

**ANNUAL TOWN REPORT
TOWN OF NEW PORTLAND**

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YEAR ENDING DECEMBER 31, 2018

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

*Information about the front cover

1. Photo in the center of cover is the New Portland Community Library January 2019 at its current location on River Road
2. Photo on left side of the cover is the New Portland Community Library May 1973 located on Church Street
3. Photo on right side of the cover is the New Portland Community Library January 1982 on Church Street

In honor of their constant community 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 C O M M U N I T Y L I B R A R Y

The New Portland Community Library was first located in the Grange Building at 8 Church Street in the North Village. By the end of 1989, it was obvious a larger space was needed. Groundbreaking for the new library across from the Town Office was in June of 2005 and the library officially opened the following year. We serve the communities of New Portland, Highland Plantation, Lexington, and beyond. We offer close to 10,000 circulation items that are continually being updated. Our vision is to enrich the community with a welcoming center to gather, to learn and to connect. The library is committed to the New Portland Community as a central gathering place and center for community information.

Our fundraising and community activities have included:

Ladies Tea, Chinese Auction, Plant, Bake and Book Sale, Pie Social, Ice Cream Social, Fall Festival, Raffles, Walking group, Art receptions

The Board of Selectmen would also like to acknowledge this committed group as the Town of New Portland's 2019 Spirit of America Volunteer Recipient. We are very pleased to have such great group of citizens within our community.



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, CCM	628-4441 ext. 2	newportlandtownclerk@gmail.com
Assessor’s Agent – Michael Malesky, CMA	628-4441 ext. 3	hudsonbayaxe@gmail.com
Fire Department (non-emergency)	628-4441 ext. 4	nwprtld@tds.net
LPI – Leo Mayo	628-4441 ext. 5	
New Portlander Editor – Dallas Landry	628-4201	alderswamp2@gmail.com
Town Historian – Marilyn Gorman	628-3532	
Board of Selectmen, Chair – Andrea Reichert	491-3827	
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 10:00am – 5:00pm
Thursday 12:00pm – 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

2019 Observed Holidays & Dates Observed

New Year’s Day on Tuesday, January 1st
Martin Luther King Jr. Day on Monday, January 21st
President’s Day on Monday, February 18th
Patriot’s Day on Monday, April 15th
Memorial Day on Monday, May 27th
4th of July on Thursday, July 4th
Labor Day on Monday, September 2nd
Columbus Day on Monday, October 14th
Veteran’s Day on Thursday, November 11th
Thanksgiving on Thursday, November 28th
Christmas Day observed on Wednesday, 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

Recreation Committee Meeting

1st Thursday of the 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

Winter hours:

Sundays: 1-3 pm Tuesdays: 10-noon
Wednesdays: 4-6 pm Thursdays 4-6 pm and
Saturdays 10-noon

Summer hours:

(June 1-August 31)

Tuesdays 9-noon Wednesdays 4-6 pm
Thursdays 4-6 pm and Saturdays 9-noon

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

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General Town Information

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

Automobile Registrations – Excise tax must be paid at the town office. To re-register, you must provide proof of insurance and vehicle's mileage. To register for the 1st time from a private sale you will need a bill of sale that includes the vehicle's VIN #, year, make, and model of the vehicle, proof of insurance, mileage, and title for 1995 and newer. To register for the 1st time from a dealer you will need to provide the title application (blue paper), proof of insurance, and mileage.

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

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

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

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

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

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

Town Officers

Moderator

Kenneth Lexier

Board of Selectmen

Andrea Reichert (2021)
/Wayne Rundlett (2020)
Raymond Poulin (2019)

**Town Manager, Treasurer,
Tax Collector, Health Officer,
General Assistance Administrator, CEO**
Stacie Rundlett (Indefinite)

**Town Clerk, Registrar of Voters,
Town Warden**
Kristen Mitchell (2021)

Road Commissioner
Gary Agren (2019)

Fire Chief
Jethro "Kip" Poulin

Deputy Fire Chiefs
Brian Rundlett
Wayne Rundlett

Captain
Kyle Handrahan

Lieutenants
Harold Gayne
Dan Howard

Licensed Plumbing Inspector
Leo Mayo (2019)

Animal Control Officer
Lorie Agren (2019)

RSU #74 School Board

Bobbi Sue Harrington (2020)
Jessie Campbell (2021)
Heather Hilenski (2019) resigned
Valerie Pinkham (2019) appointed

Recreation Committee

Judi Wills, Marilyn Gorman, Terry Gaudette
Stacie Rundlett, Kristen Mitchell

Ballot/Election Clerks

Marilyn Gorman
Judi Wills
Winona Emery
Nancy Steuber

Planning Board

Peter Gardner, Chair (2020)
Brian Rundlett (2020)
Jim Heichel (2019)
Kyle Handrahan (2021)
Lewis Wills (2019)
Gabe Clark, ALT (2021)

Budget Committee

Mary Robinson
Brenda Stevens
Judi Wills
Marilyn Gorman
Jamie Eck

Assessor's Agent

Michael Malesky

Board of Appeals- Vacant

Town Historian

Marilyn Gorman

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

Bradlee Thomas Farrin
3 State House Station
Augusta, ME 04333-0003
(207)287-1505
Brad.Farrin@legislature.maine.gov

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, 2019

Dear Friends,

As I travel Maine, I hear from people who live in every corner of our state. I hear about their achievements, their successes, their work to improve their communities – I hear about the hope they have for our state. I also hear about our challenges, and all the work we have left to do. As I see it, that’s my job: to listen to you, act where I can to build on what’s good, and work on the tough parts. As 2018 comes to a close, I wanted to take a moment to share an update on some of the work we’re doing in Washington to lift up the accomplishments of Maine people and make progress on the challenges they face.

From Portland to Presque Isle, from Milo to Camden, I hear about the pain that the opioid epidemic is inflicting on Maine communities. I’ve met with Maine people in recovery, family members of those struggling with substance use disorders, treatment providers, and law enforcement officials to learn about their experiences with this terrible disease, and everyone agrees that in order to fully respond to these problems, we need a stronger federal effort to end the opioid epidemic. Fortunately, some help is on the way – in October, we overwhelmingly passed a sweeping, bipartisan opioids bill. I’ve pushed hard for this type of legislation and was proud to have provisions I’ve advocated for included in the bill. These priorities have been guided by the voices of Maine people, and we’ll keep working to confront this tragic problem.

I’ve also worked to strengthen the future of our forest economy. Maine’s forests have powered our state’s economy for generations, especially in our rural communities. So, when rapid shifts in the market led to the closure of many pulp and paper mills and biomass power plants, it required a collaborative approach to support future growth in this important industry. That’s why, together with the other members of the state’s Congressional delegation, I pushed to establish the Economic Development Assessment Team (EDAT). This integrated, multiagency effort aims to foster innovation and commercialization in Maine’s forest economy, and we’re already seeing the benefits: in recent months, several forest industry businesses have announced significant investments into Maine operations, and in September 2018, the Forest Opportunity Roadmap (FOR)/Maine released an action plan to make sure this industry, and the rural communities it supports, can continue to thrive for generations to come.

As I close this letter, please allow me to express my gratitude to each of you – for your dedication to our state, and to one another. It’s often said that Maine is like a big small town (with very long streets)—that’s because at our heart, we’re one big community. It’s not only a pleasure to serve you– it’s a pleasure to know you. Thank you for being the reason Maine is so special. Mary and I hope that 2019 will 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." with a stylized flourish at the end.

Angus S. King
United States Senator

SUSAN M. COLLINS
MAINE

413 DIRKSEN SENATE OFFICE BUILDING
WASHINGTON, DC 20510-1904
(202) 224-2623
(202) 224-2693 (FAX)

United States Senate
WASHINGTON, DC 20510-1904

COMMITTEES:
SPECIAL COMMITTEE
ON AGING,
CHAIRMAN
APPROPRIATIONS
HEALTH, EDUCATION,
LABOR, AND PENSIONS
SELECT COMMITTEE
ON INTELLIGENCE

Dear Friends,

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

As Chairman of the Senate Aging Committee, I worked to help ensure the well-being of our seniors. The *SeniorSafe Act* I authored became law last year and is empowering banks, credit unions, and other financial institutions to better protect seniors from financial fraud.

Following extensive committee investigations of prescription drug pricing, additional legislation I crafted became law, ending the egregious practice of pharmacy “gag clauses” that prevented pharmacists from informing patients on how to pay the lowest possible price.

This year, I was also successful in securing an extra \$425 million for Alzheimer’s research—the largest funding increase ever—bringing the total to \$2.34 billion. Additionally, the bipartisan *BOLD Act* I authored will create public health infrastructure to combat Alzheimer’s by promoting education, early diagnosis, and improved care management.

More than 40 million Americans—including 178,000 Mainers—are caregivers for parents, spouses, children, and other loved ones with disabilities or illnesses, such as Alzheimer’s. The *RAISE Family Caregivers Act* I authored was signed into law last year, giving caregivers more resources and training to better balance the full-time job of caregiving. Another law I wrote will help grandparents who are raising grandchildren, largely due to the opioid addiction crisis.

In addition to helping seniors, a major accomplishment over the past year is the increased federal investment in biomedical research that is leading to progress in the fight against numerous devastating diseases. Congress has boosted funding for the National Institutes of Health by \$7 billion in just the last three years, bringing total funding to more than \$39 billion.

One of my highest priorities as Chairman of the Transportation Appropriations Subcommittee is to improve our nation’s crumbling infrastructure and ensure that Maine’s needs are addressed. Since the Better Utilizing Investments to Leverage Development (BUILD) Transportation Grants program, formerly known as TIGER, was established in 2009, I have secured \$160 million for vital transportation projects throughout Maine.

Congress also delivered a Farm Bill last year, which includes many important provisions that will help the agriculture industry in Maine and across the country. Specifically, I secured provisions that will strengthen support for young farmers, improve local farm-to-market efforts, and increase funding for organic research.

Congress took decisive action to address the opioid addiction epidemic. In addition to appropriating \$8.5 billion in federal funding last year, Congress enacted the *SUPPORT for Patients and Communities Act*, a comprehensive package that embraces the multipronged approach I have long advocated for this epidemic: prevention, treatment, recovery, and enforcement to stop drug trafficking.

Maine plays a key role in ensuring a strong national defense. In 2018, Congress provided funding for five ships to be built at Bath Iron Works, which will help to keep our nation safe and provide our skilled shipbuilders a steady job. I also secured more than \$162 million for infrastructure projects at Portsmouth Naval Shipyard to support their important work to overhaul Navy submarines.

