

2015 Annual Town Report

Town of New Portland

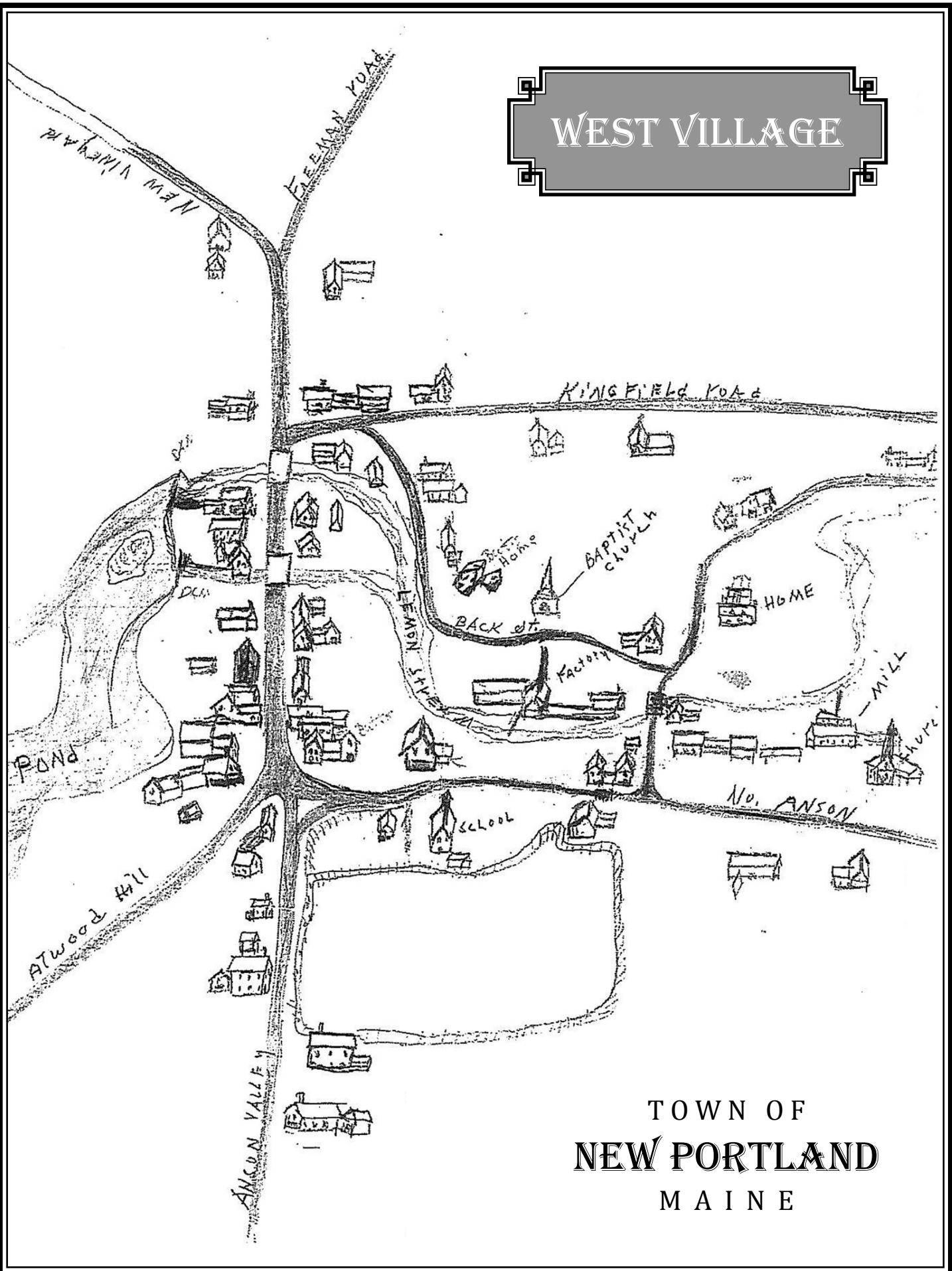


New Portland Firefighters from left to right are: Xzander Rundlett (future firefighter), Brian Rundlett (Deputy Fire Chief), Bonnie Estes, Sam Wood, Raymond Jordan, John Mills, Daniel Welch, , Kevin Barker, Kenneth Wood, Wayne Rundlett (Deputy Fire Chief), Jethro "Kip" Poulin (Fire Chief), Steven Smith (Lieutenant), Lance Maginnis, Josh Handrahan (Captain), Dan Howard (Lieutenant), Kyle Handrahan (Captain)
Not pictured are Alex Dunham, Brendon Tolman, Bob Sieber, Devin Rundlett

Year Ending December 31, 2015

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

WEST VILLAGE



TOWN OF
NEW PORTLAND
MAINE



Letter from the Town Historian

It is an honor to be known as New Portland's Town Historian as I have always been interested in the history of the town. I'm sure that there are many others more qualified than I am for the position. I try very hard to help everyone that contacts me for information about town or their ancestors. I have met and talked to many very interesting people from California, Florida, Texas, Massachusetts and Virginia. Sometimes they either call or just stop by and say, "We are only in town for a short time, and can you help us?" I have probably learned more from them than they have from me. It is very rewarding knowing that I have helped them answer a question about their ancestors or pointed them in the right direction to tie up a loose end in their research.

Last summer a man, his wife and his sister came here to try to capture a sense of their grandfather's life, who lived on the Wire Bridge Road. When he was a young man I met with them for more than an hour and it was a pleasant and interesting encounter.

The following is an excerpt from a letter that I received from him

"In your explanation of how entrepreneurs of the time built mills and tanneries using water power and planning on transportation infrastructure to make those efforts profitable sounded just like the explanation my grandfather gave me while looking over the harbor in Portland and explaining to me what came into the harbor to go inland and what came into the harbor to go inland and what came from inland out to the world through the harbor. You see, he was an infrastructure man. He went to the university in Orono and became a civil engineer who built bridges, piers and dams all over Maine and some other parts of New England. So these principles of human effort and organization were well taught in the village of New Portland."

I feel that I learned most of my principles, ethics and most of all common sense during my early childhood here in New Portland.

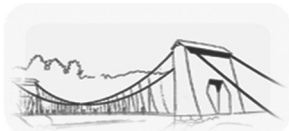
Respectfully,
Marilyn Gorman

Information on the map to the left

Map Drawn by: Oral Greenwood King

He is the son of Fred King and Myra Atwood

Oral was 12 years old when he drew this map in 1913



General Town Information

Town of New Portland Telephone Numbers & E-Mail Addresses

Town Office Front Desk	628-4441 ext. 0	Fax 628-4440
Town Manager/CEO – Stacie Rundlett	628-4441 ext. 1	nwprtInd@tds.net
Town Clerk – Kristen Mitchell	628-4441 ext. 2	newportlandtownclerk@gmail.com
Assessor’s Agent – TerriAnn Lamontagne	628-4441 ext. 3	npassessor1@gmail.com
Fire Department (non-emergency)	628-4441 ext. 4	nwprtInd@tds.net
LPI – Robert Dunphy	628-4441 ext. 5	
New Portlander Editor – Dallas Landry	628-4201	bigd@tdstelme.net
Town Historian – Marilyn Gorman	628-3532	
Board of Selectmen, Chair – Andrea Reichert	628-5411	
Board of Selectmen – Wayne Rundlett	628-2920	
Board of Selectmen – Michael Senecal	628-1001	
New Portland Community Library	628-6561	newportlandcl@gmail.com
Kingfield-New Portland Transfer Station	265-4637	Fax 265-4626 townclerks@tds.net
Animal Control Officer – Lorie Agren	628-2919	
New Portland Post Office	628-4941	
New Portland Fair Contact – Rod Hatch	566-0101	
East Cemetery – Mike Malesky	635-2609	
North Cemetery - Dale & Gloria Walker	628-2873	
West Cemetery - Rose Hendrix	628-3322	

Other Telephone Numbers

Somerset County Sheriff’s Department (non-emergency)	1-877-200-9070	
State Police (non-emergency)	1-800-452-4664	
MSAD #74 Superintendent	635-2727	Fax 635-3599
Somerset County Commissioners Office	858-4216	
Poison Control Center	1-800-222-1222	

Fire Permit Contacts

Jethro “Kip” Poulin – Fire Chief	628-4456	Brian Rundlett – Deputy Fire Chief	628-4544
Wayne Rundlett – Deputy Fire Chief	628-2920		

Town Office Hours

Monday - Wednesday 11:00am – 5:00pm
 Thursday 2:00pm – 7:00pm
 1st Saturday of the month 8:00am – 12:00pm
 (Excluding a holiday weekend)

Town of New Portland Website

newportlandmaine.org

2016 Observed Holidays & Dates Observed

New Year’s Day on Friday, January 1st
 Martin Luther King Jr. Day on Monday, January 18th
 President’s Day on Monday, February 15th
 Patriot’s Day on Monday, April 18th
 Memorial Day on Monday, May 30th
 4th of July on Monday, July 4th
 Labor Day on Monday, September 5th
 Columbus Day on Monday, October 10th
 Veteran’s Day on Friday, November 11th
 Thanksgiving on Thursday, November 24th
 Christmas Day observed on Monday, December 26th



Meeting Schedules

Selectmen’s Meeting

1st Tuesday & 3rd Monday of each month at 6:30 pm

New Portland Fire Department Meeting

2nd & 4th Tuesday of each month at 6:30 pm

NP Community Library Hours

Monday, Wednesday, Thursday
4:00 pm – 6:00 pm

Tuesday and Saturday morning
from 10:00 am - noon

Kingfield-New Portland Transfer Station Hours:

Wednesday, Saturday, Sunday
7:30 am – 4:30 pm

Fri 12:30 pm – 4:30 pm

Library Board of Trustees Meeting

2nd Tuesday of the month at 6:00 pm

Planning Board Meeting

1st Wednesday of the month at 6:30 pm

New Portland Water District

2nd Wednesday of each month at 7:00 pm

School Board Meeting

1st Wednesday of each month at 6:00 pm

Wire Bridge Thrift Shop

Saturday 10:00 am – 12:00pm

Knitwits & Happy Hookers (NPCL)

2nd & 4th Thursday of each month at 10:00 am

Table of Contents

General Town Information..... 4

Town Officers..... 5

County, State, and
Federal Government Representatives 6

Selectmen’s Budget Report..... 11

Assessor’s Report..... 12

Abatements..... 13

Delinquent Taxes..... 14

State of Maine Reimbursements..... 18

Tax Collector’s Report 2015 Assessment 18

Dedicated Special Accounts..... 19

Animal Control Officer’s Annual Report 29

Town Clerk’s Annual Report 26

Assessor’s Agent Annual Report 29

Fire Department Annual Report..... 28

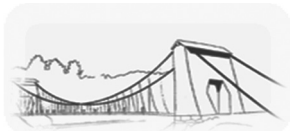
Library Annual Report..... 30

Board of Selectmen’s Letter of Transmittal..... 31

2016 Warrant 34

Auditor’s Report..... 41

General Fund Activity..... 57



General Town Information

New Homestead & Veterans Exemption Applications- Need to be in to the Assessor's Agent by April 1st of each year.

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, mileage, and title for 1995 and newer. To register for the 1st time from a dealer you will need to provide the title application (blue paper), proof of insurance, and mileage.

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

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

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

Property Tax Bills – These are mailed once the Assessor's and Assessor's Agent have completed the tax commitment. This is typically done around July. Interest 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.

Dog Licenses – All dog licenses expire on December 31st of each year. It is \$6.00 if spayed or neutered and \$11.00 if not spayed or neutered. Make sure to license your dog before the deadline of January 31st to avoid paying a \$25.00 late charge per dog per State of Maine law.



