17.37	

2012 Personal Property Abatements

Deere Credit - 688.39	
From 2014 Appropriation	<u>1.00</u>
TOTAL	1,618.77



STATE OF MAINE REIMBURSEMENTS

RECEIPTS

Tree Growth Reimbursement		43,068.26
Veteran's Reimbursement		1,892.00
	TOTAL	44,960.26

EXPENDITURES

Used to reduce Tax Commitment		35,000.00
		9,960.26
	TOTAL	44,960.26

BOAT EXCISE TAXES

Receipts

2014 Excise Taxes Received		1,003.80
	TOTAL	1,003.80

Expenditures

Lapsed to Surplus		1,003.80
	TOTAL	1,003.80

MOTOR VEHICLE EXCISE TAXES

Receipts

2014 Motor Vehicle Excise Taxes Received		133,117.59
	TOTAL	133,117.59

Expenditures

Transferred to Winter Roads		85,000.00
Transferred to Summer Roads		33,000.00
Lapsed to Surplus		15,117.59
	TOTAL	133,117.59

MOTOR VEHICLE REGISTRATIONS

Receipts

2014 Receipts		68,166.77
From Overlay		51.90
	TOTAL	68,218.67

Expenditures

Paid to Treasurer, State of Maine		68,218.67
	TOTAL	68,218.67

INLAND FISHERIES & WILDLIFE REGISTRATIONS

Receipts

2014 Receipts		13,289.30
	TOTAL	13,289.30

Expenditures

Paid to Treasurer, State of Maine		13,289.30
	TOTAL	13,289.30

PLUMBING INSPECTIONS

Receipts

2014 Receipts		2,865.00
	TOTAL	2,865.00

Expenditures

Paid to LPI		2,070.00
Paid to Treasurer, State of Maine		795.00
	TOTAL	2,865.00



TAX COLLECTOR'S REPORT

2014 ASSESSMENT

2014 Net Assessment for Commitment	1,200,955.40
2014 Taxes paid in 2013	5,964.11
TOTAL	1,206,919.51

2014 COLLECTIONS AND CREDITS

2014 Real Estate Taxes Collected	1,003,351.23
2014 Personal Property Taxes Collected	7,838.70
2014 Abatements	673.45
2014 Real Estate Taxes Receivable	195,019.83
2014 Personal Property Taxes Receivable	36.30
TOTAL	1,206,919.51

OTHER YEARS COLLECTIONS AND CREDITS

2015 Prepaid Real Estate Taxes	5,048.97
2013 Real Estate Taxes	181,892.10
2013 Personal Property Taxes	67.08
2012 Real Estate Taxes	368.63
2012 Personal Property Taxes	62.01
2011 Real Estate Taxes	196.96
2011 Personal Property Taxes	131.82
2010 Real Estate Taxes	232.33
2010 Personal Property Taxes	68.25
2009 Personal Property Taxes	62.40
2008 Personal Property Taxes	58.50
TOTAL	188,189.05



2014 Delinquent Real Estate Taxes

ABELL, KATHRYN	26.49	EMERY, DONALD W.	763.58
AGREN, LORIE A.	793.69	EMERY, RICHARD O.	345.10
ALLEN, CHARLES ARTHUR	629.59	EMERY, RICHARD O.	4,882.40
AMERICAN TOWER INVESTMENTS	2,980.10	EMERY, RICHARD O.	2,400.40
AMES, RICHARD	68.00	EMERY, WILLIAM M.	656.01
AMES, RICHARD	154.70	FALINE, JOSEPH J.	1,892.10
AMES, RICHARD	137.70	FATICANTI, KURT	10.26
AMES, RICHARD	778.60	FERRIS, JEAN W.	253.30
ANDERSON, ALBERT G.	408.00	FILES, ROBERTA A. & RICKY	1,434.80
ANDERSON, ALBERT G.	800.70	FISHER, DWAIN L.	188.70
ANDERSON, PAULA	1,173.00	FISHER, DWAIN L.	251.60
ANDREI, JOSHUA C.	827.86	FLAHERTY, JOHN A.	257.77
ANDREWS, FRED C.	685.10	FORSLEY, CHRISTINE M.	1,615.00
ATWOOD, CYNTHIA M.	2,441.20	FOSS, DAWN PAMELA ET AL.	1,217.20
ATWOOD, DAVID R.	652.80	*	234.03
ATWOOD, DAVID R.	351.90	GILL, RICHARD A.	1,564.00
ATWOOD, LYNDON F. JR.	2,286.50	GOFF, ORIN	460.18
BAILEY, JACK E.	484.20	GORDAN, ETHEL VITALE	266.90
BELANGER, EARL A.	1,717.00	GORDON, TRACY	571.20
BELANSKY, LINDA A.	1,276.70	GORDON, TRACY	375.70
BETTS, JEFFERY	846.60	GORDON, TRACY	73.10
BOUCHER, STEVEN W.	4,523.70	GORDON, TRACY L.	350.20
BRACKETT, ELKANAH H. HEIRS OF	261.80	GROVER, JR., RANDY	666.40
BRACKETT, ELKANAH H. HEIRS OF	302.60	*	358.70
BRANN, DONALD	626.82	GROVER, RANDY C. SR.	831.30
BRASHEARS, JAMES	697.00	HAFFORD, JESSICA	39.10
BROIDRICK, SUZANNE M.	2,260.39	HALL, STEVEN L.	704.34
BROOKS, OLIN D.	336.10	HANDRAHAN, KYLE	297.50
BUMPUS, JOSHUA	250.82	HANDRAHAN, KYLE A.	1,091.40
CAMPBELL, ANDREW A.	962.20	HANDRAHAN, MAYNARD	119.00
CAMPBELL, JESSICA A.	3,371.10	HANDRAHAN, MAYNARD A.	2,866.20
CARTER, AMANDA J.	855.10	HANDRAHAN, MAYNARD B.	523.60
CHARENTE, JOHN E.	304.30	HEIST, DIANNE M.	244.80
CHICK, FREEMAN L.	323.25	HERNBERG, PETER	572.90
CHIMENTI, GEORGE	11.45	HIGGINS, MICHAEL	2,038.30
CHRISTEN, LEAH	346.80	HILTON, ANITA M.	275.40
CHURCHILL, DONNA J.	1,241.00	HOWARD, WILLIAM K. & JULIE	593.30
COSSABOOM, PHILLIP JR.	967.30	HUTCHINS, EUGENE V.	447.10
COTE, RONALD	795.60	JONES, SUSAN M.	248.20
*	503.20	JORDAN, JAMES & MOSSEY P.	234.56
*	255.00	JORDAN, VIVIAN L.	304.30
*	387.60	KAZANJIAN, MORRIS N.	498.10
*	521.90	KAZANJIAN, MORRIS N.	7.11
COX, DAVID M.	105.40	LABELLE, DYLAN S.	889.10
CROSS, JOY A.	732.70	LAMBERT, AARON S.	851.70
DALRYMPLE, TERI	810.90	LANCASTER, ARLENE	729.30
DELANEY, RYAN	914.60	*	878.90
DEROY, WILLIAM WOODROW	309.40	*	525.32
DEZAN, LEE F.	1,433.10	LAUZON, MARIE	175.44
DICENSO, PAUL	380.80	LAWHON, LAURA & ASSOC	221.00
DIEHL, TIMOTHY A.	822.40	LEBEAU, DEBRA	5.10
DOODY, MERRILL G.	435.20	LEBEAU, DEBRA	498.10
EARLE, DALE E.	3,753.60	LINDNER-DEMERS, RONALD J.	925.53
EASTBROOK TIMBER CO. INC.	397.80	LO-BOB INC.	2,747.20
*	1,256.30	LOVEJOY, LESTER	928.20
EMERY, BRIAN J.	68.00	*	187.05
EMERY, CHAD H.	496.40	LYNCH, KIM	340.00