A Maine value that always guides me is our unsurpassed work ethic. In December 2018, I cast my 6,834th consecutive vote, continuing my record of never missing a roll-call vote since my Senate service began in 1997.

I appreciate the opportunity to serve Maine in the United States Senate. If ever I can be of assistance to you, please contact one of my state offices or visit my website at www.collins.senate.gov. May 2019 be a good year for you, your family, your community, and our state.

Sincerely,



Susan M. Collins
United States Senator



2 STATE HOUSE STATION

AUGUSTA, MAINE 04333-0002

Thomas Skolfield

349 Phillips Road
Weld, ME 04285

Home Phone: (207) 585-2638

Thomas.Skolfield@legislature.maine.gov

(207) 287-1440

TTY: (207) 287-4469

January 2019

Dear Friends and Neighbors:

I would first like to thank the residents of New Portland for electing me to be your State Representative. It is a responsibility I have taken seriously for the last two terms. I look forward to continuing my service in the 129th Legislature. Currently, the State of Maine is facing many critical issues that will require thoughtful action.

I have been proudly serving on the Agriculture, Conservation and Forestry Committee, which reviews legislative proposals involving many important topics such as; food and rural resources; animal control and welfare; food safety, inspection and labeling; dairy industry; pesticides regulation; farmland preservation; state parks, historic sites, public lands; geological surveying and mapping and forest management. Starting in January 2019 I will also be serving on the Environmental and Natural Resources Committee discussing legislative proposals concerning; air and water quality; natural resource protection; management and disposal of solid, hazardous, biomedical and special wastes; hydropower and dams; waste-to-energy facilities and general environmental policy.

The most rewarding component of serving as your State Representative is helping you navigate the bureaucracy that is Maine State Government. Should you ever find yourself in need of assistance, please do not hesitate to contact me via e-mail at Thomas.Skolfield@legislature.maine.gov or feel free to call me anytime at **585-2638**. 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,

A handwritten signature in black ink that reads "Thomas H. Skolfield".

Thomas Skolfield

State Representative

Senator Brad Farrin

3 State House Station Augusta, ME 04333-0003
(207) 287-1505 Brad.Farrin@legislature.maine.gov

Dear Friends and Neighbors:

Let me begin by thanking you for the trust you have placed in me to be your voice in Augusta. It has been an honor serving as a State Representative over the last four years and I am humbled by the opportunity you have given me to represent you in the Maine Senate. I will continue to work tirelessly on your behalf, making sure your interests are heard and well represented in the Maine Legislature.

This past legislative session proved to be the longest in recent memory. After dealing with a number of major policy matters, we finally adjourned September 13.

Perhaps the most significant action the Legislature took last year was the passage of tax conformity. Failing to conform would have been a nightmare for businesses as well as for lowincome and elderly Mainers. Maine would have lost \$37 million in one-time repatriated revenue. Due to the Legislature's actions and willingness to work together on the passage of tax conformity, Maine tax filers were unharmed by this policy change.

The 129th Legislature has many challenges of its own. The top priorities this session include finding a way to provide affordable and accessible healthcare to all Mainers, tackling the opioid crisis, education reform and funding, and lowering property taxes. I hope the Legislature can come together to tackle the difficult issues facing our state; and as always, I am ready to help.

You have my sincere thanks for allowing me to represent you in Augusta. Please feel free to contact me at 287-1505 or brad.farrin@legislature.maine.gov if you have comments, questions or if you would like assistance in navigating our state's bureaucracy.

Sincerely,

Brad Farrin State Senator

SELECTMEN'S BUDGET REPORT

*Appropriations for 2016, 2017, and Tentative 2018

ADMINISTRATION	2017	2018	2019
Town Officer's Salaries	91,827.00	95,159.97	97,954.00
Town Charges	11,000.00	11,000.00	12,000.00
Town Office	13,320.00	13,940.00	13,265.00
Social Security	10,000.00	10,000.00	10,000.00
Insurance	<u>19,090.00</u>	<u>19,790.00</u>	<u>21,278.00</u>
	145,237.00	149,889.97	154,497.00

TOTAL ADMINISTRATION

Fire Truck Payment	30,407.00	30,407.00	30,407.00
Kennebec Valley Council of Government	1,192.00	1,206.00	1,228.00
Maine Municipal Association	1,784.00	1,807.00	1,842.00
Assessing	2,775.00	2,775.00	2,275.00
Ambulance	15,871.00	17,829.75	16,191.00
Audit	7,500.00	7,500.00	8,000.00
Summer Roads	51,000.00	51,000.00	52,000.00
Winter Roads	125,000.00	125,000.00	160,000.00
Paving	10,000.00	15,000.00	10,000.00
Street Lights	5,200.00	5,200.00	6,000.00
Fire Department	44,090.00	46,741.00	44,245.00
Fire Training	2,400.00	2,200.00	2,320.00
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	5,000.00
Newsletter	4,200.00	4,300.00	4,800.00
Transfer Station	46,893.00	39,396.50	48,134.00
Legal Fees	0.00	0.00	3,000.00
Animal Control	1,000.00	1,000.00	1,200.00
Trio License	14,134.00	9,000.00	9,250.00
Food Cupboard	1,000.00	1,000.00	1,500.00
Abatements	1.00	1.00	1.00
General Assistance	<u>2,000.00</u>	<u>2,000.00</u>	<u>2,000.00</u>
	534,614.00	536,246.22	579,063.00

TOTAL FROM MEETING APPROPRIATIONS

OTHER ASSESSMENTS

Educations, RSU/SAD #74	688,748.00	763,242.00	
County Tax	180,803.00	185,839.92	
TIF Financing Plan	39,451.60	39,451.60	
Overlay	<u>16,496.33</u>	<u>11,373.91</u>	
	1,460,112.93	1,536,153.65	

SELECTMEN'S BUDGET REPORT (CONT'D)

Homestead Reimbursement	(47,654.28)	(35,004.00)
BETE Reimbursement	(2,597.49)	(2,603.69)
Other Revenue	<u>(83,081.00)</u>	<u>(122,842.55)</u>
NEW ASSESSMENT FOR COMMITMENT	1,291,776.16	1,375,703.41
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	1,464,776.16	1,548,703.41

ASSESSOR'S REPORT

2018 Valuation

Taxable Valuation of Real Estate

Value of Land	31,643,200.00
Value of Buildings	<u>40,580,000.00</u>
TOTAL REAL ESTATE VALUE	72,223,200.00

Taxable Valuation of Personal Property

Product machinery and Equipment	274,100.00
Business Equipment	30,900.00
All other Personal Property	<u>37,200.00</u>
TOTAL PERSONAL PROPERTY VALUE	342,200.00

TOTAL REAL ESTATE & PERSONAL PROPERTY VALUE **72,565,400.00**

APPROPRIATIONS

County Tax	185,839.92
Municipal Appropriation	536,246.22
Local Education Appropriation	763,242.00
T.I.F. Financing Plan Amount	39,451.60
Overlay	<u>11,373.91</u>
TOTAL 2017 APPROPRIATIONS	1,536,153.65

Less Specific Amounts Allowed by Law

State Municipal Revenue Sharing	35,004.00
Homestead Exemption Reimbursement	62,269.67
BETE Reimbursement	2,603.69
Other Revenue: Veterans & Tree Growth Reimbursement, Franchise Fee, Interest on Taxes	<u>122,842.55</u>

NET ASSESSMENT FOR COMMITMENT **1,313,433.74**

Real Estate	72,223,200 X .01810 = 1,307,239.92
Personal Property	<u>342,200 X .01810 = 6,193.82</u>
	72,565,400 X .01810 = 1,313,433.74

Respectfully Submitted by:
New Portland Board of Selectmen
Andrea Reichert, Raymond Poulin, Wayne Rundlett

ABATEMENTS**Receipts**

From Overlay	1,902.68	
Taxation	<u>1.00</u>	
TOTAL		1,093.68

Expenditures**2018 Real Estate Abatements**

Stephen and Karen Cornell	5.11	
Garret J. Oswald	10.90	
Kendall E. Knowles & Becky K Redlevske	101.40	
Kendall E. Knowles & Becky K Redlevske	101.40	
Suzanne R. & Terry E. Sigler	130.35	
James S. & Jane M. Harriman	132.13	
Elizabeth A. Farrell & Samuel A. Mathes	<u>261.25</u>	
TOTAL		742.54

2018 Personal Property Abatements

Casey Bowden	<u>351.14</u>	
TOTAL		351.14

TAX COLLECTOR'S REPORT**2018 Assessment**

2018 Net Assessment for Commitment	1,290,003.50	
2018 Supplemental Taxes Issued	362.00	
2018 Tax Acquired Property	2,678.80	
2018 Taxes Paid in 2017	<u>20,389.44</u>	
TOTAL		1,313,433.74

2018 COLLECTIONS AND CREDITS

2018 Real Estate Taxes Collected	1,068,814.51	
2018 Personal Property Taxes Collected	2,713.21	
2018 Real Estate Abatements	742.54	
2018 Personal Property Abatements	351.14	
2018 Real Estate Taxes Receivable	237,331.73	
2018 Personal Property Taxes Receivable	<u>3,480.61</u>	
TOTAL		1,313,433.74

OTHER YEARS COLLECTIONS AND CREDITS

2019 Prepaid Real Estate Taxes	6,156.31	
2017 Real Estate Taxes	206,592.26	
2017 Personal Property Taxes	2,157.02	
2016 Real Estate Taxes	641.83	
2016 Personal Property Taxes	0.67	
2015 Real Estate Taxes	470.05	
2014 Real Estate Taxes	35.90	
2013 Real Estate Taxes	<u>36.32</u>	
TOTAL		216,090.36

