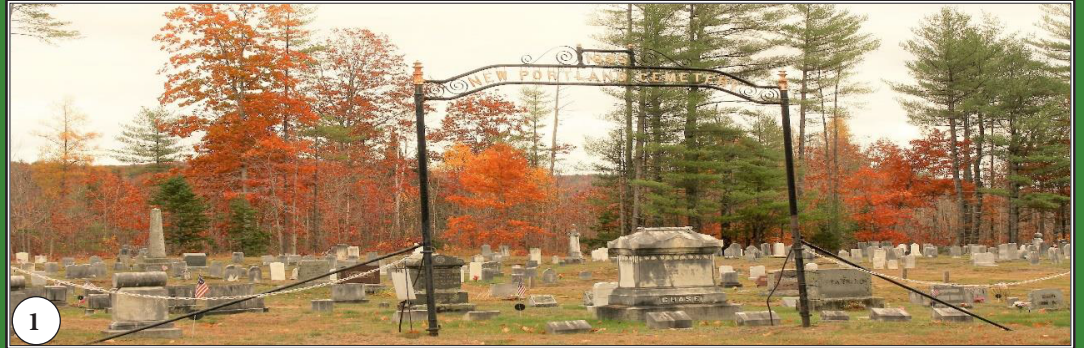
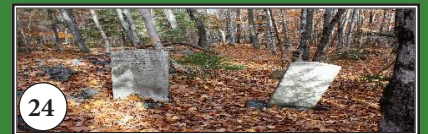

2016 Annual Town Report
TOWN of NEW PORTLAND



Remembering those who have passed



Year Ending December 31, 2016

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

List of cemetery or grave sites by number

1. East New Portland Cemetery	13. Stone on Nan Berry's Property
2. North New Portland Cemetery	14. Stone on Nan Berry's Property
3. West New Portland Cemetery	15. Stone on Nan Berry's Property
4. Walker Cemetery off South Rd.	16. Stones on Casey Bowden's Property
5. Walker Cemetery off South Rd.	17. Elder Cemetery on Middle Rd.
6. Walker Cemetery off South Rd.	18. Fuller Cemetery off New Portland Hill Rd.
7. Greenleaf Cemetery on Gilman Pond Rd.	19. Millay Cemetery off Herbert Lovejoy Place
8. Greenleaf Cemetery on Gilman Pond Rd.	20. Stones on Casey Bowden's Property
9. Greenleaf Cemetery on Gilman Pond Rd.	21. Carsley Cemetery
10. Indian Stream on Middle Rd.	22. Carsley Cemetery
11. Elder Cemetery on Middle Rd.	23. Cemetery near Greg and Nora West's Property
12. Walker Cemetery off South Rd.	24. Carsley Cemetery

Over the span of approximately 8 years we have been successful with repairing headstones in the East, North, and West New Portland Cemeteries. This has proven to be well spent funds as so many of the taxpayers have come to see the improvement in appearances in these cemeteries. However, as you can see from the other photos, and there are many that do not appear on the front page, there are still so many that need repairs. It is important for us to remember that many of these cemeteries or stones on residents' properties do not have family members to assist in the upkeep of them. At some point in the upcoming year and hopefully years to come there will be volunteer sessions scheduled to start the process to work on the many cemeteries and stones that desperately need our attention. Please keep an eye out for notice in the local New Portlander in the future months to come for the request for volunteers and assist us in cleaning the areas of debris and begin repairing the stones as finest that they can be.



In honor of her many years of faithful and distinguished service The Board of Selectmen and Town Manager would like to dedicate this town report to

Judi Wills

Judi is a person who loves being a part of her community in every way that she can, she is the kind of person who would prefer to stay invisible and just do things without any sort of recognition.

Judi has been an active member of this community since about 1970. She has been involved in different needs and support for this town over the span of 47 years. In the earlier years she started with just a small group of kids to do fun activities such as playing music, dancing and arts and crafts. This led to coaching cheerleaders at Central School and around the spring of 1978 coached the girls' softball team. She worked closely with teachers and other citizens to bring the Great Books Program to Central School children in the late 70's early 80's. Over the years she has worked closely with a number of other people in New Portland helping put together different committees and participating on them to keep the town up to date and filling some of the needs and wants of the Town such as, Comprehensive Planning Board, Recreation Committee, Planning Board, Budget Committee, Bi-Centennial Committee, E-911 Addressing. She was also a part of such activities as the Fire Department and Community Grant Writing, the Ice Skating Rink and Playground Project are just a few examples.

She has worked for NorthStar Ambulance and Rescue since 1981, which has brought her great pride and joy to help where needed. And over the course of these years she has touched so many New Portland residents and surrounding community members' lives with her knowledge, professionalism, kind heart and smile during some of the most difficult and unexpected times in their lives when she has assisted during a rescue call. Through her time with NorthStar Ambulance and Rescue she has been presented Employee of the year, nominated for the Jefferson Award for EMS, and received the Lifetime Achievement by the State of Maine EMS.

To add to those achievements she is also the Town of New Portland's **2017 Spirit of America Volunteer Recipient**. We are so pleased she is such a wonderful active participant within our community, and we are excited to see what she will be a part of in the future of New Portland.





Town Directory

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 – Michael Malesky, CMA	628-4441 ext. 3	newportlandassessors@tds.net
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 – Raymond Poulin	491-1250	
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
Wayne Rundlett – Deputy Fire Chief 628-2920
Brian Rundlett – Deputy Fire Chief 628-4544

Town Office Hours

Monday - Wednesday 11:00am – 5:00pm
Thursday 1:00pm – 6:00pm
1st Saturday of the month 8:00am – 12:00pm

(Excluding a holiday weekend)
December, January, February, and March
there are NO Saturday hours offered

Town of New Portland Website
newportlandmaine.org

2017 Observed Holidays & Dates Observed

New Year’s Day on Monday, January 2nd
Martin Luther King Jr. Day on Monday, January 16th
President’s Day on Monday, February 20th
Patriot’s Day on Monday, April 17th
Memorial Day on Monday, May 29th
4th of July on Tuesday, July 4th
Labor Day on Monday, September 4th
Columbus Day on Monday, October 9th
Veteran’s Day on Friday, November 10th
Thanksgiving on Thursday, November 23rd
Christmas Day observed on Monday, December 25th



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

Planning Board Meeting

1st Wednesday of the month at 6:30 pm

Kingfield-New Portland Transfer Station

Hours:

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

Fri 12:30 pm – 4:30 pm

*November 15th – April 15th
NO Friday hours offered*

School Board Meeting

1st Wednesday of each month at 6:00 pm

NP Community Library Hours

Wednesday, Thursday
4:00 pm – 6:00 pm

Tuesday and Saturday morning from
10:00 am - noon

Sunday 1:00pm -3:00pm

Library Board of Trustees Meeting

2nd Tuesday of the month at 6:00 pm

New Portland Water District

2nd Wednesday of each month at 7:00 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

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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)

Raymond Poulin (2019)

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 (2018)

Fire Chief

Jethro "Kip" Poulin

Deputy Fire Chiefs

Brian Rundlett

Wayne Rundlett

Captains

Kyle Handrahan

Josh Handrahan

Lieutenants

Dan Howard

Assessor's Agent

Michael Malesky

Licensed Plumbing Inspector

Robert Dunphy (2017)

Animal Control Officer

Lorie Agren (2019)

Town Historian

Marilyn Gorman

RSU #74 School Board

Bobbi Sue Harrington (2017)

Annette Folco (2018)

Heather Hilenski (2019)

Recreation Committee

Judi Wills

Stacie Rundlett

Ballot/Election Clerks

Marilyn Gorman

Arlene Newell

Winona Emery

Nancy Steuber

Planning Board

Peter Gardner, Chair (2017)

Brian Rundlett (2017)

Jim Heichel (2019)

Kyle Handrahan (2018)

Lewis Wills (2019)

Gabe Clark, ALT (2018)

Budget Committee

Mary Robinson

Brenda Stevens

Judi Wills

Marilyn Gorman

Jamie Eck

Jim Heichel

Sue Luce

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 District #3

Rod Whitemore
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



SUSAN M. COLLINS
MAINE

413 DIRKSEN SENATE OFFICE BUILDING
WASHINGTON, DC 20510-1904
(202) 224-2523
(202) 224-2693 (FAX)

COMMITTEES:
SPECIAL COMMITTEE
ON AGING,
RANKING MEMBER
APPROPRIATIONS

United States Senate

WASHINGTON, DC 20510-1904

Dear Friends:

It is an honor to represent Maine in the United States Senate. I am grateful for the trust the people of our State have placed in me and welcome this opportunity to share some key accomplishments.

Growing our economy by encouraging job creation remains a top priority. The tax relief bill enacted during this last Congress contains provisions I authored to provide small businesses with the certainty that they need to invest, grow, and, most important, hire new workers. The 2017 National Defense Authorization Act includes a provision the Maine delegation worked together to champion requiring that military recruits be provided with athletic footwear made in America, as is required for other equipment and uniform items whenever possible. This is a great victory for our troops and for the 900 skilled workers at New Balance factories here in Maine.

Maine's contributions to our national security stretch from Kittery to Limestone. As a senior member of the Appropriations Committee, I successfully advocated for critical funding for projects at the Portsmouth Naval Shipyard and \$1 billion towards the construction of an additional ship that will likely be built at Bath Iron Works. This funding will strengthen the Navy and our national security, and the additional destroyer will help meet the Navy's goal of a 355-ship fleet.

Maine's growing population of older individuals creates many challenges. That's why, as Chairman of the Senate Aging Committee, my top three priorities are fighting fraud and financial abuse directed at our nation's seniors, increasing investments in biomedical research, and improving retirement security.

The Aging Committee's toll-free hotline (1-855-303-9470) makes it easier for senior citizens to report suspected fraud and receive assistance. Last May, a call to the hotline helped lead to the arrest of a national crime ring targeting seniors, and in June I worked to secure the humanitarian release of a Maine senior who had been imprisoned in Spain after being victimized by an international drug smuggling scam.

The Aging Committee also released an extensive report detailing the findings of our bipartisan investigation into the abrupt and dramatic price increases for prescription drugs whose patents expired long ago.

I advocated strongly for the \$2 billion increase in funding for the National Institutes of Health to advance research on such diseases as diabetes and Alzheimer's. I also championed and authored portions of the 21st Century Cures Act that will further support biomedical innovation and make significant reforms to our mental health system.

The Senate also took steps in the past year to combat the nation's heroin and opioid epidemic by passing the Comprehensive Addiction and Recovery Act (CARA), which I was proud to cosponsor. CARA is a monumental step forward in our effort to address the devastating addiction crisis affecting countless families and communities across the country and right here in Maine.

A Maine value that always guides me is our unsurpassed work ethic. In December 2016, I cast my 6,236th consecutive vote, continuing my record of never missing a roll-call vote since my Senate service began in 1997.

I appreciate the opportunity to serve New Portland and Maine in the United States Senate. If ever I can be of assistance to you, please contact my Augusta state office at (207) 622-8414 or visit my website at www.collins.senate.gov. May 2017 be a good year for you, your family, your community, and our state.

Sincerely,

United States Senator



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,

Since being sworn into the Senate in 2013, I have made it my mission to address at the federal level the most important issues facing our great state. Working closely with my colleagues in the Maine Congressional Delegation, we've been able to successfully secure a number of legislative victories that support our state's economy, our rich traditions, and the hardworking people I am proud to represent.

In an increasingly polarized Congress, my goal as an Independent is to put partisanship aside, build consensus and further common-sense solutions to address the needs of the American people. To this end, I have co-founded the Former Governors Caucus, a group of former state executives who are frustrated with legislative gridlock and eager to find bipartisan solutions. And as always, I aim to bridge the partisan divide by hosting barbeque dinners in Washington with colleagues ranging from Ted Cruz to Elizabeth Warren. If you know a person's children, then you see them as a mother or father and not a rival vote, and working to further personal dialogue and build relationships can lay the foundation for successful legislation.

One of the accomplishments of which I am most proud is the legislative victory that protects our college students and their families from an expensive hike in student loan interest rates. In 2013, as students faced a significant spike in interest rates that would have taken thousands of dollars out of their pockets, I brought together colleagues from across the political spectrum to broker compromise legislation called the Bipartisan Student Loan Certainty Act. Thanks to this bill, students will save \$50 billion over the next 10 years by lowering their interest rates, which means that a student in Maine will now save between \$3,000 and \$6,000 over the life of their loan.

Being an Independent in the Senate has allowed me to make calls and vote on policies that are best for Maine, but it has also made it possible to play key roles in finding simple solutions and legislative fixes that make good commonsense to both parties. Of course, much of what we do in the Senate doesn't happen on the Senate floor, or even in committee. Instead, it involves working across all levels of government to ensure the State of Maine receives attention and support from the federal government.

