

2017 ANNUAL TOWN REPORT

TOWN OF NEW PORTLAND



LOST TROTTING PARK NORTH NEW PORTLAND



Copyright 2011
Lost Trotting Parks Heritage Center

Image snipped from Google Maps.

YEAR ENDING DECEMBER 31, 2017

"THE TOWN OF NEW PORTLAND IS AN EQUAL OPPORTUNITY EMPLOYER AND SERVICE PROVIDER"

*Information about the front cover

In the fall of 1896, a trotting park was considered by the horsemen of New Portland. The following men were chosen as a committee to look into the matter and these men were formed into a corporation, W. B Clark, W.R. Richardson, T.B. Teague, Elmer Quint, Scott Knowles, Charles B. Clark, H.W. Kennison, Samuel S Walker, George W. Clark, and Everett B Quint.

The land was bought from the Bartlett heirs and a trotting park and grandstand was built. Within the track a very nice baseball park was constructed and many ballgames were enjoyed there.

The above information was taken from "A history of the New Portland's in Maine" by Roland E. Foss, page 44.

In the late thirties when I attended the green school at the North Village we had our end of school picnic at the "trotting park", as we all referred to it. I can remember that there was remnants of the grandstand still there.

Marilyn D. Gorman

Town Historian

Town of New Portland

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

T H E N E W P O R T L A N D L I O N ' S C L U B

The New Portland Lions Club was chartered January 17, 1931 with 15 charter members. It was and is the purpose of the Lions to offer humanitarian service locally, nationally and internationally. "We serve" is the motto of Lions Clubs International. Membership is open to anyone wishing to serve.

The New Portland Lions internationally have financially supported research for the prevention of River Blindness, measles, and the costs of cataract surgery. Nationally, donations have gone to 911 efforts, support of service dog training, diabetes research and disaster relief such as Hurricane Katrina.

Locally, the Towns of Anson, Bingham, Embden, Kingfield and the New Portland villages have received support regarding:

- academic scholarships up to \$6,000/year
- eyeglass financial support to the needy
- eye-screening to pre-school youth
- disaster relief and medical costs
- individual fruit baskets at Christmas
- food pantry donations at Christmas
- Boys and Girls State

The New Portland Lions generate income through proceeds of the New Portland Agricultural Fair Association, fairground rentals and donations. The Lions have operated the Fair since 1932.

The Board of Selectmen would also like to acknowledge this distinguished group as the **Town of New Portland's 2018 Spirit of America Volunteer Recipient**. We are so pleased to have such an outstanding group of citizens within our community and we are truly blessed that this group of people are so dedicated.



T o w n D i r e c t o r y

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	nwprtld@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	nwprtld@tds.net
LPI – Robert Dunphy	628-4441 ext. 5	
New Portlander Editor – Dallas Landry	628-4201	alderswamp2@gmail.com
Town Historian – Marilyn Gorman	628-3532	
Board of Selectmen, Chair – Michael Senecal	491-4952	
Board of Selectmen – Raymond Poulin	491-1250	
Board of Selectmen – Wayne Rundlett	628-2920	
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

2018 Observed Holidays & Dates Observed

New Year’s Day on Monday, January 1st
Martin Luther King Jr. Day on Monday, January 15th
President’s Day on Monday, February 19th
Patriot’s Day on Monday, April 16th
Memorial Day on Monday, May 28th
4th of July on Wednesday, July 4th
Labor Day on Monday, September 3rd
Columbus Day on Monday, October 8th
Veteran’s Day on Thursday, November 12th
Thanksgiving on Thursday, November 22nd
Christmas Day observed on Tuesday, 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

Sundays 1:00 pm- 3:00 pm

Tuesday and Saturday 10:00 am - noon

Wednesday and Thursday 4:00 pm – 6:00 pm

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

Wayne Rundlett (2020)

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

Lieutenant

Harold Gayne

Assessor's Agent

Michael Malesky

Licensed Plumbing Inspector

Robert Dunphy (2018)

Alt: Leo Mayo (2018)

Animal Control

Officer

Lorie Agren (2019)

Town Historian

Marilyn Gorman

RSU #74 School Board

Bobbi Sue Harrington (2020)

Annette Folco (2018)

Heather Hilenski (2019)

Recreation Committee

Judi Wills, Marilyn Gorman, Terry Gaudette

Stacie Rundlett, Kristen Mitchell

Heather Hilenski, Bobbi-Sue Harrington

Ballot/Election Clerks

Marilyn Gorman

Arlene Newell

Winona Emery

Nancy Steuber

Planning Board

Peter Gardner, Chair (2020)

Brian Rundlett (2020)

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

Andrea Reichert

Board of Appeals- Vacant

Representatives to the County, State, and Federal Government

County Commissioner

Cyp Johnson
41 Court Street
Skowhegan, ME. 04976
(207)474-9861

Maine State Senate District #3

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

Maine House of Representatives District #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

January 3, 2018

Dear Friends,

Representing Maine in the United States Senate is an honor.

I continue my work on the Senate Armed Services Committee, each year authorizing the funding required to build our military capabilities and ensuring that our service members are trained and equipped to defend our nation. I was pleased to be part of a bipartisan effort to enact a new law to simplify the appeals review process to reduce the backlog our veterans are facing, as well as a new law that provides critical funding to the VA Choice Program, allowing veterans in rural Maine to access services closer to home.

While my committee work is important, working to combat the opioid epidemic is one of my top priorities. Although Congress has made some important strides, much remains to be done to provide additional funding for prevention, treatment and enforcement. I am working with colleagues on both sides of the aisle to pressure the Drug Enforcement Administration to reduce the amount of opioids produced and to thwart the flow of fentanyl and other deadly drugs into our country.

I am very optimistic about the integrated, multiagency effort I led with Senator Collins to foster innovation and commercialization in Maine's forest economy. Through the Economic Development Assessment Team (EDAT) we are already experiencing increased federal investments that will strengthen our existing forest products industry and help support job creation in rural communities. Initiatives like Cross Laminated Timber, Combined Heat and Power, nanocellulose, 3D printing with biobased materials and other biobased products will mean that Maine's wood-basket will continue to be a major jobs and economic contributor for our future.

Finally, the coming year will continue the work of the Senate Select Committee on Intelligence in the ongoing investigation of Russian interference in the 2016 election. Our Committee has held seven public hearings and numerous classified sessions, reviewed tens of thousands of pages of documents and conducted hundreds of interviews. I remain focused on the security of our elections and committed to developing strategies to prevent interference by foreign governments in our democracy.

May 2018 be a good year for you, your family, your community and our great State.

Best,

A handwritten signature in blue ink that reads "Angus S. King, Jr." The signature is written in a cursive, flowing style.

Angus S. King
United States Senator



A Message from Senator Rod Whitemore

Dear Friends and Neighbors:

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

On August 2, Maine lawmakers finally adjourned for the year, after what proved to be the longest session in recent memory due to a brief government shut down over budgetary disagreements. While no state budget is ever perfect, the end product was a state budget that makes a record investment in our students, supports our communities and will tremendously benefit small businesses and our economy.

Perhaps the most significant action the Legislature took last year, as part of the biennial budget, was the removal of the burdensome, job-killing surtax that was already hurting small businesses, doctors and other professionals that we so critically need. In November 2016, voters sent a clear message that education funding was to be a priority of the 128th Legislature, and we heard that message loud and clear. However, the funding mechanism which was included in the measure – the surtax – presented a serious threat to the state's economy. This new tax gave Maine the ominous distinction of being the highest-taxed state in the country and primarily impacted small businesses, which are the backbone of our economy, taxing them at a rate that is higher than larger corporations are subject to pay. I am proud to say that after much hard work and negotiating, thanks to our rebounding economy, we were able to support our local schools at a level we have never been able to before – without any additional taxation.

The Homestead Exemption, which provides much-needed property tax relief for homeowners, was also preserved in the budget with an increased exemption of \$20,000.

The Legislature also passed a measure to make Maine compliant with the REAL ID Act. As a result of this important new law, the federal government has granted Maine a waiver, meaning that Maine citizens can continue to use their driver's licenses to board commercial airplanes and access certain federal buildings.

While we accomplished much, there is still a lot of work ahead of us next session. Again, thank you for putting your trust in me to represent you in Augusta. Please feel free to contact me if you need help in navigating the state bureaucracy. I can be reached at home at 474-6703 or in Augusta at 287-1505. I can also be reached by email at rodney.whitemore@legislature.maine.gov. Thank you for allowing me to be your senator.

Sincerely,

Senator Rod Whitemore



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 2018

Dear Friends and Neighbors,

It has been an honor to serve the as your Representative in the 128th Maine State Legislature. This is a responsibility that I take very seriously. As many of you know we have faced some very substantial issues over the past year in the Legislature and I will continue to represent your interests to the best of my ability.

As we move closer to January, I am starting to get a sense of what will be on the agenda for the second regular session. One important issue that we will be discussing in the upcoming session will be referendum reform. There are many groups from out of state that are coming in and changing the way we have done things for years. Our citizen initiative process is sacred to the Maine State Constitution and I don't want to see out of state groups taking advantage of that process.

It is my hope that I might be a resource to each town, business, school, and individual in our community so that we may all experience economic success. I was elected to the Maine Legislature on the promise to represent you, the people of District 112. If you have any concerns related to State Government, please feel free to call me anytime at 585-2638 or email at Thomas.Skolfield@legislature.maine.gov to keep me updated on those concerns. If you would like to be added to my email update list, you can do so by emailing me directly with your request.