2018 DELINQUENT REAL ESTATE TAXES

ABELL, KATHRYN & STEPHEN	1,656.15	COUSINEAU INC.	421.73
ADAMS, DAVE S.	1,883.85	COUSINEAU INC.	555.67
AGREN, LORIE A. & TOLMAN,	2,126.75	CROSS, JOY A.	647.98
ALLEN, ROSEMARY	606.35	*	2,246.21
ANDERSON, ALBERT G.	94.12	DALRYMPLE, TERI & MARCO,	729.43
ANDERSON, ALBERT G.	903.19	DELANEY, RYAN	973.78
*	553.86	DELLARMA, SHEILA	209.78
ATWOOD, LYNDON F. JR. &	1,992.81	DEVEAU, CRAIG J. & KRIS M.	262.45
AUSTIN, SHAWN A. AS	1,657.65	DEZAN, LEE F. & GAIL M.	1,596.42
BARTLETT, ROSEANNE M.	334.85	DICENSO, PAUL	438.02
BEAN, GLEN M. & DONNA H.	379.96	DOODY, MERRILL G.	463.36
BLACK, DONALD	620.83	DUNN, STEPHANIE L.	3,958.47
BOOTH, HAROLD JR.	843.88	DUNN, STEPHANIE L.	30.77
BOTTI, NICOLI	757.49	*	2,445.60
BOUCHER, STEVEN W. & HEIDI	4,892.43	EARLE, DALE E.	4,092.41
BOYER, EDWARD J. & ROBERT	1,777.42	EASTBROOK TIMBER CO. INC.	423.54
BRASHEARS, JAMES &	597.30	EDDY, RICKEY & NANCY L.	740.29
BUMPUS, JOSHUA & POULIN,	275.12	EDES, DONALD W.	749.34
CALDWELL, KELLIE	796.40	EMERY, BRIAN J.	72.40
CALIRI, JOSEPH A.	4,667.99	EMERY, DONALD W.	1,842.58
CAMPAGNONE, SALLY ANN &	260.64	EMERY, DONALD W.	809.07
CARABETTA, AUDREY D. &	599.11	EMERY, RICHARD O. & LISA	5,062.57
CARTER, JOHN M.	1,377.41	EMERY, RICHARD O., ACE	2,638.98
CHARETTE, JOHN E. & KRISTIE	323.99	ENVIRO-MATS, INC	2,099.60
CHURCHILL, DONNA J.	1,160.21	ENVIRO-MATS, INC.	30,266.82
CHURCHILL, DONNA J.	177.38	EVENSON, MICHAEL A.	1,529.45
COBURN, PATRICK M. & MARY	2.14	FERRIS, JEAN W.	173.76
COBURN, PATRICK M. & MARY	2.19	FISHER, DWAIN L.	57.92
COLLINS, MARY E. & RANDY C.	1,501.35	FISHER, DWAIN L.	267.88
CORNELL, ASHLEY M.	197.29	FLECK, DOUGLAS J. & MCLURE,	238.92
COSSABOOM, PHILLIP JR.	971.97	FORSLEY, CHRISTINE M.	1,764.75
COUSINEAU INC.	577.39	FOSS, DAWN P. & FOYE,	262.45
COUSINEAU INC.	271.50	FOSS, DAWN PAMELA ET AL.,	1,259.76

2018 DELINQUENT REAL ESTATE TAXES (CONT'D)

FRONTIER FORGE, INC.	1,348.45	LEVECQUE, JOHN W.	2,597.35
GANEM, BRANDON	325.80	LEVECQUE, JOHN W.	260.64
GILL, RICHARD A.	1,735.79	LEVECQUE, JOHN W.	74.21
GOFF, ORIN	763.82	LO-BOB INC.	2,945.55
GORDAN, ETHEL VITALE	284.17	LUCE, SUSAN L. & JAY C.	729.21
GROVER, JR., RANDY	752.96	LYNCH, KIM	362.00
GROVER, RANDY & JANET	485.08	MAINE STATE HOUSING	1,442.57
GROVER, RANDY C. SR. &	921.29	MAINE-LY TREES INC, C/O	1,686.92
HAFFORD, DALE	23.53	MAINE-LY TREES INC, C/O	1,299.58
HALL, STEVEN L.	800.02	MAINELY-TREES INC	874.23
HANDRAHAN, KYLE & ASHL	316.75	MARTEL, ELAINE	533.95
HANDRAHAN, MAYNARD A.	557.48	*	173.76
HARRIMAN, JAMES S. & JAN	624.45	*	182.81
*	260.64	*	266.07
HERNBERG, PETER & BARB	646.17	*	1,339.40
HIBEL, JAMES	313.13	*	1,051.61
HIGGINS, MICHAEL & WILLI	2,362.05	*	1,232.61
HILTON, ANITA M.	293.22	*	278.74
HOWARD, WILLIAM K. & JUL	669.70	*	707.71
HUNTLEY, LEE & JUDITH	1,210.89	*	34.39
*	613.59	MCKENNEY, HEIRS OF GEORGE,	1.25
JORDAN, VIVIAN L. & DUAIN	340.28	MCKENNEY, HEIRS OF GEORGE,	1.45
KAZANJIAN, MORRIS N., C/O	104.71	MCKENNEY, HEIRS OF GEORGE,	132.13
*	1,234.42	MCKENNEY, HEIRS OF GEORGE,	5.43
KRISTEN MITCHELL	629.88	MECHANIC FALLS AUTO SUPPL	1,516.78
LABELLE, DYLAN S.	638.93	MILLIKEN, PETER L. & MARIE C	789.50
LAKEWOOD CAPITAL INC	130.32	MORRISON HALL, LLC	389.15
LAMBERT, AARON S.	783.73	MORRISON, GEORGE R.	367.43
LAUZON, E. MARIE	26.99	MORSE, CHRISTOPHER	4,988.36
LAWHON, LAURA & ASSOCIA	235.30	MURRAY, STEVEN T. & DAVID B	932.15
LEBEAU, DEBRA	5.43	NICONCHUK, MELISSA R.	3,122.25
LEBEAU, DEBRA	347.52	NIEMI, LANCE N.	524.69
LEDoux, TERI A.	951.09	NORTON, JEREMY	1,395.51
LEHTO, GLORIA & MAHLMANN,	2,582.87	NORTON, STEVEN W.,DEV. OF	1,254.33

2018 DELINQUENT REAL ESTATE TAXES (CONT'D)

PACHECO, DULCE M. & JOSE L.	495.94	SCHMIDT, ELAINE	6.60
PACHECO, DULCE M. & JOSE L.	508.61	SEAMANS, NARISSA & DANIEL	2,086.93
PARKER, DONNA D.	613.59	SERAFINO, WILLIAM V. & KELL	1,590.99
PATTEN, KEITH & FERROLYN	1,346.64	SIBLEY, ROGER	1,174.69
PAYSON, STANLEY L. JR. &	2,591.92	SLEEPER, LUKE JOHN CURTIS &	693.23
*	883.28	SMART, JESSICA M.	491.26
PHILLIPS, SHERI & TORR, T. &	16.90	SORENSEN, DIANNE G.	1,446.19
POULIN, CHRISTOPHER H. &	813.05	SOVA, BERNARD A. & PHYLLIS	685.99
*	159.28	SOVA, BERNARD A. & PHYLLIS	2,564.77
*	329.42	SOVA, MARIA	2,264.31
POULIN, RAYMOND	861.56	SOVA, MARIA	249.78
*	577.39	SPOONER, DEREK & WENDA	1,466.10
PROVOST, NANCY A.	818.12	SPROUL, STANLEY	325.80
QUIRION, DENISE	7.24	SQUIBB, AMY B.	289.60
RANKIN GROUP DEVELOPME	1,409.99	SQUIBB, AMY B.	300.46
RANKIN GROUP DEVELOPME	276.93	ST CYR, ALFRED J.	137.68
RANKIN GROUP DEVELOPME	271.50	SULLIVAN, DANIEL J., C/O	7.71
RANKIN GROUP	269.69	SWINGING BRIDGE FARM	142.99
RANKIN GROUP	267.88	SWINGING BRIDGE FARM	1,448.00
READ, GAIL F.	995.50	TAYLOR, ASHLEY G.	566.53
RICKER, MICHAEL D.	523.09	*	870.61
*	418.11	*	512.23
*	1,681.49	*	1,458.86
ROBERTS, JOSHUA	729.43	*	890.52
ROBERTS, JOSHUA	128.51	*	1,820.86
*	1,773.80	*	914.05
*	1,504.11	*	360.19
*	1,071.52	*	52.49
*	331.23	THE WILLIAM SHEA REALTY	854.32
ROGERS, STEPHEN B.	122.54	THORNDIKE AND SONS INC	342.09
ROMANOSKI, NATHAN D.	412.68	THORNDIKE, ROBERT A. &	2,263.32
ROYER, LEVI	495.94	THORNDIKE, ROBERT A. &	190.05
RUGGIERO, ROBERT	727.62	TIMMERMAN, WILLIAM &	772.87
SAWYER, MARION F.	1,055.23	TINDALL, JAMES MORGAN &	371.13
		TOLMAN, MARK S.	271.50

2018 DELINQUENT REAL ESTATE TAXES (CONT'D)

*	329.42	WALES, MICHAEL S. & DEBRA	490.51
*	322.18	WARREN, RALPH F. III & LYNN	724.00
TOZIER, HAROLD	269.69	WHITE, DANA R. & JOANNE	827.17
TOZIER, HAROLD & TREVOR	797.84	WHITE, JAROD A.	781.92
TOZIER, TREVOR	396.39	WHITNEY, JANICE & KENNETH	970.16
TOZIER, TREVOR ET AL	1,283.29	WILCOX, THOMAS D.	678.75
TRUDEL, ALAN S.	423.54	WILLIAMS, KENNETH & DAY,	287.79
TURNER, THOMAS D.	523.09	WILLS, RODERICK & ALICIA	383.72
TUTTLE, PATRICIA B. &	313.00	WILLS, STANLEY & TERRY	762.01
VILLACCI, ANTHONY R.	678.75	WRIGHT, TANIA M.	602.73
VILLACCI, REGINA M. & WESI	610.13	WULF, HOWARD	3,343.07
VIRGILIO, JOSEPH III,	1,844.39	WYMAN, GAYLE	<u>953.87</u>
VITALE, ANTHONY	1,657.96	TOTAL	237,331.73
WALES, MICHAEL S. & DEBRA	2,353.00		