Take, for example, the opioid and heroin epidemic devastating communities across our state. While Congress has passed legislative solutions aimed at expanding access to medical treatment, I've also pressed for other changes that can be accomplished more quickly and make a more immediate difference in Maine. For example, I successfully urged the U.S. Department of Health and Human Services to increase the number of patients to whom a doctor can provide medication-assisted treatment, and in 2015 brought the Director of the Office of National Drug Control Policy to Brewer to meet directly with Mainers and hear their stories. I've also engaged law enforcement – including the Drug Enforcement Agency – to crack down on the production of opioids and work to limit their diversion. Together, Senator Collins and I helped pass the Northern Border Security Review Act to combat drug and human trafficking along our border with Canada.

While the opioid epidemic is certainly our biggest public health crisis, job loss in Maine is still our number one economic problem and that's why we need to focus on bringing good paying jobs back to Maine and protecting the ones we still have. As a member of the Armed Services Committee, I teamed up with Senator Collins and Representative Poliquin to successfully secure a provision in the defense bill that can help domestic shoe manufacturers like New Balance. The three of us also worked together with the Department of Commerce to establish an Economic Development Assessment Team, known as an EDAT, to assist Maine's forest industry in the wake of several mill closures. We have an incredible spirit of innovation and ingenuity in Maine and I believe finding ways to invest in that spirit will reignite Maine's forest products sector and our economy. Part of our economic path forward must also include expanding access to high-speed broadband, which can help connect our businesses and communities to information and economic opportunities.

AUGUSTA

BANGOR

PRESQUE ISLE

SCARBOROUGH



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

As a member of the Senate Armed Services and Intelligence Committees, I work to keep Maine and our nation safe. Part of that important work means continuing to work for funding for the construction of Navy ships that will be used to protect American interests across the globe. We all know that “Bath Built is Best Built,” which is why I’ve fought to authorize funding for Navy ships built at BIW. The best way to preserve peace is by deterring war through unassailable strength, and to do that we must support our shipbuilders and our brave service members and invest in our military. I strive to meet this solemn responsibly every day as a member of these committees, which is why I hardly ever miss a hearing and take great care in overseeing the agencies sworn to keep us safe. Armed Services Chairman John McCain called me “one of the most serious and hard-working members” of the Committee, and that’s a humbling compliment from a true American hero.

As always, please call or write me with thoughts or concerns with matters currently before Congress, or if you need assistance navigating a federal agency. As a public servant, it is critical to me to listen and learn from you, which is why staying connected with people from all over our beautiful state remains a top priority for my work in the Senate. Please call my toll-free line at 1-800-432-1599 or one my offices: Augusta: (207)622-8292, Bangor: (207)945-8000, 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. It is an honor and a privilege serving the people of Maine in the Senate, and I look forward to working with you in our search for a more perfect Union.

Sincerely,

Angus S. King, Jr.
United States Senator



Dear Friends and Neighbors:

Let me begin by thanking you for allowing me the honor of serving you in the Maine Senate. I am humbled that you have put your trust in me for a fourth term and can assure you I will continue to work tirelessly on your behalf. This serves as a brief recap of the 127th Legislature, as well as my hopes for the upcoming 128th Legislature, which convened in December.

Last year we continued the work of reforming our state's welfare system and achieved the long sought-after goal of banning the purchase of alcohol, tobacco and lottery tickets with welfare benefits. While there is more work to be done, I believe these efforts will help to deter such abuse of the system and help ensure that benefits are going to those who truly need them.

The Legislature also worked in a bipartisan fashion to address the drug crisis affecting our state. We approved of 10 new drug enforcement agents, as well as provided funding for treatment programs and drug use prevention efforts. I believe such a comprehensive approach is essential.

As Chair of the Insurance and Financial Affairs Committee, my priority will continue to be addressing the high cost of health care for our state. It is also clear that we must continue to do all we can to attract more jobs to Maine and keep our young people living and working here. To that end, I will work to advocate for proposals which will expand economic opportunity for all Mainers. It is my hope the Legislature can once again work together to find good solutions to the issues facing our state.

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

Sincerely,

Rodney Whittemore
State Senator, District 3



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 2017

Dear Friends and Neighbors,

Thank you for electing me to a second term as Representative for House District 112. It is truly an honor to serve you in Augusta. During the upcoming session we are sure to face some tough issues such as healthcare costs, job creation, and energy policies. I can assure you that I will work diligently to be educated on these issues and make the best decisions for our towns.

I recognize that times are tough and there are people struggling to get by. Whether it is to stay warm through the winter or to fix the family car to get from point A to point B, we are going through some hardships in the community. It is important for you to know that these times will get better and I want you to know that I am here to work for you and help ensure that Maine is a better place, not only for the present, but for the future. As long as we can all work together, I believe these goals can be reached.

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



SELECTMEN'S BUDGET REPORT

*Appropriations for 2015, 2016, and Tentative 2017

ADMINISTRATION	2015	2016	2017
Town Officer's Salaries	87,518.00	90,249.00	91,827.00
Town Charges	11,000.00	11,000.00	11,000.00
Town Office	11,205.00	11,000.00	13,320.00
Social Security	10,000.00	10,000.00	10,000.00
Insurance	<u>19,000.00</u>	<u>20,890.00</u>	<u>19,090.00</u>
TOTAL ADMINISTRATION	138,723.00	143,139.00	145,237.00
Kennebec Valley Council of Government	1,130.00	1,173.00	1,192.00
Maine Municipal Association	1,666.00	1,727.00	1,784.00
Assessing	2,775.00	2,775.00	2,775.00
Ambulance	23,145.00	23,463.00	15,871.00
Audit	7,500.00	7,000.00	7,500.00
Summer Roads	48,800.00	51,000.00	51,000.00
Grader Payment	11,771.00	12,203.00	0.00
Winter Roads	120,000.00	131,333.00	125,000.00
Paving	10,000.00	10,000.00	10,000.00
Street Lights	5,000.00	5,200.00	5,200.00
Fire Department	47,935.00	47,290.00	44,090.00
Fire Training	6,517.04	4,248.00	2,400.00
Fire Truck Replacement	5,000.00	0.00	0.00
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	6,000.00	8,000.00	8,000.00
Newsletter	3,800.00	4,200.00	4,200.00
Transfer Station	42,195.00	45,008.00	46,893.00
Legal Fees	1,500.00	1,500.00	1,500.00
Animal Control	1,000.00	1,000.00	1,000.00
Trio License	6,063.00	6,366.00	14,134.00
Food Cupboard	1,500.00	1,000.00	1,000.00
Abatements	1.00	1.00	1.00
General Assistance	0.00	2,000.00	2,000.00
Recreation	0.00	0.00	0.00
TAN Interest	<u>2,000.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL FROM MEETING APPROPRIATIONS	509,014.04	524,619.00	505,770.00
OTHER ASSESSMENTS			
Educations, RSU/SAD #74	639,565.00		659,462.00
County Tax	161,544.49		177,095.66
TIF Financing Plan	43,455.40		39,451.60
Overlay	<u>14,688.09</u>		<u>16,018.19</u>
TOTAL ASSESSMENTS	1,368,267.02		1,416,646.45



State Municipal Revenue Sharing	(33,128.00)	(36,235.84)
Homestead Reimbursement	(22,780.00)	(35,793.74)
BETE Reimbursement	(5,803.82)	(6,111.08)
Other Revenue	<u>(98,677.86)</u>	<u>(109,878.70)</u>
NEW ASSESSMENT FOR COMMITMENT	1,207,877.34	1,228,627.09
OTHER TOWN MEETING APPROPRIATIONS		
Road Grant Fund	38,200.00	37,000.00
Excise Taxes	<u>118,000.00</u>	<u>136,000.00</u>
TOTAL BUDGET	1,364,077.34	1,401,627.00

ASSESSOR'S REPORT

2016 Valuation

Taxable Valuation of Real Estate

Value of Land	30,485,500.00
Value of Buildings	<u>39,685,700.00</u>
TOTAL REAL ESTATE VALUE	70,171,200.00

Taxable Valuation of Personal Property

Product machinery and Equipment	67,200.00
Business Equipment	50,700.00
All other Personal Property	<u>47,500.00</u>
TOTAL PERSONAL PROPERTY VALUE	165,900.00

TOTAL REAL ESTATE & PERSONAL PROPERTY VALUE 70,337,100.00

APPROPRIATIONS

County Tax	177,095.66
Municipal Appropriation	555,026.00
Local Education Appropriation	659,462.00
T.I.F. Financing Plan Amount	39,451.60
Overlay	<u>16,018.19</u>
TOTAL 2016 APPROPRIATIONS	1,447,053.45

Less Specific Amounts Allowed by Law

State Municipal Revenue Sharing	36,235.84
Homestead Exemption Reimbursement	35,793.74
BETE Reimbursement	6,111.08
Other Revenue: Veterans & Tree Growth Reimbursement, Franchise Fee, Interest on Taxes	<u>109,878.70</u>
NET ASSESSMENT FOR COMMITMENT	1,259,034.09

Assessment Mil Rate

Real Estate	70,171,200.00 X .01790 = 1,256,064.48
Personal Property	<u>165,900.00 X .01790 = 2,969.61</u>
	70,337,100.00 X .01790 = 1,259,034.09

Respectfully Submitted by,
 New Portland Board of Selectmen
 Raymond Poulin, Andrea Reichert, Mike Senecal



ABATEMENTS

Receipts

From Overlay	3,264.55
Taxation	<u>1.00</u>
TOTAL	3,265.55

Expenditures

2016 Real Estate Abatements

Virginia S. Renz Revocable Trust	343.68
Steve Norton	520.89
Ellen Sibley	128.88
Karen and Robert Thorndike	103.82
Tina Lawler	57.28
Nowetah Cyr	274.48
Steve Norton	816.24
Christopher Waddell and Margaret Gozalaes	107.40
Jon Bassett	394.66

2016 Personal Property Abatement

Farmington Coca-Cola	37.59
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2015 Real Estate Abatements

Polly and Robert MacMichael	136.00
Thomas Scanlon	282.20
Thomas Scanlon	19.48

2015 Personal Property Abatement

Farmington Coca-Cola	<u>42.95</u>
TOTAL	3,265.55

TAX COLLECTOR'S REPORT

2016 Assessment

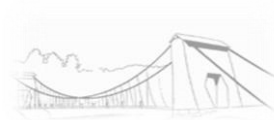
2016 Net Assessment for Commitment	1,256,753.63
2016 Supplemental Taxes Issued	3,084.17
2016 Tax Aquired Property	2,271.51
2016 Taxes Paid in 2015	<u>5,296.00</u>
TOTAL	1,267,405.31

2016 COLLECTIONS AND CREDITS

2016 Real Estate Taxes Collected	1,068,167.87
2016 Personal Property Taxes Collected	2,925.98
2016 Real Estate Abatements	2,747.33
2016 Personal Property Abatements	37.59
2016 Real Estate Taxes Receivable	193,491.86
2016 Personal Property Taxes Receivable	<u>34.68</u>
TOTAL	1,267,405.31

OTHER YEARS COLLECTIONS AND CREDITS

2017 Prepaid Real Estate Taxes	4,010.38
2015 Real Estate Taxes	169,571.28
2015 Personal Property Taxes	178.90
2014 Real Estate Taxes	2,571.12
2014 Personal Property Taxes	338.18



OTHER YEARS COLLECTIONS AND CREDITS (CONT'D)

2013 Real Estate Taxes	73.83
2013 Personal Property Taxes	51.60
2012 Personal Property Taxes	293.28
2011 Real Estate Taxes	477.00
2010 Personal Property Taxes	<u>271.97</u>
TOTAL	177,837.48