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

Sincerely,

Thomas Skolfield State Representative

SELECTMEN'S BUDGET REPORT

*Appropriations for 2016, 2017, and Tentative 2018

ADMINISTRATION	2016	2017	2018
Town Officer's Salaries	90,249.00	91,827.00	95,159.97
Town Charges	11,000.00	11,000.00	11,000.00
Town Office	11,000.00	13,320.00	13,940.00
Social Security	10,000.00	10,000.00	10,000.00
Insurance	<u>20,890.00</u>	<u>19,090.00</u>	<u>19,790.00</u>
	143,139.00	145,237.00	149,889.97

TOTAL ADMINISTRATION

Fire Truck Payment		30,407.00	30,407.00
Kennebec Valley Council of Government	1,173.00	1,192.00	1,206.00
Maine Municipal Association	1,727.00	1,784.00	1,807.00
Assessing	2,775.00	2,775.00	2,775.00
Ambulance	23,463.00	15,871.00	17,829.75
Audit	7,000.00	7,500.00	7,500.00
Summer Roads	51,000.00	51,000.00	51,000.00
Grader Payment	12,203.00	0.00	0.00
Winter Roads	131,333.00	125,000.00	125,000.00
Paving	10,000.00	10,000.00	15,000.00
Street Lights	5,200.00	5,200.00	5,200.00
Fire Department	47,290.00	44,090.00	46,741.00
Fire Training	4,248.00	2,400.00	2,200.00
Fire Truck Replacement	0.00	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	8,000.00	8,000.00	8,000.00
Newsletter	4,200.00	4,200.00	4,300.00
Transfer Station	45,008.00	46,893.00	39,396.50
Legal Fees	1,500.00	0.00	0.00
Animal Control	1,000.00	1,000.00	1,000.00
Trio License	6,366.00	14,134.00	9,000.00
Food Cupboard	1,000.00	1,000.00	1,000.00
Abatements	1.00	1.00	1.00
General Assistance	2,000.00	2,000.00	2,000.00
Recreation	0.00	0.00	0.00
TAN Interest	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	524,619.00	534,614.00	536,246.22

TOTAL FROM MEETING APPROPRIATIONS

OTHER ASSESSMENTS

Educations, RSU/SAD #74	659,462.00	688,748.00
County Tax	177,095.66	180,803.00
TIF Financing Plan	39,451.60	39,451.60
Overlay	<u>16,018.19</u>	<u>16,496.33</u>

TOTAL ASSESSMENTS

1,416,646.45 1,460,112.93

State Municipal Revenue Sharing	(36,235.84)	(35,004.00)
Homestead Reimbursement	(35,793.74)	(47,654.28)
BETE Reimbursement	(6,111.08)	(2,597.49)
Other Revenue	<u>(109,878.70)</u>	<u>(83,081.00)</u>
NEW ASSESSMENT FOR COMMITMENT	1,228,627.09	1,291,776.16
OTHER TOWN MEETING APPROPRIATIONS		
Road Grant Fund	37,000.00	37,000.00
Excise Taxes	<u>136,000.00</u>	<u>136,000.00</u>
TOTAL BUDGET	1,401,627.00	1,464,776.16

ASSESSOR'S REPORT

2017 Valuation

Taxable Valuation of Real Estate

Value of Land	31,234,900.00
Value of Buildings	<u>40,496,500.00</u>
TOTAL REAL ESTATE VALUE	71,731,400.00

Taxable Valuation of Personal Property

Product machinery and Equipment	289,400.00
Business Equipment	16,300.00
All other Personal Property	<u>41,200.00</u>
TOTAL PERSONAL PROPERTY VALUE	346,900.00

TOTAL REAL ESTATE & PERSONAL PROPERTY VALUE **72,078,300.00**

APPROPRIATIONS

County Tax	180,803.00
Municipal Appropriation	533,077.00
Local Education Appropriation	688,748.00
T.I.F. Financing Plan Amount	39,451.60
Overlay	<u>16,458.74</u>
TOTAL 2017 APPROPRIATIONS	1,458,538.34

Less Specific Amounts Allowed by Law

State Municipal Revenue Sharing	35,004.00
Homestead Exemption Reimbursement	47,654.28
BETE Reimbursement	2,597.49
Other Revenue: Veterans & Tree Growth Reimbursement, Franchise Fee, Interest on Taxes	<u>83,081.00</u>
NET ASSESSMENT FOR COMMITMENT	1,290,201.57

Real Estate	71,731,400.00 X .01790 =	1,283,992.06
Personal Property	<u>346,900.00 X .01790 =</u>	<u>6,209.51</u>
	72,078,300.00 X .01790 =	1,290,201.57

Respectfully Submitted by:
New Portland Board of Selectmen
Raymond Poulin, Wayne Rundlett, Michael Senecal

ABATEMENTS**Receipts**

From Overlay	1,647.97
Taxation	<u>1.00</u>
TOTAL	1,648.97

Expenditures**2017 Real Estate Abatements**

STEPHANIE DUNN	167.74
STEPHEN THURSTON	13.89
DAVID OSGOOD	358.00
JESSICA HAFFORD	41.71
ALFRED QURION	30.83

2017 Personal Property Abatements

PROG LEASING	30.43
WILLIAMS SCOTSMAN	14.32

2016 Real Estate Abatements

JILL & JOSEPH LATTIN	14.32
JESSICA HAFFORD	101.53
ALFRED QURION	90.30

2015 Real Estate Abatements

JESSICA HAFFORD	111.78
ALFRED QURION	103.08

2014 Real Estate Abatements

JESSICA HAFFORD	113.91
ALFRED QURION	98.84

2013 Real Estate Abatements

JESSICA HAFFORD	112.03
ALFRED QURION	100.28

2012 Real Estate Abatement

JESSICA HAFFORD	85.63
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2011 Real Estate Abatement

JESSICA HAFFORD	<u>60.35</u>
TOTAL	1,648.97

TAX COLLECTOR'S REPORT

2017 Assessment

2017 Net Assessment for Commitment	1,286,211.53
2017 Supplemental Taxes Issued	0.00
2017 Tax Acquired Property	2,649.20
2017 Taxes Paid in 2016	<u>4,010.38</u>
TOTAL	1,292,871.11

2017 COLLECTIONS AND CREDITS

2017 Real Estate Taxes Collected	1,084,055.36
2017 Personal Property Taxes Collected	2,738.44
2017 Real Estate Abatements	612.17
2017 Personal Property Abatements	44.75
2017 Real Estate Taxes Receivable	201,398.33
2017 Personal Property Taxes Receivable	<u>4,022.06</u>
TOTAL	1,292,871.11

OTHER YEARS COLLECTIONS AND CREDITS

2018 Prepaid Real Estate Taxes	20,389.44
2016 Real Estate Taxes	195,080.78
2016 Personal Property Taxes	34.01
2015 Real Estate Taxes	2,712.50
2015 Personal Property Taxes	4.08
2014 Personal Property Taxes	3.17
2010 Personal Property Taxes	<u>4.57</u>
TOTAL	218,228.55

2017 DELINQUENT REAL ESTATE TAXES

O.WHITE, ALAN S. & K. D.	773.28	FORSLEY, CHRISTINE M.	1,745.25
ABBOTT, EZRA	259.55	FOSS, DAWN P.& FOYE, STEPHAN A.	259.55
ABELL, KATHRYN & STEPHEN JR.	1,637.85	FOSS, DAWN PAMELA ET AL., C/O DAWN	1,245.84
ADAMS, DAVE S.	1,863.39	GILL, RICHARD A.	1,716.61
AGREN, LORIE A. & TOLMAN, HEIDI J.	812.66	GIROUX, RAYMOND	325.78
ANDERSON, ALBERT G.	93.08	GOFF, ORIN	755.38
ANDERSON, ALBERT G.	893.21	GROVER, JR., RANDY	748.22
ANDERSON, PAULA	1,322.81	GROVER, RANDY & JANET	415.28
*	995.24	GROVER, RANDY C. SR. & JANET L.	911.11
ATWOOD, LYNDON F. JR. & PAMELA	2,368.17	HALL, STEVEN L.	716.91
*	243.01	HANDRAHAN, KYLE & ASHLEY	313.25
BLACK, DONALD	598.57	HANDRAHAN, MAYNARD A.	551.32
BOTTI, NICOLE	800.13	HARRIMAN, JAMES S. & JANE M.	748.22
BOUCHER, STEVEN W. & HEIDI J.	4,838.37	HEIST, DIANNE M.	257.76
BRACKETT, ELKANAH H. HEIRS OF,C/O B	4.80	HERNBERG, PETER & BARBAS, JOANNE	639.03
BRANN, LORI & DONALD	374.23	HIBEL, JAMES	309.67
BROWN RAYMOND	137.83	HIGGINS, MICHAEL & WILLIAM T.	2,335.95
BRUNTON, KATIE EMERY	244.04	HILTON, ANITA M.	289.98
BUMPUS, JOSHUA & POULIN, DIANE	272.08	HOWARD, WILLIAM K. & JULIE & MEGAN	662.30
CALDWELL, KELLIE	787.60	HUNTLEY, LEE & JUDITH	1,197.51
CALIRI, JOSEPH A.	4,616.41	HUTCHINS, EUGENE V. C/O BRETT	322.20
CAMPAGNONE, SALLY ANN & PRIOR, WILL	257.76	HUTCHINS, RONALD A.	606.81
CAMPBELL, ANDREW A. & STEPHANIE	871.73	*	336.52
CAMPBELL, KELLEY & HOLT, ANGELA	825.19	KATSIAFICAS, STEVEN M.	334.94
CARTER, JOHN M.	1,720.19	KAZANJIAN, MORRIS N., C/O CARYN	524.47
CHARETTE, JOHN E. & KRISTIE S.	320.41	KELLET, PETER & CANDACE	1,220.78
CHURCHILL, DONNA J.	1,147.06	KRISTEN MITCHELL	622.92
CHURCHILL, DONNA J.	175.42	LABELLE, DYLAN S.	631.87
CLARK, GABE	728.53	LAKEWOOD CAPITAL INC	123.04
CLARK, GABE	1,009.56	LAMBERT, AARON S.	775.07
CLARK, GABE	977.34	LAWHON, LAURA & ASSOCIATES & H	232.70
CLARK, GABRIEL W.	3,485.13	LEBEAU, DEBRA	5.37
CLARK, GABRIEL W.	878.89	LEBEAU, DEBRA	343.68
COBURN, PATRICK M. & MARY E.	268.50	LO-BOB INC.	2,914.12
COLE, EDWARD F. & ELIZEBETH R.	642.61	*	470.65
COSSABOOM, PHILLIP JR.	919.83	LYNCH, KIM	358.00
COUSINEAU INC.	571.01	MAINE-LY TREES INC, C/O ROBERT T	1,668.28
COUSINEAU INC.	268.50	MAINE-LY TREES INC, C/O ROBERT T	1,285.22
COUSINEAU INC.	417.07	MAINELY-TREES INC	878.89
COUSINEAU INC.	549.53	MARTEL, ELAINE	524.94
CROSS, JOY A.	640.82	MAYFAM IRREVOCABLE LIVING TRUST, C/O	171.84
DALRYMPLE, TERI & MARCO, SCOTT	721.37	MAYFAM IRREVOCABLE LIVING TRUST, C/O	180.79
DELANEY, RYAN	963.02	MAYFAM IRREVOCABLE LIVING TRUST, C/O	263.13
DELLARMA, SHEILA	355.77	MAYFAM IRREVOCABLE LIVING TRUST, C/O	1,324.60
DEVEAU, CRAIG J. & KRIS M.	259.55	MAYFAM IRREVOCABLE TRUST	1,039.99
DEZAN, LEE F. & GAIL M.	1,578.78	MAYNARD, JOHN	1,218.99
DICENSO, PAUL	433.18	MAYNARD, JOHN & DONETTE	275.66
DIEHL, TIMOTHY A.	593.10	MAYNARD, JOHN & DONETTE	699.89
DUNN, STEPHANIE L.	3,961.79	MAYNARD, JOHN & DONETTE	34.01
DUNN, STEPHANIE L.	32.22	MAYNARD, LAWRENCE & MAYNARD, GALEN	322.20
*	25.06	MAYNARD, TYLER W.	1,491.07
*	309.67	MCKEE, ANDREW S.	572.80
*	1,220.78	MCKENNEY, HEIRS OF GEORGE, C/O LINDA D	728.53
DYER, NATHANIEL E. & ERIC W.	157.52	MCKENNEY, HEIRS OF GEORGE, C/O LINDA	130.67
EARLE, DALE E.	4,047.19	MCKENNEY, HEIRS OF GEORGE, C/O LINDA	5.37
EASTBROOK TIMBER CO. INC.	418.86	MCKENNEY, HEIRS OF GEORGE, C/O LINDA D	950.49
EMERY, DONALD W.	1,822.22	MILLER, BLAINE N. & GOULD, MICHAEL R.	358.03
EMERY, DONALD W.	800.13	MORRISON HALL, LLC	384.85
EMERY, RICHARD O. & LISA	5,006.63	MORRISON, GEORGE R.	361.77
EMERY, RICHARD O., ACE ELECTRIC	2,609.82	MORSE, CHRISTOPHER	4,933.24
EVENSON, MICHAEL A.	777.77	NIEMI, LANCE N.	1,012.33
FARRIN, JONATHAN M.	7.16	*	1,107.81
FERANCE, GEORGE D., TRUSTEE OF THE GEORGE	1,086.53	NORTON, JEREMY	1,380.09
FERRIS, JEAN W.	171.84	NORTON, STEVEN W.,DEV. OF	1,240.47
FILES, ROBERTA A. & RICKY	1,784.63	PARKER, DONNA D.	606.81
FLAHERTY, JOHN A. & MARGARET E.	279.24	PEASE, BETTY	601.44
FLECK, DOUGLAS J. & MCLURE, DALE	243.44	PEASE, BETTY	343.68