2017 DELINQUENT REAL ESTATE TAXES

BROWN RAYMOND	137.83	EARLE, DALE E.	4,047.19
*	257.76	EASTBROOK TIMBER CO. INC.	418.86
*	7.16	EMERY, DONALD W.	1,479.18
*	409.91	EMERY, RICHARD O. & LISA	5,006.63
O.WHITE, ALAN S. & K. D.	754.58	EMERY, RICHARD O., ACE	2,609.82
ANDERSON, ALBERT G.	763.25	EVENSON, MICHAEL A.	777.77
BLACK, DONALD	598.57	FLECK, DOUGLAS J. & MCLURE,	243.44
BUMPUS, JOSHUA & POULIN,	272.08	FORSLEY, CHRISTINE M.	1,745.25
CALIRI, JOSEPH A.	4,616.41	GROVER, JR., RANDY	748.22
CAMPAGNONE, SALLY ANN &	257.76	HANDRAHAN, KYLE & ASHLEY	313.25
CARTER, JOHN M.	620.03	HANDRAHAN, MAYNARD A.	551.32
COSSABOOM, PHILLIP JR.	277.93	HARRIMAN, JAMES S. & JANE M.	558.04
DALRYMPLE, TERI & MARCO, SCOTT E.	721.37	HERNBERG, PETER & BARBAS,	639.03
DEVEAU, CRAIG J. & KRIS M.	259.55	HIBEL, JAMES	309.67
DICENSO, PAUL	433.18	HIGGINS, MICHAEL & WILLIAM	2,335.95

2017 DELINQUENT REAL ESTATE TAXES (CONT'D)

HILTON, ANITA M.	289.98	SAWYER, MARION F.	1,043.57
HOWARD, WILLIAM K. & JULIE	662.30	SIBLEY, ROGER	1,161.71
HUNTLEY, LEE & JUDITH	1,197.51	SORENSEN, DIANNE G.	1,430.21
HUTCHINS, RONALD A.	606.81	TRUDEL, ALAN S.	308.69
LABELLE, DYLAN S.	631.87	VIRGILIO, JOSEPH III,	1,824.01
LAMBERT, AARON S.	775.07	VITALE, ANTHONY	573.96
LAWHON, LAURA & ASSOCIATES	232.70	WALES, MICHAEL S. & DEBRA	2,327.00
MCKENNEY, HEIRS OF GEORGE,	65.62	WALES, MICHAEL S. & DEBRA	485.09
MCKENNEY, HEIRS OF GEORGE,	5.37	WARREN, RALPH F. III & LYNN	716.00
NORTON, JEREMY	1,380.09	WILLIAMS, KENNETH & DAY,	284.61
NORTON, STEVEN W.,DEV. OF	834.89	WILLS, STANLEY & TERRY	753.59
PARKER, DONNA D.	606.81	WYMAN, GAYLE	<u>943.33</u>
QUIRION, DENISE	7.16	TOTAL	52,019.55
RUGGIERO, ROBERT	719.58		

2016 DELINQUENT REAL ESTATE TAXES

*	257.76	*	<u>392.01</u>
SORENSEN, DIANNE G.	642.65	TOTAL	1,292.42

2015 DELINQUENT REAL ESTATE TAXES

*	244.80	*	<u>372.30</u>
		TOTAL	617.10

2014 DELINQUENT REAL ESTATE TAXES

*	244.80	*	<u>372.30</u>
		TOTAL	617.10

2013 DELINQUENT REAL ESTATE TAXES

*	165.12	*	<u>350.88</u>
		TOTAL	516.00

2012 DELINQUENT REAL ESTATE TAXES

*	144.69	*	<u>324.36</u>
*	152.64	TOTAL	620.69

2011 DELINQUENT REAL ESTATE TAXES

*	98.81	*	<u>353.21</u>
		TOTAL	452.02

2010 DELINQUENT REAL ESTATE TAXES

*	215.25	*	<u>365.75</u>
		TOTAL	581.00

2009 DELINQUENT REAL ESTATE TAXES

*	196.8	*	<u>137.60</u>
		TOTAL	334.40

2018 DELINQUENT PERSONAL PROPERTY TAXES

BOUCHER, STEVEN W.	36.20	TAYLOR, GILBERT R.	552.05
CLARK, GABRIEL W.	1,035.32	THE COCA-COLA COMPANY	59.73
COWAN, GARY R.& PEGGY A.	59.73	TINDALL'S COUNTRY STORE	54.30
DIRECTV, LLC.	130.32	VIASAT, INC. C/O RYAN, LLC	10.86
ENVIRO-MATS, INC	304.08	WILLS, DANA T.	<u>1,176.50</u>
POULIN'S GARAGE	61.54	TOTAL	3,480.63

2017 DELINQUENT PERSONAL PROPERTY TAXES

BOUCHER, STEVEN W.	39.38	T.R.DILLON LOGGING INC.	59.07
DIRECTV, LLC	30.71	TINDALL'S COUNTRY STORE	55.49
ENVIRO-MATS, INC	3.38	WILLS, DANA T.	<u>1,611.00</u>
POULIN'S GARAGE	3.84	TOTAL	1,802.87

2014 DELINQUENT PERSONAL PROPERTY TAXES

ROAD RUNNER HOLD CO LLC		<u>1.70</u>
	TOTAL	1.70

2010 DELINQUENT PERSONAL PROPERTY TAXES

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

2009 DELINQUENT PERSONAL PROPERTY TAXES

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

STATE OF MAINE REIMBURSEMENT

Receipts

Tree Growth Reimbursement	35,452.49
Veteran's Reimbursement	<u>2,210.00</u>
TOTAL	37,662.49

Expenditures

Used to reduce Tax Commitment	33,355.00
Lapse to surplus	<u>4,307.49</u>
TOTAL	37,662.49

BOAT EXCISE TAXES

Receipts

2018 Excise Taxes Received	<u>938.00</u>
TOTAL	938.00

Expenditures

Lapsed to Surplus	<u>938.00</u>
TOTAL	938.00

MOTOR VEHICLE EXCISE TAXES

Receipts

2018 Motor Vehicle Excise Taxes Received	<u>163,105.55</u>
TOTAL	163,105.55

Expenditures

Transferred to Winter Roads	100,000.00
Transferred to Summer Roads	51,000.00
Lapsed to Surplus	<u>12,000.00</u>
TOTAL	163,105.55

MOTOR VEHICLE REGISTRATIONS

Receipts

2018 Receipts	<u>79,809.32</u>
TOTAL	79,809.32

Expenditures

Paid to Treasurer, State of Maine	<u>79,809.32</u>
TOTAL	79,809.32

INLAND FISHERIES AND WILDLIFE REGISTRATIONS

Receipts

2018 Receipts	<u>17,597.88</u>
TOTAL	17,597.88

Expenditures

Paid to Treasurer, State of Maine	<u>17,597.88</u>
TOTAL	17,597.88

PLUMBING INSPECTIONS**Receipts**

2018 Receipts		<u>2,902.50</u>
	TOTAL	2,902.50

Expenditures

Paid to LPI		1,972.50
Paid to Treasurer, State of Maine		<u>930.00</u>
	TOTAL	2,902.50

OFFICER'S SALARIES**Receipts**

2018 Town Meeting Appropriation		95,159.97
T.I.F. Income		<u>1,600.00</u>
	TOTAL	96,759.97

Expenditures

Selectmen		9,000.00
Town Manager		37,645.00
Deputy Town Manager		17,315.79
Fire Chief		2,000.00
Assistant Fire Chief's		1,000.00
Code Enforcement Officer		3,000.00
Town Clerk		3,000.00
Deputy Town Clerk		500.00
Animal Control Officer		1,500.00
Assessor's Agent		13,645.34
Road Commissioner		2,000.00
Lapse to Surplus		<u>6,153.84</u>
	TOTAL	96,759.97

TOWN CHARGES**Receipts**

Town Meeting Appropriation		11,000.00
Motor Vehicle Agent Fees/IF&W Agent Fees/ Copier & Postage Fees		5,687.75
Lien Fees		7,636.16
Refunds from RSU #74 for district voting		618.00
Refunds from T.I.F. Account		<u>1,619.41</u>
	TOTAL	26,561.32

Expenditures

Registry Recording Fees		3,276.50
Mileage		2,072.84
Supplies, cleaning		4,630.50
Postage (includes box rent & bulk mail permit)		3,980.96
Seminars/Training/Membership dues		561.30
Town Report Printing		1,249.00
Ballot Clerks		3,385.00
Advertising		1,295.08
Phone Services		1,587.72
Website		1,179.41
Copier Lease/Contract		1,917.99
Moderator Fee		50.00
Electricity for West Storage Building		184.43
Lapse to Surplus		<u>1,190.59</u>
	TOTAL	26,561.32

SOCIAL SECURITY**Receipts**

Town Meeting Appropriations	10,000.00
Maine State Withholding	434.93
Federal Tax Withholding	2,743.99
FICA/Medicare Tax Withholding	<u>8,795.22</u>

TOTAL 21,974.14

Expenditures

Paid to Internal Revenue Service	20,769.36
Paid to Treasurer, State of Maine	434.93
Lapse to surplus	<u>769.85</u>

TOTAL 21,974.14

TOWN OFFICE**Receipts**

Town Meeting Appropriation	<u>13,940.00</u>
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TOTAL 13,940.00

Expenditures

Trash Removal	120.00
Telephone/Fax/Internet	1,794.17
Heat	5,771.09
Electricity	808.48
Alarm Monitoring	312.00
Office Supplies	1,831.50
Cleaning	720.00
Building Maintenance	1,337.56
Lapse to Surplus	<u>1,245.20</u>

TOTAL 13,940.00

INSURANCE**Receipts**

Town Meeting Appropriation	<u>19,790.00</u>
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TOTAL 19,790.00

Expenditures

Property & Casualty Pool	13,649.50
Worker's Compensation	5,694.00
Lapse to Surplus	<u>446.50</u>

TOTAL 19,790.00

ASSESSING**Receipts**

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

Expenditures

Training/School	130.00
Supplies	39.69
Mileage	224.40
Tax Maps	315.00
Carry Forward to 2018	<u>2,065.91</u>