2016 DELINQUENT REAL ESTATE TAXES

ABELL, KATHRYN & STEPHEN JR.	1,414.45	EMERY, DONALD W.	1,813.81
AGREN, LORIE A. & TOLMAN, HEIDI J.	902.37	EMERY, DONALD W.	829.88
ANDERSON, ALBERT G.	84.13	EMERY, RICHARD O. & LISA E.	363.37
ANDERSON, ALBERT G.	841.30	EMERY, RICHARD O. & LISA	5,015.58
ANDERSON, PAULA	1,256.58	EMERY, RICHARD O., ACE ELECTRIC	2,527.48
ATWOOD, LYNDON F. JR. & PAMELA	2,330.58	EVENSON, MICHAEL A. & PATRICIA	734.78
AUSTIN, SHAWN A. AS CUSTODIAN	1,625.32	FALINE, JOSEPH J. & SARA L.	1,976.48
*	338.97	FILES, ROBERTA A. & RICKY	1,709.45
BLACK, DONALD	205.85	*	408.22
BOUCHER, STEVEN W. & HEIDI J.	4,791.83	FLAHERTY, JOHN A. & MARGARET E.	279.24
BRANN, LORI & DONALD	377.69	FORSLEY, CHRISTINE M.	1,695.13
BRASHEARS, JAMES & WESCOTT, DONNA	640.82	FOSS, DAWN P. & FOYE, STEPHAN A.	259.55
BUMPUS, JOSHUA & POULIN, DIANE	272.08	*	1,276.27
CALDWELL, KELLIE	787.60	*	1,270.19
CALIRI, JOSEPH A.	4,503.89	GALLAGHER, THOMAS J. & MARY R.	3.65
CAMPAGNONE, SALLY ANN & PRIOR, WILLIAM	257.39	GILL, RICHARD A.	1,646.76
CAMPBELL, ANDREW A. & STEPHANIE	921.85	GIROUX, RAYMOND	325.78
CAMPBELL, JESSICA A. & PAUL A.	3,458.28	GOFF, ORIN	708.84
CAMPBELL, KELLEY & HOLT, ANGELA	775.07	GORDON, TRACY	395.59
CARRIGAN, WILLIAM F. & DESMOND,	307.88	GORDON, TRACY L.	368.74
CARTER, AMANDA J.	696.31	GROVER, JR., RANDY	708.84
CARTER, JOHN M.	1,645.01	*	377.69
CHARENTE, JOHN E. & KRISTIE S.	320.41	GROVER, RANDY C. SR. & JANET L.	875.31
CHICK, FREEMAN L.	442.13	HAFFORD, JESSICA	41.17
CHRISTEN, LEAH & MATTHEW	154.64	HALL, STEVEN L.	707.57
CHURCHILL, DONNA J.	175.42	HANCZAR, NYKOLA K. & DENTICO, MICHAEL	1,514.34
*	703.47	HANDRAHAN, KYLE & ASHLEY	313.25
*	1,009.56	HANDRAHAN, KYLE A.	1,029.25
*	966.60	HANDRAHAN, MAYNARD A. & THERESA	551.32
*	3,470.81	HARRIMAN, JAMES S. & JANE M.	710.63
*	900.37	HARRINGTON, ROBERT E.	1,276.27
COSSABOOM, PHILLIP JR.	921.85	HEIST, DIANNE M.	257.76
*	535.21	HERNBERG, PETER & BARBAS, JOANNE	603.23
*	268.50	HIGGINS, MICHAEL & WILLIAM T.	2,146.21
*	417.07	HILTON, ANITA M.	289.98
*	549.53	HOWARD, WILLIAM K. & JULIE & MEGAN	622.92
DALRYMPLE, TERI & MARCO, SCOTT	758.96	HUNTLEY, LEE & JUDITH	1,147.39
DELANEY, RYAN	962.31	HUTCHINS, EUGENE V. C/O BRETT HUTCHINS	381.27
DEVEAU, CRAIG J. & KRIS M.	259.55	JORDAN, VIVIAN L. & DUAIN E. H.	320.41
DEZAN, GAIL M. & LEE F.	622.92	KAZANJIAN, MORRIS N., C/O CARYN	524.47
DEZAN, LEE F. & GAIL M.	1,508.97	*	662.30
DICENSO, PAUL	397.38	LABELLE, DYLAN S.	605.02
DIEHL, TIMOTHY A.	310.38	LAMBERT AARON S	807.29
DOODY, MERRILL G.	456.45	LAROCHE RONALD S	588.91
*	4,027.50	*	10.84
*	30.43	LAWHON LAURA & ASSOC	232.70
EARLE, DALE E.	3,921.89	LEBEAU DEBRA	5.37
EASTBROOK TIMBER CO. INC.	401.19	LEBEAU DEBRA	388.43
EMERY, BRIAN J.	71.60	LO-BOB INC.	2,887.27
EMERY CHAD H	605.02	MAINE IVY TREES INC C/O ROBERT	1,668.28



2016 DELINQUENT REAL ESTATE TAXES (CONT'D)

MAINE-LY TREES INC, C/O ROBERT	1,285.22	*	624.71
MAINE-LY TREES INC, C/O ROBERT	844.88	POULIN, THERESA M. (HANDRAHAN)	2,903.38
*	171.84	QURION, ALFRED	30.43
*	180.79	READ, GAIL F.	1,022.09
*	263.19	*	517.31
*	1,260.16	RISTANO, LORRAINE C. & PETER S.	413.49
*	1,039.99	RISTANO, LORRAINE C. & PETER S.	1,670.07
*	1,242.26	ROBINSON, PHILIP W. & MARY L.	1,702.29
*	275.66	ROBINSON, PHILIP & MARY	1,525.08
*	660.51	RODERICK, GILL W.	1,007.77
*	34.01	RODERICK, GILL W.	327.57
MCKEE, ANDREW S	535.21	ROGERS, STEPHEN B	524.47
MCKENNEY, HEIRS OF GEORGE, C/O LINDA	8.80	ROMANOSKI, NATHAN D.	730.32
MCKENNEY, HEIRS OF GEORGE, C/O LINDA	6.82	SAWYER, MARION F.	1,002.40
MCKENNEY, HEIRS OF GEORGE, C/O LINDA	8.69	SCHINZEL, MARK A.	1,686.18
MCKENNEY, HEIRS OF GEORGE, C/O LINDA	3.58	SERAFINO, WILLAIM V. & KELLY A.	1,034.62
MCKENNEY, HEIRS OF GEORGE, C/O	0.07	SIBLEY, ELLEN & VIRGILLIO	128.88
MCKENNEY, HEIRS OF GEORGE, C/O	3.84	SIBLEY, ROGER	1,190.35
MCMULLEN, CLARENCE & RUBY	334.73	SLEEPER, LUKE JOHN CURTIS &	721.37
MCMULLEN, RUBY	819.96	SORENSEN, DIANNE G.	1,453.48
MILLIKEN, PETER L. & MARIE C.	1,115.17	SOVA, BERNARD A. & PHYLLIS A.	2,010.17
MIRLIANI, JEANNE E & SAMUEL	903.95	SOVA, BERNARD A. & PHYLLIS A.	678.41
MIRLIANI, JEANNE E & SAMUEL	272.08	SOVA, BERNARD A. & PHYLLIS A. (JT)	2,495.26
MORRISON, HALL, LLC	506.57	SPOONER, DEREK & WENDA	1,439.16
*	361.73	ST. CYR, ALFRED J.	213.14
*	4,772.14	*	2,258.98
MULLEN, SCOTT A & JERRILENE	980.92	TAYLOR, ASA R.	656.69
*	1,108.01	TAYLOR, ASHLEY G.	520.89
NORTON, JEREMY	1,331.76	*	807.29
PACHECO, DULCE M & JOSE L.	490.46	*	556.69
PACHECO, DULCE M. & JOSE L.	502.99	*	1,442.74
PARKER, DONNA D.	644.40	*	880.68
PATTEN, KEITH & FERROLYN	1,319.23	*	1,800.74
PEASE, BETTY	601.44	*	873.52
PEASE, BETTY	343.68	*	356.21
PHELPS, NORMAN A	1,256.58	*	51.91
PHILLIPS, SHERI & TORR, T. & STANSBURY, K	37.59	THE PINES, C/O STEPHEN RANKIN	268.30
POULIN, CHRISTOPHER H. & TRISHA	2,534.64	THE PINES, C/O STEPHEN RANKIN	259.36
POULIN, RAYMOND	937.96		



2016 DELINQUENT REAL ESTATE TAXES (CONT'D)

THE PINES, C/O STEPHEN RANKIN	264.73	VILLACCI, REGINA M. & WESLEY M.	1,034.62
THE PINES, C/O STEPHEN RANKIN	266.51	VIRGILIO, JOSEPH III, KIRKMAN,	1,759.57
THE PINES, C/O STEPHEN RANKIN	273.67	WALES, MICHAEL S. & DEBRA	2,323.42
THORNDIKE AND SONS INC	299.19	WALES, MICHAEL S. & DEBRA	445.71
THORNDIKE, ROBERT A. & KAREN A.	2,207.84	WARREN, RALPH F. III & LYNN M.	680.20
THORNDIKE, ROBERT A. &	180.79	WASHBURN, MICHAEL T. & STEPHANIE M.	91.01
TIMMERMAN, WILLIAM & DONNA Y.	821.61	WELCH, HERBERT	551.32
TINDALL, JAMES MORGAN & FOLCO,	636.14	WESTON, NATHAN	685.57
TOLMAN, MARK S.	1,502.34	WHITE, ALAN S. & K.D.	724.95
TOLMAN, MARK S.	265.45	WHITE, DANA R. & JOANNE	866.36
TOLMAN, TERRI B.	649.77	WILLIAMS, KENNETH & ELIZABETH DAY	282.82
TOZIER, HAROLD	266.71	WILLS, DANA	225.54
TOZIER, HAROLD & TREVOR	846.67	WILLS, DANA	2,033.44
TOZIER, TREVOR	460.03	WILLS, RODERICK & ALICIA	699.89
TOZIER, TREVOR ET AL	1,269.11	WILLS, STANLEY & TERRY	785.81
TREMBLAY, PAUL J.	26.55	WRIGHT, TANIA M.	546.10
TURNER, THOMAS D.	517.31	WYMAN, GAYLE	977.34
*	1,972.58	YATTAW, FRANK W. & DEMMONS, JAMES H.	<u>622.92</u>
VIGUE, LAURIE	392.01	TOTAL	193,491.86

2015 DELINQUENT REAL ESTATE TAXES

ANDERSON, ALBERT G.	631.01	HOWARD, WILLIAM K. & JULIE &	677.73
BESSINGER, GENEVIEVE	252.04	HUNTLEY, LEE & HUNTLEY, JUDITH	1,197.43
BUMPUS, JOSHUA & POULIN, DIANE	330.08	HUTCHINS, EUGENE V. C/O BRETT	526.97
CARRIGAN, WILLIAM F. & DESMOND,	365.56	KAZANJIAN, MORRIS N., C/O CARYN	42.65
CARTER, AMANDA J.	503.78	LAMBERT, AARON S.	949.11
COSSABOOM, PHILLIP JR.	1,062.63	LAWHON, LAURA & ASSOCIATES &	266.20
DALRYMPLE, TERI & MARCO, SCOTT	901.22	LO-BOB INC.	2,921.48
DICENSO, PAUL	454.24	PARKER, DONNA D.	787.70
EARLE, DALE E.	3,946.69	PEASE, BETTY	656.45
EMERY, BRIAN J.	131.43	PEASE, BETTY	401.03
EMERY, CHAD H.	660.00	POULIN, CHRISTOPHER H. &	2,251.25
EMERY, RICHARD O. & EMERY, LISA	5,119.11	POULIN, RAYMOND	1,078.59
EMERY, RICHARD O., ACE ELECTRIC	2,536.58	QURION, ALFRED	90.63
FORSLEY, CHRISTINE M.	1,740.19	READ, GAIL F.	1,149.54
GIROUX, RAYMOND	383.30	RODERICK, GILL W.	92.99
GROVER, RANDY C. SR. & GROVER,	927.83	RODERICK, GILL W.	71.05
HAFFORD, JESSICA	101.28	ROMANOSKI, NATHAN D.	307.63
HANDRAHAN, KYLE & HANDRAHAN,	370.88	SCHINZEL, MARK A.	1,731.32
HANDRAHAN, KYLE A.	1,169.05	SIBLEY, ELLEN & VIRGILLIO,	188.19
HANDRAHAN, MAYNARD A. &	606.78	SIBLEY, ROGER	1,328.69
HARRIMAN, JAMES S. & HARRIMAN,	764.64	SLEEPER, LUKE JOHN CURTIS &	863.97
HERNBERG, PETER & BARBAS,	592.93	SORENSEN, DIANNE G.	1,101.40
HIGGINS, MICHAEL & HIGGINS,	2,187.16	SOVA, BERNARD A. & SOVA, PHYLLIS	2,052.36



2015 DELINQUENT REAL ESTATE TAXES (CONT'D)

SOVA, BERNARD A., C/O MODERN	2,533.04	WARREN, RALPH F. III & WARREN,	734.49
SOVA, BERNARD A., C/O MODERN	732.72	WELCH, HERBERT	606.78
SPOONER, DEREK & SPOONER,	339.04	WILLIAMS, KENNETH & DAY,	42.15
TOZIER, HAROLD & TOZIER, TREVOR	528.89	WILLS, DANA	248.49
TOZIER, TREVOR	972.17	WILLS, DANA T.	2,164.10
TOZIER, TREVOR ET AL	934.91	WILLS, RODERICK & WILLS, ALICIA	572.54
VIGUE, LAURIE	448.92	WILLS, STANLEY & WILLS, TERRY	927.21
*	78.13	WYMAN, GAYLE	1,117.61
WALES, MICHAEL S. & WALES,	2,428.39	YATTAW, FRANK W. & DEMMONS,	<u>677.73</u>
WALES, MICHAEL S. & WALES,	502.13	TOTAL	63,062.21

2014 DELINQUENT REAL ESTATE TAXES

COSSABOOM, PHILLIP JR.	1,076.71
HAFFORD, JESSICA	106.82
HEIST, DIANNE M.	321.76
QURION, ALFRED	96.16
READ, GAIL F.	21.26
VIGUE, LAURIE	454.98
WARREN, RALPH F. III	<u>747.46</u>
TOTAL	2,825.15

2013 DELINQUENT REAL ESTATE TAXES

COSSABOOM, PHILLIP JR.	147.89
HAFFORD, JESSICA	108.27
HEIST, DIANNE M.	229.92
QURION, ALFRED	97.50
VIGUE, LAURIE	<u>433.40</u>
TOTAL	1,016.98