Town Officers

Moderator

Kenneth Lexier

Board of Selectmen

Andrea Reichert, Chair (2017)

Wayne Rundlett (2016)

Michael Senecal (2018)

Town Manager, Treasurer, Tax Collector, General Assistance Administrator, CEO

Stacie Rundlett (Indefinite)

Town Clerk, Registrar of Voters, Town Warden

Kristen Mitchell (2018)

Road Commissioner

Gary Agren

Fire Chief

Jethro "Kip" Poulin

Deputy Fire Chiefs

Brian Rundlett

Wayne Rundlett

Captains

Kyle Handrahan

Josh Handrahan

Lieutenants

Dan Howard

Steven Smith

Assessor's Agent

TerriAnn Lamontagne

Licensed Plumbing Inspector

Robert Dunphy (2016)

Animal Control Officer

Lorie Agren (2016)

Town Historian

Marilyn Gorman

RSU #74 School Board

Bobbi Sue Harrington (2017)

Annette Folco (2018)

Valerie Pinkham (2016)

Recreation Committee

Judi Wills

Ballot/Election Clerks

Marilyn Gorman

Arlene Newell

Winona Emery

Nancy Steuber

Planning Board

Peter Gardner, Chair (2017)

Brian Rundlett (2017)

Jim Heichel (2016)

Kyle Handrahan (2018)

Lewis Wills (2016)

Gabe Clark, ALT (2018)

Budget Committee

Mary Robinson

Brenda Stevens

Judi Wills

Marilyn Gorman

Jamie Eck

Jim Heichel

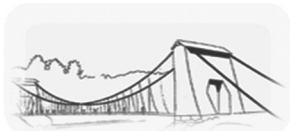
Leisa Emery

Heather Hilenski

Cindy Atwood

Board of Appeals

Vacant

**Representatives to the County, State, and Federal Government****County Commissioner**

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

Maine State Senate Distric #3

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

State Representative to Congress #112

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

State Representative to Congress #2

Bruce Poliquin
179 Lisbon Street
Lewiston, ME. 04240
(207)784-0768

United States Senators

Angus S. King Jr. (I-ME)
4 Gabriel Drive
Suite 3
Augusta, ME. 04330
(207)622-8292

Susan M. Collins (R-ME)
68 Sewall Street
Room 507
Augusta, ME. 04330
(207)622-8414



ANGUS S. KING, JR.
MAINE

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

United States Senate
WASHINGTON, DC 20510

COMMITTEES:
ARMED SERVICES
BUDGET
ENERGY AND
NATURAL RESOURCES
INTELLIGENCE
RULES AND ADMINISTRATION

Dear Friends of New Portland:

It has been a privilege to serve the State of Maine since being sworn into the U.S. Senate.

Much of my time in Washington this past year has been devoted to the Senate Armed Services Committee and the Select Committee on Intelligence. Protecting our homeland and the people of Maine from terrorism and violence remains one of my top priorities. Through my work on the Armed Services Committee, I was able to secure several provisions in the 2016 National Defense Authorization Act that benefit Maine. The legislation authorizes the construction of an additional DDG-51 Arleigh Burke Class Destroyer that could be built at Bath Iron Works and expands the HUBZone program to stimulate economic growth at former military installations like the former Brunswick Naval Air Station.

Returning control to teachers, school districts, and states has also been a primary concern of mine. I am encouraged that the Every Student Succeeds Act has become law. It eliminates the burdensome requirements of the No Child Left Behind Act and ensures access to a quality education for all students. A provision I helped author in the bill will give states the opportunity to pilot the use of their own proficiency-based assessments in lieu of federally-mandated standardized tests. Also included in the bill are several measures I secured to promote local input, fund education technology initiatives, and explore new strategies to increase student access to the internet outside of school.

Communities across Maine have taken bold action to improve their broadband connectivity, and I have been proud to foster federal support for these types of projects. My amendments to the Every Student Succeeds Act will promote the type of work already occurring in Washington County, where students who lack broadband access are able to check out mobile hotspots from their local libraries. Additionally, a bill I co-sponsored, the Community Broadband Act, helped pave the way for the FCC to enact rules protecting the ability of municipalities to invest in better broadband. I am excited by Maine's leadership on this important economic development issue and will continue to support local efforts in this area.

After extensive negotiations, the Senate passed a five-year transportation bill that will increase highway and transit funding in Maine and provide stability to improve our transportation infrastructure. The legislation contains provisions I cosponsored to cut red tape and improve predictability and timeliness by streamlining the federal permitting process for large infrastructure projects. Also incorporated in this bill are my provisions to relieve financial regulations on Maine's community banks and credit unions and to reauthorize the Export-Import Bank, a critical tool that supports communities and small business across the state.

Following my inquiries in the Energy and Natural Resources Committee, the National Park Service has announced they will begin exploring strategies to allow park visitors to purchase electronic passes online and will pilot the program at Acadia National Park. These passes would improve access to our nation's most treasured landscapes and would generate resources for years to come. I remain deeply engaged in preserving Maine's natural beauty and strengthening our outdoor recreation economy.

It is with solemn responsibility that I have focused my energy addressing the opioid epidemic in Maine. This work includes convening roundtables with a wide-range of health care and law enforcement professionals to combat addiction; introducing a proposal to safely dispose of excess prescription drugs; cosponsoring a

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

PRESQUE ISLE
169 Academy Street, Suite A
Presque Isle, ME 04769
(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
Printed on Recycled Paper



Senate-passed bill that addresses mothers struggling with addiction and the alarming effect it has on newborns; cosponsoring the TREAT Act, which expands the ability of medical specialists to provide life-saving medication-assisted therapies for patients battling heroin and prescription drug addiction; and calling on the Commander of U.S. Southern Command to increase efforts to stop the flow of heroin at our southern border.

I like to think of Maine as a big small town – and in a small town, the leaders are accessible and eager to listen. In that spirit, I’ve made it a priority to stay connected with people from all over Maine who e-mail, write, and call with suggestions or questions. If I can ever assist in your interaction with a federal agency, or you have thoughts, concerns, or personal input on a matter that is currently before Congress I hope you will contact me, let me know where you stand, and engage in this critical part of democracy. Please call my toll-free line at **1-800-432-1599** or one of my offices: Augusta (207) 622-8292, Presque Isle (207) 764-5124, Scarborough (207) 883-1588, or Washington, D.C. (202) 224-5344. You can also write me on our website at www.king.senate.gov/contact.

As always, I am honored to represent the people of Maine and look forward to working with you for the betterment of our great state.

Sincerely,

Angus S. King, Jr.
United States Senator



Dear Friends and Neighbors:

I am so grateful and thankful that you've selected me to represent you in the Maine Senate. I am honored that you've put your trust in me and I will continue to work tirelessly for the betterment of you and your neighbors, as well as for the great State of Maine. Please let me provide you with a recap of the first session of the 127th Legislature as well as my hopes for the second session, which has just begun.

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. To this end, my fellow legislators and I accomplished a great deal during the first session of the 127th Legislature.

We passed a biennial budget that ensured that more Maine families received a tax cut, even more than did in the previous "largest tax cut in Maine history" in 2011. This year's budget also stopped taxes on military pensions, so those who have sacrificed for our country can feel welcomed and at home in our state. We also restructured portions of our welfare system, increased funding for nursing homes, and put far more funding towards eliminating waitlists for services for brain-injured and intellectually disabled Mainers.

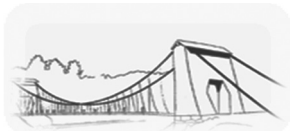
I'm really looking forward to watching how the significant changes we've already made will better the everyday lives of Mainers. I wanted to serve in Augusta in order to have an impact on the direction of our region and our state. Passing vital legislation (and, sometimes, stopping bad legislation) has remained one of my top priorities.

As you know, more changes are necessary. This year, during the second session of the legislature, we need to make progress towards addressing the cost of energy in this state. There are a number of bills that have been proposed that would change the way our state's energy system works, and I look forward to working hard on legislation that would lower your energy costs. I also believe that working to provide support to areas hard-hit by recent mill closings should be a focus of the 2016 session. Fighting the war on drugs here in Maine will also be a top priority for lawmakers. Several bills have been proposed that will aid officers in combating the drug epidemic.

You have my humble and sincere thanks for allowing me to represent you in Augusta. Please feel free to contact me at 207-287-1505 or at rodwhittemore@gmail.com if you have comments or questions, or if you would like assistance in navigating our state's bureaucracy.

Sincerely,

Rodney Whittemore
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 2016

Dear Friends and Neighbors,

It is an honor to serve you as your State Representative for House District 112. After a challenging first session in 2015, I look forward to starting the second session well rested and energized.

Currently, I serve on the Joint Standing Committee on Taxation. I was very busy on this committee last session in regards to the many important tax reforms that were passed in the 2016/2017 Biennial Budget. One of the more important bills we discussed was the bill that exempted pensions of Maine military retirees, from state taxes. This session we will take up bills that range from educational opportunity tax credits to exempting fishing, forestry, and farming from sales tax on petroleum products.

To do my job well, I will be seeking your opinion 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!

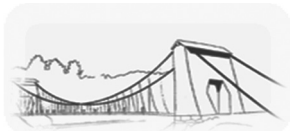
Sincerely,

Thomas Skolfield
State Representative

**SELECTMEN'S BUDGET REPORT**

*Appropriations for 2014, 2015, and Tentative 2016

ADMINISTRATION	2014	2015	2016
Town Officer's Salaries	82,584.00	87,518.00	90,249.00
Town Charges	9,000.00	11,000.00	11,000.00
Town Office	10,594.33	11,205.00	11,000.00
Social Security	9,000.00	10,000.00	10,000.00
Insurance	<u>18,411.40</u>	<u>19,000.00</u>	<u>20,890.00</u>
TOTAL ADMINISTRATION	129,589.73	138,723.00	143,139.00
Kennebec Valley Council of Government	1,129.00	1,130.00	1,173.00
Maine Municipal Association	1,595.00	1,666.00	1,727.00
Assessing	2,775.00	2,775.00	2,775.00
Ambulance	22,667.50	23,145.00	23,463.00
Audit	7,500.00	7,500.00	7,000.00
Summer Roads	40,900.00	48,800.00	51,000.00
Grader Payment	12,000.00	11,771.00	12,203.00
Winter Roads	111,333.30	120,000.00	131,333.00
Paving	10,000.00	10,000.00	10,000.00
Street Lights	4,700.00	5,000.00	5,200.00
Fire Department	39,740.00	47,935.00	47,290.00
Fire Training	4,650.00	6,517.04	4,248.00
Fire Truck Replacement	5,000.00	5,000.00	5,000.00
Fire Station Payment	5,993.00	5,993.00	5,993.00
Cemetery Maintenance	6,000.00	6,000.00	6,000.00
Cemetery Improvement	3,000.00	3,000.00	3,000.00
Library	5,000.00	6,000.00	6,000.00
Newsletter	3,600.00	3,800.00	4,200.00
Transfer Station	54,240.00	42,195.00	45,008.00
Legal Fees	3,000.00	1,500.00	1,500.00
Animal Control	1,000.00	1,000.00	1,000.00
Trio License	5,773.43	6,063.00	6,366.00
Food Cupboard	1,500.00	1,500.00	1,000.00
Abatements	1.00	1.00	1.00
General Assistance	0.00	0.00	2,000.00
Recreation	0.00	0.00	0.00
TAN Interest	<u>2,000.00</u>	<u>2,000.00</u>	<u>0.00</u>
TOTAL FROM MEETING APPROPRIATIONS	484,686.96	509,014.04	527,619.00
OTHER ASSESSMENTS			
Educations, RSU/SAD #74	627,622.00	639,565.00	
County Tax	142,758.52	161,544.49	
TIF Financing Plan	41,500.00	43,455.40	
Overlay	<u>18,109.98</u>	<u>14,688.09</u>	
TOTAL ASSESSMENTS	1,314,677.86	1,368,267.02	



ALLOWABLE DEDUCTIONS

State Municipal Revenue Sharing	(35,000.00)	(33,128.00)
Homestead Reimbursement	(23,375.00)	(22,780.00)
BETE Reimbursement	(2,581.45)	(5,803.82)
Other Revenue	<u>(47,000.00)</u>	<u>(98,677.86)</u>
NEW ASSESSMENT FOR COMMITMENT	1,206,721.41	1,207,877.34

OTHER TOWN MEETING APPROPRIATIONS

Road Grant Fund	35,032.00	38,200.00
Excise Taxes	<u>118,000.00</u>	<u>118,000.00</u>
TOTAL BUDGET	1,340,721.40	1,364,077.34

ASSESSOR'S REPORT

2015 Valuation

Taxable Valuation of Real Estate

Value of Land	30,088,000.00
Value of Buildings	<u>40,699,300.00</u>
TOTAL REAL ESTATE VALUE	70,788,000.00

Taxable Valuation of Personal Property

Product machinery and Equipment	67,900.00
Business Equipment	15,500.00
All other Personal Property	<u>47,500.00</u>
TOTAL PERSONAL PROPERTY VALUE	130,900.00
TOTAL REAL ESTATE & PERSONAL PROPERTY VALUE	70,918,200.00