2017 DELINQUENT REAL ESTATE TAXES (CONT'D)

PHILLIPS, SHERI & TORR, T. & STANSBURY, K.	37.59	*	506.57
POULIN, CHRISTOPHER H. & TRISHA	770.57	*	1,442.74
POULIN, JOSEPH G.	157.52	*	880.68
POULIN, JOSEPH G.	292.37	*	1,800.74
POULIN, RAYMOND	852.04	*	903.95
POULIN, RICHARD JR.	571.01	*	356.21
POULIN, THERESA M. (HANDRAHAN), TRUSTEE	125.30	*	51.91
POULIN, THERESA M. TRUSTEE P. PERINNO	3,247.06		347.26
QUIRION, DENISE	7.16		2,309.10
*	1,397.99		191.53
RANKIN GROUP DEVELOPMENT LLC C/O SEAN	259.55		764.33
RANKIN GROUP DEVELOPMENT LLC C/O SEAN	273.87		810.87
RANKIN GROUP DEVELOPMENT LLC C/O SEAN	268.50		297.14
RANKIN GROUP DEVELOPMENT,LLC C/O SEAN	266.71		7.16
RANKIN GROUP DEVELOPMENT,LLC, C/O SEAN	264.92		268.50
READ, GAIL F.	984.50		266.71
RICKER, MICHAEL D.	517.31		805.50
RISTANO, LORRAINE C. & PETER S.	413.49		392.01
RISTANO, LORRAINE C. & PETER S.	1,662.91		1,269.11
ROBERTS, JOSHUA	721.37		418.86
ROBERTS, JOSHUA	127.09		517.31
ROBINSON, PHILIP W. & MARY L.	1,754.20		309.31
ROBINSON, PHILLIP & MARY	1,487.49		3,035.84
RODERICK, GILL W.	1,059.68		409.91
RODERICK, GILL W.	327.57		1,076.12
ROGERS, STEPHEN B.	563.85		1,824.01
ROGERS, STEPHEN B.	298.93		128.88
ROMANOSKI, NATHAN D.	408.12		1,057.25
ROSE, CHARLES A. & ALAN M.	257.76		2,327.00
RUGGIERO, ROBERT	719.58		485.09
SAWYER, MARION F.	1,043.57		716.00
SAYLES, JOHN C. & IMLAY, ANGELA J.	1,505.39		325.78
SCHINZEL, MARK A.	1,757.78		590.70
SCRIBNER, MARK A.	850.25		818.03
SEAMANS, NARISSA & DANIEL	1,682.60		895.00
SERAFINO, WILLIAM V. & KELLY A.	1,084.74		284.61
SIBLEY, ROGER	1,161.71		2,024.49
SLEEPER, LUKE JOHN CURTIS & SAMUAL CURTIS	685.57		737.48
SORENSEN, DIANNE G.	1,430.21		753.59
SOVA, BERNARD A. & PHYLLIS A.	2,085.35		582.25
SOVA, BERNARD A. & PHYLLIS A.	678.41		3,307.92
SOVA, BERNARD A. & PHYLLIS A. (JT)	2,536.43		943.33
SPOONER, DEREK & WENDA	1,418.35		651.56
ST CYR, ALFRED J.	168.84	*	3,746.47
TAYLOR, ASA R.	698.10		1,705.87
*	860.99		TOTAL 205,433.58

2016 DELINQUENT REAL ESTATE TAXES

HEIST, DIANNE M.	257.76	KAZANJIAN, MORRIS N., C/O CARYN	85.28
SIBLEY, ELLEN & VIRGILLIO,	128.88	LAMBERT, AARON S.	807.29
ANDERSON, ALBERT G.	84.13	LAWHON, LAURA & ASSOCIATES &	232.70
ANDERSON, ALBERT G.	557.18	LO-BOB INC.	2,887.27
BUMPUS, JOSHUA & POULIN, DIANE	272.08	MORRISON HALL, LLC	506.57
CALIRI, JOSEPH A.	4,503.89	NORTON, JEREMY	1,331.76
CAMPBELL, KELLEY & HOLT, ANGELA	775.07	PARKER, DONNA D.	644.40
CARTER, JOHN M.	96.53	PHILLIPS, SHERI & TORR, T. &	37.59
DALRYMPLE, TERI & MARCO, SCOTT	758.96	POULIN, RAYMOND	937.96
DEVEAU, CRAIG J. & KRIS M.	259.55	POULIN, THERESA M. (HANDRAHAN)	2,903.38
DEZAN, LEE F. & GAIL M.	1,508.97	READ, GAIL F.	1,022.09
DICENSO, PAUL	397.38	SCHINZEL, MARK A.	1,686.18
EARLE, DALE E.	3,921.89	SERAFINO, WILLIAM V. & KELLY A.	1,034.62
EASTBROOK TIMBER CO. INC.	401.19	SIBLEY, ROGER	1,190.35
EMERY, DONALD W.	905.94	SLEEPER, LUKE JOHN CURTIS &	721.37
EMERY, RICHARD O. & LISA	3,481.73	SORENSEN, DIANNE G.	1,453.48
FORSLEY, CHRISTINE M.	1,695.13	TOZIER, HAROLD & TREVOR	555.22
GIROUX, RAYMOND	325.78	TOZIER, TREVOR	460.03
GROVER, JR., RANDY	708.84	VIGUE, LAURIE	392.01
HANDRAHAN, KYLE & ASHLEY	313.25	WALES, MICHAEL S. & DEBRA	2,323.42
HANDRAHAN, MAYNARD A. &	551.32	WALES, MICHAEL S. & DEBRA	445.71
HARRIMAN, JAMES S. & JANE M.	533.11	WELCH, HERBERT	551.32
HERNBERG, PETER & BARBAS,	603.23	WILLS, DANA T.	2,033.44
HIGGINS, MICHAEL & WILLIAM T.	2,146.21	WILLS, RODERICK & ALICIA	699.89
HOWARD, WILLIAM K. & JULIE &	622.92	WILLS, STANLEY & TERRY	562.17
HUNTLEY, LEE & JUDITH	1,147.39	WYMAN, GAYLE	977.34
HUTCHINS, EUGENE V. C/O BRETT	381.27	YATTAW, FRANK W. & DEMMONS,	<u>622.92</u>
*	259.70	TOTAL	54,892.21

2015 DELINQUENT REAL ESTATE TAXES

DEVEAU, CRAIG J. & DEVEAU, KRIS M.	2.35	*	252.04
*	244.80	GIROUX, RAYMOND	383.30
PHILLIPS, SHERI & TORR, T. &	35.90	SORENSEN, DIANNE G.	111.57
SIBLEY, ELLEN & VIRGILLIO,	122.40	VIGUE, LAURIE	<u>448.92</u>
		TOTAL	1,601.28

2014 DELINQUENT REAL ESTATE TAXES

PHILLIPS, SHERI & TORR, T. &			35.90
*			244.80
VIGUE, LAURIE			<u>372.30</u>
		TOTAL	653.00

2013 DELINQUENT REAL ESTATE TAXES

PHILLIPS, SHERI			.84
PHILLIPS, SHERI & TORR, T. & STANSBURY, K.			36.32
*			229.92
VIGUE, LAURIE			<u>423.92</u>
		TOTAL	691.00

2012 DELINQUENT REAL ESTATE TAXES

*			144.69
*			200.43
VIGUE, LAURIE			<u>379.66</u>
		TOTAL	724.78

	2011 DELINQUENT REAL ESTATE TAXES	
*		113.92
VIGUE LAURIE		<u>410.31</u>
	TOTAL	524.23

	2010 DELINQUENT REAL ESTATE TAXES	
VIGUE LAURIE		<u>432.50</u>
		432.50

	2017 DELINQUENT PERSONAL PROPERTY TAXES		
AGREN BRUCE	3.58	JRFABRICATION	227.33
ATWOOD RICHARD C	19.69	POULIN'S GARAGE	60.86
BOUCHER, STEVEN W.	39.38	T.R.DILLON LOGGING INC.	59.07
CLARK, GABRIEL W.	710.63	*	223.75
DIRECTV, LLC	150.36	TINDALL'S COUNTRY STORE	55.49
ENVIRO-MATS, INC	309.67	WILLS, DANA T.	<u>1,611.00</u>
		TOTAL	3,470.81

	2016 DELINQUENT PERSONAL PROPERTY TAXES		
*			<u>0.67</u>
		TOTAL	0.67

	2014 DELINQUENT PERSONAL PROPERTY TAXES		
ROAD RUNNERHOLD CO LLC			<u>1.70</u>
			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	31,145.10
Veteran's Reimbursement	<u>2,314.00</u>
TOTAL	33,459.10

Expenditures

Used to reduce Tax Commitment	32,314.00
Lapse to surplus	<u>1,145.10</u>
TOTAL	33,459.10