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MARTEL, ELAINE	9.54	SHAW, SUSAN M.	49.51
MAYFAM IRREVOCABLE LIVING TRUST	163.20	SIBLEY, ROGER	1,227.40
MAYFAM IRREVOCABLE LIVING TRUST	171.70	SLEEPER, LUKE JOHN	770.10
MAYFAM IRREVOCABLE LIVING TRUST	249.90	SORENSEN, DIANNE G.	1,465.40
MAYFAM IRREVOCABLE LIVING TRUST	1,196.80	SOVA, BERNARD A.	2,369.80
MAYFAM IRREVOCABLE TRUST	987.70	SOVA, BERNARD A.	1,932.90
MAYNARD, JOHN	1,264.80	SOVA, BERNARD A.	644.30
MAYNARD, JOHN	261.80	SPEKTOROV, OLEG	2,887.11
MAYNARD, JOHN	629.00	SPOONER,	778.19
MAYNARD, JOHN	32.30	ST CYR, ALFRED	335.37
MCKEE, ANDREW S.	5.94	STRAUMAN, EDITH	1,382.10
MCKENNEY, HEIRS OF GEORGE	8.76	TAYLOR, ASA R.	328.03
MCKENNEY, HEIRS OF GEORGE	436.90	*	766.70
MCKENNEY, HEIRS OF GEORGE	7.11	*	715.70
MCKENNEY, HEIRS OF GEORGE	124.10	*	1,370.20
MCKENNEY, HEIRS OF GEORGE	5.10	*	836.40
MCKENNEY, HEIRS OF GEORGE	841.50	*	1,710.20
MCMULLEN, CLARENCE	1,196.26	*	829.60
MCMULLEN, CLARENCE	27.20	*	338.30
MECHANIC FALLS AUTO SUPPLY	1,411.00	*	49.30
*	260.10	THERIAULT, ERICKA L.	1,625.20
MILLIKEN, PETER L.	1,064.79	THORNDIKE AND SONS INC	255.00
*	335.65	TIMMERMAN, WILLIAM	877.20
MORSE, CHRISTOPHER	6,446.40	TINDALL, JAMES MORGAN	388.57
MULLEN, JAMES C. ET-AL	1,008.10	TINGLEY, STANWOOD TRUSTEE	282.20
MULLEN, JOSHUA	27.20	TOLMAN, MARK S.	1,535.10
MULLEN, SCOTT A.	907.80	TOLMAN, MARK S.	255.00
NIEMI, LANCE N.	1,077.80	TOLMAN, WILLIAM R.	510.00
OCHMANSKI, STEVEN F.P.	435.20	TOZIER, HAROLD	253.30
OLIVER, RONALD K.	722.10	TOZIER, HAROLD	889.10
*	49.30	TOZIER, TREVOR	885.70
PARKER, DONNA D.	697.00	TOZIER, TREVOR ET AL	1,205.30
PEASE, BETTY	571.20	TURNER, THOMAS D.	491.30
PEASE, BETTY	326.40	TUTTLE, PATRICIA B.	238.39
PERRY, BRIAN R.	787.10	VIGUE, LAURIE	372.30
POULIN, CHRISTOPHER H.	2,512.60	*	934.51
POULIN, RAYMOND	989.40	WALES, MICHAEL S.	2,289.90
POULIN, RICHARD JR.	708.90	WALES, MICHAEL S.	425.00
PROPERTY ASSESSMENT	1,281.51	WALKER, SONJA	477.20
QURION, ALFRED	28.90	WARD, GEORGE	394.76
RACINE, REBECCA L.	28.90	WARREN, RALPH F. III	646.00
READ, GAIL F.	1,052.30	WASHBURN, MICHAEL T.	309.40
*	3,855.60	WELCH, HERBERT	525.30
RISTANO, LORRAINE C.	392.70	WHITE, DANA R.	901.00
RISTANO, LORRAINE C.	1,700.00	WHITNEY, JANICE	1,025.10
RK ARROWSMITH TRUST	651.10	WILLIAMS, KENNETH	268.60
ROBINSON, PHILIP W.	1,592.90	WILLS, DANA	178.50
*	1,553.80	WILLS, DANA T.	2,033.20
ROGERS, STEPHEN B.	6.51	WILLS, RODERICK	396.10
ROGERS, STEPHEN B.	3.48	WILLS, STANLEY	824.50
ROMANOSKI, NATHAN D.	693.60	WRIGHT, TANIA M.	529.19
RUGGIERO, ROBERT	666.40	WYMAN, GAYLE	1,013.20
*	232.90	YATTAW, FRANK W.	545.70
SAWYER, MARION F.	952.00	YOUNG, ORIN W.	3,938.90
SAYLES, JOHN C.	1,378.70	*	<u>1,603.1</u>
SCARRY, ROBERT M.	977.50		195,360.73
SCARRY, ROBERT M.	372.30		
SCHINZEL, MARK A.	1,609.90		



2013 Delinquent Real Estate Taxes

ANDERSON, ALBERT G.	385.28	MULLEN, JAMES C. ET-	420.34
ATWOOD, DAVID R.	562.44	MULLEN, SCOTT A.	181.07
BELANGER, EARL A.	1,670.12	OCHMANSKI, STEVEN	347.44
BELANSKY, LINDA A.	359.39	PARKER, DONNA D.	607.16
BETTS, JEFFERY	987.28	PEASE, BETTY	495.36
CARTER, AMANDA J.	777.44	PEASE, BETTY	177.92
COSSABOOM, PHILLIP JR.	889.24	PERRY, BRIAN R.	698.32
DALRYMPLE, TERI	731.00	POULIN, CHRISTOPHER	2,569.68
DICENSO, PAUL	290.68	POULIN, RAYMOND	1,161.00
EARLE, DALE E.	3,735.84	QURION, ALFRED	29.24
EMERY, RICHARD O.	301.00	READ, GAIL F.	329.75
EMERY, RICHARD O.	682.73	SORENSEN, DIANNE G.	949.07
FORSLEY, CHRISTINE M.	1,535.96	SOVA, BERNARD A.	2,440.68
GORDAN, ETHEL VITALE	100.39	SOVA, BERNARD A.	1,847.28
GROVER, RANDY C. SR.	782.60	SOVA, BERNARD A.	569.16
HAFFORD, JESSICA	39.56	STRAUMAN, EDITH	1,618.52
HANDRAHAN, KYLE A.	1,076.72	TINGLEY, STANWOOD TRUSTEE	202.96
HEIST, DIANNE M.	165.12	TOLMAN, WILLIAM R.	646.72
HERNBERG, PETER	476.44	VIGUE, LAURIE	350.88
HILTON, ANITA M.	154.55	WALES, MICHAEL S.	2,261.80
HOWARD, WILLIAM K. &	448.92	WALES, MICHAEL S.	328.52
HUTCHINS, EUGENE V.	416.24	WASHBURN, MICHAEL T.	75.46
KAZANJIAN, MORRIS N.	16.11	WELCH, HERBERT	430.00
LABELLE, DYLAN S.	866.88	WHITNEY, JANICE	903.41
LAMBERT, AARON S.	763.68	WILLS, STANLEY	751.64
LANCASTER, ARLENE	648.44	WYMAN, GAYLE	<u>970.08</u>
LAWHON, LAURA &	186.86	TOTAL	43,505.21
LO-BOB INC.	3,065.04		
MCMULLEN, CLARENCE	25.80		

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2012 Delinquent Real Estate Taxes

CARTER, AMANDA J.	698.01
COSSABOOM, PHILLIP JR.	817.26
HAFFORD, JESSICA	36.57
HEIST, DIANNE M.	152.64
TOLMAN, WILLIAM R.	36.33
VIGUE, LAURIE	<u>324.36</u>
TOTAL	2,065.17

2011 Delinquent Real Estate Taxes

CARTER AMANDA J	492.86
COSSABOOM PHILLIP JR.	94.72
HAFFORD JESSICA	39.35
HEIST DIANNE M	98.81
VIGUE LAURIE	<u>353.21</u>
TOTAL	1,078.95

2010 Delinquent Real Estate Taxes

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

2014 Delinquent Personal Property Taxes

ROAD RUNNER HOLD CO. LLC	1.70
TIME WARNER CABLE INTERNET LLC	.60
TINDALL'S COUNTRY STORE	<u>34.00</u>
TOTAL	36.30

2013 Delinquent Personal Property

TINDALL'S COUNTRY STORE	<u>51.60</u>
TOTAL	51.60

2010 Delinquent Personal Property Taxes

CITICORP VENDOR FINANCE	<u>12.25</u>
TOTAL	12.25

2009 Delinquent Personal Property

CITICORP VENDOR FINANCE	<u>11.20</u>
TOTAL	11.20



DEDICATED SPECIAL ACCOUNTS

TARRING FUND

01/01/2014 Balance	11,245.61
Deposit of 2014 Town Meeting Appropriation	10,000.00
Interest Earned	11.24
12/31/2014 BALANCE	21,256.85

FIREFIGHTER TRAINING FUND

01/01/2014 Balance	8,979.24
Deposit of 2014 Town Meeting Appropriation	4,650.00
2014 Expended	(6,517.00)
Interest Earned	7.13
12/31/2014 BALANCE	7,119.37

FIRE TRUCK REPLACEMENT FUND

01/01/2014 Balance	15,043.00
Deposit of 2014 Town Meeting Appropriation	5,000.00
Interest Earned	13.65
12/31/2014 BALANCE	20,056.65

BUILDING FUND

01/01/2014 Balance	4.00
12/31/2014 BALANCE	4.07

RECREATION FUND

01/01/2014 Balance	2,970.17
2014 Expended	(50.00)
Income Received	86.43
Interest Earned	2.33
12/31/2014 BALANCE	3,008.93

GRANT MATCHING FUND

01/01/2014 Balance	21,508.30
Interest Earned	19.23
12/31/2014 BALANCE	21,527.53

LEGAL FEES FUND

01/01/2014 Balance	7,621.90
Deposit of 2014 Town Meeting Appropriation	3,000.00
2014 Expended	(517.57)
Interest Earned	6.37
12/31/2014 BALANCE	10,110.70