2012 DELINQUENT REAL ESTATE TAXES

HAFFORD, JESSICA	88.76
HEIST, DIANNE M.	209.91
VIGUE, LAURIE	<u>389.14</u>
TOTAL	687.81

2011 DELINQUENT REAL ESTATE TAXES

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

2010 DELINQUENT REAL ESTATE TAXES

VIGUE, LAURIE	<u>441.25</u>
TOTAL	441.25

2016 DELINQUENT PERSONAL PROPERTY TAXES

*	0.67
Prog Leasing,L.L.C.	<u>34.01</u>
TOTAL	34.68

2015 DELINQUENT PERSONAL PROPERTY TAXES

Prog Leasing. LLC	<u>4.08</u>
TOTAL	4.08

2014 DELINQUENT PERSONAL PROPERTY TAXES

Road Runner HoldCo LLC	<u>1.70</u>
TOTAL	1.70

2010 DELINQUENT PERSONAL PROPERTY TAXES

CitiCorp Vendor Finance	<u>12.25</u>
TOTAL	12.25

2009 DELINQUENT PERSONAL PROPERTY TAXES

Citicorp Vendor Finance	<u>11.20</u>
TOTAL	11.20



STATE OF MAINE REIMBURSEMENT

Receipts

Tree Growth Reimbursement	30,250.94
Veteran's Reimbursement	<u>2,063.00</u>
TOTAL	32,313.94

Expenditures

Used to reduce Tax Commitment	<u>32,313.94</u>
TOTAL	32,313.94

BOAT EXCISE TAXES

Receipts

2016 Excise Taxes Received	<u>988.40</u>
TOTAL	988.40

Expenditures

Lapsed to Surplus	<u>988.40</u>
TOTAL	988.40

MOTOR VEHICLE EXCISE TAXES

Receipts

2016 Motor Vehicle Excise Taxes Received	<u>146,268.47</u>
TOTAL	146,268.47

Expenditures

Transferred to Winter Roads	100,000.00
Transferred to Summer Roads	36,000.00
Lapsed to Surplus	<u>10,268.47</u>
TOTAL	146,268.47

MOTOR VEHICLE REGISTRATIONS

Receipts

2016 Receipts	<u>69,194.47</u>
TOTAL	69,194.47

Expenditures

Paid to Treasurer, State of Maine	<u>69,194.47</u>
TOTAL	69,194.47

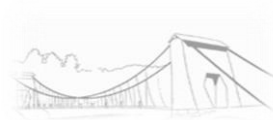
INLAND FISHERIES AND WILDLIFE REGISTRATIONS

Receipts

2016 Receipts	<u>16,811.71</u>
TOTAL	16,811.71

Expenditures

Paid to Treasurer, State of Maine	16,475.71
Lapse to Surplus	<u>336.00</u>
TOTAL	16,811.71



PLUMBING INSPECTIONS

Receipts

2016 Receipts		<u>2,730.00</u>
	TOTAL	2,730.00

Expenditures

Paid to LPI		1,972.50
Paid to Treasurer, State of Maine		525.00
Lapse to Surplus		<u>232.50</u>
	TOTAL	2,730.00

OFFICER'S SALARIES

Receipts

2015 Town Meeting Appropriation		90,249.00
T.I.F. Income		<u>1,600.00</u>
	TOTAL	91,849.00

Disbursements

Selectmen		9,000.00
Town Manager		36,363.00
Deputy Town Manager		14,283.58
Fire Chief		2,000.00
Assistant Fire Chief's		1,000.00
Code Enforcement Officer		3,000.00
Town Clerk		3,000.00
Deputy Town Clerk		403.68
Animal Control Officer		1,500.00
Assessor's Agent		12,649.09
Road Commissioner		2,000.00
Lapse to Surplus		<u>6,649.65</u>
	TOTAL	91,849.00

TOWN CHARGES

Receipts

Town Meeting Appropriation		11,000.00
Motor Vehicle Agent Fees/IF&W Agent Fees/ Copier & Postage Fees		5,363.19
Lien Fees		5,086.17
Refunds from RSU #74 for district voting		556.75
Refunds from T.I.F. Account		<u>16,324.45</u>
	TOTAL	38,330.56

Disbursements

Registry Recording Fees		2,890.50
Mileage		2,222.00
Supplies		2,432.37
Postage (includes box rent & bulk mail permit)		4,516.86
Seminars/Training/Membership dues		688.18
Town Report Printing		1,050.00
Ballot Clerks		4,109.75



TOWN CHARGES DISBURSEMENTS (CONT'D)

Advertising	179.48
Phone Services	1,748.45
Website	115.00
Digital Maps (TIF)	5,000.00
New Boiler for Fire Station (TIF)	11,209.45
Copier Lease/Contract	1,684.54
Moderator Fee	50.00
Electricity for West Storage Building	180.62
Lapse to Surplus	<u>253.36</u>
TOTAL	38,330.56

SOCIAL SECURITY

Receipts

Town Meeting Appropriations	10,000.00
Maine State Withholding	749.97
Federal Tax Withholding	4,048.29
FICA/Medicare Tax Withholding	6,929.10
From Overlay	<u>170.24</u>
TOTAL	21,897.60

Disbursements

Paid to Internal Revenue Service	21,147.66
Paid to Treasurer, State of Maine	<u>749.97</u>
TOTAL	21,897.63

TOWN OFFICE

Receipts

Town Meeting Appropriation	<u>11,000.00</u>
TOTAL	11,000.00

Disbursements

Trash Removal	240.00
Telephone/Fax/Internet	1,754.98
Heat	1,003.43
Electricity	731.97
Mowing	536.50
Alarm Monitoring	265.00
Office Supplies	1,389.76
Miscellaneous	4.70
Lapse to Surplus	<u>5,073.66</u>
TOTAL	11,000.00

INSURANCE

Receipts

Town Meeting Appropriation	<u>20,890.00</u>
TOTAL	20,890.00

**Disbursements**

Property & Casualty Pool	14,452.50
Worker's Compensation	4,581.50
Lapse to Surplus	<u>1,856.00</u>
TOTAL	20,890.00

ASSESSING**Receipts**

Town Meeting Appropriation	<u>2,775.00</u>
TOTAL	2,775.00

Disbursements

Training/School	522.00
Supplies	505.97
Mileage	479.60
Tax Maps	970.00
Lapse to Surplus	<u>297.43</u>
TOTAL	2,775.00

EDUCATION**Receipts**

Assessments	<u>659,462.00</u>
TOTAL	659,462.00

Disbursements

R.S.U. #74	<u>657,462.00</u>
TOTAL	657,462.00

COUNTY TAX**Receipts**

Assessments	<u>177,095.66</u>
TOTAL	177,095.66

Disbursements

Paid to County Treasurer	<u>177,095.66</u>
TOTAL	177,095.66

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

Town Meeting Appropriation	<u>1,173.00</u>
TOTAL	1,173.00

Disbursements

Paid to KVCOG	<u>1,173.00</u>
TOTAL	1,173.00

MAINE MUNICIPAL ASSOCIATION (MMA)**Receipts**

Town Meeting Appropriations	<u>1,727.00</u>
TOTAL	1,727.00

Disbursements

Paid to MMA	<u>1,727.00</u>
TOTAL	1,727.00



TRIO SOFTWARE

Receipts

Town Meeting Appropriation 6,366.00

TOTAL **6,366.00**

Disbursements

Paid to Harris Computers 6,365.76

Lapse to Surplus .24

TOTAL **6,366.00**

PLANNING BOARD

Receipts

Carried forward from 2015 6,729.00

Income 395.00

TOTAL **7,124.00**

Disbursements

Meeting Stipends 610.00

Carry forward to 2017 6,514.00

TOTAL **7,124.00**

LIBRARY

Receipts

Town Meeting Appropriation 8,000.00

TOTAL **8,000.00**

Disbursements

Paid to the Library 8,000.00

TOTAL **8,000.00**

AMBULANCE

Receipts

Town Meeting Appropriation 23,463.00

TOTAL **23,463.00**

Disbursements

Paid to Franklin Memorial Hospital 15,679.00

Lapse to Surplus 7,784.00

TOTAL **23,463.00**

STREET LIGHTS

Receipts

Town Meeting Appropriation 5,200.00

TOTAL **5,200.00**

Disbursements

Paid to Central Maine Power 5,159.02

Lapse to Surplus 40.98

TOTAL **5,200.00**

WINTER ROADS

Receipts

Town Meeting Appropriation 231,333.00

TOTAL **231,333.00**

Disbursements

Paid to G.R. Taylor & Sons 231,333.00

TOTAL **231,333.00**

**ANIMAL CONTROL****Receipts**

Town Meeting Appropriation	1,000.00
Carry forward from 2015	1,407.00
Income	<u>839.00</u>
TOTAL	3,246.00

Disbursements

Paid to Franklin County Animal Shelter	1,436.00
Dues	35.00
Carry forward to 2017	<u>1,775.00</u>
TOTAL	3,246.00

TRANSFER STATION**Receipts**

Town Meeting Appropriation	45,008.00
From Overlay	<u>435.00</u>
TOTAL	45,443.00

Disbursements

Paid to Town of Kingfield	<u>45,443.00</u>
TOTAL	45,443.00

GENERAL ASSISTANCE**Receipts**

Town Meeting Appropriation	2,000.00
From Overlay	<u>863.86</u>
TOTAL	2,863.86

Disbursements

GA- 2016-1	1,064.17
GA- 2016-2	1,099.69
GA- 2016-3	<u>700.00</u>
TOTAL	2,863.86

AUDIT**Receipt**

Town Meeting Appropriation	7,000.00
From Overlay	<u>500.00</u>
TOTAL	7,500.00

Disbursements

Paid to Purdy Powers & Co.	<u>7,500.00</u>
TOTAL	7,500.00

CEMETERIES**Receipts**

Town Meeting Appropriation	<u>6,000.00</u>
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.	<u>2,000.00</u>
TOTAL	6,000.00



CEMETERY IMPROVEMENTS

Receipts

Town Meeting Appropriation	3,000.00
Carry forward from 2015	<u>2,370.00</u>
TOTAL	5,370.00

Disbursements

Paid to Theron Huff	3,010.00
Carry forward to 2017	<u>2,360.00</u>
TOTAL	5,370.00

ROAD GRANT

Receipts

Received from State of Maine	36,808.00
Received from Road Grant Account	<u>192.00</u>
TOTAL	37,000.00

Disbursements

Transferred to Summer Roads (to reduce taxation)	<u>37,000.00</u>
TOTAL	37,000.00

PAVING

Receipts

Town Meeting Appropriation	10,000.00
Carry forward from 2015	<u>31,282.00</u>
TOTAL	41,282.00

Disbursements

Carry forward to 2017	<u>41,282.00</u>
TOTAL	41,282.00

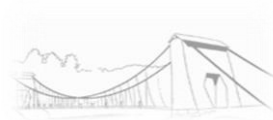
SUMMER ROADS

Receipts

Town Meeting Appropriation	124,000.00
Carry forward from 2015	12,478.00
Town Meeting Appropriation for Grader Payment	<u>12,203.00</u>
TOTAL	148,681.00

Disbursements

Airport Rd/Gilman Pond Rd	1,042.50
Atwood Hill Rd	1,902.40
Bennett Hill Rd	2,667.00
Chick Rd/ Heather Rd	3,617.00
Colegrove Rd	2,070.00
Deer Farm Rd	3,951.90
Freeman Ridge Rd	4,333.20
George E Cole Rd	12,932.60
Middle Rd	6,692.48
New Portland Hill Rd	10,025.40
Wire Bridge Rd	2,717.80
Sweeping	1,020.00
Grader Fuel & Maintenance	9,540.52
Calcium & Rock Raking	5,576.25
Supplies	2,047.72

**SUMMER ROADS (CONT'D)**

Pickup	830.00
Foreman/Laborer	12,840.98
Middle Rd Culvert Project Payment	15,415.47
Trucking	25,771.37
Grader Payment	12,415.43
Carry forward to 2017	<u>15,366.42</u>
TOTAL	148,681.00

FIRE TRUCK REPLACEMENT ACCOUNT**Receipts**

Carry forward to 2016	<u>78.10</u>
TOTAL	78.10

Disbursements

Carry forward to 2017	<u>78.10</u>
TOTAL	78.10

FIRE FIGHTER TRAINING**Receipts**

Town Meeting Appropriation	4,248.00
Carry forward from Reserve Account	<u>9,397.00</u>
TOTAL	13,645.00

Disbursements

Paid for training	3,298.50
Carry forward to 2017 in Reserve Account	<u>10,346.50</u>
TOTAL	13,645.00

RECREATION**Receipts**

Carry forward from Reserve Account	<u>2,750.00</u>
TOTAL	2,750.00

Disbursements

2016 Fall Festival Disbursements	213.75
Carry forward to 2017 Reserve Account	<u>2,536.25</u>
TOTAL	2,750.00

LEGAL FEES**Receipts**

Town Meeting Appropriation	1,500.00
Carry forward from Reserve Account	<u>9,445.00</u>
TOTAL	10,945.00

Disbursements

Paid to Burnstein, Shur, Sawyer, Nelson	220.50
Carry forward to 2017 Reserve Account	<u>10,724.50</u>
TOTAL	10,945.00