Appropriations

County Tax	161,544.49
Municipal Appropriation	506,778.00
Local Education Appropriation	639,565.00
T.I.F. Financing Plan Amount	43,455.40
Overlay	<u>14,656.19</u>
TOTAL 2015 APPROPRIATIONS	1,365,999.08

Less Specific Amounts Allowed by Law

State Municipal Revenue Sharing	- 33,128.00
Homestead Exemption Reimbursement	-22,780.00
BETE Reimbursement	-5,803.82
Other Revenue: Veterans & Tree Growth Reimbursement, Franchise Fee, Interest on Taxes	<u>-98,677.86</u>
NET ASSESSMENT FOR COMMITMENT	1,205,609.40

Assessment Mil Rate

Real Estate	70,787,300.00 X .01700 =	1,203,384.10
Personal Property	<u>130,900.00 X .01700 =</u>	<u>2,225.30</u>
	70,918,200.00 X .01700 =	1,205,609.40

Respectfully Submitted by,
 New Portland Board of Selectmen
 Andrea Reichert, Wayne Rundlett, Mike Senecal

**ABATEMENTS****Receipts**

From Overlay	3,905.07
Taxation	<u>1.00</u>
TOTAL	3,906.07

Expenditures**2015 Real Estate Abatements**

Donald Browne	76.50
Amy Squibb	5.10
Judi and Lewis Wills	17.00
Polly and Robert MacMichael	47.60
Daryl Hilton	273.70
Daryl Hilton	25.50

2014 Real Estate Abatements

Christopher Morse	1,870.00
Poverty Abatement	808.24

2013 Real Estate Abatements

Poverty Abatement	775.63
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2015 Personal Property Abatements

Elavon, Inc	<u>6.80</u>
TOTAL	3,906.07

TAX COLLECTOR'S REPORT**2015 Assessment**

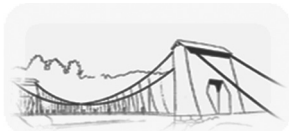
2015 Net Assessment for Commitment	1,205,609.40
2015 Supplemental Taxes Issued	14,977.00
2015 Tax Acquired Property	2,327.30
2015 Taxes paid in 2014	<u>5,049.00</u>
TOTAL	1,227,962.70

2015 COLLECTIONS AND CREDITS

2015 Real Estate Taxes Collected	1,051,749.13
2015 Personal Property Taxes Collected	2,042.70
2015 Real Estate Abatements	445.40
2015 Personal Property Abatement	6.80
2015 Real Estate Taxes Receivable	173,536.07
2015 Personal Property Taxes Receivable	<u>182.60</u>
TOTAL	1,227,962.70

OTHER YEARS COLLECTIONS AND CREDITS

2016 Prepaid Real Estate Taxes	5,295.73
2014 Real Estate Taxes	195,284.09
2014 Personal Property Taxes	.60
2013 Real Estate Taxes	39,608.04
2012 Real Estate Taxes	1,322.13
2011 Real Estate Taxes	<u>587.58</u>
TOTAL	242,098.17



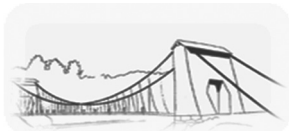
2015 Delinquent Real Estate Taxes

ABELL, KATHRYN & ABE	1,371.90	DICENSO, PAUL	377.40
ADAMS, DAVE S.	1,623.50	DIEHL, TIMOTHY A	1,611.60
AGREN, LORIE A. & TOL	778.61	DUNN, STEPHANIE	3,889.60
*	79.90	DUNN, STEPHANIE L.	22.10
ANDERSON, ALBERT G.	799.00	DURLAND, GLEN &	57.80
ANDERSON, PAULA	11.37	EARLE, DALE	3,724.70
*	652.80	*	438.10
*	353.60	EMERY, BRIAN J.	68.00
ATWOOD, LYNDON F.	2,286.50	EMERY, CHAD	574.60
*	1,543.60	EMERY, DONALD	1,730.60
*	21.04	EMERY, DONALD	877.20
*	884.00	EMERY, RICHARD	345.10
BEAN, GLEN M. & BEAN,	323.00	EMERY, RICHARD O.	4,848.40
BELANGER, EARL A.	1,705.10	EMERY, RICHARD O.	2,373.20
BESSINGER, GENEVIEVE	183.60	FALINE, JOSEPH J.	1,878.50
*	2,385.10	FORSLEY, CHRISTINE	1,609.90
BETTS, JEFFERY	843.20	FOSS, DAWN P.& FOY	246.50
BLACK, DONALD	195.50	FOSS, DAWN PAMELA	1,212.10
BRASHEARS, JAMES	693.60	FRONTIER FORGE, INC	1,207.00
BRUNTON, KATIE EMER	469.20	GALLAGHER, THOMAS	3.17
BUMPUS, JOSHUA & POU	258.40	GARNETT, JOHN T. &	1,040.40
CALIRI, JOSEPH A.	4,280.60	GAUTHIER, VICTOR	595.00
CAMPAGNONE, SALLY A	242.22	GILL, RICHARD A.	1,564.00
CAMPBELL, ANDREW A	960.50	GIROUX, RAYMOND	309.40
CAMPBELL, JESSICA A.	3,342.76	GOFF, ORIN	673.20
CARRIGAN, WILLIAM F.	292.40	GORDAN, ETHEL VI	258.19
CARTER, AMANDA J.	746.30	GROVER, JR., RANDY	668.10
CHARENTE, JOHN E. & C	304.30	*	358.70
CHICK, FREEMAN L.	419.90	GROVER, RANDY C.	831.30
CHRISTEN, LEAH & CHRI	346.80	HAFFORD, JESSICA	39.10
CHURCHILL, DONNA J.	1,217.20	HANDRAHAN, KYLE	297.50
CHURCHILL, DONNA J.	166.60	HANDRAHAN, KYLE	1,062.50
COLLINS, MARY E. & COL	1,264.46	*	119.00
COSSABOOM, PHILLIP JR	960.50	HANDRAHAN, MAYNARD	523.60
COUSINEAU INC.	503.20	*	2,842.40
COUSINEAU INC.	255.00	HARMON, MICHAEL	311.10
COUSINEAU INC.	387.60	HARRIMAN, JAMES S. &	674.90
COUSINEAU INC.	521.90	HEIST, DIANNE M.	244.80
CROSS, JOY A.	729.30	HERNBERG, PETER &	572.90
DALRYMPLE, TERI &	805.80	HIGGINS, MICHAEL &	2,038.30
DELANEY, RYAN	914.60	HOWARD, WILLIAM K.	591.60
DEVEAU, CRAIG J. &	2.35	HUNTLEY, LEE & HUNTL	1,089.70



2015 Delinquent Real Estate Taxes (cont'd)

HUTCHINS, EUGENE V.	447.10	*	877.80
KAZANJIAN, MORRIS N.	498.10	*	491.30
LABELLE, DYLAN S.	574.60	RISTANO, LORRAINE	392.70
LAMBERT, AARON S.	851.70	RISTANO, LORRAINE	1,671.10
LAUZON, MARIE	265.20	ROBINSON, PHILIP W	1,616.70
LAWHON, LAURA	221.00	*	1,533.40
LEBEAU, DEBRA	5.10	RODERICK, GILL W.	957.10
LEBEAU, DEBRA	453.90	RODERICK, GILL W.	311.10
LO-BOB INC.	2,742.10	*	493.40
LYNCH, KIM	340.00	ROGERS, STEPHEN B.	266.90
MACMICHAEL, POLLY	1,596.30	ROMANOSKI, NATHAN	693.60
MAINE-LY TREES INC,	1,580.74	*	232.90
MAINE-LY TREES INC,	1,220.60	SAWYER, MARION F.	952.00
MAINELY-TREES INC	714.00	SAYLES, JOHN C. & IM	1,366.80
MARTEL, ELAINE	460.70	SCHINZEL, MARK A.	1,601.40
MCKENNEY, HEIRS	7.97	SIBLEY, ELLEN & VIR	122.40
MCKENNEY, HEIRS	6.18	SIBLEY, ROGER	1,215.50
MCKENNEY, HEIRS	7.82	SLEEPER, LUKE JOHN	770.10
MCKENNEY, HEIRS	1.42	SORENSEN, DIANNE	1,465.40
MCKENNEY, HEIRS	0.07	SOVA, BERNARD A. &	1,909.10
MCKENNEY, HEIRS	3.11	SOVA, BERNARD A.,	2,369.80
MCMULLEN, CLAREN	1,422.90	SOVA, BERNARD A.,	644.30
MCMULLEN, CLAREN	317.90	SPOONER, DEREK &	267.13
*	1,058.41	*	302.83
MOORE, LORRAINE	268.60	*	282.20
MORRISON HALL LLC	3,569.00	ST CYR, ALFRED J.	566.79
MORRISON, GEORGE R.	338.19	STRAUMAN, EDITH	1,380.40
MORSE, CHRISTOPHER	4,532.20	TAYLOR, ASA R.	623.90
MULLEN, SCOTT A. &	903.97	*	766.70
*	1,052.10	*	613.70
OCHMANSKI, STEVEN	435.20	*	1,370.20
PARKER, DONNA D.	697.00	*	836.40
PEASE, BETTY	571.20	*	1,710.20
PEASE, BETTY	326.40	*	829.60
PERRY, BRIAN R. & P	782.00	*	338.30
PHILLIPS, SHERI & TO	35.90	*	49.30
POULIN, CHRISTOPER	2,492.20	THE PINES, C/O STEPHE	255.00
POULIN, JOSEPH G.	149.60	THE PINES, C/O STEPHE	246.50
POULIN, JOSEPH G.	304.01	THE PINES, C/O STEPHE	251.60
POULIN, RAYMOND	975.80	THE PINES, C/O STEPHE	253.30
POULIN, RICHARD JR.	678.30	THE PINES, C/O STEPHE	260.10
QURION, ALFRED	28.90	THORNDIKE AND SONS	244.70
READ, GAIL F.	1,043.80	*	2.22
REED, GLENN ALAN	4.50	*	30.85



2015 Delinquent Real Estate Taxes (cont'd)

TIMMERMAN, WILLIAM	865.30	WALES, MICHAEL S. & WAL	423.30
TINDALL, JAMES MORGA	929.90	WARREN, RALPH F. III & W	646.00
TOLMAN, MARK S.	1,514.70	WASHBURN, MICHAEL T. &	309.40
TOLMAN, MARK S.	255.00	*	1.70
TOLMAN, TERRI B.	702.10	WEBBER, JEFFERY S. & WE	16.43
TOLMAN, WILLIAM R.	510.00	WELCH, HERBERT	523.60
TOZIER, HAROLD	253.30	WHITE, DANA R. & WHITE,	907.80
TOZIER, HAROLD & TOZI	889.10	WHITNEY, JANICE & WHIT	634.92
TUTTLE, PATRICIA B. &	291.70	WILLIAMS, KENNETH & DA	268.60
TWITCHELL, MICHAEL	66.30	WILLS, DANA	180.20
VARNEY, KRISTIN	311.10	WILLS, DANA T.	2,016.20
VECCHIONE, TYE FELIX	6.92	WILLS, RODERICK & WILLS	494.70
VIGUE, LAURIE	372.30	WILLS, STANLEY & WILLS	824.50
VILLACCI, REGINA M. &	982.60	*	476.77
VINING MINING LLC, KEV	450.50	WYMAN, GAYLE	1,013.20
VIRGILIO, JOSEPH III, KIR	8.45	YATTAW, FRANK W. & DEM	591.60
WALES, MICHAEL S. & W	2,269.50	YOUNG, ORIN W.	<u>4,098.70</u>
		TOTAL	173,536.70