BOAT EXCISE TAXES

Receipts

2017 Excise Taxes Received	<u>886.80</u>
TOTAL	886.80

Expenditures

Lapsed to Surplus	<u>886.80</u>
TOTAL	886.80

MOTOR VEHICLE EXCISE TAXES

Receipts

2017 Motor Vehicle Excise Taxes Received	<u>156,959.37</u>
TOTAL	156,959.37

Expenditures

Transferred to Winter Roads	100,000.00
Transferred to Summer Roads	51,000.00
Lapsed to Surplus	<u>5,959.37</u>
TOTAL	156,959.37

MOTOR VEHICLE REGISTRATIONS

Receipts

2017 Receipts	<u>81,990.71</u>
TOTAL	81,990.71

Expenditures

Paid to Treasurer, State of Maine	<u>81,990.71</u>
TOTAL	81,990.71

INLAND FISHERIES AND WILDLIFE REGISTRATIONS

Receipts

2017 Receipts	<u>17,790.12</u>
TOTAL	17,790.12

Expenditures

Paid to Treasurer, State of Maine	<u>17,790.12</u>
TOTAL	17,790.12

PLUMBING INSPECTIONS

Receipts

2017 Receipts	<u>2,630.00</u>
TOTAL	2,630.00

Expenditures

Paid to LPI	1,882.50
Paid to Treasurer, State of Maine	732.50
Lapse to Surplus	<u>15.00</u>
TOTAL	2,630.00

OFFICER'S SALARIES

Receipts

2017 Town Meeting Appropriation	91,827.00
T.I.F. Income	<u>1,600.00</u>
TOTAL	93,427.00

Disbursements

Selectmen	9,000.00
Town Manager	37,272.00
Deputy Town Manager	15,418.50
Fire Chief	2,000.00
Assistant Fire Chief's	1,000.00
Code Enforcement Officer	3,000.00

Disbursements (CONT'D)

Town Clerk	3,000.00
Deputy Town Clerk	500.00
Animal Control Officer	1,500.00
Assessor's Agent	14,592.00
Road Commissioner	2,000.00
Lapse to Surplus	<u>4,144.50</u>
TOTAL	93,427.00

TOWN CHARGES**Receipts**

Town Meeting Appropriation	11,000.00
Motor Vehicle Agent Fees/IF&W Agent Fees/ Copier & Postage Fees	5,550.73
Lien Fees	7,214.09
Refunds from RSU #74 for district voting	475.00
Refunds from T.I.F. Account	<u>8,545.69</u>
TOTAL	38,330.56

Disbursements

Registry Recording Fees	3,215.96
Mileage	2,362.25
Supplies, cleaning	2,432.37
Postage (includes box rent & bulk mail permit)	2,493.66
Seminars/Training/Membership dues	932.84
Town Report Printing	989.00
Ballot Clerks	2,059.05
Advertising	55.60
Phone Services	1,584.72
Website	115.00
Copier Lease/Contract	1,792.14
Moderator Fee	50.00
Electricity for West Storage Building	155.74
Comprehensive Plan	4,429.29
Wire Bridge Park Design (T.I.F. funding)	3,701.40
Wire Bridge Portable Toilet (T.I.F. funding)	300.00
Lapse to Surplus	<u>11,661.54</u>
TOTAL	38,330.56

SOCIAL SECURITY**Receipts**

Town Meeting Appropriations	10,000.00
Maine State Withholding	296.98
Federal Tax Withholding	3,945.43
FICA/Medicare Tax Withholding	<u>9,220.05</u>
TOTAL	23,462.46

Disbursements

Paid to Internal Revenue Service	22,381.87
Paid to Treasurer, State of Maine	296.98
Lapse to surplus	<u>783.61</u>
TOTAL	23,462.46

TOWN OFFICE**Receipts**

Town Meeting Appropriation	<u>13,320.00</u>
TOTAL	13,320.00

Disbursements

Trash Removal	250.00
Telephone/Fax/Internet	1,640.45
Heat	3,689.03
Electricity	669.12
Mowing	418.50
Alarm Monitoring	265.00
Office Supplies	2,788.11
Cleaning	720.00
Building Maintenance	329.99
Lapse to Surplus	<u>2,549.80</u>
TOTAL	13,320.00

INSURANCE**Receipts**

Town Meeting Appropriation

	<u>19,090.00</u>
TOTAL	19,090.00

Disbursements

Property & Casualty Pool

14,073.00

Worker's Compensation

3,915.00

Lapse to Surplus

1,102.00

	<u>1,102.00</u>
TOTAL	19,090.00

ASSESSING**Receipts**

Town Meeting Appropriation

	<u>2,775.00</u>
TOTAL	2,775.00

Disbursements

Training/School

250.00

Supplies

38.08

Mileage

524.92

Carry Forward to 2018

813.00

	<u>813.00</u>
TOTAL	2,775.00

EDUCATION**Receipts**

Assessments

	<u>698,030.00</u>
TOTAL	698,030.00

Disbursements

R.S.U. #74

	<u>698,030.00</u>
TOTAL	698,030.00

COUNTY TAX**Receipts**

Assessments

	<u>180,802.06</u>
TOTAL	180,802.06

Disbursements

Paid to County Treasurer

	<u>180,802.06</u>
TOTAL	180,802.06

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

Town Meeting Appropriation

	<u>1,192.00</u>
TOTAL	1,192.00

Disbursements

Paid to KVCOG

	<u>1,192.00</u>
TOTAL	1,192.00

MAINE MUNICIPAL ASSOCIATION (MMA)**Receipts**

Town Meeting Appropriations

	<u>1,784.00</u>
TOTAL	1,784.00

Disbursements

Paid to MMA

	<u>1,784.00</u>
TOTAL	1,784.00

TRIO SOFTWARE**Receipts**

Town Meeting Appropriation

14,134.00

From Overlay

142.54

	<u>142.54</u>
TOTAL	14,276.54

Disbursements

Paid to Harris Computers

	<u>14,276.54</u>
TOTAL	14,276.54

PLANNING BOARD**Receipts**Carried forward from 2016
Income4,990.00
450.00**TOTAL 5,440.00****Disbursements**Meeting Stipends
Carry forward to 2018250.00
5,190.00**TOTAL 5,440.00****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
From Overlay15,871.00
3,865.00**TOTAL 19,736.50****Disbursements**

Paid to Franklin Memorial Hospital

19,736.50**TOTAL 19,736.50****STREET LIGHTS****Receipts**

Town Meeting Appropriation

5,200.00**TOTAL 5,200.00****Disbursements**Paid to Central Maine Power
Lapse to Surplus5,145.64
54.36**TOTAL 5,200.00****WINTER ROADS****Receipts**Town Meeting Appropriation
Carry Forward from 2016225,000.00
33.00**TOTAL 225,033.00****Disbursements**

Paid to G.R. Taylor & Sons

225,033.00**TOTAL 225,033.00****ANIMAL CONTROL****Receipts**Town Meeting Appropriation
Carry forward from 2016
Income1,000.00
1,622.00
403.00**TOTAL 3,025.00****Disbursements**Paid to Franklin County Animal Shelter
Dues
Mileage Reimbursement
Carry Forward to 20181,436.00
35.00
1,289.20
264.80**TOTAL 3,025.00****TRANSFER STATION****Receipts**

Town Meeting Appropriation

46,893.00**TOTAL 46,893.00****Disbursements**Paid to Town of Kingfield
Lapse to surplus42,035.35
4,857.65**TOTAL 46,893.00**

GENERAL ASSISTANCE**Receipts**

Town Meeting Appropriation

	<u>2,000.00</u>	TOTAL	2,000.00
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Disbursements

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Lapse to surplus

	519.37		
	<u>1,480.63</u>	TOTAL	2,000.00

AUDIT**Receipt**

Town Meeting Appropriation

From Overlay

	7,500.00		
	<u>300.00</u>	TOTAL	7,800.00

Disbursements

Paid to Purdy Powers & Co.

	<u>7,800.00</u>		
	7,800.00	TOTAL	7,800.00

CEMETERIES**Receipts**

Town Meeting Appropriation

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

Disbursements

Paid to E.N.P.

Paid to N.N.P.

Paid to W.N.P.

	2,000.00		
	2,000.00		
	<u>2,000.00</u>	TOTAL	6,000.00

CEMETERY IMPROVEMENTS**Receipts**

Town Meeting Appropriation

Carry forward from 2016

	3,000.00		
	<u>2,360.00</u>	TOTAL	5,360.00

Disbursements

Paid to Theron Huff

Carry forward to 2018

	3,135.00		
	<u>2,225.00</u>	TOTAL	5,360.00

ROAD GRANT**Receipts**

Received from State of Maine

	<u>37,396.00</u>		
	37,396.00	TOTAL	37,396.00

Disbursements

Transferred to Summer Roads (to reduce taxation)

Carry forward to 2018

	37,000.00		
	<u>396.00</u>	TOTAL	37,396.00

PAVING**Receipts**

Town Meeting Appropriation

Carry forward from 2016

	10,000.00		
	<u>41,391.00</u>	TOTAL	51,391.00

Disbursements

Carry forward to 2018

	<u>51,391.00</u>		
	51,391.00	TOTAL	51,391.00

SUMMER ROADS**Receipts**

Town Meeting Appropriation

Carry forward from 2016

	124,000.00		
	<u>15,740.00</u>	TOTAL	139,740.00

Disbursements

Airport Rd/Gilman Pond Rd

Atwood Hill Rd

Chick Rd/ Heather Rd

Colegrove Rd

George E Cole Rd

Hancock Pond Rd

Middle Rd

	4,520.00		
	1,570.00		
	2,121.50		
	4,890.00		
	7,088.00		
	15,395.00		
	<u>18,847.00</u>		

SUMMER ROADS Disbursements (CONT'D)

Safford Rd	1,365.50
Wire Bridge Rd	3,828.00
Grader Fuel & Maintenance	5,701.35
Calcium & Rock Raking	8,182.25
Brush Cutting	7,113.28
Culverts	6,581.41
Pickup	1,358.50
Foreman/Laborer	14,149.45
Middle Rd Culvert Project Payment	15,415.47
Trucking	7,896.43
Carry forward to 2018	<u>13,716.85</u>
TOTAL	139,740.00

FIRE TRUCK REPLACEMENT ACCOUNT**Receipts**

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

Disbursements

Carry forward to 2018	<u>78.10</u>
TOTAL	78.10

FIRE FIGHTER TRAINING**Receipts**

Town Meeting Appropriation	2,400.00
Carry forward from Reserve Account	<u>10,379.00</u>
TOTAL	12,779.00

Disbursements

Paid for training	5,690.00
Carry forward to 2018 in Reserve Account	<u>7,089.00</u>
TOTAL	12,779.00

RECREATION**Receipts**

Carry forward from Reserve Account	<u>2,546.00</u>
TOTAL	2,546.00

Disbursements

2017 Fall Festival Disbursements	399.55
2018 Calendar Printing	586.00
Carry forward to 2018 Reserve Account	<u>1,560.45</u>
TOTAL	2,546.00