ROAD GRANT

01/01/2014 Balance	26,935.67
Interest Earned	24.76
12/31/2014 BALANCE	26,960.43



DEDICATED SPECIAL ACCOUNTS (CONT)

WILLIAMS FUND SSB CD 01-40-1457

01/01/2014 Balance	10,731.02
Interest Earned	25.66
12/31/2014 BALANCE	10,756.68

TOWN OF NEW PORTLAND INHABITANTS SSB CD 01403973

01/01/2014 Balance	10,000.00
Interest Earned	16.44
To Be Transferred to Cemetery Trust Fund	(158.38)
12/31/2014 BALANCE	10,000.00

CEMETERY TRUST FUND SSB CD 1030018460

01/01/2014 Balance	1942.37
Interest Earned	4.70
12/31/2014 BALANCE	1,947.07

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

JOSEPH WILLIAM FUND SSB PASSBOOK 3005428

01/01/2014 Balance	343.79
Interest Earned	0.07
12/31/2014 BALANCE	343.86

NEW PORTLAND FLOORING DEVELOPMENT FUND BSB 1500016308

01/01/2014 Balance	24,289.57
2014 TIF Revenues	41,500.40
Returned to Town's General Fund for Approved Expenditures	(5,163.64)
Interest Earned	15.25
12/31/2014 Balance	60,641.58



OFFICER'S SALARIES

Receipts

2014 Town Meeting Appropriation	82,584.00
T.I.F. Income	1,600.00
From Overlay	553.75

TOTAL 84,737.75

Disbursements

Selectmen	9,000.00
Town Manager	34,608.00
Deputy Town Manager	13,694.75
Fire Chief	1,750.00
Code Enforcement Officer	3,000.00
Road Commissioner	1,400.00
Town Clerk	3,000.00
Deputy Town Clerk	1,185.00
Animal Control Officer	1,500.00
Assessor's Agent	15,600.00

TOTAL 84,737.75

TOWN CHARGES

Receipts

Town Meeting Appropriation	9,000.00
Motor Vehicle Agent Fees/IF&W Agent Fees/Copier & Postage Fees	4,772.15
Lien Fees	4,538.15
Refunds from TIF Account	5,164.00
From Overlay	1,506.92

TOTAL 24,981.22

Disbursements

Registry Recording Fees	3,718.30
Mileage	1936.44
Supplies	6,054.54
Postage (includes box rent& bulk mail permit)	4,185.36
Seminars/Training/Membership dues	744.03
Town Report Printing	760.00
Ballot Clerks	1,987.50
Advertising	517.20
Miscellaneous	3,513.85
Website	115.00
Lapse to Surplus	1,449.00

TOTAL 24,981.22

SOCIAL SECURITY

Receipts

Town Meeting Appropriations	9,000.00
Maine State Withholding	1,781.51
Federal Tax Withholding	5,224.09
FICA/Medicare Tax Withholding	9,953.64
From Overlay	953.63

TOTAL 26,912.87

Disbursements

Paid to Internal Revenue Service	25,131.36
Paid to Treasurer, State of Maine	1,781.51

TOTAL 26,912.87



TOWN OFFICE

Receipts

Town Meeting Appropriation	9,000.00
From Overlay	2,389.40
TOTAL	11,389.40

Disbursements

Trash Removal	240.00
Telephone/Fax/Internet	3,153.55
Heating Oil	697.24
Electricity	828.23
Mowing	460.00
Alarm Monitoring	265.00
Copier & Phone System Lease	4,255.38
Cleaning	1,440.00
Moderator Fee	50.00
TOTAL	11,389.40

INSURANCE

Receipts

Town Meeting Appropriation	18,411.40
Insurance Refunds	1,226.00
TOTAL	19,637.40

Disbursements

Property & Casualty Pool	13,650.00
Unemployment	1,946.10
Worker's Compensation	3,190.90
Lapse to Surplus	850.40
TOTAL	19,637.40

ASSESSING

Receipts

Town Meeting Appropriation	2,775.00
TOTAL	2,775.00

Disbursements

Training/School	400.00
Consulting Services	30.00
Mileage	414.92
Tax Maps	651.00
Carry Forward to 2015	1,279.08
TOTAL	2,775.00

EDUCATION

Receipts

Assessments	627,622.00
TOTAL	627,622.00

Disbursements

R.S.U. #74	627,622.00
TOTAL	627,622.00



COUNTY TAX

Receipts

Assessments		142,758.52
	TOTAL	142,758.52

Disbursements

Paid to County Treasurer		142,758.52
	TOTAL	142,758.52

KENNEBEC VALLEY COUNCIL OF GOVERNMENTS (KVCOG)

Receipts

Town Meeting Appropriation		1,129.00
	TOTAL	1,129.00

Disbursements

Paid to KVCOG		1,129.00
	TOTAL	1,129.00

MAINE MUNICIPAL ASSOCIATION (MMA)

Receipts

Town Meeting Appropriation		1,595.00
	TOTAL	1,595.00

Disbursements

Paid to MMA		1,595.00
	TOTAL	1,595.00

TRIO SOFTWARE

Receipts

Town Meeting Appropriation		5,773.43
From Overlay		0.49
	TOTAL	5,773.92

Disbursements

Paid to TRIO Software		5,773.92
	TOTAL	5,773.92

PLANNING BOARD

Receipts

Carried Forward from 2013		6,450.00
Income		945.00
	TOTAL	7,395.00

Disbursements

Meeting Stipends		649.50
Carry Forward to 2015		6,745.50
	TOTAL	7,395.00



LIBRARY

Receipts

2014 Town Meeting Appropriations	5,000.00
TOTAL	5,000.00

Disbursements

Paid to the Library	5,000.00
TOTAL	5,000.00

FIRE DEPARTMENT

Receipts

Town Meeting Appropriations	39,704.00
From Overlay	602.06
TOTAL	40,342.06

Disbursements

Electricity	1,576.95
Telephone/Internet	117.00
Volunteer Firefighter Pay	10,079.00
Heating Oil	6,749.88
Equipment	4,533.71
Equipment Maintenance	13,678.41
Gas	2,846.51
Trash Removal	240.00
Annual Fees/Permit/Misc.	520.60
TOTAL	40,342.06

EMA

Receipts

Carried Forward from 2013	277.13
TOTAL	277.13

Disbursements

Carried Forward to 2015	277.13
TOTAL	277.13

AMBULANCE

Receipts

Town Meeting Appropriations	22,667.50
From Overlay	124.50
TOTAL	22,792.00

Disbursements

Franklin Memorial Hospital	22,792.00
TOTAL	22,792.00



STREET LIGHTS

Receipts

Town Meeting Appropriation	4,500.00
From Overlay	494.96
TOTAL	4,994.96

Disbursements

Paid to Central Maine Power	4,994.96
TOTAL	4,994.96

WINTER ROADS

Receipts

Town Meeting Appropriations	196,333.30
Carry Forward from 2013	8,666.70
TOTAL	205,000.00

Disbursements

Paid to G.R. Taylor & Sons	205,000.00
TOTAL	205,000.00

ANIMAL CONTROL

Receipts

Town Meeting Appropriation	1,000.00
Carry Forward from 2013	1,579.00
Income	626.00
TOTAL	3,205.00

Disbursements

Paid to Franklin County Animal Shelter	1,292.00
Mileage	470.36
Training	70.00
Carry Forward to 2015	1,372.24
TOTAL	3,205.00

TRANSFER STATION

Receipts

Town Meeting Appropriation	54,240.00
From Overlay	672.00
TOTAL	54,912.00

Disbursements

Paid to the Town of Kingfield	54,912.00
TOTAL	54,912.00

GENERAL ASSISTANCE

Receipts

Carry Forward from 2013	2,077.00
TOTAL	2,077.00

Disbursements

GA-2014-1	193.00
Carry Forward to 2015	1,884.00
TOTAL	2,077.00



AUDIT

Receipts

Town Meeting Appropriations	7,500.00
From Overlay	260.00
TOTAL	7,760.00

Disbursements

Paid to Purdy Powers & Co.	7,760.00
TOTAL	7,760.00

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	112,100.00
Carry Forward from 2013	15,011.00
Town Meeting Appropriation for Grader Payment	11,770.00
TOTAL	138,881.00

Disbursements

Airport Rd/ Gilman Pond Rd	9,938.96
Atwood Hill Rd	5,157.26
Chick Rd	2,412.80
Deer Farm Rd	3,003.90
George E Cole Rd	5,843.91
Hancock Pond Rd	2,870.92
Millay Hill Rd	3,687.51
New Portland Hill Rd	8,177.74
South Rd	1,543.00
Wire Bridge Rd	2,118.60
Sweeping and Brush	8,919.00
Grader Fuel & Maintenance	6,734.80
Calcium & Rockraking	10,330.97
Miscellaneous	4,505.37
Culverts	1,540.19
Signs	1,173.11
Pickup	1,161.24
Tree Removal	7,210.00
Foreman/Labor	25,770.44
Grader Payment	11,770.00
Carry Forward	15,011.28
TOTAL	138,881.00