2014 Delinquent Real Estate Taxes

MARTEL, ELAINE	9.54	HEIST, DIANNE M.	312.28
PHILLIPS, SHERI & TORR	35.90	HERNBERG, PETER	655.11
*	91.31	HIGGINS, MICHAEL	2,192.81
ANDERSON, ALBERT G.	625.72	HOWARD, WILLIAM K.	644.02
BELANGER, EARL A.	1,857.08	LAMBERT, AARON S.	952.92
BETTS, JEFFERY	941.11	LAWHON, LAURA ASSOC	247.20
CARTER, AMANDA J.	949.99	LO-BOB INC.	2,933.56
*	320.53	OCHMANSKI, STEVEN F.P.	241.47
COSSABOOM, PHILLIP JR.	1,067.23	PEASE, BETTY	653.34
DALRYMPLE, TERI	910.28	PEASE, BETTY	397.54
DICENSO, PAUL	454.38	PERRY, BRIAN R.	125.40
EARLE, DALE E.	3,978.68	POULIN, CHRISTOPHER H.	2,688.42
EMERY, RICHARD O.	417.08	POULIN, RAYMOND	1,090.32
EMERY, RICHARD O.	3,746.47	QURION, ALFRED	86.68
EMERY, RICHARD O.	2,564.70	READ, GAIL F.	11.78
FORSLEY, CHRISTINE M.	1,750.50	SAWYER, MARION F.	1,051.24
GROVER, JR., RANDY	410.84	SCHINZEL, MARK A.	271.25
GROVER, RANDY C. SR.	879.42	SIBLEY, ROGER	1,339.01
HAFFORD, JESSICA	97.34	SLEEPER, LUKE JOHN CUR	861.17
HANDRAHAN, KYLE	367.34	SORENSEN, DIANNE G.	1,203.78
HANDRAHAN, KYLE A.	1,203.38	STRAUMAN, EDITH	1,507.14



2014 Delinquent Real Estate Taxes (cont'd)

TINDALL, JAMES MORGAN	468.98	WILLIAMS, KENNETH	268.60
VIGUE, LAURIE	445.50	WILLS, RODERICK	298.75
WALES, MICHAEL S.	2,455.71	WILLS, STANLEY	924.49
WALES, MICHAEL S.	500.57	WYMAN, GAYLE	1,121.67
WARREN, RALPH F. III	737.98	YATTAW, FRANK W.	<u>626.69</u>
WASHBURN, MICHAEL T.	177.15	TOTAL	34,462.76

2013 Delinquent Real Estate Taxes

PHILLIPS, SHERI	9.48	POULIN, RAYMOND	245.23
PHILLIPS, SHERI & TORR, T. &	36.32	QURION, ALFRED	97.50
CARTER, AMANDA J.	559.38	STRAUMAN, EDITH	1,770.19
COSSABOOM, PHILLIP JR.	995.62	VIGUE, LAURIE	<u>433.40</u>
HAFFORD, JESSICA	108.27	TOTAL	4,485.31
HEIST, DIANNE M.	229.92		

2012 Delinquent Real Estate Taxes

CHURCHILL, RONNIE	144.69
COSSABOOM, PHILLIP JR.	229.47
HAFFORD, JESSICA	88.76
HEIST, DIANNE M.	209.91
VIGUE, LAURIE	<u>389.14</u>
TOTAL	1,061.97

2011 Delinquent Real Estate Taxes

HAFFORD JESSICA	45.35
HEIST DIANNE M	113.92
VIGUE LAURIE	<u>419.42</u>
TOTAL	578.69

2015 Delinquent Personal Prop. Taxes

FARMINGTON COCA COL	40.18	TINDALL'S COUNTRY ST	<u>47.60</u>
POULIN'S GARAGE	59.50	TOTAL	182.98
PROG LEASING, LLC	35.70		

2014 Delinquent Personal Prop. Taxes

ROAD RUNNER HOLDCO	1.70
TINDALL'S COUNTRY ST	<u>34.00</u>
TOTAL	35.70

2013 Delinquent Personal Prop. Taxes

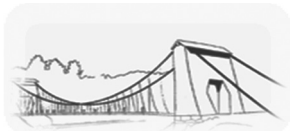
TINDALL'S COUNTRY ST	<u>51.60</u>
TOTAL	51.60

2010 Delinquent Personal Prop. Taxes

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

2009 Delinquent Personal Prop. Taxes

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

**STATE OF MAINE REIMBURSEMENTS****RECEIPTS**

Tree Growth Reimbursement	41,863.77
Veteran's Reimbursement	<u>2,029.00</u>

TOTAL **43,892.77**

EXPENDITURES

Used to reduce Tax Commitment	<u>43,892.77</u>
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TOTAL **43,892.77**

BOAT EXCISE TAXES**Receipts**

2015 Excise Taxes Received	<u>1,024.40</u>
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1,024.40

Expenditures

Lapsed to Surplus	<u>1,024.40</u>
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1,024.40

Receipts

2015 Motor Vehicle Excise Taxes Received	<u>135,848.99</u>
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135,848.99

Expenditures

Transferred to Winter Roads	85,000.00
Transferred to Summer Roads	33,000.00
Lapsed to Surplus	<u>17,848.99</u>

TOTAL **135,848.99**

MOTOR VEHICLE REGISTRATIONS**Receipts**

2015 Receipts	<u>70,941.18</u>
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TOTAL **70,941.18**

Expenditures

Reimbursement paid for overcharge	3.00
Reimbursement paid for overcharge	70,886.28
Paid to Treasurer, State of Maine	<u>51.90</u>

TOTAL **70,941.18**

INLAND FISHERIES & WILDLIFE REGISTRATIONS**Receipts**

2015 Receipts	<u>14,390.48</u>
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TOTAL **14,390.48**

Expenditures

Reimbursement for overcharge	7.00
Paid to Treasurer, State of Maine	14,332.47
Lapse to Surplus	<u>51.01</u>

TOTAL **14,390.48**

PLUMBING INSPECTIONS**Receipts**

2015 Receipts	<u>2,220.00</u>
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TOTAL **2,220.00**

Expenditures

Paid to LPI	1,597.50
Paid to Treasurer, State of Maine	<u>622.50</u>

TOTAL **2,220.00**

**DEDICATED SPECIAL ACCOUNTS****TARRING FUND**

01/01/2015 Balance	21,256.85
Deposit of 2015 Town Meeting Appropriation	10,000.00
Interest Earned	<u>24.78</u>
12/31/2015 BALANCE	31,281.63

FIREFIGHTER TRAINING FUND

01/01/2015 Balance	7,119.37
Deposit of 2015 Town Meeting Appropriation	6,517.00
2015 Expended	-4,248.00
Interest Earned	<u>8.22</u>
12/31/2015 BALANCE	9,396.59

FIRE TRUCK REPLACEMENT FUND

01/01/2015 Balance	20,056.65
Deposit of 2015 Town Meeting Appropriation	5,000.00
2015 Expended for new fire truck	-25,000.00
Interest Earned	<u>21.36</u>
12/31/2015 BALANCE	78.01

BUILDING FUND

01/01/2015 Balance	<u>4.07</u>
12/31/2015 BALANCE	4.07

RECREATION FUND

01/01/2015 Balance	2,972.69
2015 Expended	-226.24
Interest Earned	<u>3.36</u>
12/31/2015 BALANCE	2,749.81

GRANT MATCHING FUND

01/01/2015 Balance	21,527.53
Interest Earned	<u>24.40</u>
12/31/2015 BALANCE	21,551.93

LEGAL FEES FUND

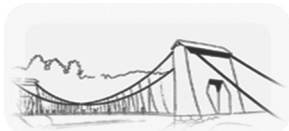
01/01/2015 Balance	10,110.70
Deposit of 2015 Town Meeting Appropriation	1,500.00
2015 Expended	-2,176.95
Interest Earned	<u>11.53</u>
12/31/2015 BALANCE	9,445.28

ROAD GRANT

01/01/2015 Balance	26,960.43
2015 Expended	-1,220.00
Interest Earned	<u>30.45</u>
12/31/2015 BALANCE	25,770.88

WILLIAMS FUND SSB CD 01-40-1457

01/01/2015 Balance	10,756.68
Interest Earned	<u>39.10</u>
12/31/2015 BALANCE	10,795.78

**OFFICER'S SALARIES****Receipts**

2015 Town Meeting Appropriation	86,882.00
T.I.F. Income	1,600.00
From Overlay	<u>429.37</u>
TOTAL	88,911.37

Disbursements

Selectmen	9,000.00
Town Manager	35,650.00
Deputy Town Manager	13,977.72
Fire Chief	2,000.00
Assistant Fire Chief's	1,000.00
Code Enforcement Officer	3,000.00
Road Commissioner	2,000.00
Town Clerk	3,000.00
Deputy Town Clerk	1,247.65
Animal Control Officer	1,500.00
Assessor's Agent	<u>16,536.00</u>
TOTAL	88,911.37

TOWN CHARGES**Receipts**

Town Meeting Appropriation	11,000.00
Motor Vehicle Agent Fees/IF&W Agent Fees/Copier & Postage Fees	5,623.95
Lien Fees	5,887.20
Refunds from TIF Account	<u>2,410.24</u>
TOTAL	24,921.39

Disbursements

Registry Recording Fees	2,928.00
Mileage	2,182.36
Supplies	1,667.24
Postage (includes box rent& bulk mail permit)	3,825.20
Seminars/Training/Membership dues	440.00
Town Report Printing	835.00
Ballot Clerks	1,185.25
Advertising	202.00
Miscellaneous	4,405.95
Website	115.00
Comprehensive Plan Update (TIF)	119.24
Copier Lease/Contract	2,288.16
Moderator Fee	50.00
Electricity for West building	179.05
Lapse to Surplus	<u>4,498.94</u>
TOTAL	24,921.39

SOCIAL SECURITY**Receipts**

Town Meeting Appropriations	10,000.00
Maine State Withholding	468.31
Federal Tax Withholding	3,727.97
FICA/Medicare Tax Withholding	9,090.62
From Overlay	<u>914.38</u>
TOTAL	22,372.52

Disbursements

Paid to Internal Revenue Service	21,909.21
Paid to Treasurer, State of Maine	<u>463.31</u>
TOTAL	22,372.52

**TOWN OFFICE****Receipts**

Town Meeting Appropriation	11,205.00
From Overlay	<u>1,426.09</u>

TOTAL **12,631.09**

Disbursements

Trash Removal	240.00
Telephone/Fax/Internet	3,228.58
Heating Oil	259.80
Electricity	648.50
Mowing	500.42
Alarm Monitoring	265.00
Cleaning	720.00
Office Supplies	3,131.49
Building Maintenance	<u>3,637.30</u>

TOTAL **12,631.09**

INSURANCE**Receipts**

Town Meeting Appropriation	19,000.00
From Overlay	<u>2,472.00</u>

TOTAL **21,472.00**

Disbursements

Property & Casualty Pool	13,924.00
Unemployment	1,516.20
Worker's Compensation	5,531.80
Flag Liability	<u>500.00</u>

TOTAL **21,472.00**

ASSESSING**Receipts**

Town Meeting Appropriation	2,775.00
Carry Forward from 2015	<u>1,279.00</u>

TOTAL **4,054.00**

Disbursements

Training/School	338.00
Supplies	1,311.75
Consulting Services	297.00
Mileage	392.48
Tax Maps	651.00
Carry Forward to 2016	<u>1,063.77</u>

TOTAL **4,054.00**

EDUCATION**Receipts**

Assessments	<u>639,565.00</u>
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TOTAL **639,565.00**

Disbursements

R.S.U. #74	<u>639,565.00</u>
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TOTAL **639,565.00**

COUNTY TAX**Receipts**

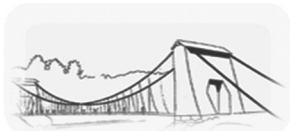
Assessments	<u>161,544.49</u>
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TOTAL **161,544.49**

Disbursements

Paid to County Treasurer	<u>161,544.49</u>
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TOTAL **161,544.49**

**KENNEBEC VALLEY COUNCIL OF GOVERNMENTS (KVCOG)****Receipts**

Town Meeting Appropriation

	<u>1,130.00</u>
TOTAL	1,130.00

Disbursements

Paid to KVCOG

	<u>1,130.00</u>
TOTAL	1,130.00

MAINE MUNICIPAL ASSOCIATION (MMA)**Receipts**

Town Meeting Appropriation

	<u>1,666.60</u>
TOTAL	1,666.60

Disbursements

Paid to MMA

	<u>1,666.60</u>
TOTAL	1,666.60

TRIO SOFTWARE**Receipts**

Town Meeting Appropriation

	<u>6,063.00</u>
TOTAL	6,063.00

Disbursements

Paid to TRIO Software

6,062.61

Lapse to Surplus

.39

	<u>6,063.00</u>
TOTAL	6,063.00

PLANNING BOARD**Receipts**

Carried Forward from 2014

6,729.00

Income

7,530.00

	<u>14,259.00</u>
TOTAL	14,259.00

Disbursements

Meeting Stipends

799.84

Carry Forward to 2016

6,729.00

Lapse to Surplus

6,730.16

	<u>14,259.00</u>
TOTAL	14,259.00

LIBRARY**Receipts**

2015 Town Meeting Appropriation

6,000.00

	<u>6,000.00</u>
TOTAL	6,000.00

Disbursements

Paid to the Library

6,000.00

	<u>6,000.00</u>
TOTAL	6,000.00

AMBULANCE**Receipts**

Town Meeting Appropriations

23,145.00

From Overlay

178.00

	<u>23,323.00</u>
TOTAL	23,323.00

Disbursements

Franklin Memorial Hospital

23,323.00

	<u>23,323.00</u>
TOTAL	23,323.00

**STREET LIGHTS****Receipts**

Town Meeting Appropriation	5,000.00	
From Overlay	<u>217.48</u>	

TOTAL	5,217.48	
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Disbursements