TOTAL 2,775.00

EDUCATION**Receipts**

Assessments

763,242.00
TOTAL 763,242.00

Expenditures

R.S.U. #74

763,242.00
TOTAL 763,242.00

COUNTY TAX**Receipts**

Assessments

185,839.92
TOTAL 185,839.92

Expenditures

Paid to County Treasurer

185,839.92
TOTAL 185,839.92

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

Town Meeting Appropriation

1,173.00
TOTAL 1,173.00

Expenditures

Paid to KVCOG

1,173.00
TOTAL 1,173.00

MAINE MUNICIPAL ASSOCIATION (MMA)**Receipts**

Town Meeting Appropriations

1,807.00
TOTAL 1,807.00

Expenditures

Paid to MMA

1,807.00
TOTAL 1,807.00

TRIO SOFTWARE**Receipts**

Town Meeting Appropriation

9,000.00
TOTAL 9,000.00

Expenditures

Paid to Harris Computers

8,980.85

Lapse to surplus

19.15

TOTAL 9,000.00

PLANNING BOARD**Receipts**

Carried forward from 2017

4,644.00

Income

1,395.00

TOTAL 6,039.00

Expenditures

Meeting Stipends

887.50

Carry forward to 2018

5,151.50

TOTAL 5,151.50

LIBRARY**Receipts**

Town Meeting Appropriation

8,000.00

TOTAL 8,000.00

Expenditures

Paid to the Library

8,000.00

TOTAL 8,000.00

AMBULANCE**Receipts**

Town Meeting Appropriation

17,829.75
TOTAL 17,829.75

Expenditures

Paid to Franklin Memorial Hospital

15,897.00

Lapse to Surplus

1,932.75

TOTAL 17,829.75

STREET LIGHTS**Receipts**

Town Meeting Appropriation

5,200.00

From Overlay

168.39

TOTAL 5,368.39

Expenditures

Paid to Central Maine Power

5,368.39

TOTAL 5,368.39

WINTER ROADS**Receipts**

Town Meeting Appropriation

225,000.00

TOTAL 225,000.00

Expenditures

Paid to G.R. Taylor & Sons

225,000.00

TOTAL 225,000.00

ANIMAL CONTROL**Receipts**

Town Meeting Appropriation

1,000.00

Carry forward from 2017

1,589.00

Income

670.00

TOTAL 3,259.00

Expenditures

Paid to Franklin County Animal Shelter

1,436.00

Mileage Reimbursement

424.16

Training

75.00

Carry Forward to 2019

1,323.84

TOTAL 3,259.00

TRANSFER STATION**Receipts**

Town Meeting Appropriation

39,396.50

TOTAL 39,396.50

Expenditures

Paid to Town of Kingfield

38,604.62

Lapse to surplus

791.88

TOTAL 39,396.50

GENERAL ASSISTANCE**Receipts**

Town Meeting Appropriation

2,000.00

TOTAL 2,000.00

Expenditures

GA- 2018-1

49.49

GA-2018-2

79.68

Lapse to surplus

1,870.83

TOTAL 2,000.00

AUDIT**Receipt**

Town Meeting Appropriation	7,500.00	
From Overlay	<u>300.00</u>	
		TOTAL 7,800.00

Expenditures

Paid to Purdy Powers & Co.	<u>7,800.00</u>	
		TOTAL 7,800.00

CEMETERIES**Receipts**

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

Expenditures

Paid to E.N.P.	2,000.00	
Paid to N.N.P.	2,000.00	
Paid to W.N.P.	<u>2,000.00</u>	
		TOTAL 6,000.00

CEMETERY IMPROVEMENTS**Receipts**

Town Meeting Appropriation	3,000.00	
Carry forward from 2017	<u>2,225.00</u>	
		TOTAL 5,225.00

Expenditures

Paid to Theron Huff	3,975.00	
Carry forward to 2019	<u>1,250.00</u>	
		TOTAL 5,225.00

ROAD GRANT**Receipts**

Received from State of Maine	<u>37,124.00</u>	
		TOTAL 37,124.00

Expenditures

Transferred to Summer Roads (to reduce taxation)	37,000.00	
Carry forward to 2018	<u>124.00</u>	
		TOTAL 37,124.00

PAVING**Receipts**

Town Meeting Appropriation	15,000.00	
Carry forward from 2017	<u>51,701.00</u>	
		TOTAL 66,701.00

Expenditures

Paving expenses for 2018	56,911.49	
Carry forward to 2019	<u>9,789.51</u>	
		TOTAL 66,701.00

SUMMER ROADS**Receipts**

Town Meeting Appropriation	124,000.00	
Carry forward from 2017	<u>13,717.00</u>	
		TOTAL 137,717.00

Expenditures

Airport Rd/Gilman Pond Rd	10,976.25	
Atwood Hill Rd	10,341.94	
Chick Rd/ Heather Rd	9,393.53	
Colegrove Rd	904.71	
Deer Farm Rd	2,903.80	

SUMMER ROADS (CONT'D)

Hancock Pond Rd	322.82
Middle Rd	16,468.38
Millay Hill Rd	4,808.44
New Portland Hill Rd	15,084.56
Safford Rd	2,084.47
Tuttle Rd	2,871.90
Wire Bridge Rd	5,388.01
Grader Fuel & Maintenance	6,775.51
Calcium	8,765.00
Grading & Sweeping	2,246.25
Brush Cutting	6,475.00
Foreman/Laborer	6,160.58
Pickup	2,718.00
Middle Rd Culvert Project Payment	15,415.47
Supplies	6,339.18
Signs	159.86
Carry forward to 2018	<u>1,113.34</u>
TOTAL	137,717.00

FIRE FIGHTER TRAINING**Receipts**

Town Meeting Appropriation	2,200.00
Carry forward from Reserve Account	<u>12,857.00</u>
TOTAL	15,057.00

Expenditures

Paid for training	2,320.00
Carry forward to 2019 in Reserve Account	<u>12,737.00</u>
TOTAL	15,057.00

RECREATION**Receipts**

Carry forward from Reserve Account	1,580.00
Income from calendar sales	784.00
Grant funds and donations from events	<u>925.00</u>
TOTAL	3,289.00

Expenditures

2018 Fall Festival Disbursements	635.41
2019 Calendar Printing	1,419.00
Carry forward to 2019 Reserve Account	<u>1,234.59</u>
TOTAL	3,289.00

LEGAL FEES**Receipts**

Carry forward from Reserve Account	<u>8,334.00</u>
TOTAL	8,334.00

Expenditures

Paid to Burnstein, Shur, Sawyer, Nelson	6,272.00
Carry forward to 2018 Reserve Account	<u>2,062.00</u>
TOTAL	8,334.00

PEOPLE WHO CARE FOOD CUPBOARD**Receipts**

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

Expenditures

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>11,533.60</u>
TOTAL	11,533.60

Expenditures

Paid to the Wire Bridge Sno Travelers

	<u>11,533.60</u>
TOTAL	11,533.60

DEDICATED SPECIAL ACCOUNTS**PAVING FUND**

01/01/2018 Balance

51,701.04

Deposit of 2018 Town Meeting Appropriation

15,000.00

Freeman Ridge Rd Paving Project

-56,912.47

Interest Earned

276.93**12/31/2018 BALANCE****10,065.50****FIREFIGHTER TRAINING FUND**

01/01/2018 Balance

12,857.00

Deposit of 2018 Town Meeting Appropriation

2,200.00

Interest Earned

77.20**12/31/2018 BALANCE****15,134.20****FIRE TRUCK REPLACEMENT FUND**

01/01/2018 Balance

78.87

Interest Earned

.78**12/31/2018 BALANCE****79.65****BUILDING FUND**

01/01/2018 Balance

4.08

Interest Earned

.01**12/31/2018 BALANCE****4.09****RECREATION FUND**

01/01/2018 Balance

1,579.61

2018 Expended

-830.63

Interest Earned

14.73**12/31/2018 BALANCE****763.71****GRANT MATCHING FUND**

01/01/2018 Balance

21,793.84

Interest Earned

208.78**12/31/2018 BALANCE****22,002.62****LEGAL FEES FUND**

01/01/2018 Balance

8,334.08

2018 Expended

-6,272.00

Interest Earned

75.65**12/31/2018 Balance****2,137.73****ROAD GRANT**

01/01/2018 Balance

26,456.30

Income from DOT Local Road Assistance

124.00

Interest Earned

253.53**12/31/2018 BALANCE****26,833.83**

WILLAIMS FUND SSB CD 01-40-1457	
01/01/2018 Balance	10,839.14
Interest Earned	<u>21.67</u>
12/31/2018 BALANCE	10,860.81
TOWN OF NEW PORTLAND INHABITANTS SSB CD 01403973	
01/01/2018 Balance	10,000.00
Interest Earned	20.47
To be transferred to Cemetery Trust Fund	<u>-20.47</u>
12/31/2018 BALANCE	10,000.00
CEMETERY TRUST FUND SSB CD 1030018460	
01/01/2018 Balance	1,700.00
Interest Earned	8.40
To Be Distributed to Cemetery Associations	<u>-8.40</u>
12/31/2018 BALANCE	1,700.00
<i>**Base Fund is \$1,700.00**</i>	
JOSEPH WILLIAM FUND SSB PASSBOOK 30055428	
01/01/2018 Balance	344.48
Interest Earned	<u>.17</u>
12/31/2018 BALANCE	344.65
NEW PORTLAND FLOORING DEVELOPMENT FUND BSB 1500016308	
01/01/2018 Balance	57,055.53
2018 TIF Revenues	39,451.60
Returned to Town's General Fund for Approved Expenditures	-38,219.41
Interest Earned	<u>34.12</u>
12/31/2018 BALANCE	58,321.84

Town Clerks Report for 2018

Hello New Portlanders:

It has been another busy year here in the Town Clerks office. We have been busy maintaining the town records including vital records and statistics, appointments and oaths of office, dog licenses, genealogy, voter registration, petitions and keeping the voting list up to date.

A big thank you to my Deputy, Stacie Rundlett and all of my Election / Ballot Clerks. You guys work some long hours when there is an election and if it was not for you guys the elections would not run so smoothly.

I want to thank the residents of New Portland for all of your support throughout the year. It has been a pleasure to serve as your Town Clerk. I am happy to have been elected for another 3 year term. As of September 11, 2018 the Town of New Portland has its 1st ever Certified Town Clerk!

Below is where you will see information on dog licensing, vital statistics and the elections that were held in 2018:

Dogs

There were 168 dogs licensed and 4 kennel licenses issues in 2018.

This total does include dogs that were licensed for Lexington TWP

The 2018 Annual Vital Statistics for New Portland

Births – 9

Due to the state laws regarding Vital Statistic information the child's name, date of birth and parents' names are no longer public information

Deaths – 6

<u>Name</u>	<u>Age</u>	<u>Date of Death</u>
Velma Etta Tozier	90	02/12/2018
Thomas Henry Kannally Sr.	87	04/07/2018
Perley R. Hinkley Sr.	88	06/24/2018
William R. Tolman Sr.	85	08/16/2018
Thomas G. Calder	91	09/20/2018
Elise Bernadette Glinsky	68	12/13/2018

Marriages – 4

<u>Bride & Groom</u>	<u>Date of Marriage</u>
Tiffany Pinkham & Nicholas Silva	January 11, 2018
Nerissa Courtney & Kirby Hubbard	April 20, 2018
Nicole Phillips & Stephen Thurston	October 13, 2018
Michelle Hale & Christopher Linscott	December 16, 2018

Elections

As of December 31, 2018 there were 675 Registered Voters here in New Portland. Out of the 675 Registered Voters there are 159 Democrats, 242 Unenrolled, 61 Green Independent and 213 Republicans.