MIDDLE ROAD PROJECT

Receipts

Town Approved Loan	129,000.00
TOTAL	129,000.00

Disbursements

Paid to CLH & Sons, Inc	110,512.30
Miscellaneous Project Expenses	8,995.00
Carry Forward to 2015	9,491.72
TOTAL	129,000.00

ROAD GRANT

Receipts

Received From the State of Maine	35,032.00
Due from Reserve Account	3,168.00
TOTAL	38,200.00

Disbursements

Transferred to Summer Roads (to reduce taxation)	38,200.00
TOTAL	38,200.00

TARRING

Receipts

Carry Forward from 2013	11,245.61
Town Meeting Appropriation	10,000.00
Interest Earned	11.24
TOTAL	21,245.61

PEOPLE WHO CARE FOOD CUPBOARD

Receipts

Town Meeting Appropriation	1,500.00
TOTAL	1,500.00

Disbursements

Paid to People Who Care Food Cupboard	1,500.00
TOTAL	1,500.00

CHRISTMAS LIGHTS

Receipts

Carry Forward from 2013	143.00
TOTAL	143.00

DISBURSEMENTS

Lapse Surplus	143.00
TOTAL	143.00

SNOWMOBILE GRANTS

Receipts

Received from the State of Maine	10,923.68
TOTAL	10,923.68

Disbursements

Paid to the Wire Bridge Sno-Travelers	10,923.68
TOTAL	10,923.68



FIRE TRUCK REPLACEMENT ACCOUNT

Receipts

Town Meeting Appropriation	5,000.00
TOTAL	5,000.00

Disbursements

Transferred to Reserve Account	5,000.00
TOTAL	5,000.00

FIREFIGHTER TRAINING

Receipts

Carry Forward from 2013	8,699.00
Town Meeting Appropriation	4,650.00
Transferred from Reserve Account	287.41
TOTAL	13,636.41

Disbursements

Paid to Firefighters	6,517.04
Carry Forward to 2015 in Reserve Account	7,119.37
TOTAL	13,636.41

RECREATION

Receipts

Carry Forward from 2013	2,970.00
Income	52.69
TOTAL	3,022.69

Disbursements

2014 Disbursements	50.00
Carry Forward to 2015	2,972.69
TOTAL	3,022.69

LEGAL FEES

Receipts

Town Meeting Appropriation	3,000.00
Carry Forward from 2013	7,104.00
Transferred from Reserve Account	1,317.70
TOTAL	11,421.70

Disbursements

Paid to Corson & Blaisdell	150.00
Paid to Bernstein, Shur, Sawyer, Nelson	1,161.00
Carry Forward to 2014	10,110.70
TOTAL	11,421.70



Town Clerk's Report

Fellow Citizens:

I would like to take the time to thank you all for an amazing 2014 year! It certainly was another busy year, but we all got through it together!

There are not too many changes to report from the Clerk's office. The State of Maine has made some minor changes with their electronic systems and due to the cost of the certified abstract paper, they have now created templates for clerks to type up the certificates right on the computer! It saves time and money and who doesn't like to save on those??

I would again like to thank all of New Portland's residents for being so cooperative with myself and my Deputy, Donna Stout with all of the different changes in the past 3 years. Sadly, my term as Town Clerk has come to an end. It has been an amazing and eye opening 3 years serving as your Town Clerk. I will always hang onto the knowledge and the great experiences of getting to know all of you that have come into the office. I wish you all nothing but the best in your life's endeavors!

Here is the 2014 Annual Vital Statistic Report:

Births: 8

Marriages: 3

Deaths: 4

3 Female, Oldest Female: 79, Youngest Female: 64

1 Male: 91

Respectfully Submitted,

Alicia Wills

Town Clerk

Town of New Portland Animal Control Report

Animal Control has been busy this year. We still have a lot of dogs not licensed in New Portland. I have made calls to remind people. The budget goes up if people do not license their dogs because there is no money coming in so we have to raise the money through taxes. We have hooked on with Kingfield to join their rabies clinics that they hold once a month. Please make sure to get in to the town office and license your dog(s) as soon as possible. Licensed dogs are easier to return to people.

Call me any time with animal questions.
779-7769
Lorie Agren
Animal Control Officer



Code Enforcement/ Licensed Plumbing Inspector's Report 2014

To the Taxpayer's of New Portland;

There were (37) Building Notification Permits issued in 2014

Additions	7	
Sheds	10	
Mobile Homes	1	
Decks	3	
Porches	4	
Commercial	1	
Lean-To	1	
Cabin	1	
SFD	4	Single Family Dwelling
Plant House	1	
Garage	4	

There were (18) Plumbing Permits issued in 2014

Subsurface Waste Water Disposals	9
Internal Plumbing Permits	9

Respectfully Submitted,
Robert A Dunphy, CEO/LPI

2014 Assessor's Agent Report

To the Inhabitants of New Portland:

My office hours are on Mondays from 9am until 12 noon until April 1st. 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 2015 tax year must be received by April 1st; I will hold office hours that day from 1pm until 5pm.

If you have torn down or erected any buildings please let me know so I can update my records.

This year I will be mailing out a "List of Estates" to all property owners who own property in the Town of New Portland. Please fill the paper out as best that you can. This declaration is due back in my office by April 1, 2015. This declaration will help me confirm that the Assessor's records are accurate and up to date.

I enjoy working for the Town of New Portland.

Thank you and respectfully,

Terri Lamontagne, CMA, Assessor's Agent



**New Portland Fire Department
2014 Annual Report**

To the Citizens of New Portland:

During the year 2014 your Fire Department responded to the following 71 calls for assistance, of which 13 were request for mutual aid, of which made up of structure fires, vehicle accidents and setting up a Life Flight LZ We have had a total increase of 10 call from 2013.

Structure Fires	7	Vehicle/Snowmobile Accidents	33
Vehicle/Equipment Fire	6	Downed Wire/Tree	13
Brush/Grass Fires	4	EMS/Life Flight Assist	5
Chimney Fire	2	Debris in roadway	1

As of this time we have responded to 11 calls, compared to last year there was only 6 during the same period.

This year we have completed the painting, lettering and outfitting the Forestry we received from the State, but we do need to complete the wiring and installing ground and emergency lighting. We did have a big expenditure with this apparatus when we had to have the Allison transmission rebuilt costing us \$5500 in repairs. We are seeing an increase in our repairs and maintenance of our apparatus, which is reflexed in our budget request for 2015.

With the donated generator we had planned to purchase and build an out building to house the generator but after further consideration and trying to make the best use of funds we are looking to construct an interior enclosure in the bay area within the station, which allows for use of existing heating. Also we will be removing the 1972 Mack Tanker from service to free up space in the bay to allow us to build this enclosure.

Our main apparatus is 1995 Pierce Engine which is now 20 years old. With a useful life of 20-25 years on this apparatus we need to start looking at replacement or refurbishing this vehicle. I would like to ask the residents of town what direction they would like to see. I don't have hard numbers for you but if you refurbish an apparatus you are generally looking at about half the cost of new replacement and that includes bringing the apparatus up to current codes.

The repeater has not been completed as of yet, in part due to the new cell tower is not in service as yet and we are waiting word to see if we are able to secure a donated repeater from the County to use.

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 2014

Another wonderful year at the New Portland Community Library! Several great events were held and our patronage is growing all the time. If you haven't been in, be sure to stop by and get a library card. It's free and if we don't have what you're looking for, we'll try our best to get it for you.

We received a grant this year which has been a great help. A few things we were able to do are: purchase a storage shed, have custom curtains installed that will help keep our library cooler in the summer and warmer in the winter, and redesign a small space for small meetings or private tutoring.

In February, we had a New Portland Community Photo Challenge, where participants took part in daily themes. Each week, participants posted a photo from the week, on our library Facebook page. Participants could then pay a small fee and submit ten photos to be part of a slideshow held at the library. The show was held in March and it was wonderful for all to see their work and see how each person interpreted the themes from the month.

Our Annual Ladies Tea had the best attendance so far! Each year more ladies of all ages, have attended this fun and relaxing event. The Tea is held in May or June of each year and is always a lovely time for ladies of all ages. Special thanks to Tabitha Emery for helping me do the cooking and organizing each year.

Richard and Bonnie Atwood let us take over Atwood Greenhouse & Maple Syrup again this year. Several New Portland Community Library Board members worked at the greenhouse during their final weekend of the season. Once again, the Atwoods graciously donated half of their weekend earnings to the library! We really appreciate their support!

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.