PEOPLE WHO CARE FOOD CUPBOARD**Receipts**

Town Meeting Appropriation	<u>1,000.00</u>
TOTAL	1,000.00



PEOPLE WHO CARE FOOD CUPBOARD (CONT'D)

Disbursements

Paid to People Who Care Food Cupboard		<u>1,000.00</u>
	TOTAL	1,000.00

SNOWMOBILE GRANTS

Receipts

Received from the State of Maine		<u>8,357.40</u>
	TOTAL	8,357.40

Disbursements

Paid to the Wire Bridge Sno Travelers		<u>8,357.40</u>
	TOTAL	8,357.40

DEDICATED SPECIAL ACCOUNTS

PAVING FUND

01/01/2016 Balance	31,281.63
Deposit of 2016 Town Meeting Appropriation	10,000.00
Interest Earned	<u>98.04</u>
12/31/2016 BALANCE	41,379.67

FIREFIGHTER TRAINING FUND

01/01/2016 Balance	9,396.59
Deposit of 2016 Town Meeting Appropriation	4,248.00
Interest Earned	<u>29.45</u>
12/31/2016 BALANCE	13,674.04

FIRE TRUCK REPLACEMENT FUND

01/01/2016 Balance	78.01
Deposit of 2016 Town Meeting Appropriation	0.00
Interest Earned	<u>.23</u>
12/31/2016 BALANCE	78.24

BUILDING FUND

01/01/2016 Balance	<u>4.07</u>
12/31/2016 BALANCE	4.07

RECREATION FUND

01/01/2016 Balance	2,749.81
2016 Expended	-213.75
Interest Earned	<u>8.61</u>
12/31/2016 BALANCE	2,544.67

GRANT MATCHING FUND

01/01/2016 Balance	21,551.93
Interest Earned	<u>67.54</u>
12/31/2016 BALANCE	21,619.47

**DEDICATED SPECIAL ACCOUNTS (CONT'D)****LEGAL FEES FUND**

01/01/2016 Balance	11,377.28
Deposit of 2016 Town Meeting Appropriation	1,500.00
2016 Expended	-220.50
Interest Earned	<u>35.65</u>
12/31/2016 Balance	12,692.43

ROAD GRANT

01/01/2016 Balance	25,770.88
2016 Expended	-1,000.00
Interest Earned	<u>80.78</u>
12/31/2016 BALANCE	24,851.66

WILLAIMS FUND SSB CD 01-40-1457

01/01/2016 Balance	10,774.23
Interest Earned	<u>43.25</u>
12/31/2016 BALANCE	10,817.48

TOWN OF NEW PORTLAND INHABITANTS SSB CD 01403973

01/01/2016 Balance	10,158.38
Interest Earned	40.79
To be transferred to Cemetery Trust Fund	<u>-199.17</u>
12/31/2016 BALANCE	10,000.00

CEMETERY TRUST FUND SSB CD 1030018460

01/01/2016 Balance	1947.07
Interest Earned	<u>7.79</u>
To Be Distributed to Cemetery Associations	-254.86
12/31/2016 BALANCE	1,700.00

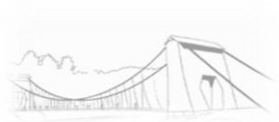
Base Fund is \$1,700.00

JOSEPH WILLIAM FUND SSB PASSBOOK 30055428

01/01/2016 Balance	343.95
Interest Earned	<u>.36</u>
12/31/2016 BALANCE	344.31

NEW PORTLAND FLOORING DEVELOPMENT FUND BSB 1500016308

01/01/2016 Balance	52,284.00
2016 TIF Revenues	39,451.60
Returned to Town's General Fund for Approved Expenditures	-16,324.45
Funds distributed towards purchase of Fire Truck	-46,000.00
Funds distributed towards Town Manager Salary as Administrator of TIF	-1,600.00
Interest Earned	<u>14.85</u>
12/31/2016 BALANCE	27,826.00



N O T E S



Town Clerk's Report for 2016

Fellow New Portlanders,

First off, I would like to thank you all for an incredible 2016! It certainly has been a privilege to be your Town Clerk for another year. It was a busy one to say the least, with all of the elections, especially the Presidential, but we all made it through. Some of the other things we have been busy working on are birth and death certificates, marriage licenses, dog licenses, genealogy, voter registration, petitions, the voting list, and election information. I want to thank my Deputy, Stacie Rundlett who is a superb asset to myself and this town. I would also like to thank my Ballot / Election Clerks who helped out with the elections this year. They work long hours and still give it their all no matter what. Looking forward to working and living another year in this wonderful town.

The 2016 Annual Vital Statistics for New Portland

Births: 7

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: 5

<u>Name</u>	<u>Age</u>	<u>Date of Death</u>
Rosemary Eileen Allen	79	December 28, 2016
Deborah Anne Clague	66	June 2, 2016
Terri Beth Hubbard	52	August 24, 2016
Karen Dale Laplante	61	May 7, 2016
Geoffrey Richard Shovelton	80	July 4, 2016

Marriages: 6

<u>Bride & Groom</u>	<u>Date of Marriage</u>
Abigail Engel & Kenneth Barton	July 23, 2016
Bonnie Estes & Devin Rundlett	July 30, 2016
Felicia Landry & Mark Schobel	July 30, 2016
Wahleyah Black & Kelly Wells	August 5, 2016
Leisa Emery & Richard Burns	August 20, 2016
Billie Jo Peterson & Michael Senecal	October 1, 2016

Elections

As of December 31, 2016 there are 673 registered voters here in New Portland. Out of the 673 registered voters there are 153 Democrats, 59 Green Independent, 1 Libertarian, 201 Republicans, and 259 Unenrolled. There were 5 elections this year. The results for the local elections are as follows:

Municipal Election March 4, 2016

Board of Selectmen

Lorie Agren – 47
Raymond Poulin – 74

RSU #74 School Board

Heather Hilenski - 111
Write – Ins - 3
Blank – 7



RSU # 74 Cost Share Referendum March 15, 2016

Yes - 46
No - 5

RSU #74 School Budget Validation Referendum Election May 10, 2016

Article 1 - 21 Yes
 19 No
Article 2 - 23 Yes
 17 No

Dogs

There have been 172 dogs that were licensed and 4 kennel licenses that were issued in New Portland in 2016. This does include dogs that have been licensed that are from Lexington Twp., since we do process their dog licenses and registrations.

Respectfully Submitted,
Kristen Mitchell
Town Clerk

ROAD COMMISSIONER'S REPORT

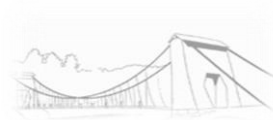
The grader is finally paid for and has proven to be a wonderful asset to New Portland. You can see the breakdown of funds spent on the roads on pages 24 & 25 under **SUMMER ROADS**. There are a number of typical maintenance projects that we will try to accomplish over the next year depending Mother Nature and any unexpected emergencies that may arise over the course of the season. I work very hard to keep the summer roads budget down every year.

Summary of done on the roads during the 2016 season include:

- Surveyed a number of and condition of existing culverts
- Replaced culverts on New Portland Hill Road, and Freeman Ridge Road
- Graveled several sections of the New Portland Hill Road, George E Cole Road, Freeman Ridge Road, Airport Road, Atwood Hill Road, Bennett Hill Road, and large section on Wire Bridge Road
- Ditching on New Portland Hill Road, George E Cole Road, and Deer Farm Road
- Brush Cutting, where needed, as needed

Respectfully Submitted,

Gary Agren
Road Commissioner



ANIMAL CONTROL OFFICER REPORT

It has been a busy year for animal control.

Training through the state and independent training has keep me busy.

The goal for 2017 is 100% licensing on dogs in town.

We had a confirmed case of rabies last year in New Portland so it is very important that every dog is up to date on rabies vaccines.

Please if there is any animal issue do not try to handle it yourself give me a call 491-6129.

Lorie Agren

Animal Control Officer

CODE ENFORCEMENT REPORT

To the Taxpayer's of New Portland

There were 28 Building Notification Permits issued in 2016, they are listed as follows:

Shed	9	Deck	3
Garage	6	Remodel	1
Porch	3	Pole barn	1
Camp	2	Chicken coop	1
SFD	1 (Single Family Dwelling)	Carport	1

The licensed plumbing inspector (LPI) issued 15 Plumbing Permits

Subsurface Waste Water Disposals-8

Internal Plumbing Permits-7

Respectfully Submitted

Stacie Rundlett, CEO

Robert A Dunphy, LPI



New Portland Fire Department 2016 Annual Report

To the Citizens of New Portland:

During the year 2016 the Fire Department responded to the following 65 calls for assistance, of which 12 were request for mutual aid, these were made up of structure fires, EMS Assist traffic control and rescue operation. We had a total call increase of 11 calls from 2015.

Structure Fires	5	Vehicle Accidents	23
Vehicle/Equipment Fires	2	Downed Wires/Trees/Debris in rd.	12
Brush/Grass Fires	6	EMS Assist	9
Chimney/Appliance Fires	3	Search/Rescue	2
Fireworks Fire	1	Smell of Smoke	1

This year we have replaced the backup generator with a unit that was purchased from Jordan Lumber with funds that we received from the sale of the donated 35 KW generator. Also we have replaced our rescue with 94 HME rescue that we purchased from Mechanicsburg, Pa. This apparatus has added greatly to the departments capabilities and will be a tremendous asset for our community. With the sale of old rescue, we are looking possibly changing the transmission of Tanker 2 from a standard transmission to an Allison automatic. We plan on keeping this truck for another 10-15 years before replacing it. With this being our last standard shift truck we have it would make the apparatus more usable and safer to use in all operations.

We have also entered into an agreement with Somerset County to provide coverage to the Unorganized Townships of Lexington, Dead River, Carrying Place, Pierce Pond, Spring Lake, & Flagstaff Townships. The funding that we receive from Somerset County will be used to cover our expenses to provide coverage, after which the balance to be applied to the payment of the 2014 Tonya Pumper to help reduce the tax burden on the tax payers.

During the year, the department had 443 hours responding to calls plus had attended 240 meetings. We are always looking for new members that would like to serve the community if you have an interest please contract me

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



NEW PORTLAND COMMUNITY LIBRARY

Annual Report 2016

The library has been busy finding ways to use our resources smartly while showcasing all the wonderful things that we have. We hope that you have taken time out of your busy schedule to stop by and visit us, if you have not...we hope that you will!

We display art work from local artists. Have a children's hour one Saturday a month. We are always looking for new events to hold and often feature informative speakers.

Every Tuesday in the winter months from 10-12 is a "Toasty Tuesday" where people can get together for a game of chess, cards or cribbage maybe a puzzle with a hot drink and a snack. It's a way for you or someone you know to get out of the house on a winter day maybe see a neighbor you haven't seen in a while.

We have a huge selection of books that are continually updated. Children's books, from the Libra foundation to a variety of novels, many Maine authors, an interesting nonfiction selection. And a growing DVD selection. We began offering interlibrary loan this year, be sure to reach out and ask questions you may have concerning this. We also have 4 computers for free use. There are several comfy spots to bring your own electronics and connect to our high speed internet.

A free meeting room is available for patron use and functions as well.

Along with looking for new patrons we are looking for a few, or many, people who are interested in helping the library but feel they don't have a lot of extra time and are not ready for a big commitment. As always those interested in being on the library board are welcome as well. A desk volunteer needs to work 2 hours a month-signing up at the beginning of each month. Or a library helper can come in anytime the library is open to cull or shelf or set up book displays. We are very flexible in any way you can give. Often we need help for a special event (baking, manning a table, etc) and also with fundraising ideas and carrying out these tasks. Maybe there is a way you can help we never thought of.

Stop in, call or email if you are interested or have any questions.

Follow us on Facebook @ New Portland Community Library or e-mail newportlandcl@gmail.com or by phone 628-6561

Our library hours are as follows: Tuesday and Saturday mornings 10-12 a.m. Wednesday and Thursday evenings 4-6 p.m. and a new offering this year is Sunday afternoons 1-3 p.m.

New Portland Community Library Board of Directors

Officers:

Tabitha Emery-President

Joan Moes-Vice President

Katie Handrahan-Treasurer

Deb LeBeau-Secretary

Board Members:

Russ Morey

Rosemary Drosky

Library Director: Sheila Atwood



TOWN HISTORIAN

From the Town Historian:

The items on the following two pages appeared in the March 2, 1892 issue of the New Portland Sun. The newspaper was only published for a short time, it was printed in the building where Tindall's store is now located. H.W. Kennison was the editor of the newspaper, he also was a druggist, a tailor and the postmaster. Mr. Kennison manufactured and patented a garment hanger which was sold throughout the eastern part of the country.

Dr. Jean Antonucci found the newspaper when work was being done in her home and donated it to the New Portland Historical Society.

Marilyn Gorman
Town Historian
and
New Portland Historical Society

KENNISON'S DRUG STORE!