LEGAL FEES**Receipts**

Carry forward from Reserve Account	<u>10,985.00</u>
TOTAL	10,985.00

LEGAL FEES**Disbursements**

Paid to Burnstein, Shur, Sawyer, Nelson	2,735.00
Carry forward to 2018 Reserve Account	<u>8,250.00</u>
TOTAL	10,985.00

PEOPLE WHO CARE FOOD CUPBOARD**Receipts**

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

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>12,329.16</u>
TOTAL	12,329.16

SNOWMOBILE GRANTS (CONT'D)**Disbursements**

Paid to the Wire Bridge Sno Travelers

	<u>12,329.16</u>
TOTAL	12,329.16

DEDICATED SPECIAL ACCOUNTS**PAVING FUND**

01/01/2017 Balance	41,391.00
Deposit of 2017 Town Meeting Appropriation	10,000.00
Interest Earned	<u>310.04</u>
12/31/2017 BALANCE	51,701.04

FIREFIGHTER TRAINING FUND

01/01/2017 Balance	10,379.00
Deposit of 2017 Town Meeting Appropriation	2,400.00
Interest Earned	<u>77.68</u>
12/31/2017 BALANCE	12,856.68

FIRE TRUCK REPLACEMENT FUND

01/01/2017 Balance	78.01
Deposit of 2017 Town Meeting Appropriation	0.00
Interest Earned	<u>.86</u>
12/31/2017 BALANCE	78.87

BUILDING FUND

01/01/2017 Balance	4.07
Interest Earned	<u>.01</u>
12/31/2017 BALANCE	4.08

RECREATION FUND

01/01/2017 Balance	2,549.84
2017 Expended	-985.55
Interest Earned	<u>15.32</u>
12/31/2017 BALANCE	1,579.61

GRANT MATCHING FUND

01/01/2017 Balance	21,627.21
Interest Earned	<u>166.63</u>
12/31/2017 BALANCE	21,793.84

LEGAL FEES FUND

01/01/2017 Balance	10,985.02
2017 Expended	-2,735.00
Interest Earned	<u>84.06</u>
12/31/2017 Balance	8,334.08

ROAD GRANT

01/01/2017 Balance	25,860.92
Income from DOT Local Road Assistance	360.00
Interest Earned	<u>235.38</u>
12/31/2017 BALANCE	26,456.30

WILLAIMS FUND SSB CD 01-40-1457

01/01/2017 Balance	10,774.23
Interest Earned	<u>64.91</u>
12/31/2017 BALANCE	10,839.14

TOWN OF NEW PORTLAND INHABITANTS SSB CD 01403973

01/01/2017 Balance	10,000.00
Interest Earned	20.41
To be transferred to Cemetery Trust Fund	<u>-20.41</u>
12/31/2017 BALANCE	10,000.00

CEMETERY TRUST FUND SSB CD 1030018460

01/01/2017 Balance	1,700.00
Interest Earned	3.89
To Be Distributed to Cemetery Associations	<u>-3.89</u>
12/31/2017 BALANCE	1,700.00

Base Fund is \$1,700.00

DEDICATED SPECIAL ACCOUNTS (CONT'D)

JOSEPH WILLIAM FUND SSB PASSBOOK 30055428

01/01/2017 Balance	344.31
Interest Earned	<u>.17</u>
12/31/2017 BALANCE	344.48

NEW PORTLAND FLOORING DEVELOPMENT FUND BSB 1500016308

01/01/2017 Balance	27,729.85
2017 TIF Revenues	39,451.60
Returned to Town's General Fund for Approved Expenditures	-8,545.69
Funds distributed towards Town Manager Salary as Administrator of TIF	-1,600.00
Interest Earned	<u>19.77</u>
12/31/2017 BALANCE	57,055.53

Town Clerks Report for 2017

Hello New Portlanders:

Another year has come and gone. This is my 3rd year as your Town Clerk and I can honestly say it has been a journey that I am happy that I have taken. I hope that I can be your Town Clerk in years to come. My Deputy, Stacie Rundlett has been an amazing help to me in the past 3 years and she is very much appreciated. And of course you cannot have an election without Ballot Clerks! Here in New Portland it is a blessing to have such knowledgeable and willing Ballot Clerks. They are a joy to be around that is for sure.

Some of the 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.

Below is where you can see information on dog licensing, vital statistics and the elections that were held in 2017.

Dogs

There were 186 dogs licensed and 3 kennel licenses issued in 2017. This does include dogs that were registered from Lexington TWP.

The 2017 Annual Vital Statistics for New Portland

Births - 4

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 - 3

<u>Name</u>	<u>Age</u>	<u>Date of Death</u>
Donna Stout	52	April 2, 2017
Meredith Knowles	88	April 3, 2017
Daniel Emery	17	June 1, 2017

Marriages - 8

<u>Bride & Groom</u>	<u>Date of Marriage</u>
Melissa Fonseca & Niilo Silanpaa	March 27, 2017
Candy Davis & Tony Browne	May 27, 2017
Avianna Boucher & Javier Rafferty	June 28, 2017
Dongmei Yuan & John Bertl	August 3, 2017
Alyssa Danforth & Jennifer Pageot	August 28, 2017
Miranda Smith & Garrick Paul	September 2, 2017
Amanda Linscott & Raymond Jordan	September 30, 2017
Jade Pettingill & Lance Maginnis	November 18, 2017

Elections

As of December 31, 2017 there were 663 registered voters here in New Portland. Out of the 663 registered voters there are 146 Democrats, 255 Unenrolled, 61 Green Independent and 201 Republican.

Municipal Election Friday, March 3, 2017

Board of Selectmen

Wayne Rundlett - 28
Write - In - 0
Blank - 0

RSU #74 School Board

Bobbi - Sue Harrington - 24
Write - In - 3
Blank - 1

RSU # 74 School Budget Referendum Tuesday, May 9, 2017

20 - Yes
24 - No

Statewide Referendum Tuesday, June 13, 2017

Question 1: Bond Issue
28 - Yes
34 - No

**RSU #74 School Budget Referendum (2nd vote for the budget brought to the voters)
Tuesday, June 13, 2017**

32 - Yes
29 - No

General Referendum Election Tuesday, November 7, 2017

Question 1: Citizen Initiative
28 - Yes
162 - No
1 - Blank

Question 2: Citizen Initiative
103 - Yes
88 - No
0 - Blank

Question 3: Bond Issue
132 - Yes
59 - No
0 - Blank

Question 4: Constitutional Amendment
105 - Yes
80 - No
6 - Blank

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 page 19 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 work done on the roads during the 2017 season include but are not limited to:

- Surveyed a number of and condition of existing culverts
- Lowered a culvert, did ditch work and graveled on Gilman Pond Rd.
- Graveled several sections of the Middle Rd, George E Cole Road, Colegrove Rd, Chick Rd, and Safford Rd
- Cleaned ditches and culverts on Atwood Hill Rd
- Brush Cutting, where needed, as needed
- Surveyed the right of way, ground up pavement and graveled Hancock Pond Rd
- Ditching on Parsons Hill on Middle Rd, and other sections of the Middle Rd, and sections of Wire Bridge Rd.
- Purchased 2 new tires for the grader
- Dealt with beaver deceiver on Freeman Ridge Rd
- Dealt with beaver issues on Hancock Pond Rd
- Purchased culverts for projects in 2018

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 2018 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 2017, they are listed as follows:

Shed	10	Mobile Home Pad	1
Garage	3	Pole Barn	1
Porch	1	Chicken coop	1
Barn	2	Addition	6
SFD	4 (Single Family Dwelling)		

The licensed plumbing inspector (LPI) issued 13 Plumbing Permits
Subsurface Waste Water Disposals-8
Internal Plumbing Permits-5

Respectfully Submitted
Stacie Rundlett, CEO
Robert A Dunphy, LPI

New Portland Fire Department 2017 Annual Report

To the Citizens of New Portland:

During the year 2017 the Fire Department responded to the following 72 calls for assistance, of which 11 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 7 calls from 2016.

Structure Fires	8	Vehicle Accidents	30
Brush/Grass Fires	3	Downed Wires/Trees/Debris in Rd	13
Chimney Fire	1	EMS Assist	7
Appliance Fire	1	Traffic Control	2
Search/Back Country Rescue	6	Electrical Oder/Smell	1

2017 has been our busiest year yet with 72 calls. During the year we apply for and received a grant to purchase the Polaris UTV that you may have seen at the New Portland Fire. With the funding that we received we purchased the UTV, winter tracks, a winch and a used trailer. This will be used in forest fire, search & rescue operations, with the addition of the Unorganized Townships we are providing coverage for this will allow us to provide a faster response to these remote areas while also allowing us to carry equipment or even transport injured patients out of remote areas.

We did not switch Tanker 2 over to an automatic transmission as we were not able to get a cost to make this change, but this is something that hopefully we can do in the future. We have also purchased as used SCBA air compressor that will allow us to fill our 6000 psi cascade bottles located on the Rescue. In the bay area of the station we have switched our fluorescent lights to LED lighting. This was done as we have had to repair the fluorescent lights 2 times prior and now it was starting to require a 3 time to replace components in the light fixtures. The lighting in the bay is now a lot brighter and should be maintenance free and cheaper to run.

During the year, the department had 741 hours responding to calls plus we had attended 219 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 2017

The Library has been busy finding ways to use our resources smartly while show-casing all the wonderful things that we have. We hope you have stopped by to visit us; if you have not...we hope that you will!

Generous donations this year have included a piano and a McIntosh computer as well as many other items. Feel free to plan a sing-a-long or have a practice session on the piano, or use the McIntosh, or our other desktops and laptop. Enjoy one of our several comfortable spots within the library to use our computers or bring your own (wireless service available) and connect to our high-speed internet. Look for senior programming throughout the year. We will planning authors' visits, speakers on a variety of topics, game days/tournaments, and possible movie afternoons. We are always looking for new events to hold; if you have any suggestions please talk to us. A free meeting room is available for patron use and functions.

Every Tuesday from 10am to noon we host our "Get Together Warm Up Day". Join us to meet your neighbors, join our cribbage players, have a cup of coffee and a snack, or peruse our shelves for a new favorite book or movie. It is time to get out of the house on a winter morning!

We have a huge selection of books that we continually update. Selections include a variety of novels, mysteries, many Maine authors, an interesting nonfiction section, and books on local and topical interests. DVD selections have increased tremendously and are very popular - as are our inter-library loan selections. Interlibrary loans are picked up and delivered every Thursday at no cost to patrons for instate service.

We are always looking for people who are interested in helping the library, either by volunteering for several hours a week to work at the circulation desk or to help with special projects. We also welcome people who are interested in joining the library board of directors. Please talk to us if you are interested or have any questions. Follow us on Facebook@ New Portland Community Library; email us at newportlandcl@gmail.com or phone us at 628-6561.