This year, the library offered their space to several people in the community and beyond to hold classes. A two week sewing class, a weekly weight group, book signing, and several children's activities were held over the course of the year. If you think you have a skill that you would like to teach, the library might be just the space for your activity. Don't forget, we have a projector and screen for those meetings or gatherings where you want to show a presentation or slideshow. 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 dvds to the shelves! 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 4:00p.m. to 6:00p.m. or on Tuesday or Saturday from 10:00a.m. to Noon. Look for various children's events and other activities throughout the coming year! New for 2015, a Children's Hour from 9:00-10:00 a.m. on the first Saturday of each month.

New Portland Community Library Board of Directors

Officers:

- Kay Michka - President
- Debra LeBeau - Vice President
- Katie Handrahan - Treasurer
- Julia Bouwsma - Secretary

Board Members:

- Petrina Bearor
- Joye Earle
- Margaret Choate
- Joan Moes
- Tabitha Emery
- Russ Morey
- Rosemary Drosky

Respectfully Submitted,



SELECTMEN'S LETTER OF TRANSMITTAL

All of the Town employees have worked hard in 2014 to make sure that all of the necessary tasks are being completed and that tax dollars are well spent. The selectmen want to thank all of the volunteers and paid employees for all they do all year long. We realize that you do not get to hear that enough.

It is nice to see that there is some interest in open positions. There will be three names on the ballot for Selectmen as well as three names on the ballot for Town Clerk. However, there are still many open positions that need to be filled. There is currently no one running for school board. This position is essential and we hope someone will step up and represent the Town on that board, speaking for all the students as well as the taxpayers. We currently need people to fill positions on the appeals board, the MAC committee and the recreation committee. If you are interested in serving the community please contact one of us or Stacie to see what would be the best fit for you.

Through a 10 year bond the project to slip line the culvert across Indian Stream on the Middle Road was completed this year. This project was untaken because the crossing was identified by the State of Maine bridge inspection group as being a risk for the Town requiring yearly inspections. The next large summer road project that needs to be addressed will be the bridge abutments on Tannery Bridge.

The Comprehensive Plan Committee has been working every month throughout 2014 to update our plan. The team has been very thoughtful in their approach to updating the plan, really looking at what the Town has for strengths and weaknesses. They are trying to identify ways to take advantage of our strengths and minimize our weaknesses for a good long range plan. They will be looking for public input shortly.

The Selectmen/Assessors took a second look at land values in New Portland. The Assessor's Agent performed sales ratio analysis on both waterfront and rural land sales with the limited number of sales we have had. Through this process we adjusted the waterfront values down a little on Lemon Stream and lower Gilman Stream and raised the value of the first acre of rural land by 50%. We will continue to monitor this change through sales to ensure that values are distributed equitably.

The fire department call volume was increased significantly in 2014. With increased calls come increased expenses in payroll, fuel and equipment repair/maintenance. The volume of calls so far in 2015 looks to be on pace with what we saw last year. We are lucky to have men and women that are well trained and willing to come out and help no matter when those calls come in.

In 2015 the fire department will be getting a new thermal imaging camera that will be purchased with funds from the TIF (tax increment financing) account. The camera currently in use was purchased many years ago with a grant from the Cole Foundation.

The project of making our tax maps digital has been started by Dirigo Timberlands in North Anson. We expect this project will be implemented in 2015.



We understand that taxes continue to be a struggle here in New Portland. Unfortunately, this is not something we see improving in the future. With this in mind the selectmen and budget committee did our best to put forth a proposed budget that will meet the needs of the Town but without any frills. The trend over the past several years for the State of Maine has been to balance the State budget by pushing more expenses on to the Town in the form of unfunded mandates. Some examples of this are the tree growth program, homestead exemptions, snow plowing, and education. There are a lot of properties in New Portland that participate in the tree growth program for instance. This essentially means that the landowner with 10 acres or more can hire a forester to create a management plan for them and their acreage is then assessed at a fraction of the value that land not in tree growth is assessed at. When this State program was created the Town was reimbursed 100% of this lost revenue. As the years pass we never know how much our reimbursement will be but it continues to decline year after year. This is tax dollars that the rest of need to make up. This same scenario is true with reimbursement for the homestead exemption and veterans exemption. When the Town became responsible to plow State roads like the Long Falls Dam Road, Katie Crotch Road and Route 146 we got reimbursed, but now that money is slowly going away. Last year State revenue sharing to the Towns was significantly reduced. The most recent State budget proposal has revenue sharing to the Towns reduced even further. This is money that we used directly to reduce property taxes. As all of these revenues dwindle or disappear completely it will result in a higher local property tax burden. If this concerns you please let your legislators know that if they want to balance the State budget they need to reduce spending at the State level and not just shift the tax burden on to the property tax payer.

We look forward to hearing from you with any questions, concerns or suggestions that you may have as we face the challenges facing our community in 2015.

Respectfully

Board of Selectmen

Andrea Reichert

Douglas Archer

Wayne Rundlett



TAXPAYER'S NOTICE

REAL ESTATE:

If you have constructed, altered or removed any buildings since April 1, 2014 and on or before April 1, 2015, 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, 2015 for the 2015-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, 2015 any widow or minor children of veterans who would have been 62 years of age as of April 1, 2015 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, 2015. 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, 2015 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, 2015, you may qualify for a homestead exemption. This application must also be received by April 1, 2015 to affect your 2015 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 12, 2015
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 seventh day of March, 2015 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 2015

Selectmen Recommend 138,087.00 Budget Committee Recommends 137,123.00

Officer's Salaries	86,882.00	.....	85,918.00
Town Charges	11,000.00	.....	11,000.00
Town Office	11,205.00	.....	11,205.00
Social Security	10,000.00	.....	10,000.00
Insurance	19,000.00	.....	19,000.00
Total	138,087.00		137,123.00

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 1,130.00 Budget Committee Recommends 1,130.00

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 1,666.00 Budget Committee Recommends 1,666.00

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 2015.

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

There is a carry forward from 2014 in the amount of 1,279.08 which has been earmarked for a bulk mailing project in the 2015 assessing department.

2014 Annual Town Report



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 2015.

Selectmen Recommend 23,145.00 Budget Committee Recommends 23,145.00

Art. 07. To see what sum of money the town will vote to raise and appropriate for the Town Audit for calendar year 2015.

Selectmen Recommend 7,500.00 Budget Committee Recommends 7,500.00

Art. 08. To see what sum of money the town will vote to raise and appropriate for summer roads for calendar year 2015.

Selectmen Recommend 120,000.00 Budget Committee Recommends 120,000.00

Taxation48,800.00

Road Grant38,200.00

Excise33,000.00

Total.....120,000.00

The Summer Roads original request was for 132,500.00

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

Selectmen Recommend 11,771.00 Budget Committee Recommend 11,771.00

Art. 11. To see what sum of money the town will vote to raise and appropriate for winter roads for calendar year 2015.

Selectmen Recommend 205,000.00 Budget Committee Recommends 205,000.00

Taxation.....120,000.00

Excise Tax.....85,000.00

Total.....205,000.00

Art. 12. To see what sum of money the town will vote to raise and appropriate for street lights for calendar year 2015.

Selectmen Recommend 5,000.00 Budget Committee Recommends 5,000.00

Art. 13. 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 2015.

Selectmen Recommend 47,935.00 Budget Committee Recommends 47,935.00

Art. 14. 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. 15. To see what sum of money the town will vote to raise and appropriate for the continuing Fire Fighter Training Account.

Selectmen Recommend 6,517.00 Budget Committee Recommends 6,517.00

Art. 16. 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. 17. To see what sum of money the town will vote to raise and appropriate for animal control for calendar year 2015.

Selectmen Recommend 1,000.00 Budget Committee Recommends 1,000.00



Art. 18. 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. 19. 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 3,000.00 Budget Committee Recommends 3,000.00

Art. 20 To see what sum of money the town will vote to raise and appropriate in support of the New Portland Community Library.

Selectmen Recommend 5,000.00 Budget Committee Recommends 6,000.00

The Library's request for 2015 was in the amount of \$8,000.00

Art. 21. 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 3,800.00 Budget Committee Recommends 3,800.00

Art. 22. To see what sum of money the town will vote to raise and appropriate to pay the Town's share of the 2015 operating expenses of the Kingfield Transfer Station.

Selectmen Recommend 42,195.00 Budget Committee Recommends 42,195.00

Art. 23. To see what sum of money the town will vote to raise and appropriate for the continuing Legal Fees account.

Selectmen Recommend 1,500.00 Budget Committee Recommends 3,000.00

Art. 24. To see what sum of money the town will vote to raise and appropriate for the TRIO software licensing fees for the calendar year 2015.

Selectmen Recommend 6,063.00 Budget Committee Recommends 6,063.00

Art. 25. 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. 26. To see if the Town will vote to raise and appropriate \$1.00 for abatements for the calendar year 2015.

Selectmen Recommend YES Budget Committee Recommend YES

Art. 27. 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 2015.