Paid to Central Maine Power	<u>5,217.48</u>	
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TOTAL	5,217.48	
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WINTER ROADS**Receipts**

Town Meeting Appropriations	205,000.00	
From Overlay	<u>333.32</u>	

TOTAL	205,333.32	
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Disbursements

Paid to G.R. Taylor & Sons	<u>205,333.32</u>	
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TOTAL	205,333.32	
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ANIMAL CONTROL**Receipts**

Town Meeting Appropriation	1,000.00	
Carry Forward from 2014	1,407.00	
Income	<u>1,192.00</u>	

TOTAL	3,599.00	
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Disbursements

Paid to Franklin County Animal Shelter	1,436.00	
Mileage	315.04	
Supplies	117.30	
Dues	35.00	
Carry Forward to 2016	<u>1,695.66</u>	

TOTAL	3,599.00	
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TRANSFER STATION**Receipts**

Town Meeting Appropriation	42,195.00	
From Overlay	<u>594.50</u>	

TOTAL	42,789.50	
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Disbursements

Paid to the Town of Kingfield	<u>42,789.50</u>	
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TOTAL	42,789.50	
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GENERAL ASSISTANCE**Receipts**

Carry Forward from 2014	1,884.00	
From Overlay	<u>109.49</u>	

TOTAL	1,993.49	
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Disbursements

GA-2015-1	600.00	
GA-2015-2	500.00	
GA-2015-3	<u>893.49</u>	

TOTAL	1,993.49	
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AUDIT**Receipts**

Town Meeting Appropriations	<u>7,500.00</u>	
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TOTAL	7,500.00	
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Disbursements

Paid to Purdy Powers & Co.	7,000.00	
Lapse to Surplus	<u>500.00</u>	

TOTAL	7,500.00	
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**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

ROAD GRANT**Receipts**

Received from Road Grant Account

1,220.00

Received From the State of Maine

36,980.00

TOTAL 38,200.00

Disbursements

Transferred to Summer Roads (to reduce taxation)

38,200.00

TOTAL 38,200.00

TARRING**Receipts**

Carry Forward from 2014

21,527.00

Town Meeting Appropriation

10,000.00

TOTAL 31,527.00

Disbursements

Paid out for Paving

1,332.40

Carry Forward to 2016

30,194.60

TOTAL 31,527.00

SUMMER ROADS**Receipts**

Town Meeting Appropriations

120,000.00

Carry Forward from 2014

24,503.00

Town Meeting Appropriation for Grader Payment

11,771.00

TOTAL 156,274.00

Disbursements

Airport Rd/ Gilman Pond Rd

2,840.40

Atwood Hill Rd

994.00

Bennett Hill Rd

3,299.65

Chick/Heather Rd

2,471.00

Deer Farm Rd

787.50

Field Rd

1,625.80

Freeman Ridge Rd

4,824.00

George E Cole Rd

3,341.17

Hancock Pond Rd

8,752.27

Middle Rd

13,942.20

New Portland Hill Rd

11,667.50

Safford/South Rds

1,335.00

Wire Bridge Rd

1,232.50

Sweeping/Grading

7,261.50

Grader Fuel & Maintenance

7,326.95

Calcium & Rock raking

6,352.00

Brush Cutting

7,927.92

Culverts

14,241.45

Signs

594.84

Miscellaneous

781.79

Pickup

364.20

Foreman/Labor

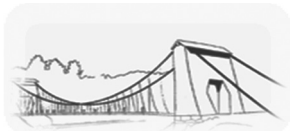
3,412.24

Culvert Payment

15,415.47



Trucking	1,862.00	
Grader Payment	11,770.97	
Carry Forward to 2016	<u>18,643.33</u>	
TOTAL	156,274.00	
FIRE TRUCK REPLACEMENT ACCOUNT		
Receipts		
Town Meeting Appropriation	5,000.00	
Carry Forward from Reserve Account	<u>20,078.01</u>	
TOTAL	25,078.01	
Disbursements		
2015 Expenditure	25,000.00	
Carry Forward to 2016 in Reserve Account	<u>78.01</u>	
TOTAL	25,078.01	
FIREFIGHTER TRAINING		
Receipts		
Carry Forward from 2014	7,119.37	
Town Meeting Appropriation	<u>6,517.00</u>	
TOTAL	13,636.41	
Disbursements		
Paid to Firefighters	4,248.00	
Carry Forward to 2016 in Reserve Account	<u>9,396.59</u>	
TOTAL	13,636.41	
RECREATION		
Receipts		
Carry Forward from 2014	<u>2,973.00</u>	
TOTAL	2,973.00	
Disbursements		
2015 Disbursements	226.24	
Carry Forward to 2016 in Reserve Account	<u>2,746.76</u>	
TOTAL	2,973.00	
LEGAL FEES		
Receipts		
Town Meeting Appropriation	1,500.00	
Carry Forward from Reserve Account	10,111.00	
Income from (TIF)	<u>2,176.00</u>	
TOTAL	13,787.00	
Disbursements		
Paid to Bernstein, Shur, Sawyer, Nelson	2,176.00	
Carry Forward to 2016 in Reserve Account	<u>11,611.00</u>	
TOTAL	13,787.00	
PEOPLE WHO CARE FOOD CUPBOARD		
Receipts		
Town Meeting Appropriation	<u>1,500.00</u>	
TOTAL	1,500.00	
Disbursements		
Paid to People Who Care Food Cupboard	<u>1,500.00</u>	
TOTAL	1,500.00	
SNOWMOBILE GRANTS		
Receipts		
Received from the State of Maine	<u>11,102.42</u>	
TOTAL	11,102.12	
Disbursements		
Paid to the Wire Bridge Sno Travelers	<u>11,102.42</u>	
TOTAL	11,102.42	



Town Clerk's Report for 2015

Fellow New Portlanders:

I would like to start out by saying it has been a privilege to be your Town Clerk. Everyone has been very patient and cooperative with me for my first year. It sure has been a busy one and a learning experience, but I have loved every minute of it. Stacie Rundlett, my Deputy Town Clerk has been an astounding help to me too. I can definitely say that I am very blessed to have such a great support system with me for my first year. A big thank you to my Election/Ballot Clerks, Marilyn Gorman, Arlene Newell, Nancy Steuber and Winona Emery.

Some things that we have worked on in the Clerk's office have been things such as filing and sorting paperwork and election materials, getting used to the State's Central Voter System (CVR) and the Electronic Death & Birth Registry (EDRS), attended all the mandatory workshops needed for vitals and election, kept up on all state and federal laws and helped with people who needed dog licenses, marriage licenses (intentions), birth marriage or death certificates, and people researching for genealogy.

Dog Licenses

There have been 153 dogs licensed in New Portland in 2015 and 4 kennel licenses that have been issued. This does include dogs that have been licensed from Lexington Twp. where we do process there dog licenses and registrations.

The 2015 Annual Vital Statistic for New Portland are as follows:

Births: 3

Due to new State Laws regarding Vital Statistic Information, the Child's Name, Date of Birth and Parents Names are no longer public information

Deaths: 2

<u>Name</u>	<u>Age</u>	<u>Date of Death</u>
Douglas R. Augelli Jr.	61	January 31, 2015
Linda Louise Agren	58	February 18, 2015

Marriages: 2

<u>Bride & Groom</u>	<u>Date of Marriage</u>
John Garnett & Amelia Bova	May 2, 2015
Robert McLaughlin & Kristen Cowan	August 8, 2015



As of December 31st there are 699 registered voters in the Town of New Portland. Out of the 699 registered voters there are 151 Democrats, 189 Republicans, 307 Undecided, 52 Green Independent. There were 3 elections that were held during this year. The results of each election are as follows:

Municipal Election Results on March 6th

Board of Selectmen

Douglas Archer - 37

Leisa Emery - 42

Michael Senecal - 43

Town Clerk

Kristen Mitchell - 53

Donna Stout - 50

Staci Thompson - 19

Write - In for School Board

Annette Folco

Total Voters - 122

RSU #74 School Budget Referendum Election on May 12th

Yes - 23

No - 14

Total Voters - 37

Referendum Election Results on November 3rd

QUESTION 1: CITIZEN INITIATIVE

65 YES

67 NO

0 BLANK

QUESTION 2: BOND ISSUE

87 YES

45 NO

0 BLANK

QUESTION 3: BOND ISSUE

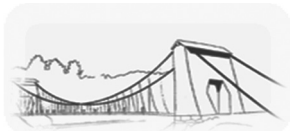
81 YES

50 NO

1 BLANK

TOTAL VOTERS 132

Respectfully Submitted,
Kristen Mitchell



New Portland Fire Department 2015 Annual Report

To the Citizens of New Portland:

During the year 2015 the Fire Department responded to the following 54 calls for assistance, of which 5 were request for mutual aid, these were made up of structure fires, EMS Assist and setting up a Life Flight LZ. We have had a total decrease of 17 call from 2014.

Structure Fires	5	Vehicle/Snowmobile Accidents	20
Vehicle/Equipment Fires	3	Downed Wires/Trees/Debris in rd.	10
Brush/Grass Fires	3	EMS/Life Flight Assist	10
Electrical/Pole Fires	2	Propane in residence	1

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

This past year as many residents know we purchased a new 2014 Tonya Engine to replace the 1995 Pierce Arrow that we had in service. The engine has been a great addition to the town, with its improved controls and safety features it makes for more efficient and safer fire grounds operations. It also allows for us to carry more water and equipment then the older engine that we have replaced it with. The Pierce is currently listed for sale but we have not been able to find a buyer for it as of yet.

Last year I spoke of installing the donated generator into the bay into the Fire Station. After more consideration and looking at the expenses involved it was decided that we would be better off selling the 35KW generator and using the funds to purchase a new standalone generator to replace the current one. The 72 Mack Tanker was still removed from service and sold this year thus reducing our fleet down to 5 apparatus from the 6 we used to maintain.

During the year the department had 542 hours responding to calls, plus had attended 293 meetings. With meetings averaging 1.5 to 2 hours they have combined around 1000 hours of service to the town last year. This is time that is taken away from their families and invested in our community.

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

Respectfully Submitted,
Kip Poulin, Fire Chief



Animal Control Report 2015

Animal Control has not been as busy this year.

If animal owners would please put tags on your dog's then it would help a lot when they are lost. My goal is to return lost dogs to their owners but with no tags it is hard and they have to be brought to the Farmington shelter if owners cannot be found.

Make sure to license your dogs that way we know that all of the dogs in town have had rabies vaccination. This process also lets us know who owns the dog because of the tag that gets issued when you license your dogs. Any animal concerns please call 779-7769

Lorie Agren
Animal Control Officer

2015 ASSESSOR'S AGENT REPORT

To the Taxpayer's of New Portland:

GOOD NEWS.....This year the Homestead Exemption will increase to \$15,000. That is up from years past by \$5,000. I encourage anyone that lives, votes, and registers their vehicle in town to submit a Homestead Exemption application. This application needs to be into the Assessor's office by April 1st.

If you have torn down or erected any buildings, please let me know so I can update your account. As always, it has been a pleasure serving the taxpayers of New Portland.

Respectfully,

Terri Lamontagne, CMA, Assessor's Agent

Code Enforcement / Licensed Plumbing Inspector's Report 2015

To the Taxpayer's of New Portland;

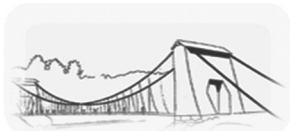
There were (29) Building Notification Permits issued in 2015

Porch	1
Addition	5
Silo	1
Camp	1
Shed	7
Roof	2
Deck	2
Trailer/Storage	3
Garage	4
Wood Canopy	1
Barn	1
Hut	1

There were (11) Plumbing Permits issued in 2015

Subsurface Waste Water Disposal	8
Internal Plumbing Permits	3

Respectfully Submitted,
Stacie Rundlett, CEO
Robert Dunphy, LPI



New Portland Community Library

Annual Report 2015

This year has been full of changes at the New Portland Community Library. We are always looking for new and exciting events to provide for our community. We would love to see you at these events as we believe the library really is the heart of the town.