Is the place to buy your Drugs and patent Medicines of which are kept and fresh stock

Sarsaparilla

We have Hoods, Ayers, Allens, Bells, Danas, Scotts and our Home favorite

OUR HOME FAVORITE REMEDIES

are meeting quite a demand and are giving good satisfaction. Any one wishing to try them we would be glad to have you Compare them with other remedies

They consist of the following articles Mandrak Bitters, Sarsaparilla, Cough cure, Liniment, Blood Syrup, Eye wash, and Cold Cream.

Yours Respy.

H. W. Kennison,
North New Portland, Maine.



ONE DOLLAR A YEAR.

THE

WEDNESDAY, MARCH 2, 1892.

NEW PORTLAND

SUN.

TOWN NEWS

North New Portland.
 Very warm Friday last.
 Mark Churchill was in town the 25th.
 The boat teams have commenced hauling driving supplies.
 F. L. Norton passed through town the 25th, on route for Dead River with a large load of Bateau's boats.
 Last week was a settler for the snow.
 Leonard Hutchins, Esq., of East New Portland was at this place last Friday.
 So much warm weather made the roads rough and sideling.
 There is not much sickness in town at present.
 Miss Alice Bartlett was at Farmington visiting friends a few days last week. Miss Elsie Bartlett returned home with her from school for a vacation of several weeks.
 H. E. Harvey was in town on business last Friday.
 Sammie Stowell, a New River boy, brought and sold at this place, thirteen fox skins that he caught this winter.
 Mrs. L. H. Moulton is on the sick list.
 Our dancing school was postponed last week on the account of our violinist, H. S. Spear, being sick.
 Mrs. Greenwood and daughter of Norridgewock were in town last week.
 A. A. Savage of Lexington was in town last Wednesday.
 Subscribe for the Sun and get the World's almanac.
 G. A. Pierce is hauling supplies up river.
 Considerable blizz was hauled to the mills last week.
 The warm weather is rather bad for gathering ice.

New Portland
 J. W. Spear and wife went to Kingfield the first of the week.
 Rev. O. D. Alvord preached at the Universalist church Feb. 28th, the first sermon of his year's work. He will preach once in four weeks at 10.30 in the forenoon.
 Our high school is very fully attended with quite a number from out of town.
 Mr. Lionel True and wife from Strong were visiting at Moses Mitchell's Saturday.
 There will be an apron sociable at Vaughans' hall Wednesday evening, March 9th. The proceeds to go to help support Universalist preaching in the place the ensuing year. All are cordially invited.
 Glodell Dyer is confined to the house with a very lame and painful knee.
 Mrs. Elbridge Williamson is quite sick at the present time.
 Mrs. Hersey was buried Tuesday at New Vineyard.
 H. L. Spear has been confined to the house for a week with cold and influenza. He is on the gain now and will soon be around again.
 Very warm weather for the season till Friday night when the weather suddenly changed and Saturday and Sunday were among the coldest days of the season.
 Wednesday evening Feb. 24th at Lemon stream hall was held a bonnet social with refreshments of cake and coffee. The ladies carried bonnets and trimmed and the gentlemen brought and returned them for a prize for the one best trimmed; and the ladies sawed wood for a prize for the one that sawed a stick the quickest. Mr. L. A. Ross took the prize for best trimmed bonnet and J. G. True's wife the prize for getting her stick sawed first. It made quite a lot of fun for the lookers on, and the committee realized quite a little sum for their entertainment.



2016 Assessor's Agent Report

To the Taxpayers of the Town of New Portland:

The Town Assessor's Agent acts as an agent of the State and is governed by State statute and local management policy. The office is responsible for maintaining accurate records of property ownership and equitable valuation of taxable real estate and personal property located in the Town of New Portland. This office maintains permanent records setting forth title information, descriptions of land and buildings, the valuation of all properties (taxable and exempt), tax maps showing lot size, and a list of all personal property used in trade and manufacturing. Accurate record keeping of the property cards, tax maps, deeds and transfer documents from the State is ongoing. Change in title from the deeds and declaration of value are processed on a monthly basis. Land splits and new subdivisions are tracked and recorded on all proper documents, i.e. property cards (hard copy and computer copy) and tax maps.

PROPERTY TAX EXEMPTIONS & PROPERTY TAX RELIEF

There are several forms of property tax relief available for New Portland Residents.

HOMESTEAD EXEMPTION: (TITLE 36, M.R.S.A. SECTION 863): Homeowners whose principal residence is in the State of Maine are eligible for a \$15,000 exemption on their property assessment. (This exemption is also adjusted by the certified ration if it drops below 100%). An application is available in this book and also may be attained at the Town Office. In order to qualify for the exemption, the applicant must meet the following requirements:

The applicant must be a legal resident of the State of Maine.

The Homestead must be for a permanent place of Residence.

The applicant must have owned property in Maine for at least twelve months prior to April 1st, of the year for which the application is made.

Those who qualify need not reapply annually; it will apply to qualified property owners until they sell, move, or the State changes the program.

VETERANS EXEMPTION: (TITLE 26, M.R.S.A. SECTION 653): Any US Veteran that actively served during a federally recognized war, including those honorably discharged or retired, and is at least sixty-two (62) years of age, may be eligible for a partial tax exemption on their primary residence. Veterans receiving a pension or compensation from the United States Government for a total disability, whether service, or non-service related, may also qualify. A widow, minor, or mother of a deceased veteran may also qualify for an exemption. Applications may be obtained at the Assessor's Agents office and must be filed with a copy of military discharge papers, such as a DD214, driver's license or State ID, and birth certificate on or before April 1st of that year.

The Veteran exemption is \$6,000. Paralegic veterans can obtain an exemption of \$50,000 toward specially adaptive housing (the exemption is adjusted by the certified ratio if it drops below 100%).



BLIND EXEMPTION (TITLE 36 M.R.S.A. SECTION 654): New Portland residents certified to be legally blind by their eye care professional or the Dept. of Education Division for the Blind and Visually impaired may file for an exemption of \$4,000 toward their real estate assessment. (The exemption is also adjusted by the certified ration if it drops below 100%).

To the Taxpayers of the Town of New Portland:

August 2, 2016 Tax Commitment

Assessments:

County Tax	177,095.66
Municipal Appropriation	555,026.00
TIF financing plan amount	39,451.60
Local Education Assessment	659,462.00
Overlay	<u>16,018.19</u>
Total Assessments	1,447,053.45

Deductions:

State Municipal Revenue Sharing	36,235.84
Homestead Reimbursement	35,793.74
BETE Reimbursement	<u>6,111.08</u>
Total Deductions	188,019.36

Net Assessment for Commitment: **1,259,034.09**

Taxable Land Valuation	30,485,500.00
Taxable Building Valuation	39,685,700.00
Taxable Personal Property Valuation	<u>165,900.00</u>
	70,337,100.00

The mil rate was .0179 in 2016. In 2016 there were 267 Homestead Exemptions and 64 Veteran's Exemptions. In 2017 the State Valuation will be \$74,450,000, the 18th highest in Somerset County. In 2017 the Homestead Exemption will be going up from \$15,000 to \$20,000. That is an increase of \$5,000. If you reside, vote and register your vehicle in the town and are unsure if you receive a Homestead Exemption, contact the Assessor's Agents office before April 1, 2017. If you have torn down or erected any buildings in the past year, please inform the Assessor's Agents office so your account can be updated. The Assessor's Agents office will be open from 8:00 AM to 12:00 PM on Saturday, April 1st, 2017 to receive any tax declarations and to speak with anyone who has any questions concerning their accounts.

Thank you for allowing me to serve you in the last year.

Respectfully,

R. Michael Malesky, CMA #935, Assessor's Agent, Town of New Portland



SELECTMEN'S LETTER OF TRANSMITTAL

Another year has come and gone in what seems like the blink of an eye. It has been quite the learning curve for me and I'm lucky to have Andrea, Mike and Stacie for guidance.

The last year has brought a few changes to our town. Enviromat closed down leaving several people unemployed. In such a small community any loss of a business is felt in many ways and we can only hope that they decide to reopen.

We hired on Mike Maleskey as tax assessor after the previous assessor resigned. Mike has several years of assessing and surveying under his belt and has been doing an excellent job for the town.

Those of you travelling through the West village can see how much that has changed and how great it looks. It's nice to see those long vacant buildings brought back to life and the debris from the old store cleaned up. A big thank you goes to Stacie as the code enforcement officer she has put in a lot of time and effort making sure the properties were cleaned up.

The fire department finally found a replacement for the old squad after searching for a little over a year. We replaced it with 1994 HME heavy rescue with a stainless body loaded with all kinds of rescue tools. It was just in a nick of time because shortly after New Portland fire department was approached by the county to take over coverage of everything on the Longfalls Dam road except Highland. We came to an agreement and we now cover that area.

We are now in the beginning stages of getting a sand salt shed in town so we may be able to encourage more bidding on winter road maintenance which will hopefully lead to saving the town money. If approved at town meeting we will form a committee to get underway with this and we will be exploring our options on a location. We are open to suggestions so please let us know your thoughts.

Andrea has decided not to seek reelection and Wayne Rundlett is the only one running for selectmen. We would like to thank Andrea for her many years on the board and we will certainly miss having her and her vast knowledge of town business. Wayne has served on the board in the past so he will bring many years of experience with him.

Respectfully Submitted.
Board of Selectmen
Ray Poulin
Andrea Reichert
Mike Senecal



Taxpayer's notice

REAL ESTATE:

If you have constructed, altered or removed any buildings since April 1, 2016 and on or before April 1, 2017, 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, 2017 for the 2017-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, 2017 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, 2017. 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, 2017 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, 2017, you may qualify for a homestead exemption. This application must also be received by April 1, 2017 to affect your 2017 tax bill. If you are already receiving this exemption, you need not reapply.

Respectfully Submitted,
Andrea Reichert, Chairperson
Raymond Poulin
Michael Senecal
New Portland Board of Selectmen



Rules of the New Portland Town Meeting

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

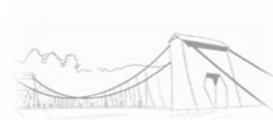
The article will be read in full and the recommendation of the Budget Committee will be stated. An affirmative motion will be stated. An affirmation motion will be made by an identified voter and seconded by identified voter. No negative motion, including a motion to pass over will be accepted. Voting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

Any decision by the moderator may be challenged. It can be 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.



PLEASE FILE WITH THE SELECTMEN ON OR BEFORE APRIL 1ST, 2017

**2017 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, 2017 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, 2017.

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))



Art. 07. To see what sum of money the town will vote to raise and appropriate for the Town Audit for calendar year 2017.

Selectmen Recommend 7,500.00

Budget Committee Recommends 7,500.00

Art. 08. To see what sum of money the town will vote to raise and appropriate for summer roads for calendar year 2017.

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 winter roads for calendar year 2017.

Selectmen Recommend 225,000.00

Budget Committee Recommends 225,000.00

Taxation.....	125,000.00
<u>Excise Tax.....</u>	<u>100,000.00</u>
Total.....	225,000.00

Art. 11. To see if the town will vote to authorize the selectmen, on behalf of the town, to organize a committee to research a Sand/ Salt Shed project for the betterment of the town.

Art. 12. To see what sum of money the town will vote to raise and appropriate for street lights for calendar year 2017.

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 2017.

Selectmen Recommend 44,090.00

Budget Committee Recommends 44,090.00

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 0.00

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 2,400.00

Budget Committee Recommends 2,400.00

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 the loan payment for the 2014 fire truck.

Selectmen Recommend 30,407.00

Budget Committee Recommends 30,407.00

Art. 18. To see what sum of money the town will vote to raise and appropriate for animal control for calendar year 2017.

Selectmen Recommend 1,000.00

Budget Committee Recommends 1,000.00



Art. 19. To see what sum of money the town will vote to raise and appropriate for the betterment and upkeep of cemeteries.

Selectmen Recommend 6,000.00

Budget Committee Recommends 6,000.00

Art. 20. To see what sum of money the town will vote to raise and appropriate for repair and maintenance of headstones at the cemeteries. (this account to be controlled by and invoices to be paid directly by the town)

Selectmen Recommend 3,000.00

Budget Committee Recommends 3,000.00

Art. 21. To see what sum of money the town will vote to raise and appropriate in support of the New Portland Community Library.

Selectmen Recommend 8,000.00

Budget Committee Recommends 7,000.00

The Library's request for 2017 was in the amount of \$8,000.00

Art. 22. To see what sum of money the town will vote to raise and appropriate for the expenses to produce the New Portlander newsletter.

Selectmen Recommend 4,200.00

Budget Committee Recommends 4,200.00

Art. 23. To see what sum of money the town will vote to raise and appropriate to pay the Town's share of the 2017 operating expenses of the Kingfield Transfer Station.

Selectmen Recommend 46,893.00

Budget Committee Recommends 46,893.00

Art. 24. To see what sum of money the town will vote to raise and appropriate for the continuing Legal Fees account.

Selectmen Recommend 1,500.00

Budget Committee Recommends 0.00

Art. 25. To see what sum of money the town will vote to raise and appropriate for the TRIO software licensing fees for the calendar year 2017.

Selectmen Recommend 14,134.00

Budget Committee Recommends 14,134.00

Art. 26. To see what sum of money the Town will vote to raise and appropriate in support of the People Who Care Food Cupboard.