Our library hours are as follows:

Winter hours are Sundays 1-3pm, Tuesdays 10-noon, Wednesdays 4-6pm, Thursdays 4-6pm and Saturdays 10-noon.

Summer hours (June 1-August 31) are Tuesdays 9-noon, Wednesdays 4-6pm, Thursdays 4-6pm and Saturdays 9-noon.

New Portland Community Library Board of Directors

Officers:

Joan Moes – Acting President

Deb LeBeau – Vice President

Rosemary Drosky – Secretary

Candy Brown - Treasurer

Board Members:

Russ Morey

Wenda Spooner

Library Director: Sheila Atwood

2017 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 \$20,000 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, 2017 Tax Commitment

Assessments:

County Tax	180,803.00
Municipal Appropriation	533,077.00
TIF financing plan amount	39,451.60
Local Education Assessment	688,748.00
Overlay	<u>16,458.74</u>
Total Assessments	1,458,538.37

Deductions:

State Municipal Revenue Sharing	35,004.00
Homestead Reimbursement	47,654.28
Other Revenues	83,081.00
BETE Reimbursement	<u>2,597.49</u>
Total Deductions	168,336.77

Net Assessment for Commitment: **1,290,201.57**

Taxable Land Valuation	31,234,900.00
Taxable Building Valuation	40,496,500.00
Taxable Personal Property Valuation	<u>346,900.00</u>
	72,078,300.00

The mil rate was .0179 in 2017. In 2017 there were 267 Homestead Exemptions and 64 Veteran's Exemptions. In 2017 the Homestead Exemption went 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, 2018. 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 Monday, April 2, 2018 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

2017 has come to an end, after several weeks of bitter cold even by Maine standards. The selectman, Stacie, Kristen department heads and Mike have been hard at work preparing budgets and information for the town meeting in March.

Last year the town voted by a very strong majority to have the selectman form a Salt and Sand shed committee. The committee was instructed to look and the pros and the cons of a Salt and Sand shed.

The initial meeting held in May was well attend and follow by 5 other meeting with minutes posted in the New Portlander. After reviewing all the information possible the committee felt we should but the decision to the voters at the annual town meeting.

The voter will decide the next steps with a vote on Article 11. The article will read something like:

To see if the Inhabitants will vote to authorize the Board of Selectmen and the Town Treasurer to borrow funds for a sand/salt shed facility, not to exceed the amount of \$250,000.00, and to authorize them to use their discretion to fix the date(s), maturity(ies), interest rate(s), denomination(s), of payments form and other details of said securities on behalf of the Town of New Portland, and to provide for the sale thereof, is hereby delegated to the Treasurer and Board of Selectmen.

We hope this generates a lot of discussion and attendance to the meeting. The Salt and Sand Shed committee will be in attendance to answer any questions and offer our opinions. We look forward to hearing the feedback from the citizens of New Portland.

We understand the importance of the article and want to encourage as many people to attend the town meeting to cast a vote ya or nay. We have decided to conduct the vote on this article using a secret ballot (Australian Ballot). If you know of anyone that needs a ride to the town meeting please contact the town office and we will make arrangements for you to attend.

We would also like to recognize all the citizens who have gone out of their way over the years and recently to add a Holiday feel to the town. From decorating your homes with lights to the bridges in the North, East, and west and the newest addition the historic Wire Bridge. Thank you for making New Portland great.

I have decided not to seek another term as selectman at this time due to other time commitments. I would like to thank everyone for their support and kind words. It has been awesome working with Stacie, Mike and Kristen in the office and serving with Wayne and Raymont. Oh yea and Andrea my first two years. I will still be active in the town and will always leave the door open to another term.

Respectfully Submitted,

Board of Selectmen
Mike Senecal
Ray Poulin
Wayne Rundlett

Taxpayer's notice

REAL ESTATE:

If you have constructed, altered or removed any buildings since April 1, 2017 and on or before April 1, 2018, 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, 2018 for the 2018-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, 2018 any widow or minor children of veterans who would have been 62 years of age as of April 1, 2018 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, 2018. 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, 2018 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, 2018, you may qualify for a homestead exemption. This application must also be received by April 1, 2018 to affect your 2018 tax bill. If you are already receiving this exemption, you need not reapply.

Respectfully Submitted,
Michael Senecal, Chairperson
Raymond Poulin
Wayne Rundlett
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, 2018

2018 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, 2018 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, 2017?

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, 2018.

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. 08. To see what sum of money the town will vote to raise and appropriate for summer roads for calendar year 2018.

Selectmen Recommend 124,000.00

Budget Committee Recommends 124,000.00

Taxation51,000.00
Road Grant37,000.00
Excise36,000.00
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 15,000.00

Budget Committee Recommends 15,000.00

Art. 10. To see what sum of money the town will vote to raise and appropriate for winter roads for calendar year 2018.

Selectmen Recommend 225,000.00

Budget Committee Recommends 225,000.00

Taxation.....125,000.00
Excise Tax.....100,000.00
Total.....225,000.00

Art. 11. To see if the Inhabitants will vote to authorize the Board of Selectmen and the Town Treasurer to borrow funds for a sand/salt shed facility, not to exceed the amount of \$250,000.00, and to authorize them to use their discretion to fix the date(s), maturity(ies), interest rate(s), denomination(s), of payments form and other details of said securities on behalf of the Town of New Portland, and to provide for the sale thereof, is hereby delegated to the Treasurer and Board of Selectmen. *(The Board of Selectmen would prefer this be a secret (paper) ballot vote)*

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

Total Face Amount of Bonds Outstanding	\$485,000.00
Total Unpaid Principle Balance of Outstanding Bonds	\$366,992.98
Total Amount of Bonds Authorized and Unissued	0.00
Total Amount to be Issued Under the Present Town Meeting Request	\$250,000.00

Art. 12. To see what sum of money the town will vote to raise and appropriate for street lights for calendar year 2018.

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 2018.

Selectmen Recommend 46,741.00

Budget Committee Recommends 46,741.00

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

Selectmen Recommend 2,200.00

Budget Committee Recommends 2,200.00

Art. 15. 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. 16. 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. 17. To see what sum of money the town will vote to raise and appropriate for animal control for calendar year 2018.

Selectmen Recommend 1,000.00

Budget Committee Recommends 1,000.00

Art. 18. To see what sum of money the town will vote to raise and appropriate for the betterment and upkeep of cemeteries.

Selectmen Recommend 6,000.00

Budget Committee Recommends 6,000.00

Art. 19. To see what sum of money the town will vote to raise and appropriate for repair and maintenance of headstones at the cemeteries. (this account to be controlled by and invoices to be paid directly by the town)

Selectmen Recommend 3,000.00

Budget Committee Recommends 3,000.00

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

Selectmen Recommend 8,000.00

Budget Committee Recommends 8,000.00

Art. 21. To see what sum of money the town will vote to raise and appropriate for the expenses to produce the New Portlander newsletter.

Selectmen Recommend 4,300.00

Budget Committee Recommends 4,300.00

Art. 22. To see what sum of money the town will vote to raise and appropriate to pay the Town's share of the 2017 operating expenses of the Kingfield Transfer Station.

Selectmen Recommend 39,396.50

Budget Committee Recommends 39,396.50

Art. 23. To see what sum of money the town will vote to raise and appropriate for the TRIO software licensing fees for the calendar year 2018.

Selectmen Recommend 9,000.00

Budget Committee Recommends 9,000.00

Art. 24. 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. 25. To see what sum of money the Town will vote to raise and appropriate for the General Assistance Program for the calendar year 2018.

Selectmen Recommend 2,000.00

Budget Committee Recommends 2,000.00

Art. 26. To see if the Town will vote to raise and appropriate \$1.00 for abatements for the calendar year 2018.

Selectmen Recommend YES

Budget Committee Recommend YES

Art. 27. 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 2018. **Selectmen Recommend YES**

Art. 28. 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 2018 annual budget during the period from January 1, 2018 to the 2018 annual town meeting. **Selectmen Recommend YES**

Art. 29. 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. 30. 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 2018 is 7.00%

Art. 31. To see if the Town will vote to authorize the Town Manager to appoint a budget committee for calendar year 2019. **Selectmen Recommend YES**

Art. 32. 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. 33. To see if the Town will vote to authorize the Tax Collector to accept prepayments of taxes not yet committed. **Selectmen Recommend YES**

Art. 34. 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 2018 tax year.
Selectmen Recommend YES

Art. 35. 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. 36. 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. 37. To see if the Town will vote to accept the following categories of state funds during the fiscal year beginning July 1, 2018.

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

The registrar of voters hereby gives notice that she will be in session for the purpose of revising and correcting the list of voters in the Community Room, at the Fire Station at 8:45 a.m. on the day of the meeting.
GIVEN UNDER OUR HANDS THIS TWELTH (12th) DAY OF FEBRUARY IN THE YEAR OF OUR LORD TWO THOUSAND AND EIGHTEEN (2018).

Town of New Portland
Board of Selectmen

A true copy of the Warrant:

Mike Senecal , Chairman

Stacie Rundlett
Town Manager
Warden & Constable

Raymond Poulin

Wayne Rundlett

Independent Auditors' Report

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

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of New Portland, Maine, as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of New Portland, Maine, as of December 31, 2017, 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 3 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.

Rudy Powers + Company

Professional Association

**Portland, Maine
January 31, 2018**

Management's Discussion and Analysis

Town of New Portland, Maine

As management of the Town of New Portland, Maine, we offer readers of the Town's financial statements this narrative overview and analysis of the financial activities of the Town for the fiscal year ended December 31, 2017. 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 \$1,263,424 as of December 31, 2017, compared to \$1,213,250 as of December 31, 2016.
- The Town's governmental funds General Fund Balance was \$523,866 as of December 31, 2017, compared to \$502,569 as of December 31, 2016.