This year was the first year that the library helped coordinate the Fall Festival along with the fire department, recreation committee and the Western Maine Baptist Church it was a successful event and fun for all ages. We hope to expand on this event next year and would love your help! Please let us know if you have ideas to help with this event.

We are looking into replacing computers in the library in the coming year. As always, you can also bring your own devices in and access our high speed internet and our download library.

The Knitwits & Happy Hookers continue to meet the 2nd and 4th Thursdays of the month from 10:00 to Noon. They welcome all levels of experience and would love to have new faces join them. There are also reading materials to assist in this wonderful hobby.

As we finished the year, we bid a farewell to Shelby Newell. We are so thankful for all her time and effort that she spent making the New Portland Community Library a great place to be. We have now welcomed our new librarian Sheila Atwood. Sheila is very happy to be here and likes the idea of the library as being the center of the community. She would also like you to know that we have many new books on the shelf for adults, young adults and children. She welcomes you to stop in and visit and let us know what you'd like to see on the shelves.

Be sure to stop by the library on Monday, Wednesday, or Thursday from 4:00 p.m to 6:00 p.m. or on Tuesday or Saturday from 10:00 a.m. to Noon. We are always looking for new ways to reach the community and we welcome your suggestions. We are looking for new volunteers and board members so please let us know if you are interested!

New Portland Community Library Board of Directors

Officers:

Tabitha Emery-President
Joan Moes- Vice President
Katie Handrahan - Treasurer
Deb LeBeau - Secretary

Board Members:

Margaret Chaote
Russ Morey
Rosemary Drosky
Julia Bouwsma

Respectfully Submitted,

Tabitha J. Emery



SELECTMEN'S LETTER OF TRANSMITTAL

As always, the employees and volunteers for the Town deserve a huge thank you for their service. Many of these people do what they do for our community for nothing other than the satisfaction of knowing that they are making a positive contribution to the town. Others are paid a small stipend to be on call and available 24/7. Still others are paid a wage to be our professionals and experts in the field of public administration and do so with a high level of dedication and caring for the community.

We had a great free public supper on December 6th. The town officials that planned and sponsored the supper were really happy with the awesome turnout. Hopefully we can make this an annual event.

The fire department researched and presented a proposal to the Town for purchase of a new pumper. We purchased a 2014 Toyne pumper with funds from the fire truck replacement fund, the TIF fund, and a 10 year loan. This replaces the 1995 Pierce which is currently for sale. The plan is to upgrade the squad vehicle next, in part with the proceeds from the sale of the Pierce. The department has also approached Somerset County about the possibility of being paid for the fire coverage being provided to Lexington Township. Currently, the Lexington-Highland Fire Department is being paid to provide this coverage by the County. However, all of the recent calls have been responded to by New Portland only. If we are successful in getting this funding from the County it would serve to offset some of the expenses for coverage that we are already providing.

We have entered into a new 3 year contract for snow plowing with G.R Taylor & Sons. Only two bids were received and one of them was determined to be incomplete with the terms of the bidding process. The lack of bids has again prompted the selectmen to ask "what can we do to increase interest in bidding on this contract?" We feel strongly that having our own sand and salt pile would increase the number of people who might bid as having land in town and permitting for the pile are major obstacles. The board will be reviewing options for this and you should be hearing more about it soon.

The Comprehensive Planning Committee continues to work on the road map for our future. Earlier in 2015 they sent out a survey to all taxpayers and residents of New Portland looking for input on what you all would like to see in the future. A lot of thought and research and work is going into this document.

During 2015, Stacie was appointed to serve as Code Enforcement Officer as Bobby Dunphy was ready to cut back on his work load a bit. Bobby did a great job for us with Code Enforcement for many years and we want to thank him very much. He continues to help Stacie with Code Enforcement issues as she needs it, and he is still our Licensed Plumbing Inspector. Stacie has been doing a great job getting issues and problems addressed and we are very happy with how it is going so far. Stacie is not yet licensed but continues to study and take classes so she will be ready to pass the test soon.

The school district is looking at changing the way the cost of education is shared among the Towns. Wayne has attended many of the meetings in regard to this on behalf of the board of selectmen. If you have any questions about this before we vote on the new funding formula on March 15th then you can reach out to him or one of our school board members.

There will be two people on the ballot seeking election to the Board of Selectmen this year, Lorie Agren and Raymond Poulin. We look forward to working with whomever you choose. Wayne will not be seeking re-election for another term as Selectman. He has served on the Board for the past six years, and has represented your interests well. Mike and I want Wayne to know that it has been a pleasure serving with him and he will be missed.

As always, we look forward to hearing from you if you have any questions, suggestions or concerns.

Respectfully Submitted,
Board of Selectmen
Wayne Rundlett
Andrea Reichert
Mike Senecal

**Taxpayer's notice****REAL ESTATE:**

If you have constructed, altered or removed any buildings since April 1, 2015 and on or before April 1, 2016, 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, 2016 for the 2016-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, 2016 any widow or minor children of veterans who would have been 62 years of age as of April 1, 2016 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, 2016. 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, 2016 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, 2016, you may qualify for a homestead exemption. This application must also be received by April 1, 2016 to affect your 2016 tax bill. If you are already receiving this exemption, you need not reapply.

Respectfully Submitted,

Andrea Reichert, Chairperson
Wayne Rundlett
Michael Senecal
New Portland Board of Selectmen/ Assessors



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.

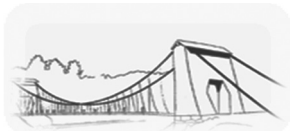
The article will be read in full and the recommendation of the Budget Committee will be stated. An affirmative motion will be stated. An affirmation motion will be made by an identified voter and seconded by identified voter. No negative motion, including a motion to pass over will be accepted. Voting 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 overruled 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.***
4. 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.
5. 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.
6. 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 15, 2016
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 fifth day of March, 2016 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 2016.

Selectmen Recommend	143,139.00	Budget Committee Recommends	143,139.00
Officer's Salaries.....	90,249.00.....		90,249.00
Town Charges.....	11,000.00.....		11,000.00
Town Office.....	11,000.00.....		11,000.00
Social Security.....	10,000.00.....		10,000.00
Insurance.....	20,890.00.....		20,890.00
Total	143,139.00		143,139.00

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	1,173.00	Budget Committee Recommends	1,173.00
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Art. 04. To see what sum of money the town will vote to raise and appropriate for annual dues to the Maine Municipal Association.

Selectmen Recommend	1,727.00	Budget Committee Recommends	1,727.00
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Art. 05. To see what sum of money the town will vote to raise and appropriate for assessing, tax mapping, and tax billing for calendar year 2016.

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

Art. 06. To see what sum of money the town will vote to raise and appropriate to subsidize the operation costs of an Ambulance/Rescue service for calendar year 2016.

Selectmen Recommend	23,463.00	Budget Committee Recommends	23,463.00
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Art. 07. To see what sum of money the town will vote to raise and appropriate for the Town Audit for calendar year 2016.

Selectmen Recommend	7,000.00	Budget Committee Recommends	7,000.00
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Art. 08. To see what sum of money the town will vote to raise and appropriate for summer roads for calendar year 2016.

Selectmen Recommend 124,000.00

Budget Committee Recommends 124,000.00

Taxation	51,000.00
Road Grant	37,000.00
<u>Excise.....</u>	<u>36,000.00</u>
Total.....	124,000.00

Art. 09. To see what sum of money the town will vote to raise and appropriate for the continuing road paving 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 12,203.00

Budget Committee Recommend 12,203.00

Art. 11. To see what sum of money the town will vote to raise and appropriate for winter roads for calendar year 2016.

Selectmen Recommend 231,333.00

Budget Committee Recommends 231,333.00

Taxation.....	131,333.00
<u>Excise Tax.....</u>	<u>100,000.00</u>
Total.....	231,333.00

Art. 12. To see what sum of money the town will vote to raise and appropriate for street lights for calendar year 2016.

Selectmen Recommend 5,200.00

Budget Committee Recommends 5,200.00

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 2016.

Selectmen Recommend 47,290.00

Budget Committee Recommends 47,290.00

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 0.00

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 4,248.00

Budget Committee Recommends 4,248.00

Art. 16. To see what sum of money the town will vote to raise and appropriate for the loan payment for the fire station

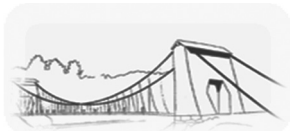
Selectmen Recommend 5,993.00

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 2016.

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 6,000.00

Budget Committee Recommends 8,000.00

The Library's request for 2016 was in the amount of \$10,000.00

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 4,200.00

Budget Committee Recommends 4,200.00

Art. 22. To see what sum of money the town will vote to raise and appropriate to pay the Town's share of the 2016 operating expenses of the Kingfield Transfer Station.

Selectmen Recommend 45,008.00

Budget Committee Recommends 45,008.00

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 1,500.00

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 2016.

Selectmen Recommend 6,366.00

Budget Committee Recommends 6,366.00

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 1,000.00

Budget Committee Recommends 1,000.00

Art. 26. To see if the Town will vote to raise and appropriate **\$1.00** for abatements for the calendar year 2016.

Selectmen Recommend YES

Budget Committee Recommend YES

Art. 27. To see what sum of money the town will vote to raise and appropriate for General Assistance for the tax year of 2016.

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 2016. **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 2016 annual budget during the period from January 1, 2017 to the 2017 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 2016 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 2017. **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**

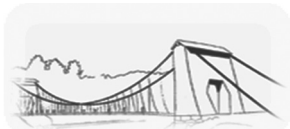
Art. 35. To see if the Town will vote to authorize the Selectmen and Treasurer to use Surplus (undesignated fund balance) to reduce taxes as they deem necessary for the 2016 tax year.
Selectmen Recommend YES

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, 2016.

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 FIFTEENTH (15TH) DAY OF FEBRUARY IN THE YEAR OF OUR LORD TWO THOUSAND AND SIXTEEN (2016).

Town of New Portland
Board of Selectmen

A true copy of the Warrant:

Andrea Reichert, Chairman

Stacie Rundlett
Town Manager
Warden & Constable

Wayne Rundlett

Mike Senecal



PLEASE FILE WITH THE SELECTMEN ON OR BEFORE APRIL 1ST, 2016

2016 LIST OF ESTATES
NOT EXEMPT FROM TAXATION
FILED PURSUANT TO TITLE 36, M.R.S.A. SECTION 706

To the Assessors of the Municipality of New Portland:

I am a legal resident of _____
(Municipality) (State)

REAL ESTATE:

List briefly each separate parcel subject to taxation on April 1st, 2016 and located in New Portland, Me.

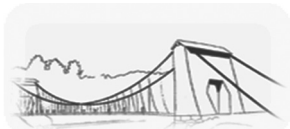
LOCATION	AREA OF LAND (Approx. lot size)	BUILDINGS (Dwellings, sheds, outbuildings)
1. _____		
2. _____		
3. _____		

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

Have any of the buildings listed been constructed or altered (include damaged) Since April 1st, 2016?

YES___ NO___

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



PERSONAL PROPERTY:

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

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

Trailer not excised: Feet: _____ Make: _____

Serial/Vin # _____

The foregoing is submitted in compliance with Title 36, M.S.R.A., sec. 706 and is true and correct to the best of my belief as of April 1st, 2016.

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

(Signature of Taxpayer (s))



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, 2015, 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.

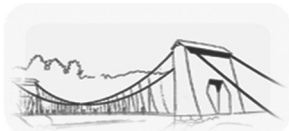
Auditors' Responsibility

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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

1



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, 2015, 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

Required Supplementary Information

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.

Other Information

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.

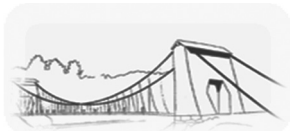


Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 09, 2016, 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 09, 2016



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, 2015. 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 \$1,208,033 as of December 31, 2015, compared to \$1,171,747 as of December 31, 2014.
- The Town's governmental funds General Fund Balance was \$513,344 as of December 31, 2015, compared to \$524,018 as of December 31, 2014.