Selectmen Recommend 1,000.00

Budget Committee Recommends 1,000.00

Art. 27. To see what sum of money the Town will vote to raise and appropriate for the General Assistance Program for the calendar year 2017.

Selectmen Recommend 2,000.00

Budget Committee Recommends 2,000.00

Art. 28. To see if the Town will vote to raise and appropriate \$1.00 for abatements for the calendar year 2017.

Selectmen Recommend YES

Budget Committee Recommend YES

Art. 29. To see if the Town will vote to approve and accept the updated Comprehensive Plan that was completed in 2017 contingent on approval of the Plan by the State of Maine.

Art. 30. 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 2017. **Selectmen Recommend YES**

Art. 31. 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 2017 annual budget during the period from January 1, 2018 to the 2018 annual town meeting.

Selectmen Recommend YES

Art. 32. 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. 33. 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 2017 is 7.00%

Art. 34. To see if the Town will vote to authorize the Town Manager to appoint a budget committee for calendar year 2018. **Selectmen Recommend YES**

Art. 35. 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. 36. To see if the Town will vote to authorize the Tax Collector to accept prepayments of taxes not yet committed. **Selectmen Recommend YES**

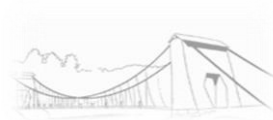
Art. 37. To see if the Town will vote to authorize the Selectmen and Treasurer to use Surplus (undesignated fund balance) to reduce taxes as they deem necessary for the 2017 tax year. **Selectmen Recommend YES**

Art. 38. 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. 39. 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. 40. To see if the Town will vote to accept the following categories of state funds during the fiscal year beginning July 1, 2017.

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 THIRTEENTH (13th) DAY OF FEBRUARY IN THE YEAR OF OUR LORD TWO THOUSAND AND SEVENTEEN (2017).

Town of New Portland
Board of Selectmen

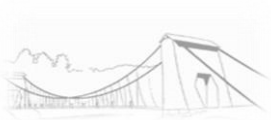
A true copy of the Warrant:

Andrea Reichert, Chairman

Stacie Rundlett
Town Manager
Warden & Constable

Raymond Poulin

Mike Senecal



Requests for Funds that the Board of Selectmen and Budget Committee Denied

Family Violence Project
P.O. Box 304
Augusta, ME 04332-0304

Requested \$700.00

The Lifeflight Foundation
P.O. Box 899
Camden, ME 04843

Requested \$718.00

American Red Cross
475 Pleasant Stree
Lewiston, ME 04240

Requested \$250.00

Somerset Economic Development Corp
41 Court Street
Skowhegan, ME 04976

Requested \$100.00

These organizations have requested funding from the town. Both the Board of Selectmen and the Budget Committee unanimously decided not to support these organizations through tax dollars. If you as an individuals would like to donate to them as a private citizen, the contact information is above.

Sexual Assault Crisis & Support Center
P.O. Box 417
Winthrop, ME 04364

Requested \$252.00

KVCAP (Kennebec Valley Community Action Program)
26 Mary Street
Skowhegan, ME 04976

Requested \$300.00

Hospice Volunteers of Somerset County
41 Main Street
Skowhegan, ME 04976

Requested \$300.00



APPLICATION FOR MAINE HOMESTEAD PROPERTY TAX EXEMPTION

36 M.R.S. §§ 681-689

Completed forms must be filed with your local assessor by April 1. Forms filed after April 1 of any year will apply to the subsequent year tax assessment. See reverse for instructions.

SECTION 1: CHECK ALL THAT APPLY

- 1a. I am a permanent resident of the State of Maine
- b. I have owned a homestead in Maine for the past 12 months.
(1) If you owned a homestead in another municipality within the past 12 months, state the municipality where located: _____
- c. I declare the homestead in this municipality is my permanent residence and the only property for which I have claimed a homestead property tax exemption.
(Summer camps, vacation homes and second residences do not qualify)

IF YOU HAVE NOT CHECKED ALL THREE BOXES, STOP HERE
You do not qualify for a Maine homestead property tax exemption

SECTION 2: DEMOGRAPHIC INFORMATION

- 2a. Names of all property owners (names on your tax bill): _____

- b. Physical location of your homestead (i.e. 14 Maple St.): _____
City/Town: _____ Telephone #: _____
- c. Mailing Address, if different from above: _____
City/Town: _____ State: _____ ZIP: _____

SECTION 3: MAINE RESIDENCY IS BASED ON ONE OR MORE OF THE FOLLOWING (check all that apply):

- 3a. I file a Maine resident income tax return.
- b. The address on my driver's license is the same as the above address.
- c. The legal residence on my resident fishing and/or hunting license is the same as the above homestead location.
- d. I pay motor vehicle excise tax in this municipality.
- e. I am a registered voter in this municipality.

(If you did not check any boxes, please attach an explanation that shows your residency.)

I (we) hereby declare, aware of penalties for perjury, that the answers to the above are, to the best of my/our knowledge and belief, true, correct and complete. A person who knowingly files false information for the purpose of obtaining a homestead property tax exemption is guilty of a criminal offense.

Signature of Homestead Owner(s) _____ Date: _____

_____ Date: _____



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, 2016, 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.



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, 2016, 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.



In accordance with *Government Auditing Standards*, we have also issued our report dated February 9, 2017, on our consideration of the Town of New Portland, Maine's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of New Portland, Maine's internal control over financial reporting and compliance.

Randy Powers + Company

Professional Association

Portland, Maine
February 9, 2017



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, 2016. 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 \$1,213,250 as of December 31, 2016, compared to \$1,208,033 as of December 31, 2015.
- The Town's governmental funds General Fund Balance was \$502,569 as of December 31, 2016, compared to \$513,344 as of December 31, 2015.

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.



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, 2016, net position changed as follows:

	Governmental Activities
Beginning net position	\$1,208,033
Increase in net position	<u>5,217</u>
Ending net position	<u>\$1,213,250</u>

Governmental Activities

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

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

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



Town of New Portland, Maine

Fund Financial Statements

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

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

The following schedule is a summary of net position for the years ended December 31, 2016 and December 31, 2015:

	<u>Governmental Activities</u>		
	<u>2016</u>	<u>2015</u>	<u>Change</u>
Current and other assets	\$ 759,093	\$ 772,564	\$ (13,471)
Capital assets	870,905	899,751	(28,846)
Total Assets	1,629,998	1,672,315	(42,317)
Long-term liabilities	405,571	454,443	(48,872)
Other liabilities	11,177	9,839	1,338
Total Liabilities	416,748	464,282	(47,534)
Net position:			
Net investment in capital assets			
net of related debt	465,334	445,308	20,026
Restricted	23,316	23,270	46
Unrestricted	724,600	739,455	(14,855)
	<u>\$ 1,213,250</u>	<u>\$ 1,208,033</u>	<u>\$ 5,217</u>



Town of New Portland, Maine

The following schedule is a summary of the statement of activities for the years ended December 31, 2016 and December 31, 2015:

	<u>Governmental Activities</u>		
	<u>2016</u>	<u>2015</u>	<u>Change</u>
Revenues:			
Program revenues:			
Charges for services	\$ 20,059	\$ 20,664	\$ (605)
Operating grants and contributions	44,449	38,362	6,087
General revenues:			
Property taxes	1,262,109	1,220,586	41,523
Excise taxes	147,257	136,873	10,384
Intergovernmental	108,300	112,142	(3,842)
Interest	59	67	(8)
Miscellaneous	<u>3,718</u>	<u>13,166</u>	<u>(9,448)</u>
Total Revenues	1,585,951	1,541,860	44,091
Expenses:			
General			
General government	182,829	177,094	5,735
Public safety	129,420	115,875	13,545
Public works	345,916	331,529	14,387
Health and sanitation	48,307	44,783	3,524
Education	659,462	639,565	19,897
Unclassified	199,759	184,958	14,801
Interest on debt	<u>15,041</u>	<u>11,770</u>	<u>3,271</u>
Total Expenses	<u>1,580,734</u>	<u>1,505,574</u>	<u>75,160</u>
Change in Net Position	<u>\$ 5,217</u>	<u>\$ 36,286</u>	<u>\$ (31,069)</u>



Town of New Portland, Maine

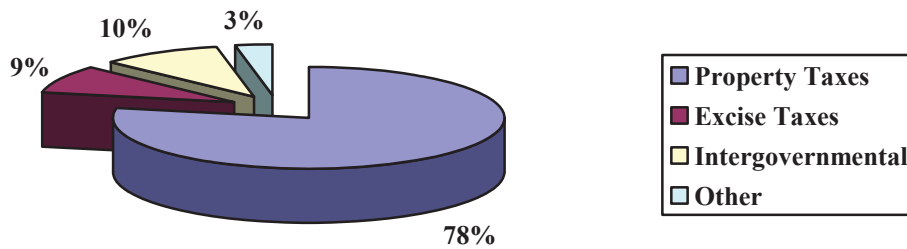
Financial Analysis of the Town's Funds - Fund Financial Statements

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 2016 Amount	Percent of Total	Increase (decrease) from FY 2015
Property Taxes	\$ 1,242,109	78%	\$ 11,523
Excise Taxes	147,257	9%	10,384
Intergovernmental	152,749	10%	2,245
Other	48,319	3%	12,739
Total Revenue	\$ 1,590,434	100%	\$ 36,891



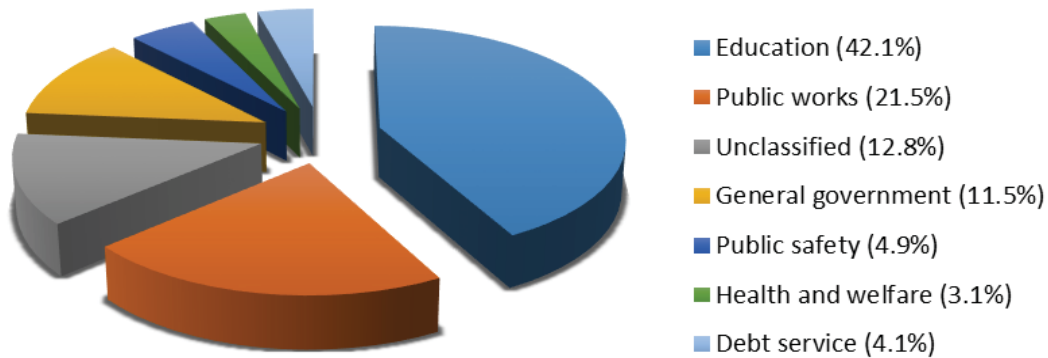


Town of New Portland, Maine

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

Expenditures	FY 2016 Amount	Percent of Total	Increase (decrease) from FY 2015
Education	\$ 659,462	42%	\$ 19,897
Public works	336,623	22%	14,680
General government	180,809	11%	6,724
Unclassified	199,759	13%	14,801
Health and welfare	48,307	3%	3,524
Public safety	76,429	5%	(7,558)
Debt service	<u>64,391</u>	<u>4%</u>	<u>31,212</u>
Total Revenue	<u>\$ 1,565,780</u>	<u>100%</u>	<u>\$ 83,280</u>

Expenses by Function





Town of New Portland, Maine

Capital Assets

As of December 31, 2016, the Town of New Portland's investment in capital assets for its governmental activities amounted to \$1,323,321 for 2016 and \$1,444,821 for 2015. This investment includes land, buildings, equipment, and vehicles. The most significant addition for 2016 was a new fire truck. Two trucks no longer in use were sold.

	Governmental		Increase (Decrease)
	Activities		
	<u>2016</u>	<u>2015</u>	
Land	\$ 19,491	\$ 19,491	\$ -
Land improvements	47,458	47,458	-
Buildings and improvements	408,067	408,067	-
Vehicles and equipment	<u>848,305</u>	<u>969,805</u>	<u>(121,500)</u>
Totals at cost	\$ 1,323,321	\$ 1,444,821	\$ (121,500)
Total accum depreciation	<u>452,416</u>	<u>545,070</u>	<u>(92,654)</u>
Net Capital Assets	<u>\$ 870,905</u>	<u>\$ 899,751</u>	<u>\$ (28,846)</u>

Long Term Liabilities

At year-end, the Town had \$405,571 in outstanding bonds and notes payable balances compared to \$454,443 last year. No new borrowings were incurred for 2016. Principal payments on existing notes totaled \$48,872 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.



Town of New Portland, Maine

As of December 31, 2016

	<u>Governmental Activities</u>
Assets	
Cash	\$ 475,509
Taxes receivable	194,433
Tax liens receivable	71,794
Accounts receivable	17,357
Capital assets, net of accumulated depreciation	<u>870,905</u>
Total Assets	1,629,998
Liabilities	
Accounts payable	3,105
Accrued interest payable	4,061
Taxes paid in advance	4,011
Long-term liabilities:	
Portion due or payable within one year:	
Bond and notes payable	38,580
Portion due or payable after one year:	
Bond and notes payable	<u>366,991</u>
Total Liabilities	<u>416,748</u>
Net Position	
Net investment in capital assets	465,334
Restricted, expendable	21,616
Restricted, nonspendable	1,700
Unrestricted	<u>724,600</u>
Total Net Position	<u>\$ 1,213,250</u>

See accompanying independent auditor's report and notes to financial statements.