Selectmen Recommend 2,000.00 Budget Committee Recommend 2,000.00

Art. 28. 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 2015. **Selectmen Recommend YES**

Art. 29. 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 2015 annual budget during the period from January 1, 2016 to the 2016 annual town meeting. **Selectmen Recommend YES**

Art. 30. 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. 31. 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 2015 is 7.00%



Art. 32. To see if the Town will vote to authorize the Town Manager to appoint a budget committee for calendar year 2016. **Selectmen Recommend YES**

Art. 33. 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. 34. To see if the Town will vote to authorize the Tax Collector to accept prepayments of taxes not yet committed. **Selectmen Recommend YES**

Art. 35. 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 2015 tax year. **Selectmen Recommend YES**

Art. 36. 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. 37. 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. 38. To see if the Town will vote to accept the following categories of state funds during the fiscal year beginning July 1, 2015.

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 TWELTH (12th) DAY OF FEBRUARY IN THE YEAR OF OUR LORD TWO THOUSAND AND FIFTEEN (2015).

Town of New Portland
Board of Selectmen

A true copy of the Warrant:

Andrea Reichert, Chairman

Stacie Rundlett
Town Manager
Warden & Constable

Douglas Archer

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, 2014, 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.

Auditors' 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. 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, 2014, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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 05, 2015, 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.

Purdy Power + Company
Professional Association

Portland, Maine
February 05, 2015



Management's Discussion and Analysis

Town of New Portland, Maine

As management of the Town of New Portland, Maine, we offer readers of the Town's financial statements this narrative overview and analysis of the financial activities of the Town for the fiscal year ended December 31, 2014. The Town's financial performance is discussed and analyzed within the context of the accompanying financial statements and disclosures following this section.

Financial Highlights

- The Town's assets exceeded liabilities by \$1,171,747 as of December 31, 2014, compared to \$1,212,351 as of December 31, 2013.
- The Town's governmental funds General Fund Balance was \$524,018 as of December 31, 2014, compared to \$442,676 as of December 31, 2013.

Overview of the Financial Statements

The Management's Discussion and Analysis introduces the Town's basic financial statements. The basic financial statements include three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. The Town also includes in this report supplemental information to the basic financial statements.

Government-wide Financial Statements

The government-wide financial statements include a Statement of Net Position and a Statement of Activities. These statements provide information about the activities of the Town as a whole and present both a long-term and short-term view of the Town's finances. Financial reporting at this level is similar to the accounting used by most private-sector companies.

The Statement of Net Position includes all assets and liabilities, with the difference reported as net position. Over time, increases or decreases in the Town's net position is one indicator of whether its financial health is improving or deteriorating. Evaluation of the overall economic health requires other non-financial factors, such as changes in the Town's property tax base and the condition of the Town's roads, as well as many others.

The Statement of Activities reports the current year change in net position. This statement includes all of the current year's revenues and expenses regardless of when cash is received or paid.

The Statement of Net Position and the Statement of Activities are divided into two kinds of activities:

- **Governmental activities:** Most of the Town's basic services are reported here, including the police, fire, general administration, streets, and ambulance. Sales taxes, franchise fees, fines, and state and federal grants finance most of these activities.



Management’s Discussion and Analysis - Continued

Town of New Portland, Maine

- Business-type activities: if the Town charges a fee to customers to help it cover all or most of the cost of certain services it provides.

The Town as Trustee

Reporting the Town’s Fiduciary Responsibilities

We exclude these activities from the Town’s other financial statements because the Town cannot use these assets to finance its operations. The Town is responsible for ensuring that the assets reported in these funds are used for their intended purpose.

THE TOWN AS A WHOLE

For the year ended December 31, 2014, net position changed as follows:

	Governmental Activities
Beginning net position	\$1,212,351
Decrease in net position	<u>(40,604)</u>
Ending net position	<u>\$1,171,747</u>

Governmental Activities

To aid in the understanding of the Statement of Activities, some additional explanation is given. Of particular interest is the format that is significantly different than a typical Statement of Revenues, Expenses, and Changes in Fund Balance. You will notice that expenses are listed in the first column with revenues from that particular program reported to the right. The result is a Net (Expense) revenue. The reason for this kind of format is to highlight the relative financial burden of each of the functions on the Town’s taxpayers. It also identifies how much each function draws from the general revenues or if it is self-financing through fees and grants. Some of the individual line item revenues reported for each function are:

General government	Building and plumbing permits, clerk fees, marriage licenses, and interest on taxes.
Public works	State highway aid grant.
Health and sanitation	State general assistance reimbursements.

All other governmental revenues are reported as other revenues. It is important to note that all taxes are classified as general revenues even if restricted for a specific purpose.



Town of New Portland, Maine

Fund Financial Statements

For governmental activities, these statements focus on how services were financed in the short term as well as what remains for future spending. Fund financial statements also report the Town's operations in more detail than the government-wide statements by providing information about the Town's most significant funds. The remaining statements provide financial information about activities for which the Town acts solely as a trustee or agent for the benefit of those outside of the government.

Financial Analysis of the Town as a Whole - Government-wide Financial Statements

The following schedule is a summary of nets position for the years ended December 31, 2014 and December 31, 2013:

	<u>Governmental Activities</u>		
	<u>2014</u>	<u>2013</u>	<u>Change</u>
Current and other assets	\$ 807,933	\$ 687,845	\$ 120,088
Capital assets	589,254	632,404	(43,150)
Total Assets	1,397,187	1,320,249	76,938
Long-term liabilities	218,922	103,607	115,315
Other liabilities	6,518	4,291	2,227
Total Liabilities	225,440	107,898	117,542
Net position:			
Net investment in capital assets			
net of related debt	370,332	528,797	(158,465)
Restricted	23,223	23,185	38
Unrestricted	778,192	660,369	117,823
	<u>\$ 1,171,747</u>	<u>\$ 1,212,351</u>	<u>\$ (40,604)</u>



Management’s Discussion and Analysis - Continued

Town of New Portland, Maine

The following schedule is a summary of the statement of activities for the years ended December 31, 2014 and December 31, 2013:

	<u>Governmental Activities</u>		
	<u>2014</u>	<u>2013</u>	<u>Change</u>
Revenues:			
Program revenues:			
Charges for services	\$ 56,585	\$ 22,987	\$ 33,598
Operating grants and contributions	38,200	45,000	(6,800)
General revenues:			
Property taxes	1,202,852	1,158,854	43,998
Excise taxes	134,121	124,080	10,041
Intergovernmental	98,983	112,086	(13,103)
Interest	53	66	(13)
Miscellaneous	8,041	23,521	(15,480)
Total Revenues	<u>1,538,835</u>	<u>1,486,594</u>	<u>52,241</u>
Expenses:			
General			
General government	176,608	168,551	8,057
Public safety	101,278	112,858	(11,580)
Public works	446,192	331,298	114,894
Health and sanitation	55,105	48,920	6,185
Education	627,622	600,033	27,589
Unclassified	166,893	193,626	(26,733)
Interest on debt	5,741	4,964	777
Total Expenses	<u>1,579,439</u>	<u>1,460,250</u>	<u>119,189</u>
Change in Net Position	<u>\$ (40,604)</u>	<u>\$ 26,344</u>	<u>\$ (66,948)</u>



Management’s Discussion and Analysis - Continued

Town of New Portland, Maine

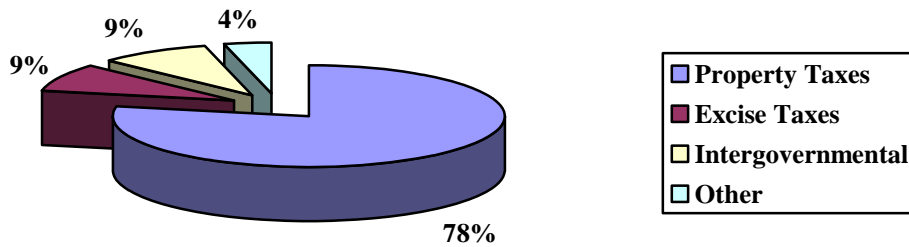
Financial Analysis of the Town's Funds - Fund Financial Statements

Our analysis of the Town’s major funds begins with the fund financial statements and provides detailed information about the most significant funds-not the Town as a whole. Some funds are required to be established by State law. However, many other funds are established to help control and manage money for particular purposes or to show the Town is meeting legal responsibilities for using certain taxes, grants, and other money. The Town reports governmental funds and a proprietary fund.

- Governmental funds - Most of the Town's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the Town's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the Town's programs. We describe the relationship, or differences, between governmental activities, reported in the Statement of Net Position and the Statement of Activities, and governmental funds in reconciliation at the bottom of the fund financial statements.