Municipal Election Friday, March 2, 2018

The following were elected for 3 year terms:

Board of Selectmen – Andrea Reichert

Town Clerk – Kristen Mitchell

RSU #74 School Board – Jessi Campbell

The results for the primaries that were held on Tuesday, June 12, 2018 are available in the office

General / Referendum Election Tuesday, November 6, 2018

Below is just a summary. If you would like the full election results please contact the Town Office. These results are New Portland's results and not the results overall for the state

United States Senator

Angus S. King Jr.

Register of Deeds

Laura L. Price

Representative to Congress (District 2)

Bruce Poliquin

Sheriff

Dale P. Lancaster

Governor

Shawn Moody

District Attorney (District 4)

Maeghan Maloney

State Senator (District 3)

Bradlee Thomas Farrin

Representative to Legislature (District 112)

Thomas H. Skolfield

County Treasurer

Tracey H. Rotondi

Regards,
Kristen Mitchell, CCM
Town Clerk
Town of New Portland

CODE ENFORCEMENT REPORT

To the Taxpayer's of New Portland

There were 24 Building Notification Permits issued in 2018, they are listed as follows:

Shed	9	Concrete flooring	1
Garage	2	Pole Barn	2
Addition	1	Concrete posts	1
Barn	2	Roof expansion	2
SFD	7 (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

Leo Mayo, LPI

ROAD COMMISSIONER'S REPORT

There was lots of wind damage this spring and throughout the summer. Along with plenty of beaver issues that needed to be dealt with. We graded, rock raked and put out calcium on all the dirt roads. We did ditching work with an excavator on the following roads:

New Portland Hill Rd ▪ Middle Rd ▪ Chick Rd ▪ Atwood Hill Rd

Culverts were set on Chick Rd and Atwood Hill Rd. Then areas where it was possible we did ditching with the town grader. Culverts were cleaned on all town roads, as well as brush cutting on all town roads.

We prepared surface and cleared ditches for the pavement on Freeman Ridge Rd, and ditched that area.

Then we had the pavement placed and the shoulders built. We placed gravel on the following roads:

Wire Bridge Rd ▪ Airport Rd ▪ Atwood Hill Rd ▪ Millay Hill Rd ▪ Gilman Pond Rd ▪ New Portland Hill Rd ▪ Chick Rd ▪ Deer Farm Rd

We placed gravel on Middle Rd. from Airport Rd to Twin Pine Rd., and ditched that area. We also graveled the area from Wire Bridge Rd to the Whitten Farm.

For the 2019 summer season we hope to deal with repairing Tannery Bridge. We will also be doing ditching and replacing several culverts in different areas on many of our roads.

Respectfully Submitted,

Gary Agren
Road Commissioner

ANIMAL CONTROL OFFICER REPORT

Another busy year with Animal Control.

In the budget you will see a \$200.00 increase request for pay.

There has not been a raise in that department for a while.

We will go back to sending out written notices for unlicensed dogs this year.

Please get in and license your dog(s) it is important so we know if every dog in town has been vaccinated for rabies.

Remember if it is too hot or cold out for you then it also is for your pets.

Lorie Agren

Animal Control Officer

New Portland Fire Department

2018 Annual Report

To the Citizens of New Portland:

During the year 2018 the Fire Department responded to the following 68 calls for assistance, of which 17 were request for mutual aid, these were made up of structure fires, traffic control and Station Coverage. We had a decrease of 3 calls from 2017 when we had a total of 72 calls.

Structure Fires	9	Vehicle Accidents	15
Brush/Grass Fires	3	Downed Wires/Trees/Debris in Rd	22
Heavy Equipment Fire	1	EMS Assist/Body Recovery	6
Electrical Fire	2	Traffic Control	1
Recreation Vehicle Fire	1	Service Call	1
Search/Back Country Rescue	3	Station Coverage	4

In 2017 we applied for a Fire Act Grant to replace our aging SCBA paks that we had in service. We had been experienced issues in trying to get replacement parts to keep these paks operational as the manufacture is phasing out the Scott 2.2 paks. In the end we were not successful with our request, but we were able to replace our 1997 and older Scott 2.2 paks with newer 2007 Scott 4.5 paks, which includes safety features such as buddy breathing, integrated PASS alarms and Pak Tracker System. At the end of the 2018 we have applied again for the Fire Act Grant to replace our turnout gear, but we have not heard any results to date.

We have been taking an active approach in maintaining the apparatus and station, making repairs and updates as needed. One of projects at the station was the installation of a rotary phase convertor which was needed for 3 phase power run the SCBA air compressor to fill our high-pressure bottles. We have been slowly replacing the halogen lighting on the Rescue with newer LED lighting that drops the power requirement to use them and provides a much brighter lighting. To make the scene safer for the traveling public and out firefighters we have started to install High Visibility chevrons to the rear of Tanker 1 & Rescue, this will provide one more level of warning to the public when coming up on one of apparatus and is a NFPA requirement on all new apparatus.

During the year, the department had 507 hours responding to calls plus we had attended 274 meetings. We are always looking for new members that would like to serve the community if you have an interest please contact 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

First of all, thank you to every patron and town member who donated their time, their labor, and their dollars to help us reach our fundraising goals.

The library's collection of items tends to grow by about 80 items per month and about 60 items are removed during the same time. Our space is full and we are creatively trying out space-saving changes. We have moved bookshelves and collections to reflect our new demographics, and have increased movie selections to supplement minimal local service and materials to patrons. The collection is available on the town web site where anyone can access the catalog to see what we have, and patrons can also call or drop into the library.

We began setting aside a table with "free items" (magazines, duplicate books, items removed from circulation) that many people have come in take for their own collections. We continue to offer interlibrary loans and have ordered about 30 items this year, with free pickups and drop-offs every Thursday. Public displays have included Maine books and authors, PBS best-read books that have changed our lives, a western collection, book classics, holiday displays, and movies that are based on books. We also give books to the Veteran's Hospital and have created several exchange systems with various libraries.

We have worked diligently on fundraising with raffles, a plant-book-bake sale, fall festival, a pie social, ladies tea, a Chinese auction, and an ice cream social. We reached our goal of a mile of pennies, and maintain a "book store" at Tindall's where people can purchase or exchange books. The store has been very supportive in our endeavors. The art receptions have resumed and include entertainment and refreshments. We have formed a walking group and offered a cribbage gathering and a writers' group.

Other services include Tuesday morning get-to-gathers, genealogy assistance, book sales by donation, a place to take online classes, high speed internet, and room rentals. We have coffee and munchies available for donations.

Our volunteers, while frequently changing, have provided us with coverage to keep the library open 10-12 hours a week. We held a volunteer meeting and worked on our communication system. The public is always welcome.

The building has been efficiently maintained. We moved the drop box to a less icy location, we put cement barricades in front of the propane tanks, we set the outside lights on automatic turn-on during night hours, and we checked the cooling/heating system for efficiency.

New ventures include: Amazon smile (we receive 5% of individual's purchases if they choose the library as a recipient), a new Facebook page that is only used for announcements, sending out group emails about various happenings to people who wish to receive it, and a newsletter to include folks from Embden and Anson.

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.

Our web site is at the town of New Portland web site under community services. We also have a Facebook page at new Portland community library. People can also call us at 628-6561 or email us at newportlandcl@gmail.com

2018 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:

July 23, 2018 Tax Commitment

Assessments:

County Tax	185,839.92
Municipal Appropriation	536,246.22
TIF financing plan amount	39,451.60
Local Education Assessment	763,242.00
Overlay	<u>11,373.91</u>
Total Assessments	1,536,153.65

Deductions:

State Municipal Revenue Sharing	35,004.00
Homestead Reimbursement	62,269.67
Other Revenues	122,842.55
BETE Reimbursement	<u>2,603.69</u>
Total Deductions	222,719.91

Net Assessment for Commitment: **1,313,433.74**

Taxable Land Valuation	31,643,200.00
Taxable Building Valuation	40,580,000.00
Taxable Personal Property Valuation	<u>342,200.00</u>
	72,565,400.00

The mil rate was .0181 in 2018. In 2018 there were 271 Homestead Exemptions and 62 Veteran's Exemptions. 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, 2019. 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 1, 2019 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

With another year in the history books, it is important to take this time to thank all the people who give their time and energy to making the town run smoothly and continue to have a sense of community. There are many people both paid and volunteers who give their time freely so that all the community can benefit. You know who you are....and the board appreciates you doing it!

The Sand/Salt shed committee continued their work in 2018 to research potential sites all over New Portland. Sites were considered for their location and ease of access as well as their potential to provide a supply of sand to the town for many years to come. None of the sites that would have provided a supply of good sand into the future seemed to be viable. Ultimately, the parcels were narrowed down to a choice of purchasing the established site from Gilbert Taylor or developing a new site on land that we already own. After extensive consideration and research into the overall cost of both options it was decided to develop a new site behind the fire station. At this point, we have hired Steve Govoni of Wentworth Associates in Skowhegan to engineer the building and provide contract management services to the town for the construction phase. The lot was cleared and the initial site work done in the fall, so that we will be ready for concrete work and building construction this spring. The Town approved a loan for \$250,000 last March for this project and we had \$20,000 in TIF funds to be used on this project. While we feel that these funds will cover the cost of the project, you will see an article on the warrant requesting an amount not to exceed \$50,000 from Surplus if prices have changed since we gathered information in 2018 or there are any unforeseen expenses. This is strictly a contingency plan so that we will not be forced to come back to a special town meeting for this purpose. We will be putting the building out the bid as soon as possible, so we can get started when spring finally arrives.

You will notice that the transfer station budget is once again on the upward swing. The main driver for increased expenses at the transfer station is the change our ability to get rid of recycling material. The market for recyclable material has dried up. In addition, the standards for clean recycling have tightened causing additional fees for dirty loads. If assessed a fee for a dirty load, that load then costs us more than if we had thrown that material into the solid waste bin. We have stopped accepting glass in the recycling as well. We will continue to look for ways to minimize impact and hope that this trend will not continue.