Overview of the Financial Statements

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

Government-wide Financial Statements

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

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

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

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

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

Management’s Discussion and Analysis - Continued

Town of New Portland, Maine

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

The Town as Trustee

Reporting the Town’s Fiduciary Responsibilities

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

THE TOWN AS A WHOLE

For the year ended December 31, 2017, net position changed as follows:

	Governmental Activities
Beginning net position	\$1,213,250
Increase in net position	<u>50,174</u>
Ending net position	<u>\$1,263,424</u>

Governmental Activities

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

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

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

Management's Discussion and Analysis - Continued

Town of New Portland, Maine

Fund Financial Statements

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

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

The following schedule is a summary of net position for the years ended December 31, 2017 and December 31, 2016:

	<u>Governmental Activities</u>		
	<u>2017</u>	<u>2016</u>	<u>Change</u>
Current and other assets	\$ 823,152	\$ 759,093	\$ 64,059
Capital assets	<u>831,473</u>	<u>870,905</u>	<u>(39,432)</u>
Total Assets	1,654,625	1,629,998	24,627
Long-term liabilities	366,993	405,571	(38,578)
Other liabilities	<u>24,208</u>	<u>11,177</u>	<u>13,031</u>
Total Liabilities	391,201	416,748	(25,547)
Net position:			
Net investment in capital assets			
net of related debt	464,480	465,334	(854)
Restricted	23,362	23,316	46
Unrestricted	<u>775,582</u>	<u>724,600</u>	<u>50,982</u>
	<u>\$ 1,263,424</u>	<u>\$ 1,213,250</u>	<u>\$ 50,174</u>

Management's Discussion and Analysis - Continued

Town of New Portland, Maine

The following schedule is a summary of the statement of activities for the years ended December 31, 2017 and December 31, 2016:

	<u>Governmental Activities</u>		
	<u>2017</u>	<u>2016</u>	<u>Change</u>
Revenues:			
Program revenues:			
Charges for services	\$ 21,665	\$ 20,059	\$ 1,606
Operating grants and contributions	45,860	44,449	1,411
Capital grants	20,000	-	20,000
General revenues:			
Property taxes	1,290,239	1,262,109	28,130
Excise taxes	157,846	147,257	10,589
Intergovernmental	119,452	108,300	11,152
Interest	69	59	10
Miscellaneous	6,443	3,718	2,725
Total Revenues	<u>1,661,574</u>	<u>1,585,951</u>	<u>75,623</u>
Expenses:			
General			
General government	187,738	182,829	4,909
Public safety	120,057	129,420	(9,363)
Public works	344,641	345,916	(1,275)
Health and sanitation	42,555	48,307	(5,752)
Education	698,030	659,462	38,568
Unclassified	205,499	199,759	5,740
Interest on debt	12,880	15,041	(2,161)
Total Expenses	<u>1,611,400</u>	<u>1,580,734</u>	<u>30,666</u>
Change in Net Position	<u>\$ 50,174</u>	<u>\$ 5,217</u>	<u>\$ 44,957</u>

Management’s Discussion and Analysis - Continued

Town of New Portland, Maine

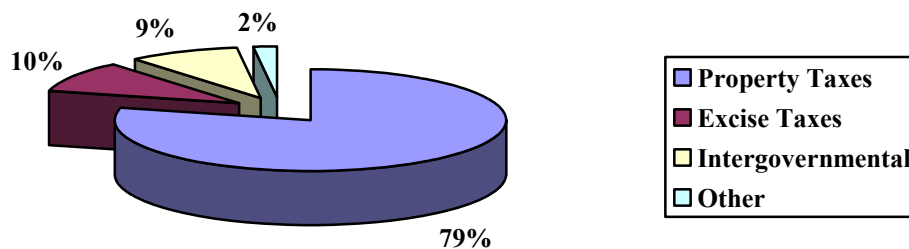
Financial Analysis of the Town's Funds - Fund Financial Statements

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

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

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

Revenue	FY 2017 Amount	Percent of Total	Increase (decrease) from FY 2016
Property Taxes	\$ 1,290,239	79%	\$ 48,130
Excise Taxes	157,846	10%	10,589
Intergovernmental	147,916	9%	(4,833)
Other	<u>30,056</u>	<u>2%</u>	<u>(18,263)</u>
Total Revenue	<u>\$ 1,626,057</u>	<u>100%</u>	<u>\$ 35,623</u>

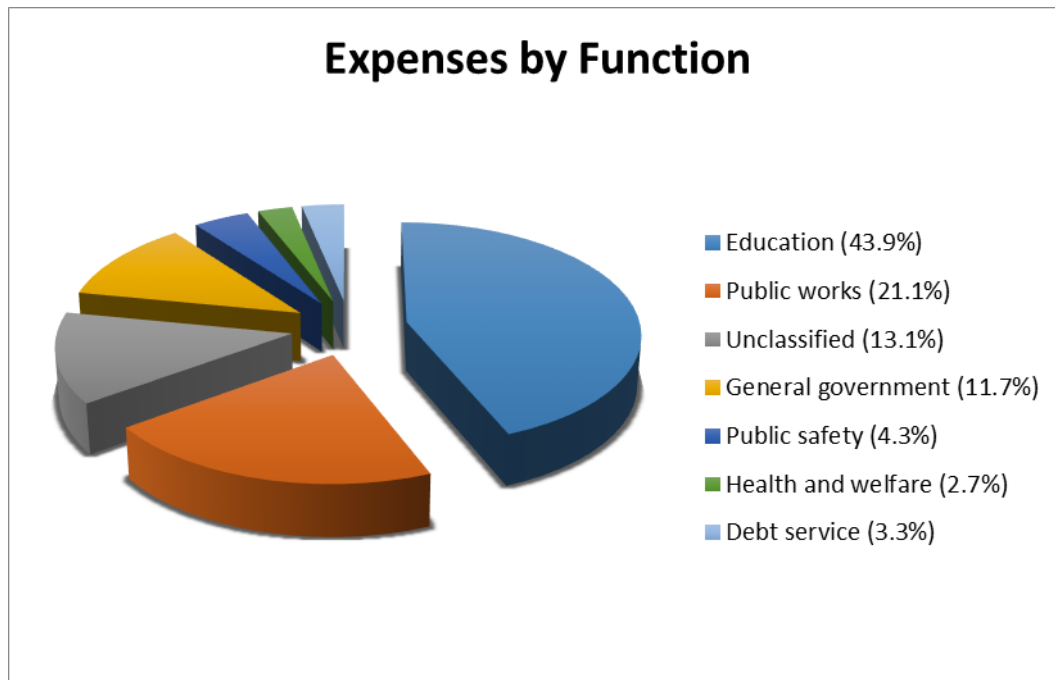


Management’s Discussion and Analysis - Continued

Town of New Portland, Maine

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

Expenditures	FY 2017 Amount	Percent of Total	Increase (decrease) from FY 2016
Education	\$ 698,030	42%	\$ 38,568
Public works	335,641	22%	(982)
General government	185,718	11%	4,910
Unclassified	201,778	13%	2,019
Health and welfare	42,555	3%	(5,752)
Public safety	68,806	5%	(7,623)
Debt service	<u>51,815</u>	<u>4%</u>	<u>(12,586)</u>
Total Revenue	<u>\$ 1,584,343</u>	<u>100%</u>	<u>\$ 18,554</u>



Management's Discussion and Analysis - Continued

Town of New Portland, Maine

Capital Assets

As of December 31, 2017, the Town of New Portland's investment in capital assets for its governmental activities amounted to \$1,343,164 for 2017 and \$1,323,321 for 2016. This investment includes land, buildings, equipment, and vehicles. The most significant addition for 2017 was a new side-by-side for the fire department which was purchased with grant funds.

	Governmental		Increase (Decrease)
	2017	2016	
Land	\$ 19,491	\$ 19,491	\$ -
Land improvements	47,458	47,458	-
Buildings and improvements	408,067	408,067	-
Vehicles and equipment	<u>868,148</u>	<u>848,305</u>	<u>19,843</u>
Totals at cost	\$ 1,343,164	\$ 1,323,321	\$ 19,843
Total accum depreciation	<u>511,691</u>	<u>452,416</u>	<u>59,275</u>
Net Capital Assets	<u>\$ 831,473</u>	<u>\$ 870,905</u>	<u>\$ (39,432)</u>

Long Term Liabilities

At year-end, the Town had \$366,993 in outstanding bonds and notes payable balances compared to \$405,571 last year. No new borrowings were incurred for 2017. Principal payments on existing notes totaled \$38,579 during the year.

CONTACTING THE TOWN'S FINANCIAL MANAGEMENT

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

Statement of Net Position

Town of New Portland, Maine

As of December 31, 2017

	<u>Governmental Activities</u>
Assets	
Cash	\$ 538,111
Taxes receivable	206,648
Tax liens receivable	66,585
Accounts receivable	11,808
Capital assets, net of accumulated depreciation	<u>831,473</u>
Total Assets	1,654,625
Liabilities	
Accounts payable	114
Accrued interest payable	3,705
Taxes paid in advance	20,389
Long-term liabilities:	
Portion due or payable within one year:	
Bond and notes payable	39,803
Portion due or payable after one year:	
Bond and notes payable	<u>327,190</u>
Total Liabilities	<u>391,201</u>
Net Position	
Net investment in capital assets	464,480
Restricted, expendable	21,662
Restricted, nonspendable	1,700
Unrestricted	<u>775,582</u>
Total Net Position	<u><u>\$ 1,263,424</u></u>

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

Statement of Activities

Town of New Portland, Maine

For the Year Ended December 31, 2017

Function/Programs	Expenses	Program Revenues			Net
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	(Expense) Revenue and Changes in Net Position
Governmental Activities:					Governmental Activities
General government	\$ 187,738	\$ 21,665	\$ -	\$ -	\$ (166,073)
Public safety	120,057	-	7,600	20,000	(92,457)
Public works	344,641	-	37,000	-	(307,641)
Health and sanitation	42,555	-	1,260	-	(41,295)
Education	698,030	-	-	-	(698,030)
Unclassified	205,499	-	-	-	(205,499)
Interest on long-term debt	12,880	-	-	-	(12,880)
Total Governmental Activities	<u>\$ 1,611,400</u>	<u>\$ 21,665</u>	<u>\$ 45,860</u>	<u>\$ 20,000</u>	<u>(1,523,875)</u>

General revenues:

Taxes:

Property	1,290,239
Excise	157,846
Intergovernmental	119,452
Interest income	69
Gain (loss) on disposal of fixed assets	225
Miscellaneous	6,218

Total General Revenues 1,574,049

Change in Net Position 50,174

Net position at beginning of year 1,213,250

Net Position at End of Year \$ 1,263,424

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

Balance Sheet - Governmental Funds

Town of New Portland, Maine

As of December 31, 2017

	<u>General</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Assets			
Cash	\$ 457,694	\$ 80,417	\$ 538,111
Taxes receivable	206,648	-	206,648
Tax liens receivable	66,585	-	66,585
Accounts receivable	11,808	-	11,808
Due from other funds	6,634	-	6,634
Total Assets	<u>\$ 749,369</u>	<u>\$ 80,417</u>	<u>\$ 829,786</u>
Liabilities, Deferred Inflows of Resources and Fund Balances			
Liabilities			
Accounts payable	\$ 114	\$ -	\$ 114
Taxes paid in advance	20,389	-	20,389
Due to other funds	-	6,634	6,634
Total Liabilities	<u>20,503</u>	<u>6,634</u>	<u>27,137</u>
Deferred Inflows of Resources			
Unavailable revenue - property taxes	<u>205,000</u>	<u>-</u>	<u>205,000</u>
Total Deferred Inflows of Resources	<u>205,000</u>	<u>-</u>	<u>205,000</u>
Fund Balances			
Nonspendable:			
Permanent Fund	-	1,700	1,700
Restricted:			
Permanent Fund	-	21,662	21,662
Assigned:			
Special Revenue Fund	-	50,421	50,421
General Fund	147,737	-	147,737
Unassigned:			
General Fund	<u>376,129</u>	<u>-</u>	<u>376,129</u>
Total Fund Balances	<u>523,866</u>	<u>73,783</u>	<u>597,649</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 749,369</u>	<u>\$ 80,417</u>	<u>\$ 829,786</u>