The Town’s general fund operating revenues on a budgetary basis were as follows:

Revenue	FY 2014 Amount	Percent of Total	Increase (decrease) from FY 2013
Property Taxes	\$ 1,202,852	78%	\$ 48,998
Excise Taxes	134,121	9%	10,041
Intergovernmental	137,183	9%	(19,903)
Other	64,626	4%	18,118
Total Revenue	\$ 1,538,782	100%	\$ 57,254





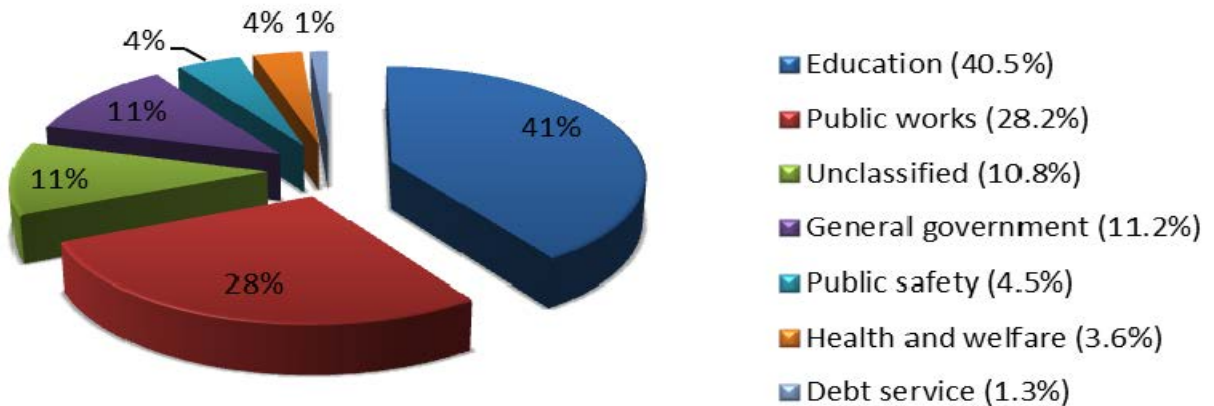
Management’s Discussion and Analysis - Continued

Town of New Portland, Maine

The Town’s general fund operating fund expenditures on a budgetary basis were as follows:

Expenditures	FY 2014 Amount	Percent of Total	Increase (decrease) from FY 2013
Education	\$ 627,622	41%	\$ 27,589
Public works	436,607	28%	115,511
General government	174,093	11%	7,915
Unclassified	166,893	11%	5,284
Health and welfare	55,105	4%	6,185
Public safety	70,228	4%	(2,476)
Debt service	19,556	1%	1,204
Total Revenue	<u>\$ 1,550,104</u>	<u>100%</u>	<u>\$ (161,212)</u>

Expenses by Function





Management’s Discussion and Analysis - Continued

Town of New Portland, Maine

Capital Assets

As of December 31, 2014, the Town of New Portland’s investment in capital assets for its governmental activities amounted to \$1,090,084 for the 2014 and 2013 years. This investment includes land, buildings, equipment, and vehicles.

	Governmental		
	Activities		Increase
	<u>2014</u>	<u>2013</u>	<u>(Decrease)</u>
Land	\$ 19,491	\$ 19,491	\$ -
Land improvements	47,458	47,458	-
Buildings and improvements	408,067	408,067	-
Vehicles and equipment	615,068	615,068	-
Totals at cost	\$ 1,090,084	\$ 1,090,084	\$ -
Total accum depreciation	<u>500,830</u>	<u>457,680</u>	<u>43,150</u>
Net Capital Assets	<u>\$ 589,254</u>	<u>\$ 632,404</u>	<u>\$ (43,150)</u>

Long Term Liabilities

At year-end, the Town had \$218,922 in outstanding bond and note payable balances compared to \$103,607 last year. The increase relates to the Town borrowing \$129,000 to pay for the Middle Road Project. Principal payments on existing notes totaled \$13,685 during the year.

CONTACTING THE TOWN'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and creditors with a general overview of the Town's finances and to show the Town's accountability for the money it receives. If you have questions about this report or need additional financial information, visit the Town Office in New Portland or call 628-4441.

2014 Annual Town Report

Statement of Net Position



Town of New Portland, Maine

As of December 31, 2014

	<u>Governmental Activities</u>
Assets	
Cash	\$ 549,290
Taxes receivable	197,610
Tax liens receivable	53,955
Accounts receivable	7,078
Capital assets, net of accumulated depreciation	<u>589,254</u>
Total Assets	1,397,187
Liabilities	
Accrued interest payable	1,469
Taxes paid in advance	5,049
Long-term liabilities:	
Portion due or payable within one year:	
Bond and notes payable	24,462
Portion due or payable after one year:	
Bond and notes payable	<u>194,460</u>
Total Liabilities	<u>225,440</u>
Net Position	
Net investment in capital assets	370,332
Restricted, expendable	21,523
Restricted, nonspendable	1,700
Unrestricted	<u>778,192</u>
Total Net Position	<u>\$ 1,171,747</u>

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

2014 Annual Town Report

Statement of Activities



Town of New Portland, Maine

For the Year Ended December 31, 2014

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	\$ 176,608	\$ 56,585	\$ -	\$ (120,023)
Public safety	101,278	-	-	(101,278)
Public works	446,192	-	38,200	(407,992)
Health and sanitation	55,105	-	-	(55,105)
Education	627,622	-	-	(627,622)
Unclassified	166,893	-	-	(166,893)
Interest on long-term debt	5,741	-	-	(5,741)
Total Governmental Activities	\$ 1,579,439	\$ 56,585	\$ 38,200	(1,484,654)

General revenues:

Taxes:

Property	1,202,852
Excise	134,121
Intergovernmental	98,983
Interest income	53
Miscellaneous	8,041

Total General Revenues 1,444,050

Change in Net Position (40,604)

Net position at beginning of year 1,212,351

Net Position at End of Year \$ 1,171,747

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

2014 Annual Town Report



Balance Sheet - Governmental Funds

Town of New Portland, Maine

As of December 31, 2014

	General	Other Governmental Funds	Total Governmental Funds
	<u>General</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Assets			
Cash	\$ 465,424	\$ 83,866	\$ 549,290
Taxes receivable	197,610	-	197,610
Tax liens receivable	53,955	-	53,955
Accounts receivable	7,078	-	7,078
Total Assets	<u>\$ 724,067</u>	<u>\$ 83,866</u>	<u>\$ 807,933</u>
 Liabilities, Deferred Inflows of Resources and Fund Balances			
Liabilities			
Taxes paid in advance	5,049	-	5,049
Total Liabilities	5,049	-	5,049
 Deferred Inflows of Resources			
Unavailable revenue - property taxes	195,000	-	195,000
Total Deferred Inflows of Resources	195,000	-	195,000
 Fund Balances			
Nonspendable:			
Permanent Fund	-	1,700	1,700
Restricted:			
Permanent Fund	-	21,523	21,523
Assigned:			
Special Revenue Fund	-	60,643	60,643
General Fund	147,657	-	147,657
Unassigned:			
General Fund	376,361	-	376,361
Total Fund Balances	<u>524,018</u>	<u>83,866</u>	<u>607,884</u>
 Total Liabilities, Deferred Inflows of Resources and Fund Balances	 <u>\$ 724,067</u>	 <u>\$ 83,866</u>	 <u>\$ 807,933</u>

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



2014 Annual Town Report
Reconciliation of Governmental Funds Balance Sheet
to the Statement of Net Position

Town of New Portland, Maine

As of December 31, 2014

Total Fund Balances - Governmental Funds \$ 607,884

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: 589,254

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	\$ (218,922)	
Accrued interest payable	(1,469)	
	<u> </u>	<u>(220,391)</u>

Total Net Position - Governmental Activities \$ 1,171,747

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

2014 Annual Town Report



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

Town of New Portland, Maine

For the Year Ended December 31, 2014

	<u>General</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Revenues			
Taxes			
Property	\$ 1,202,852	\$ -	\$ 1,202,852
Excise	134,121	-	134,121
Intergovernmental	137,183	-	137,183
Miscellaneous	<u>64,626</u>	<u>53</u>	<u>64,679</u>
Total Revenues	1,538,782	53	1,538,835
Expenditures			
Current			
General government	174,093	-	174,093
Public safety	70,228	-	70,228
Public works	436,607	-	436,607
Health and welfare	55,105	-	55,105
Education	627,622	-	627,622
Unclassified	166,893	-	166,893
Debt service - principal	13,685	-	13,685
- interest	<u>5,871</u>	<u>-</u>	<u>5,871</u>
Total Expenditures	<u>1,550,104</u>	<u>-</u>	<u>1,550,104</u>
Revenues Over (Under) Expenditures	(11,322)	53	(11,269)
Other Financing Sources (Uses)			
Operating transfers in	5,164	41,500	46,664
Operating transfers out	(41,500)	(5,164)	(46,664)
Proceeds from long-term borrowing	<u>129,000</u>	<u>-</u>	<u>129,000</u>
Total Other Financing Sources (Uses)	<u>92,664</u>	<u>36,336</u>	<u>129,000</u>
Revenues and Other Sources Over (Under) Expenditures and Other Uses	81,342	36,389	117,731
Fund balances at beginning of year	<u>442,676</u>	<u>47,477</u>	<u>490,153</u>
Fund Balances at End of Year	<u>\$ 524,018</u>	<u>\$ 83,866</u>	<u>\$ 607,884</u>