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, 2015, net position changed as follows:

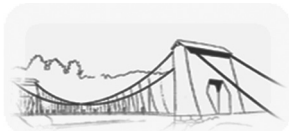
	Governmental Activities
Beginning net position	\$1,171,747
Increase in net position	<u>36,286</u>
Ending net position	<u>\$1,208,033</u>

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.



Management's Discussion and Analysis - Continued

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 net position for the years ended December 31, 2015 and December 31, 2014:

	<u>Governmental Activities</u>		
	<u>2015</u>	<u>2014</u>	<u>Change</u>
Current and other assets	\$ 772,564	\$ 807,933	\$ (35,369)
Capital assets	899,751	589,254	310,497
Total Assets	1,672,315	1,397,187	275,128
Long-term liabilities	454,443	218,922	235,521
Other liabilities	9,839	6,518	3,321
Total Liabilities	464,282	225,440	238,842
Net position:			
Net investment in capital assets			
net of related debt	445,308	370,332	74,976
Restricted	23,270	23,223	47
Unrestricted	739,455	778,192	(38,737)
	<u>\$ 1,208,033</u>	<u>\$ 1,171,747</u>	<u>\$ 36,286</u>



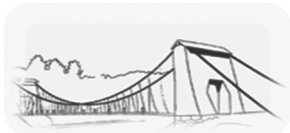
Management's Discussion and Analysis - Continued

Town of New Portland, Maine

The following schedule is a summary of the statement of activities for the years ended December 31, 2015 and December 31, 2014:

	<u>Governmental Activities</u>		
	<u>2015</u>	<u>2014</u>	<u>Change</u>
Revenues:			
Program revenues:			
Charges for services	\$ 20,664	\$ 56,585	\$ (35,921)
Operating grants and contributions	38,362	38,200	162
General revenues:			
Property taxes	1,220,586	1,202,852	17,734
Excise taxes	136,873	134,121	2,752
Intergovernmental	112,142	98,983	13,159
Interest	67	53	14
Miscellaneous	13,166	8,041	5,125
Total Revenues	<u>1,541,860</u>	<u>1,538,835</u>	<u>3,025</u>
Expenses:			
General			
General government	177,094	176,608	486
Public safety	115,875	101,278	14,597
Public works	331,529	446,192	(114,663)
Health and sanitation	44,783	55,105	(10,322)
Education	639,565	627,622	11,943
Unclassified	184,958	166,893	18,065
Interest on debt	11,770	5,741	6,029
Total Expenses	<u>1,505,574</u>	<u>1,579,439</u>	<u>(73,865)</u>
Change in Net Position	<u>\$ 36,286</u>	<u>\$ (40,604)</u>	<u>\$ 76,890</u>

Public works expenditures in 2014 were higher due to the slip line of culvert over Indian Stream.



Management’s Discussion and Analysis - Continued

Town of New Portland, Maine

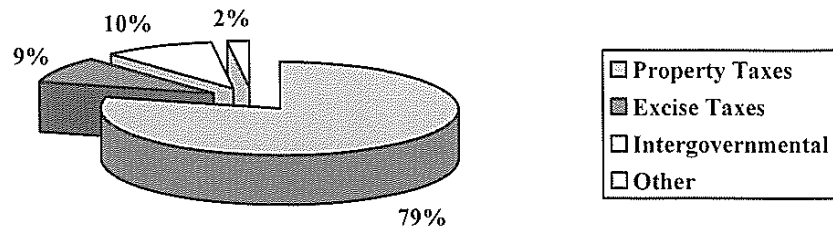
Financial Analysis of the Town's Funds - Fund Financial Statements

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 2015 Amount	Percent of Total	Increase (decrease) from FY 2014
Property Taxes	\$ 1,230,5862	79%	\$ 27,734
Excise Taxes	136,873	9%	2,752
Intergovernmental	150,504	10%	13,321
Other	35,580	2%	(29,046)
Total Revenue	\$ 1,553,543	100%	\$ 14,761



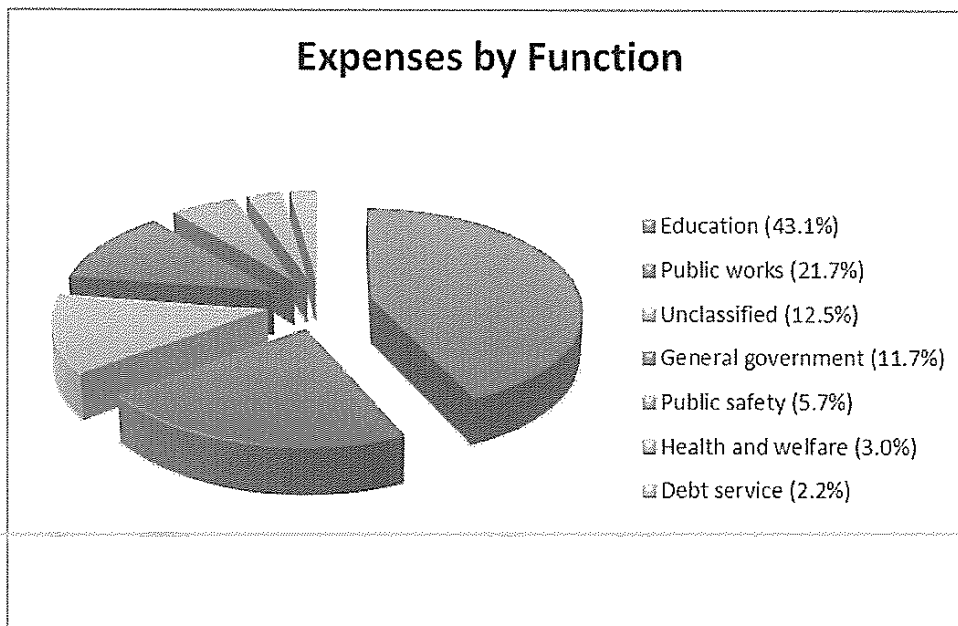


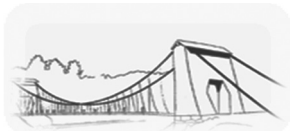
Management’s Discussion and Analysis - Continued

Town of New Portland, Maine

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

Expenditures	FY 2015 Amount	Percent of Total	Increase (decrease) from FY 2014
Education	\$ 639,565	43%	\$ 11,943
Public works	321,943	22%	(114,664)
General government	174,085	12%	(8)
Unclassified	184,958	12%	18,065
Health and welfare	44,783	3%	(10,322)
Public safety	83,987	6%	13,759
Debt service	<u>33,179</u>	<u>2%</u>	<u>13,623</u>
Total Revenue	\$ <u>1,482,500</u>	<u>100%</u>	\$ <u>(67,604)</u>





Management's Discussion and Analysis - Continued

Town of New Portland, Maine

Capital Assets

As of December 31, 2015, the Town of New Portland's investment in capital assets for its governmental activities amounted to \$1,444,821 for 2015 and \$1,090,084 2014 years. This investment includes land, buildings, equipment, and vehicles. The most significant addition for 2015 was the new fire truck.

	Governmental		Increase (Decrease)
	Activities		
	<u>2015</u>	<u>2014</u>	
Land	\$ 19,491	\$ 19,491	\$ -
Land improvements	47,458	47,458	-
Buildings and improvements	408,067	408,067	-
Vehicles and equipment	<u>969,805</u>	<u>615,068</u>	<u>354,737</u>
Totals at cost	\$ 1,444,821	\$ 1,090,084	\$ 354,737
Total accum depreciation	<u>545,070</u>	<u>500,830</u>	<u>44,240</u>
Net Capital Assets	<u>\$ 899,751</u>	<u>\$ 589,254</u>	<u>\$ 310,497</u>

Long Term Liabilities

At year-end, the Town had \$454,443 in outstanding bonds and notes payable balances compared to \$218,922 last year. The increase relates to the Town borrowing \$260,000 toward the purchase of the new fire truck. Principal payments on existing notes totaled \$24,479 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.



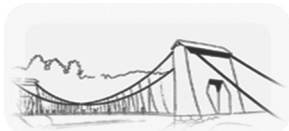
Statement of Net Position

Town of New Portland, Maine

As of December 31, 2015

	Governmental Activities
Assets	
Cash	\$ 535,093
Taxes receivable	171,853
Tax liens receivable	58,541
Accounts receivable	7,077
Capital assets, net of accumulated depreciation	<u>899,751</u>
Total Assets	1,672,315
Liabilities	
Accounts payable	4
Accrued interest payable	4,539
Taxes paid in advance	5,296
Long-term liabilities:	
Portion due or payable within one year:	
Bond and notes payable	48,873
Portion due or payable after one year:	
Bond and notes payable	<u>405,570</u>
Total Liabilities	<u>464,282</u>
Net Position	
Net investment in capital assets	445,308
Restricted, expendable	21,570
Restricted, nonspendable	1,700
Unrestricted	<u>739,455</u>
Total Net Position	<u>\$ 1,208,033</u>

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



Statement of Activities

Town of New Portland, Maine

For the Year Ended December 31, 2015

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	\$ 177,094	\$ 20,664	\$ -	\$ (156,430)
Public safety	115,875	-	66	(115,809)
Public works	331,529	-	38,200	(293,329)
Health and sanitation	44,783	-	96	(44,687)
Education	639,565	-	-	(639,565)
Unclassified	184,958	-	-	(184,958)
Interest on long-term debt	11,770	-	-	(11,770)
Total Governmental Activities	\$ 1,505,574	\$ 20,664	\$ 38,362	(1,446,548)
General revenues:				
Taxes:				
Property				1,220,586
Excise				136,873
Intergovernmental				112,142
Interest income				67
Gain on disposal of fixed asset				2,250
Miscellaneous				10,916
				<u>1,482,834</u>
Total General Revenues				
Change in Net Position				36,286
Net position at beginning of year				<u>1,171,747</u>
Net Position at End of Year				<u>\$ 1,208,033</u>

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



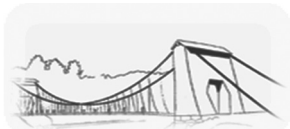
Balance Sheet - Governmental Funds

Town of New Portland, Maine

As of December 31, 2015

	General	Other Governmental Funds	Total Governmental Funds
Assets			
Cash	\$ 459,539	\$ 75,554	\$ 535,093
Taxes receivable	171,853	-	171,853
Tax liens receivable	58,541	-	58,541
Accounts receivable	7,077	-	7,077
Due from other funds	6,634	-	6,634
Total Assets	\$ 703,644	\$ 75,554	\$ 779,198
Liabilities, Deferred Inflows of Resources and Fund Balances			
Liabilities			
Accounts payable	\$ 4	\$ -	\$ 4
Taxes paid in advance	5,296	-	5,296
Due to other funds	-	6,634	6,634
Total Liabilities	5,300	6,634	11,934
Deferred Inflows of Resources			
Unavailable revenue - property taxes	185,000	-	185,000
Total Deferred Inflows of Resources	185,000	-	185,000
Fund Balances			
Nonspendable:			
Permanent Fund	-	1,700	1,700
Restricted:			
Permanent Fund	-	21,570	21,570
Assigned:			
Special Revenue Fund	-	45,650	45,650
General Fund	130,978	-	130,978
Unassigned:			
General Fund	382,366	-	382,366
Total Fund Balances	513,344	68,920	582,264
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 703,644	\$ 75,554	\$ 779,198

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



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

Town of New Portland, Maine

As of December 31, 2015

Total Fund Balances - Governmental Funds	\$	582,264
---	----	---------

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:		899,751
--	--	---------

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:		185,000
---	--	---------

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	\$ (454,443)	
Accrued interest payable	<u>(4,539)</u>	
		<u>(458,982)</u>

Total Net Position - Governmental Activities	\$	<u>1,208,033</u>
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See accompanying independent auditors' report and notes to financial statements.