The board participated in a visioning session with the school community last fall. Participants included stakeholders in the community such as school staff, town officials, service agencies, students, and parents. The goal of the two-day event was to identify what in our past has impacted the changes in education, what we have done well and not so well, and what good looks like in the future. The results of this event were given to a sub-committee of the school board who will be tasks with planning and implementing a five-year plan for the district. We look forward to seeing what will come out of that committee.

In 2019, our main focus will be on getting the sand/salt storage building finished and developing a new contract for putting up sand for the winter and a new plowing contract. We will continue to look for ways to be more efficient and provide the services that you expect for the best possible cost.

We are interested from hearing from you, and as always you are welcome at any of our meetings! We meet every first Tuesday of the month at 6:30 pm and every third Monday also at 6:30 pm.

Respectfully Submitted,

Board of Selectmen
Andrea Reichert
Ray Poulin
Wayne Rundlett

Taxpayer's notice

REAL ESTATE:

If you have constructed, altered or removed any buildings since April 1, 2018 and on or before April 1, 2019, 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, 2019 for the 2019-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, 2019 any widow or minor children of veterans who would have been 62 years of age as of April 1, 2019 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, 2019. 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, 2019 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, 2019, you may qualify for a homestead exemption. This application must also be received by April 1, 2019 to affect your 2019 tax bill. If you are already receiving this exemption, you need not reapply.

Respectfully Submitted,

Andrea Reichert, 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.

Art. 08. To see what sum of money the town will vote to raise and appropriate for summer roads for calendar year 2019.

Selectmen Recommend 125,000.00

Budget Committee Recommends 125,000.00

Taxation52,000.00
Road Grant37,000.00
Excise36,000.00
Total.....125,000.00

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

Selectmen Recommend 10,000.00

Budget Committee Recommends 10,000.00

Art. 10. To see what sum of money the town will vote to raise and appropriate for winter roads for calendar year 2019.

Selectmen Recommend 260,000.00

Budget Committee Recommends 260,000.00

Taxation.....160,000.00
Excise Tax..... 100,000.00
Total.....260,000.00

Art. 11. To see if the Town will vote to appropriate a sum not to exceed \$50,000 from the undesignated fund balance (surplus) for the sand/salt shed project, which sum is to be used in the event, and to the extent, that the cost of the project exceeds the \$250,000 loan amount plus \$20,000 from the T.I.F. account as previously authorized by town meeting vote.

Art. 12. To see what sum of money the town will vote to raise and appropriate for street lights for calendar year 2019.

Selectmen Recommend 6,000.00

Budget Committee Recommends 6,000.00

Art. 13. To see what sum of money the town will vote to raise and appropriate for operating expenses of the New Portland Fire Department for calendar year 2019.

Selectmen Recommend 44,245.00

Budget Committee Recommends 44,245.00

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 2,320.00

Budget Committee Recommends 2,320.00

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 2019.

Selectmen Recommend 1,200.00

Budget Committee Recommends 1,200.00

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

Selectmen Recommend 6,000.00

Budget Committee Recommends 6,000.00

Art. 19. To see what sum of money the town will vote to raise and appropriate for repair and maintenance of headstones at the cemeteries. (this account to be controlled by and invoices to be paid directly by the town)
Selectmen Recommend 3,000.00 Budget Committee Recommends 3,000.00

Art. 20. To see what sum of money the town will vote to raise and appropriate in support of the New Portland Community Library.
Selectmen Recommend 5,000.00 Budget Committee Recommends 5,000.00
The Library requested 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 4,800.00 Budget Committee Recommends 4,800.00

Art. 22. To see what sum of money the town will vote to raise and appropriate to pay the Town's share of the 2019 operating expenses of the Kingfield Transfer Station.
Selectmen Recommend 48,314.00 Budget Committee Recommends 48,314.00

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 2019.
Selectmen Recommend 9,250.00 Budget Committee Recommends 9,250.00

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 1,500.00 Budget Committee Recommends 1,500.00

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 2019.
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 2019.
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 2019. ***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 2019 annual budget during the period from January 1, 2019 to the 2019 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 2019 is 9.00%

Art. 31. To see if the Town will vote to authorize the Town Manager to appoint a budget committee for calendar year 2020. ***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 2019 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. Except that the Municipal Officers shall use the special sale process required by 36 M.R.S. § 943-C for qualifying homestead property if they choose to sell it to anyone other than the former owner(s).

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, 2019.

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 FIFTH (5th) DAY OF FEBRUARY IN THE YEAR OF OUR LORD TWO THOUSAND AND NINETEEN (2019).

Town of New Portland
Board of Selectmen

A true copy of the Warrant:

Andrea Reichert, Chairman

Stacie Rundlett
Town Manager
Warden & Constable

Raymond Poulin

Wayne Rundlett

Requests for Funds that the Board of Selectmen and the Budget Committee denied	Amount Requested
1. New Portland Alumni Association	
c/o Fred Cole, Treasurer	
360 Bartlett Rd	
Belgrade, ME 04917	500.00
2. Children's Center: Early Intervention & Family Support	
1 Alden Ave	
Augusta, ME 04330	352.50
3. Hospice Volunteers of Somerset County	
41 Main Street	
Skowhegan, ME 04976	300.00
4. Sexual Assault Crisis & Support Center	
PO Box 417	
Winthrop, ME 04364	252.00
5. Maine Public Radio·Television·Online	
63 Texas Ave	
Bangor, ME 04401-4324	100.00
6. The Lifeflight Foundation	
PO Box 899	
Camden, ME 04843	718.00
These organizations have requested funding from the town. Both the Board of Selectmen and the Budget Committee unanimously decided not to support these organizations through tax dollars.	
If you as an individual would like to donate to them as a private citizen, the contact information is above. Any and all amounts would be greatly appreciated.	

PLEASE FILE WITH THE SELECTMEN ON OR BEFORE APRIL 1ST, 2019

2019 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, 2018?

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))

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, 2018, 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, 2018, 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.


Professional Association

Portland, Maine
February 4, 2019

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, 2018. 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 \$1,249,208 as of December 31, 2018, compared to \$1,249,208 as of December 31, 2017.
- The Town's governmental funds General Fund Balance was \$431,975 as of December 31, 2018, compared to \$523,866 as of December 31, 2017.

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, 2018, net position changed as follows:

	Governmental Activities
Beginning net position	\$1,263,424
Decrease in net position	<u>(14,216)</u>
Ending net position	<u>\$1,249,208</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, 2018 and December 31, 2017:

	<u>Governmental Activities</u>		
	<u>2018</u>	<u>2017</u>	<u>Change</u>
Current and other assets	\$ 763,231	\$ 823,152	\$ (59,921)
Capital assets	868,089	831,473	36,616
Total Assets	1,631,320	1,654,625	(23,305)
Long-term liabilities	372,617	366,993	5,624
Other liabilities	9,495	24,208	(14,713)
Total Liabilities	382,112	391,201	(9,089)
Net position:			
Net investment in capital assets			
net of related debt	495,472	464,480	30,992
Restricted	23,413	23,362	51
Unrestricted	730,323	775,582	(45,259)
	<u>\$ 1,249,208</u>	<u>\$ 1,263,424</u>	<u>\$ (14,216)</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, 2018 and December 31, 2017:

	<u>Governmental Activities</u>		
	<u>2018</u>	<u>2017</u>	<u>Change</u>
Revenues:			
Program revenues:			
Charges for services	\$ 15,912	\$ 21,665	\$ (5,753)
Operating grants and contributions	37,000	45,860	(8,860)
Capital grants	-	20,000	(20,000)
General revenues:			
Property taxes	1,316,241	1,290,239	26,002
Excise taxes	164,044	157,846	6,198
Intergovernmental	137,438	119,452	17,986
Interest	84	69	15
Miscellaneous	9,935	6,443	3,492
Total Revenues	<u>1,680,654</u>	<u>1,661,574</u>	<u>19,080</u>
Expenses:			
General			
General government	178,307	187,738	(9,431)
Public safety	71,606	120,057	(48,451)
Public works	417,160	344,641	72,519
Health and sanitation	38,734	42,555	(3,821)
Education	763,242	698,030	65,212
Unclassified	214,180	205,499	8,681
Interest on debt	11,641	12,880	(1,239)
Total Expenses	<u>1,694,870</u>	<u>1,611,400</u>	<u>83,470</u>
Change in Net Position	<u>\$ (14,216)</u>	<u>\$ 50,174</u>	<u>\$ (64,390)</u>

Management’s Discussion and Analysis - Continued

Town of New Portland, Maine

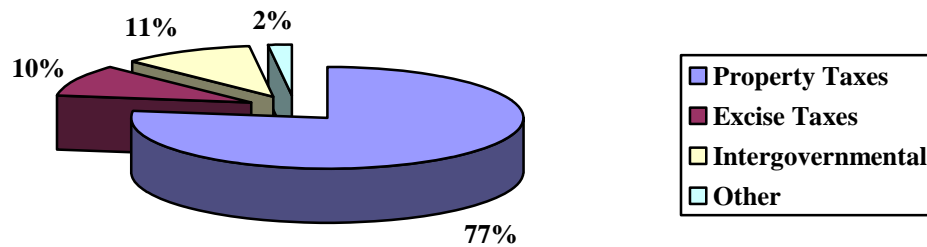
Financial Analysis of the Town's Funds - Fund Financial Statements

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 2018 Amount	Percent of Total	Increase (decrease) from FY 2017
Property Taxes	\$ 1,271,241	77%	\$ (18,998)
Excise Taxes	164,044	10%	6,198
Intergovernmental	174,438	11%	26,522
Other	25,847	2%	(1,209)
Total Revenue	\$ 1,635,570	100%	\$ 12,513