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

2014 Annual Town Report



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, 2014

Net Change in Fund Balances - Total Governmental Funds \$ 117,731

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	(43,150)	(43,150)

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	(129,000)	
Principal portion of debt payments	13,685	(115,315)

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		130
------------------------------------	--	-----

Change in Net Position of Governmental Activities \$ (40,604)

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

2014 Annual Town Report



**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, 2014

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with
	<u>Original</u>	<u>Final</u>	<u>(Budgetary Basis)</u>	<u>Final Budget Positive (Negative)</u>
Revenues				
Taxes				
Property	\$ 1,200,955	\$ 1,200,955	\$ 1,202,852	\$ 1,897
Excise	118,000	118,000	134,121	16,121
Intergovernmental	97,418	97,418	102,151	4,733
Miscellaneous	10,538	10,538	64,539	54,001
Total Revenues	1,426,911	1,426,911	1,503,663	76,752
Expenditures				
Current				
General government	161,558	161,558	174,093	(12,535)
Public safety	69,687	69,687	70,228	(541)
Public works	461,111	461,111	436,607	24,504
Health and welfare	56,317	56,317	55,105	1,212
Education	627,622	627,622	627,622	-
Unclassified	161,026	161,026	160,656	370
Debt service - principal	14,122	14,122	13,685	437
- interest	5,871	5,871	5,871	-
Total Expenditures	1,557,314	1,557,314	1,543,867	13,447
Revenues Over (Under) Expenditures	(130,403)	(130,403)	(40,204)	90,199
Other Financing Sources (Uses)				
Operating transfers in	43,364	43,364	43,364	-
Operating transfers out	(64,150)	(64,150)	(64,150)	-
Proceeds from long-term borrowing	129,000	129,000	129,000	-
Utilization of assigned balances	34,533	34,533	-	(34,533)
Utilization of unassigned balances	5,766	5,766	-	(5,766)
Total Other Financing Sources (Uses)	148,513	148,513	108,214	(40,299)
Revenues and Other Sources Over (Under) Expenditures and Other Uses	\$ 18,110	\$ 18,110	68,010	\$ 49,900
Fund balance at beginning of year (budgetary basis)			<u>346,000</u>	
Balance at End of Year (Budgetary Basis)			<u>\$ 414,010</u>	

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

2014 Annual Town Report
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, 2014, the carrying amount of the Town's deposits was \$549,290 and the bank balance was \$742,558. 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, 2014, \$408,692 of the Town's bank balance of \$742,558 was exposed to credit risk as follows:

Collateralized with securities held by the pledging financial institution	<u>\$ 408,692</u>
---	-------------------

Note C - Capital Assets

A summary of capital assets transactions for the year ended December 31, 2014, 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	615,068	---	---	615,068
Totals at Historical Cost	1,090,084	---	---	1,090,084
Less accumulated depreciation:				
Land improvements	14,205	2,373	---	16,578
Buildings and improvements	125,923	10,202	---	136,125
Vehicles and equipment	317,552	30,575	---	348,127
Total accumulated depreciation	457,680	43,150	---	500,830
Capital Assets, Net	\$ 632,404	\$ 43,150	\$ ---	\$ 589,254

2014 Annual Town Report
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	31,050
Public works	<u>9,585</u>
Total governmental activities depreciation expense	<u>\$ 43,150</u>

Note D - Interfund Transfers

Interfund transfers for the year ended December 31, 2014 consisted of the following amounts:

Governmental Activities	<u>Transfers In</u>	<u>Transfers Out</u>	<u>Net Transfers</u>
<u>General Fund:</u>			
<i>Other Governmental Funds:</i>			
Special Revenues	\$ 41,500	\$ (5,164)	
			\$ 36,336
<u>Other Governmental Funds:</u>			
<i>Special Revenues:</i>			
General Fund	<u>5,164</u>	<u>(41,500)</u>	
			\$ (36,336)
Total Interfund Transfers	<u>\$ 46,664</u>	<u>\$ (46,664)</u>	<u>\$ ---</u>

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

Note E - Short-Term Liabilities

The Town obtained short-term borrowing in advance of property tax collections, depositing the proceeds in its general fund. This was necessary due to cash flow needs.

Short-term debt activity for the year ended December 31, 2014, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Tax anticipation note	\$ ---	\$ 200,000	\$ 200,000	\$ ---

2014 Annual Town Report
Notes to Financial Statements - Continued



Town of New Portland, Maine

Note F - Long-Term Debt

Long-term liability activity for the year ended December 31, 2014, was as follows:

	<u>Beginning</u> <u>Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending</u> <u>Balance</u>	Amounts Due within <u>One Year</u>
Governmental Activities:					
Bonds and note payable	\$ <u>103,607</u>	\$ <u>129,000</u>	\$ <u>13,685</u>	\$ <u>218,922</u>	\$ <u>24,462</u>

At December 31, 2014 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. \$ 67,292

Note payable to a bank due in annual installments of \$11,771 including interest at 2.75% through September 2016. 22,630

Note payable to a bank in annual installments of \$15,415 including interest at 3.25% through October 2024. 129,000
\$ 218,922

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>
2015	\$ 24,462	\$ 8,717	\$ 33,179
2016	26,148	7,071	33,219
2017	15,173	6,235	21,408
2018	15,706	5,701	21,407
2019	16,260	5,149	21,409
2020-2024	90,315	16,728	107,043
2025-2029	25,189	4,776	29,965
2030	5,669	255	5,924
Total	<u>\$ 218,922</u>	<u>\$ 54,632</u>	<u>\$ 273,554</u>

2014 Annual Town Report
Notes to Financial Statements - Continued



Town of New Portland, Maine

Note G - Assigned Fund Balance

At December 31, 2014, the assigned general fund balance consisted of the following:

General Carryforwards:

Planning board	\$ 6,729
Summer roads	24,503
Cemetery maintenance	1,845
General assistance	1,884
Animal control	1,407
Assessing	1,279

Other Reserves:

Legal fees contingency	10,111
Fire certification	7,120
Tarring	21,257
Grant matching	21,527
Recreation	2,973
Fire truck	20,057
Road projects	9,000
Road grant	17,961
Building fund	4
	<u>\$ 147,657</u>

Note H - Expenditures Over Appropriations

The following appropriations were exceeded by actual expenditures:

<u>Appropriations</u>	<u>Excess</u>
Officers' salaries	\$ 524
Town office/charges	17,988
Fire department	903
Abatements	1,618

2014 Annual Town Report
Notes to Financial Statements - Continued



Town of New Portland, Maine

Note I - Budget to GAAP 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 \$ 68,010

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 35,119

Transfers from other funds are inflows of budgetary resources but are not transfers for financial reporting purposes (38,200)

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 (6,237)

Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes 22,650

Generally Accepted Accounting Principles Basis:

Revenues and Other Sources Over (Under) Expenditures and Other Uses \$ 81,342

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, 2014.

2014 Annual Town Report
Notes to Financial Statements - Continued



Town of New Portland, Maine

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>	
2015	\$ 708



Combining Schedule of Revenues, Expenses and Changes in Other Town Reserves

Town of New Portland, Maine

For the Year Ended December 31, 2014

	Legal Fees Contingency	Fire Certification	Tarring	Grant Matching	Recreation	Fire Truck	Road Projects	Road Grant	Building Fund	Total
Revenues										
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,032	\$ -	\$ 35,032
Other	-	-	-	-	-	-	-	-	-	-
Interest	7	8	12	19	3	14	-	25	-	88
Total Revenues	7	8	12	19	3	14	-	35,057	-	35,120
Expenditures										
	-	6,237	-	-	-	-	-	-	-	6,237
Revenues Over (Under) Expenditures	7	(6,229)	12	19	3	14	-	35,057	-	28,883
Other Financing Sources (Uses)										
Operating transfers in	3,000	4,650	10,000	-	-	5,000	-	-	-	22,650
Operating transfers out	-	-	-	-	-	-	-	(38,200)	-	(38,200)
Total Other Financing Sources (Uses)	3,000	4,650	10,000	-	-	5,000	-	(38,200)	-	(15,550)
Revenues and Other Sources Over (Under) Expenditures and Other Uses	3,007	(1,579)	10,012	19	3	5,014	-	(3,143)	-	13,333
Reserve balances at beginning of year	7,104	8,699	11,245	21,508	2,970	15,043	9,000	21,104	4	96,677
Reserve Balances at End of Year	\$ 10,111	\$ 7,120	\$ 21,257	\$ 21,527	\$ 2,973	\$ 20,057	\$ 9,000	\$ 17,961	\$ 4	\$ 110,010

See accompanying independent auditors' report.