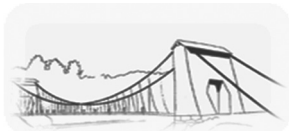
**Statement of Revenues, Expenditures and Changes in Fund Balances -
Governmental Funds**

Town of New Portland, Maine

For the Year Ended December 31, 2015

	<u>General</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Revenues			
Taxes			
Property	\$ 1,230,586	\$ -	\$ 1,230,586
Excise	136,873	-	136,873
Intergovernmental	150,504	-	150,504
Miscellaneous	<u>35,580</u>	<u>67</u>	<u>35,647</u>
Total Revenues	1,553,543	67	1,553,610
Expenditures			
Current			
General government	174,085	-	174,085
Public safety	83,987	-	83,987
Public works	321,943	-	321,943
Health and welfare	44,783	-	44,783
Education	639,565	-	639,565
Unclassified	184,958	-	184,958
Debt service - principal	24,479	-	24,479
- interest	8,700	-	8,700
Capital outlay	<u>356,730</u>	<u>-</u>	<u>356,730</u>
Total Expenditures	<u>1,839,230</u>	<u>-</u>	<u>1,839,230</u>
Revenues Over (Under) Expenditures	(285,687)	67	(285,620)
Other Financing Sources (Uses)			
Operating transfers in	58,468	43,455	101,923
Operating transfers out	(43,455)	(58,468)	(101,923)
Proceeds from long-term borrowing	<u>260,000</u>	<u>-</u>	<u>260,000</u>
Total Other Financing Sources (Uses)	<u>275,013</u>	<u>(15,013)</u>	<u>260,000</u>
Revenues and Other Sources Over (Under) Expenditures and Other Uses	(10,674)	(14,946)	(25,620)
Fund balances at beginning of year	<u>524,018</u>	<u>83,866</u>	<u>607,884</u>
Fund Balances at End of Year	<u>\$ 513,344</u>	<u>\$ 68,920</u>	<u>\$ 582,264</u>

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



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

Town of New Portland, Maine

As of December 31, 2015

Net Change in Fund Balances - Total Governmental Funds \$ (25,620)

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

Governmental funds report the sale of capital assets as revenues. However, in the Statement of Activities, the sale of those assets is recognized as a gain or loss, depending on the sale and accumulated depreciation amounts.

Proceeds from sale of assets	\$ (4,000)	
Gain on disposition of capital assets	<u>2,250</u>	(1,750)

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	365,237	
Depreciation expense	<u>(52,990)</u>	312,247

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

(10,000)

Bond proceeds and entering into capital lease obligations provide current resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of debt and capital lease principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position. This is the amount by which repayments differed from proceeds from borrowing in the current period:

Proceeds from borrowing	(260,000)	
Principal portion of debt payments	<u>24,479</u>	(235,521)

Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.

Change in accrued interest payable		<u>(3,070)</u>
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Change in Net Position of Governmental Activities		<u>\$ 36,286</u>
--	--	-------------------------

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



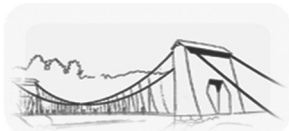
**Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - General Fund (Budgetary Basis)**

Town of New Portland, Maine

For the Year Ended December 31, 2015

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final	(Budgetary Basis)	Final Budget Positive (Negative)
Revenues				
Taxes				
Property	\$ 1,205,609	\$ 1,205,609	\$ 1,230,586	\$ 24,977
Excise	118,000	118,000	136,873	18,873
Intergovernmental	106,809	106,809	113,524	6,715
Miscellaneous	581	581	35,456	34,875
Total Revenues	1,430,999	1,430,999	1,516,439	85,440
Expenditures				
Current				
General government	167,899	167,899	174,085	(6,186)
Public safety	78,487	78,487	79,739	(1,252)
Public works	334,088	334,088	321,943	12,145
Health and welfare	44,079	44,079	44,783	(704)
Education	639,565	639,565	639,565	-
Unclassified	181,020	181,020	182,555	(1,535)
Debt service - principal	24,479	24,479	24,479	-
- interest	10,700	10,700	8,700	2,000
Capital outlay	-	360,000	356,730	3,270
Total Expenditures	1,480,317	1,840,317	1,832,579	7,738
Revenues Over (Under) Expenditures	(49,318)	(409,318)	(316,140)	93,178
Other Financing Sources (Uses)				
Operating transfers in	39,800	114,800	121,668	6,868
Operating transfers out	(66,472)	(66,472)	(66,472)	-
Proceeds from long-term borrowing	-	260,000	260,000	-
Utilization of assigned balances	37,647	37,647	-	(37,647)
Utilization of unassigned balances	53,000	78,000	-	(78,000)
Total Other Financing Sources (Uses)	63,975	423,975	315,196	(108,779)
Revenues and Other Sources Over (Under) Expenditures and Other Uses	\$ 14,657	\$ 14,657	(944)	\$ (15,601)
Fund balance at beginning of year (budgetary basis)			414,010	
Balance at End of Year (Budgetary Basis)			\$ 413,066	

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



Notes to Financial Statements - Continued

Town of New Portland, Maine

Note B - Cash

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

Custodial Credit Risk - Deposits

At December 31, 2015, the carrying amount of the Town's deposits was \$535,093 and the bank balance was \$551,943. 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, 2015, \$226,389 of the Town's bank balance of \$551,943 was exposed to credit risk as follows:

Collateralized with securities held by the pledging financial institution	\$ <u>226,389</u>
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Note C - Capital Assets

A summary of capital assets transactions for the year ended December 31, 2015, follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>Ending Balance</u>
Governmental Activities:				
Non-Depreciable Assets:				
Land	\$ 19,491	\$ -	\$ -	\$ 19,491
Depreciable Assets:				
Land improvements	47,458	-	-	47,458
Buildings and improvements	408,067	-	-	408,067
Vehicles and equipment	<u>615,068</u>	<u>365,237</u>	<u>10,500</u>	<u>969,805</u>
Totals at Historical Cost	1,090,084	365,237	10,500	1,444,821
Less accumulated depreciation:				
Land improvements	16,578	2,868	-	19,446
Buildings and improvements	136,125	10,202	-	146,327
Vehicles and equipment	<u>348,127</u>	<u>39,920</u>	<u>8,750</u>	<u>379,297</u>
Total accumulated depreciation	<u>500,830</u>	<u>52,990</u>	<u>8,750</u>	<u>545,070</u>
Capital Assets, Net	<u>\$ 589,254</u>	<u>\$ 312,247</u>	<u>\$ 1,750</u>	<u>\$ 899,751</u>



Notes to Financial Statements - Continued

Town of New Portland, Maine

Note C - Capital Assets - Continued

Depreciation expense was charged to the following functions:

Governmental activities:

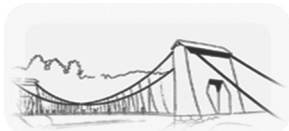
General government	\$	3,009
Public safety		40,395
Public works		<u>9,586</u>
Total governmental activities depreciation expense	\$	<u>52,990</u>

Note D - Interfund Transfers

Interfund transfers for the year ended December 31, 2015 consisted of the following amounts:

Governmental Activities	Transfers <u>In</u>	Transfers <u>Out</u>	Net <u>Transfers</u>
<u>General Fund:</u>			
<i>Other Governmental Funds:</i>			
Special Revenues	\$ 58,468	\$ (43,455)	
			\$ 15,013
<u>Other Governmental Funds:</u>			
<i>Special Revenues:</i>			
General Fund	<u>43,455</u>	<u>(58,468)</u>	
			<u>\$ (15,013)</u>
Total Interfund Transfers	<u>\$ 101,923</u>	<u>\$ (101,923)</u>	<u>\$ -</u>

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



Notes to Financial Statements - Continued

Town of New Portland, Maine

Note E - Long-Term Debt

Long-term liability activity for the year ended December 31, 2015, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Amounts Due within One Year</u>
Governmental Activities:					
Bonds and note payable	\$ 218,922	\$ 260,000	\$ 24,479	\$ 454,443	\$ 48,873

At December 31, 2015 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.	\$ 64,327
Note payable to a bank due in annual installments of \$11,771 including interest at 2.75% through September 2016.	11,500
Note payable to a bank in annual installments of \$15,415 including interest at 3.25% through October 2024.	118,616
Bond payable to a bank in annual installments of \$30,406 including interest at 2.95% through September 2025.	260,000
	<u>\$ 454,443</u>

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>
2016	\$ 48,873	\$ 14,762	\$ 63,635
2017	38,580	13,235	51,815
2018	39,803	12,011	51,814
2019	41,067	10,747	51,814
2020	42,359	9,456	51,815
2021-2025	217,506	26,126	243,632
2026-2030	26,255	3,642	29,897
Total	<u>\$ 454,443</u>	<u>\$ 89,979</u>	<u>\$ 544,422</u>



Notes to Financial Statements - Continued

Town of New Portland, Maine

Note F - Assigned Fund Balance

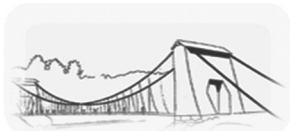
At December 31, 2015, the assigned general fund balance consisted of the following:

General Carryforwards:	
Planning board	\$ 6,729
Summer roads	12,478
Cemetery maintenance	2,370
Fire department	5,715
Animal control	1,407
TAN interest	2,000
Other Reserves:	
Legal fees contingency	9,445
Fire certification	9,397
Tarring	31,282
Grant matching	21,552
Recreation	2,750
Fire truck	78
Road projects	9,000
Road grant	16,771
Building fund	4
	<u>\$ 130,978</u>

Note G - Expenditures Over Appropriations

The following appropriations were exceeded by actual expenditures:

<u>Appropriations</u>	<u>Excess</u>
Officers' salaries	\$ 2,029
Town office/charges	11,952
Insurance	712
Winter roads	333
Abatements	3,905



Notes to Financial Statements - Continued

Town of New Portland, Maine

Note H - 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	\$ (944)
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Sources/inflows of resources - reconciling items:

The Town budgets certain other revenues outside of its general fund that are recognized in the general fund under generally accepted accounting principles	37,104
--	--------

Transfers from other funds are inflows of budgetary resources but are not transfers for financial reporting purposes	(63,200)
--	----------

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	(6,651)
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Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes	<u>23,017</u>
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Generally Accepted Accounting Principles Basis:

Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>\$ (10,674)</u>
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Note I - 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, 2015.



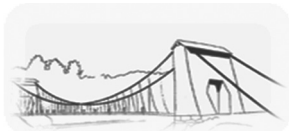
Notes to Financial Statements - Continued

Town of New Portland, Maine

Note J - Commitment

The Town has entered into a contract for snow removal and sanding of town roads. The following schedule summarizes the annual obligations under the contract:

<u>Year Ending December 31.</u>	
2016	\$ 225,000
2017	225,000
2018	123,000



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

Town of New Portland, Maine

For the Year Ended December 31, 2015

	Legal Fees Contingency	Fire Certification	Tarring	Grant Matching	Recreation	Fire Truck	Road Projects	Road Grant	Building Fund	Total
Revenues										
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,980	\$ -	\$ 36,980
Other	-	-	-	-	-	-	-	-	-	-
Interest	11	8	25	25	3	21	-	30	-	123
Total Revenues	<u>11</u>	<u>8</u>	<u>25</u>	<u>25</u>	<u>3</u>	<u>21</u>	<u>-</u>	<u>37,010</u>	<u>-</u>	<u>37,103</u>
Expenditures	<u>2,177</u>	<u>4,248</u>	<u>-</u>	<u>-</u>	<u>226</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,651</u>
Revenues Over (Under) Expenditures	(2,166)	(4,240)	25	25	(223)	21	-	37,010	-	30,452
Other Financing Sources (Uses)										
Operating transfers in	1,500	6,517	10,000	-	-	5,000	-	-	-	23,017
Operating transfers out	-	-	-	-	-	(25,000)	-	(38,200)	-	(63,200)
Total Other Financing Sources (Uses)	<u>1,500</u>	<u>6,517</u>	<u>10,000</u>	<u>-</u>	<u>-</u>	<u>(20,000)</u>	<u>-</u>	<u>(38,200)</u>	<u>-</u>	<u>(40,183)</u>
Revenues and Other Sources Over (Under) Expenditures and Other Uses	(666)	2,277	10,025	25	(223)	(19,979)	-	(1,190)	-	(9,731)
Reserve balances at beginning of year	10,111	7,120	21,257	21,527	2,973	20,057	9,000	17,961	4	110,010
Reserve Balances at End of Year	<u>\$ 9,445</u>	<u>\$ 9,397</u>	<u>\$ 31,282</u>	<u>\$ 21,552</u>	<u>\$ 2,750</u>	<u>\$ 78</u>	<u>\$ 9,000</u>	<u>\$ 16,771</u>	<u>\$ 4</u>	<u>\$ 100,279</u>

See accompanying independent auditors' report.

NOTES