Town of New Portland, Maine

For the Year Ended December 31, 2016

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	\$ 182,829	\$ 20,059	\$ -	\$ (162,770)
Public safety	129,420	-	6,054	(123,366)
Public works	345,916	-	37,000	(308,916)
Health and sanitation	48,307	-	1,395	(46,912)
Education	659,462	-	-	(659,462)
Unclassified	199,759	-	-	(199,759)
Interest on long-term debt	15,041	-	-	(15,041)
Total Governmental Activities	\$ 1,580,734	\$ 20,059	\$ 44,449	(1,516,226)

General revenues:

Taxes:

Property	1,262,109
Excise	147,257
Intergovernmental	108,300
Interest income	59
Gain (loss) on disposal of fixed assets	(7,542)
Miscellaneous	11,260

Total General Revenues 1,521,443

Change in Net Position 5,217

Net position at beginning of year 1,208,033

Net Position at End of Year \$ 1,213,250



Town of New Portland, Maine

As of December 31, 2016

	General	Other Governmental Funds	Total Governmental Funds
Assets			
Cash	\$ 424,467	\$ 51,042	\$ 475,509
Taxes receivable	194,433	-	194,433
Tax liens receivable	71,794	-	71,794
Accounts receivable	17,357	-	17,357
Due from other funds	16,472	-	16,472
Total Assets	<u>\$ 724,523</u>	<u>\$ 51,042</u>	<u>\$ 775,565</u>
Liabilities, Deferred Inflows of Resources and Fund Balances			
Liabilities			
Accounts payable	\$ 3,105	\$ -	\$ 3,105
Taxes paid in advance	4,011	-	4,011
Due to other funds	9,838	6,634	16,472
Total Liabilities	16,954	6,634	23,588
Deferred Inflows of Resources			
Unavailable revenue - property taxes	205,000	-	205,000
Total Deferred Inflows of Resources	205,000	-	205,000
Fund Balances			
Nonspendable:			
Permanent Fund	-	1,700	1,700
Restricted:			
Permanent Fund	-	21,616	21,616
Assigned:			
Special Revenue Fund	-	21,092	21,092
General Fund	141,608	-	141,608
Unassigned:			
General Fund	360,961	-	360,961
Total Fund Balances	<u>502,569</u>	<u>44,408</u>	<u>546,977</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 724,523</u>	<u>\$ 51,042</u>	<u>\$ 775,565</u>



to the Statement of Net Position
Town of New Portland, Maine
As of December 31, 2016
Total Fund Balances - Governmental Funds \$ 546,977

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: 870,905

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: 205,000

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	\$ (405,571)	
Accrued interest payable	(4,061)	
		(409,632)

Total Net Position - Governmental Activities \$ 1,213,250

See accompanying independent auditor's report and notes to financial statements.

**Governmental Funds****Town of New Portland, Maine****For the Year Ended December 31, 2016**

	<u>General</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Revenues			
Taxes			
Property	\$ 1,242,109	\$ -	\$ 1,242,109
Excise	147,257	-	147,257
Intergovernmental	152,749	-	152,749
Miscellaneous	48,319	59	48,378
Total Revenues	<u>1,590,434</u>	<u>59</u>	<u>1,590,493</u>
Expenditures			
Current			
General government	180,809	-	180,809
Public safety	76,429	-	76,429
Public works	336,623	-	336,623
Health and welfare	48,307	-	48,307
Education	659,462	-	659,462
Unclassified	199,759	-	199,759
Debt service - principal	48,873	-	48,873
- interest	15,518	-	15,518
Capital outlay	60,000	-	60,000
Total Expenditures	<u>1,625,780</u>	<u>-</u>	<u>1,625,780</u>
Revenues Over (Under) Expenditures	(35,346)	59	(35,287)
Other Financing Sources (Uses)			
Operating transfers in	64,023	39,452	103,475
Operating transfers out	(39,452)	(64,023)	(103,475)
Total Other Financing Sources (Uses)	<u>24,571</u>	<u>(24,571)</u>	<u>-</u>
Revenues and Other Sources Over (Under) Expenditures and Other Uses	(10,775)	(24,512)	(35,287)
Fund balances at beginning of year	513,344	68,920	582,264
Fund Balances at End of Year	<u>\$ 502,569</u>	<u>\$ 44,408</u>	<u>\$ 546,977</u>



FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
Town of New Portland, Maine
As of December 31, 2016
Net Change in Fund Balances - Total Governmental Funds **\$ (35,287)**

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	\$ (17,000)	
Gain on disposition of capital assets	<u>(7,542)</u>	
		(24,542)

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	60,000	
Depreciation expense	<u>(64,304)</u>	
		(4,304)

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:

20,000

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

Proceeds from borrowing	-	
Principal portion of debt payments	<u>48,873</u>	
		48,873

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>477</u>
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Change in Net Position of Governmental Activities		<u>\$ 5,217</u>
--	--	------------------------

**Budget and Actual - General Fund (Budgetary Basis)****Town of New Portland, Maine****For the Year Ended December 31, 2016**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with
	<u>Original</u>	<u>Final</u>	<u>(Budgetary Basis)</u>	<u>Final Budget</u> Positive (Negative)
Revenues				
Taxes				
Property	\$ 1,259,034	\$ 1,259,034	\$ 1,242,109	\$ (16,925)
Excise	136,000	136,000	147,257	11,257
Intergovernmental	122,067	122,067	115,941	(6,126)
Miscellaneous	15,952	15,952	47,961	32,009
Total Revenues	1,533,053	1,533,053	1,553,268	20,215
Expenditures				
Current				
General government	189,959	189,959	180,809	9,150
Public safety	84,075	84,075	73,130	10,945
Public works	352,396	352,396	336,623	15,773
Health and welfare	47,008	47,008	48,307	(1,299)
Education	659,462	659,462	659,462	-
Unclassified	198,640	198,640	199,545	(905)
Debt service - principal	48,873	48,873	48,873	-
- interest	17,145	17,145	15,518	1,627
Capital outlay	60,000	60,000	60,000	-
Total Expenditures	1,657,558	1,657,558	1,622,267	35,291
Revenues Over (Under) Expenditures	(124,505)	(124,505)	(68,999)	55,506
Other Financing Sources (Uses)				
Operating transfers in	101,023	101,023	101,023	-
Operating transfers out	(55,200)	(55,200)	(55,200)	-
Utilization of assigned balances	30,699	30,699	-	(30,699)
Utilization of unassigned balances	64,000	64,000	-	(64,000)
Total Other Financing Sources (Uses)	140,522	140,522	45,823	(94,699)
Revenues and Other Sources Over (Under) Expenditures and Other Uses	\$ 16,017	\$ 16,017	(23,176)	\$ (39,193)
Fund balance at beginning of year (budgetary basis)			413,066	
Balance at End of Year (Budgetary Basis)			\$ 389,890	



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, 2016, the carrying amount of the Town's deposits was \$475,509 and the bank balance was \$475,580. 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, 2016, \$174,538 of the Town's bank balance of \$475,580 was exposed to credit risk as follows:

Collateralized with securities held by the pledging financial institution	<u>\$ 174,538</u>
---	-------------------

Note C - Capital Assets

A summary of capital assets transactions for the year ended December 31, 2016, 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>969,805</u>	<u>60,000</u>	<u>181,500</u>	<u>848,305</u>
Totals at Historical Cost	1,444,821	60,000	181,500	1,323,321
Less accumulated depreciation:				
Land improvements	19,446	1,878	-	21,324
Buildings and improvements	146,327	10,202	-	156,529
Vehicles and equipment	<u>379,297</u>	<u>52,224</u>	<u>156,958</u>	<u>274,563</u>
Total accumulated depreciation	<u>545,070</u>	<u>64,304</u>	<u>156,958</u>	<u>452,416</u>
Capital Assets, Net	<u>\$ 899,751</u>	<u>\$ (4,304)</u>	<u>\$ 24,542</u>	<u>\$ 870,905</u>



Town of New Portland, Maine

Note C - Capital Assets - Continued

Depreciation expense was charged to the following functions:

Governmental activities:

General government	\$ 2,020
Public safety	52,991
Public works	<u>9,293</u>
Total governmental activities depreciation expense	<u>\$ 64,304</u>

Note D - Interfund Transfers

Interfund transfers for the year ended December 31, 2016 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	\$ 64,023	\$ (39,452)	\$ 24,571
<u>Other Governmental Funds:</u>			
<i>Special Revenues:</i>			
General Fund	<u>39,452</u>	<u>(64,023)</u>	<u>\$ (24,571)</u>
Total Interfund Transfers	<u>\$ 103,475</u>	<u>\$ (103,475)</u>	<u>\$ -</u>

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



Town of New Portland, Maine

Note E - Long-Term Debt

Long-term liability activity for the year ended December 31, 2016, was as follows:

	Beginning <u>Balance</u>	<u>Additions</u>	<u>Reductions</u>	Ending <u>Balance</u>	Amounts Due within <u>One Year</u>
Governmental Activities:					
Bonds and note payable	\$ 454,443	\$ - - -	\$ 48,872	\$ 405,571	\$ 38,580

At December 31, 2016 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. \$ 61,228

Note payable to a bank in annual installments of \$15,415 including interest at 3.25% through October 2024. 107,059

Bond payable to a bank in annual installments of \$30,406 including interest at 2.95% through September 2025. 237,284
\$ 405,571

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>
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	43,718	8,097	51,815
2022-2026	178,601	19,210	197,811
2027-2030	21,443	2,461	23,904
Total	<u>\$ 405,571</u>	<u>\$ 75,217</u>	<u>\$ 480,788</u>



Town of New Portland, Maine

Note F - Assigned Fund Balance

At December 31, 2016, the assigned general fund balance consisted of the following:

General Carryforwards:

Planning board	\$ 4,990
Fire department	2,184
Summer roads	15,740
Winter roads	33
Cemetery maintenance	2,360
Animal control	1,622
TAN interest	2,000

Other Reserves:

Legal fees contingency	10,985
Fire certification	10,379
Tarring	41,391
Grant matching	21,627
Recreation	2,546
Fire truck	78
Road projects	9,000
Road grant	16,669
Building fund	4
	<u>\$ 141,608</u>

Note G - Expenditures Over Appropriations

The following appropriations were exceeded by actual expenditures:

<u>Appropriations</u>	<u>Excess</u>
Town office/charges	\$ 7,328
Audit	500
Transfer station	435
Abatements	3,265



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	\$ (23,176)
---	-------------

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	37,165
--	--------

Transfers from other funds are inflows of budgetary resources but are not transfers for financial reporting purposes	(37,000)
--	----------

Uses/outflows of resources - reconciling items

The Town budgets certain expenditures outside of its general fund that are recognized in the general fund under generally accepted accounting principles	(3,512)
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Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes	<u>15,748</u>
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Generally Accepted Accounting Principles Basis:

Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>\$ (10,775)</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, 2016.



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>	
2017	\$ 225,000
2018	123,000



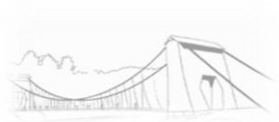
Anticipating Schedule of Revenues, Expenses and Changes in Other Town Reserves

Town of New Portland, Maine

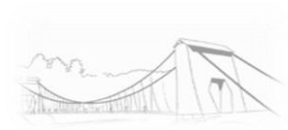
for the Year Ended December 31, 2016

	Legal Fees Contingency	Fire Certification	Tarring	Grant Matching	Recreation	Fire Truck	Road Projects	Road Grant	Building Fund	Total
Governmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,808	\$ -	\$ 36,808
Other	-	-	-	-	-	-	-	-	-	-
Interest	40	33	109	75	10	-	-	90	-	3
Total Revenues	40	33	109	75	10	-	-	36,898	-	37,1
Expenditures	-	3,299	-	-	214	-	-	-	-	3,5
Surplus (Under) Expenditures	40	(3,266)	109	75	(204)	-	-	36,898	-	33,6
Financing Sources (Uses)										
Operating transfers in	1,500	4,248	10,000	-	-	-	-	-	-	15,7
Operating transfers out	-	-	-	-	-	-	-	(37,000)	-	(37,0)
Other Financing Sources (Uses)	1,500	4,248	10,000	-	-	-	-	(37,000)	-	(21,2
Revenues and Other Sources Over (Under) Expenditures and Other Uses	1,540	982	10,109	75	(204)	-	-	(102)	-	12,4
Balance at beginning of year	9,445	9,397	31,282	21,552	2,750	78	9,000	16,771	4	100,2
Reserve Balances at End of Year	\$ 10,985	\$ 10,379	\$ 41,391	\$ 21,627	\$ 2,546	\$ 78	\$ 9,000	\$ 16,669	\$ 4	\$ 112,6

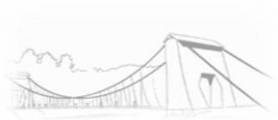
accompanying independent auditors' report.



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