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

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

Town of New Portland, Maine

As of December 31, 2017

Total Fund Balances - Governmental Funds \$ 597,649

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: 831,473

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	\$ (366,993)	
Accrued interest payable	(3,705)	
		(370,698)

Total Net Position - Governmental Activities \$ 1,263,424

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

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

Town of New Portland, Maine

For the Year Ended December 31, 2017

	<u>General</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Revenues			
Taxes			
Property	\$ 1,290,239	\$ -	\$ 1,290,239
Excise	157,846	-	157,846
Intergovernmental	185,312	-	185,312
Miscellaneous	<u>28,108</u>	<u>69</u>	<u>28,177</u>
Total Revenues	1,661,505	69	1,661,574
Expenditures			
Current			
General government	185,718	-	185,718
Public safety	68,806	-	68,806
Public works	335,641	-	335,641
Health and welfare	42,555	-	42,555
Education	698,030	-	698,030
Unclassified	205,499	-	205,499
Debt service - principal	38,579	-	38,579
- interest	13,236	-	13,236
Capital outlay	<u>22,838</u>	<u>-</u>	<u>22,838</u>
Total Expenditures	<u>1,610,902</u>	<u>-</u>	<u>1,610,902</u>
Revenues Over (Under) Expenditures	50,603	69	50,672
Other Financing Sources (Uses)			
Operating transfers in	10,146	39,452	49,598
Operating transfers out	<u>(39,452)</u>	<u>(10,146)</u>	<u>(49,598)</u>
Total Other Financing Sources (Uses)	<u>(29,306)</u>	<u>29,306</u>	<u>-</u>
Revenues and Other Sources Over (Under) Expenditures and Other Uses	21,297	29,375	50,672
Fund balances at beginning of year	<u>502,569</u>	<u>44,408</u>	<u>546,977</u>
Fund Balances at End of Year	<u>\$ 523,866</u>	<u>\$ 73,783</u>	<u>\$ 597,649</u>

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

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

Town of New Portland, Maine

As of December 31, 2017

Net Change in Fund Balances - Total Governmental Funds \$ 50,672

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	\$ (225)	
Gain on disposition of capital assets	<u>225</u>	-

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	22,838	
Depreciation expense	<u>(62,271)</u>	(39,433)

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:

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>38,579</u>	38,579

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>356</u>	
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Change in Net Position of Governmental Activities	<u>\$ 50,174</u>
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See accompanying independent auditors' report and notes to financial statements.

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

Town of New Portland, Maine

For the Year Ended December 31, 2017

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with
	<u>Original</u>	<u>Final</u>	<u>(Budgetary Basis)</u>	<u>Final Budget Positive (Negative)</u>
Revenues				
Taxes				
Property	\$ 1,290,239	\$ 1,290,239	\$ 1,290,239	\$ -
Excise	136,000	136,000	157,846	21,846
Intergovernmental	137,570	137,570	147,916	10,346
Miscellaneous	10,767	10,767	27,250	16,483
Total Revenues	1,574,576	1,574,576	1,623,251	48,675
Expenditures				
Current				
General government	189,166	189,166	185,718	3,448
Public safety	67,129	67,129	68,806	(1,677)
Public works	349,358	349,358	335,641	13,717
Health and welfare	48,893	48,893	42,555	6,338
Education	688,748	688,748	698,030	(9,282)
Unclassified	202,356	202,356	201,778	578
Debt service - principal	40,579	40,579	38,579	2,000
- interest	13,236	13,236	13,236	-
Capital outlay	22,838	22,838	22,838	-
Total Expenditures	1,622,303	1,622,303	1,607,181	15,122
Revenues Over (Under) Expenditures	(47,727)	(47,727)	16,070	63,797
Other Financing Sources (Uses)				
Operating transfers in	47,146	47,146	47,146	-
Operating transfers out	(51,852)	(51,852)	(51,852)	-
Utilization of assigned balances	28,929	28,929	-	(28,929)
Utilization of unassigned balances	40,000	40,000	-	(40,000)
Total Other Financing Sources (Uses)	64,223	64,223	(4,706)	(68,929)
Revenues and Other Sources Over (Under) Expenditures and Other Uses	\$ 16,496	\$ 16,496	11,364	\$ (5,132)
Fund balance at beginning of year (budgetary basis)			389,890	
Balance at End of Year (Budgetary Basis)			\$ 401,254	

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

Notes to Financial Statements - Continued

Town of New Portland, Maine

Note B - Cash

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

Custodial Credit Risk - Deposits

At December 31, 2017, the carrying amount of the Town's deposits was \$538,111 and the bank balance was \$553,905. 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, 2017, \$223,488 of the Town's bank balance of \$553,905 was exposed to credit risk as follows:

Collateralized with securities held by the pledging financial institution	<u>\$ 223,488</u>
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Note C - Capital Assets

A summary of capital assets transactions for the year ended December 31, 2017, 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>848,305</u>	<u>22,838</u>	<u>2,995</u>	<u>868,148</u>
Totals at Historical Cost	1,323,321	22,838	2,995	1,343,164
Less accumulated depreciation:				
Land improvements	21,324	1,878	-	23,202
Buildings and improvements	156,529	10,202	-	166,731
Vehicles and equipment	<u>274,562</u>	<u>50,191</u>	<u>2,995</u>	<u>321,758</u>
Total accumulated depreciation	<u>452,415</u>	<u>62,271</u>	<u>2,995</u>	<u>511,691</u>
Capital Assets, Net	<u>\$ 870,906</u>	<u>\$ (39,433)</u>	<u>\$ - - -</u>	<u>\$ 831,473</u>

Notes to Financial Statements - Continued

Town of New Portland, Maine

Note C - Capital Assets - Continued

Depreciation expense was charged to the following functions:

Governmental activities:

General government	\$ 2,020
Public safety	51,251
Public works	<u>9,000</u>
Total governmental activities depreciation expense	<u>\$ 62,271</u>

Note D - Interfund Transfers

Interfund transfers for the year ended December 31, 2017 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	\$ 10,146	\$ (39,452)	\$ (29,306)
<u>Other Governmental Funds:</u>			
<i>Special Revenues:</i>			
General Fund	<u>39,452</u>	<u>(10,146)</u>	<u>29,306</u>
Total Interfund Transfers	<u>\$ 49,598</u>	<u>\$ 49,598</u>	<u>\$ -</u>

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

Notes to Financial Statements - Continued

Town of New Portland, Maine

Note E - Long-Term Debt

Long-term liability activity for the year ended December 31, 2017, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Amounts Due within One Year</u>
Governmental Activities:					
Bonds and note payable	\$ <u>405,572</u>	\$ <u>-</u>	\$ <u>38,579</u>	\$ <u>366,993</u>	\$ <u>39,803</u>

At December 31, 2017 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. \$ 57,991

Note payable to a bank in annual installments of \$15,415 including interest at 3.25% through October 2024. 95,117

Bond payable to a bank in annual installments of \$30,406 including interest at 2.95% through September 2025. 213,885
\$ 366,993

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>
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	45,108	6,707	51,815
2023-2027	138,523	13,468	151,991
2028-2030	16,415	1,496	17,911
Total	<u>\$ 366,993</u>	<u>\$ 61,982</u>	<u>\$ 428,975</u>

Notes to Financial Statements - Continued

Town of New Portland, Maine

Note F - Assigned Fund Balance

At December 31, 2017, the assigned general fund balance consisted of the following:

General Carryforwards:

Planning board	\$	4,644
Fire department		949
Summer roads		13,717
Cemetery maintenance		2,225
Animal control		1,589
TAN interest		2,000

Other Reserves:

Legal fees contingency		8,334
Fire certification		12,857
Tarring		51,701
Grant matching		21,794
Recreation		1,580
Fire truck		79
Road projects		9,000
Road grant		17,264
Building fund		4
	\$	<u>147,737</u>

Note G - Expenditures Over Appropriations

The following appropriations were exceeded by actual expenditures:

<u>Appropriations</u>		<u>Excess</u>
Town office/charges	\$	8,424
Audit		300
Software license		463
Abatements		1,648
Education		9,282
Ambulance/Rescue		3,866
Newsletter		231

Notes to Financial Statements - Continued

Town of New Portland, Maine

Note H - Budget to GAAP Reconciliation

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

Budgetary Basis:

Revenues and Other Sources Over (Under) Expenditures and Other Uses	\$	11,364
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Sources/inflows of resources - reconciling items:

The Town budgets certain other revenues outside of its general fund that are recognized in the general fund under generally accepted accounting principles		38,254
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Transfers from other funds are inflows of budgetary resources but are not transfers for financial reporting purposes		(37,000)
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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		(3,721)
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Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes		<u>12,400</u>
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Generally Accepted Accounting Principles Basis:

Revenues and Other Sources Over (Under) Expenditures and Other Uses	\$	<u>21,297</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, 2017.

Notes to Financial Statements - Continued

Town of New Portland, Maine

Note J - Commitment

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

<u>Year Ending December 31,</u>	
2018	\$ 123,000

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

Town of New Portland, Maine

For the Year Ended December 31, 2017

	Legal Fees Contingency	Fire Certification	Tarring	Grant Matching	Recreation	Fire Truck	Road Projects	Road Grant	Building Fund	Total
Revenues										
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,396	\$ -	\$ 37,396
Other	-	-	-	-	-	-	-	-	-	-
Interest	84	78	310	167	20	1	-	199	-	859
Total Revenues	84	78	310	167	20	1	-	37,595	-	38,255
Expenditures	2,735	-	-	-	986	-	-	-	-	3,721
Revenues Over (Under) Expenditures	(2,651)	78	310	167	(966)	1	-	37,595	-	34,534
Other Financing Sources (Uses)										
Operating transfers in	-	2,400	10,000	-	-	-	-	-	-	12,400
Operating transfers out	-	-	-	-	-	-	-	(37,000)	-	(37,000)
Total Other Financing Sources (Uses)	-	2,400	10,000	-	-	-	-	(37,000)	-	(24,600)
Revenues and Other Sources Over (Under) Expenditures and Other Uses	(2,651)	2,478	10,310	167	(966)	1	-	595	-	9,934
Reserve balances at beginning of year	10,985	10,379	41,391	21,627	2,546	78	9,000	16,669	4	112,679
Reserve Balances at End of Year	\$ 8,334	\$ 12,857	\$ 51,701	\$ 21,794	\$ 1,580	\$ 79	\$ 9,000	\$ 17,264	\$ 4	\$ 122,613

See accompanying independent auditors' report.