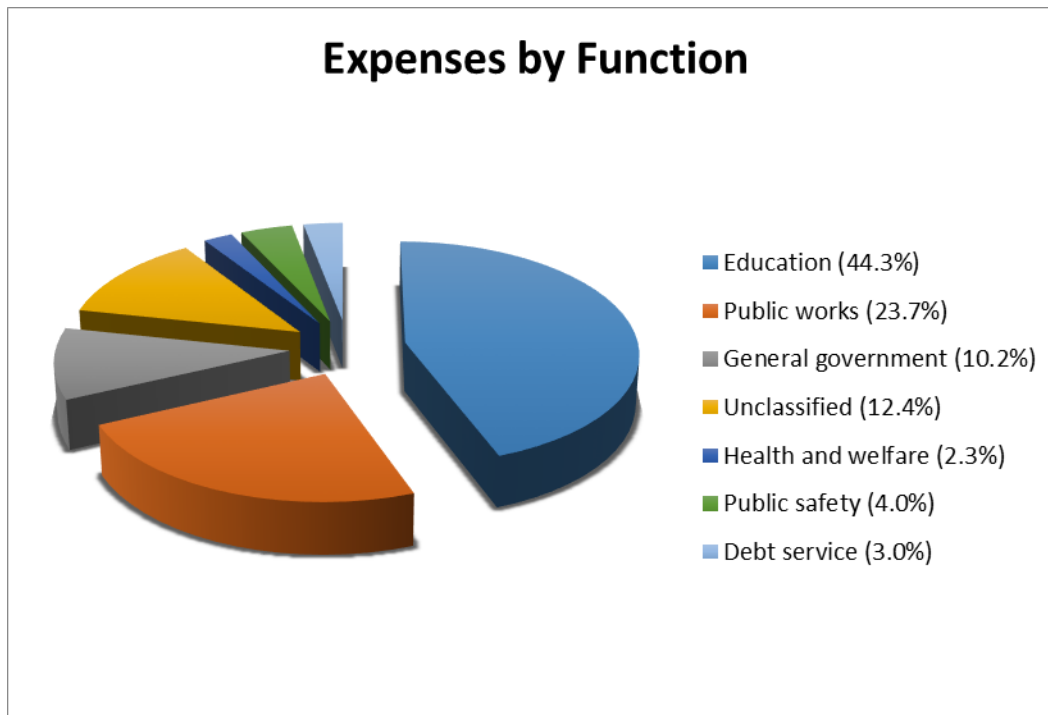


Management’s Discussion and Analysis - Continued

Town of New Portland, Maine

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

Expenditures	FY 2018 Amount	Percent of Total	Increase (decrease) from FY 2017
Education	\$ 763,242	44%	\$ 65,212
Public works	408,160	24%	72,519
General government	176,287	10%	(9,431)
Unclassified	214,180	13%	12,402
Health and welfare	38,734	2%	(3,821)
Public safety	68,786	4%	(20)
Debt service	<u>51,815</u>	<u>3%</u>	<u>-</u>
Total Expenditures	<u>\$ 1,721,204</u>	<u>100%</u>	<u>\$ 136,861</u>



Management's Discussion and Analysis - Continued

Town of New Portland, Maine

Capital Assets

As of December 31, 2018, the Town of New Portland's investment in capital assets for its governmental activities amounted to \$1,343,164 for 2018 and \$1,323,321 for 2017. This investment includes land, buildings, equipment, and vehicles. The most significant addition for 2018 was a new side-by-side for the fire department which was purchased with grant funds.

	Activities		Increase
	<u>2018</u>	<u>2017</u>	<u>(Decrease)</u>
Land	\$ 19,491	\$ 19,491	\$ -
Construction in process	50,456	-	50,456
Land improvements	47,458	47,458	-
Buildings and improvements	408,067	408,067	-
Vehicles and equipment	<u>915,409</u>	<u>868,148</u>	<u>47,261</u>
Totals at cost	\$ 1,440,881	\$ 1,343,164	\$ 97,717
Total accum depreciation	<u>572,792</u>	<u>511,691</u>	<u>61,101</u>
Net Capital Assets	<u>\$ 868,089</u>	<u>\$ 831,473</u>	<u>\$ 36,616</u>

Long Term Liabilities

At year-end, the Town had \$372,617 in outstanding bonds and notes payable balances compared to \$366,993 last year. The town borrowed \$45,432 during the year. Principal payments on existing notes totaled \$39,808 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, 2018

	<u>Governmental Activities</u>
Assets	
Cash	\$ 441,276
Taxes receivable	244,884
Tax liens receivable	61,788
Accounts receivable	15,283
Capital assets, net of accumulated depreciation	<u>868,089</u>
Total Assets	1,631,320
Liabilities	
Accrued interest payable	3,339
Taxes paid in advance	6,156
Long-term liabilities:	
Portion due or payable within one year:	
Bond and notes payable	41,067
Portion due or payable after one year:	
Bond and notes payable	<u>331,550</u>
Total Liabilities	<u>382,112</u>
Net Position	
Net investment in capital assets	495,472
Restricted, expendable	21,713
Restricted, nonspendable	1,700
Unrestricted	<u>730,323</u>
Total Net Position	<u>\$ 1,249,208</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, 2018

<u>Function/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>(Expense) Revenue and Changes in Net Position</u>
				<u>Governmental Activities</u>
Governmental Activities:				
General government	\$ 178,307	\$ 15,912	\$ -	\$ (162,395)
Public safety	71,606	-	-	(71,606)
Public works	417,160	-	37,000	(380,160)
Health and sanitation	38,734	-	-	(38,734)
Education	763,242	-	-	(763,242)
Unclassified	214,180	-	-	(214,180)
Interest on long-term debt	11,641	-	-	(11,641)
Total Governmental Activities	<u>\$ 1,694,870</u>	<u>\$ 15,912</u>	<u>\$ 37,000</u>	<u>(1,641,958)</u>

General revenues:

Taxes:

Property	1,316,241
Excise	164,044
Intergovernmental	137,438
Interest income	84
Miscellaneous	9,935

Total General Revenues 1,627,742

Change in Net Position (14,216)

Net position at beginning of year 1,263,424

Net Position at End of Year \$ 1,249,208

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

Balance Sheet - Governmental Funds

Town of New Portland, Maine

As of December 31, 2018

	<u>General</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Assets			
Cash	\$ 359,542	\$ 81,734	\$ 441,276
Taxes receivable	244,884	-	244,884
Tax liens receivable	61,788	-	61,788
Accounts receivable	15,283	-	15,283
Due from other funds	13,364	-	13,364
Total Assets	<u>\$ 694,861</u>	<u>\$ 81,734</u>	<u>\$ 776,595</u>
Liabilities, Deferred Inflows of Resources and Fund Balances			
Liabilities			
Taxes paid in advance	\$ 6,156	\$ -	\$ 6,156
Due to other funds	6,730	6,634	13,364
Total Liabilities	12,886	6,634	19,520
Deferred Inflows of Resources			
Unavailable revenue - property taxes	250,000	-	250,000
Total Deferred Inflows of Resources	250,000	-	250,000
Fund Balances			
Nonspendable:			
Permanent Fund	-	1,700	1,700
Restricted:			
Permanent Fund	-	21,713	21,713
Assigned:			
Special Revenue Fund	-	51,687	51,687
General Fund	83,502	-	83,502
Unassigned:			
General Fund	348,473	-	348,473
Total Fund Balances	<u>431,975</u>	<u>75,100</u>	<u>507,075</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 694,861</u>	<u>\$ 81,734</u>	<u>\$ 776,595</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, 2018

Total Fund Balances - Governmental Funds \$ 507,075

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: 868,089

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: 250,000

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	\$ (372,617)	
Accrued interest payable	(3,339)	
	<u> </u>	<u>(375,956)</u>

Total Net Position - Governmental Activities \$ 1,249,208

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, 2018

	<u>General</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Revenues			
Taxes			
Property	\$ 1,271,241	\$ -	\$ 1,271,241
Excise	164,044	-	164,044
Intergovernmental	174,438	-	174,438
Miscellaneous	<u>25,847</u>	<u>84</u>	<u>25,931</u>
Total Revenues	1,635,570	84	1,635,654
Expenditures			
Current			
General government	176,287	-	176,287
Public safety	68,786	-	68,786
Public works	408,160	-	408,160
Health and welfare	38,734	-	38,734
Education	763,242	-	763,242
Unclassified	214,180	-	214,180
Debt service - principal	39,808	-	39,808
- interest	12,007	-	12,007
Capital outlay	<u>50,456</u>	<u>-</u>	<u>50,456</u>
Total Expenditures	<u>1,771,660</u>	<u>-</u>	<u>1,771,660</u>
Revenues Over (Under) Expenditures	(136,090)	84	(136,006)
Other Financing Sources (Uses)			
Operating transfers in	38,219	39,452	77,671
Operating transfers out	(39,452)	(38,219)	(77,671)
Proceeds from long-term borrowing	<u>45,432</u>	<u>-</u>	<u>45,432</u>
Total Other Financing Sources (Uses)	<u>44,199</u>	<u>1,233</u>	<u>45,432</u>
Revenues and Other Sources Over (Under) Expenditures and Other Uses	(91,891)	1,317	(90,574)
Fund balances at beginning of year	<u>523,866</u>	<u>73,783</u>	<u>597,649</u>
Fund Balances at End of Year	<u>\$ 431,975</u>	<u>\$ 75,100</u>	<u>\$ 507,075</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, 2018

Net Change in Fund Balances - Total Governmental Funds \$ (90,574)

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

Governmental funds report capital asset additions as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation expense differed from capital asset additions in the current period:

Capital asset additions	98,966	
Depreciation expense	<u>(62,350)</u>	
		36,616

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	(45,432)	
Principal portion of debt payments	<u>39,808</u>	
		(5,624)

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>366</u>
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Change in Net Position of Governmental Activities \$ (14,216)

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, 2018

	<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	\$ 1,313,504	\$ 1,313,504	\$ 1,271,241	\$ (42,263)
Excise	136,000	136,000	164,044	28,044
Intergovernmental	133,232	133,232	137,314	4,082
Miscellaneous	14,488	14,488	24,469	9,981
Total Revenues	<u>1,597,224</u>	<u>1,597,224</u>	<u>1,597,068</u>	<u>(156)</u>
Expenditures				
Current				
General government	179,916	179,916	176,287	3,629
Public safety	73,309	73,309	66,466	6,843
Public works	347,302	347,302	351,248	(3,946)
Health and welfare	41,397	41,397	38,734	2,663
Education	763,242	763,242	763,242	-
Unclassified	207,272	207,272	207,077	195
Debt service - principal	41,808	41,808	39,808	2,000
- interest	12,007	12,007	12,007	-
Capital outlay	50,456	50,456	50,456	-
Total Expenditures	<u>1,716,709</u>	<u>1,716,709</u>	<u>1,705,325</u>	<u>11,384</u>
Revenues Over (Under) Expenditures	(119,485)	(119,485)	(108,257)	11,228
Other Financing Sources (Uses)				
Operating transfers in	37,000	37,000	79,629	42,629
Operating transfers out	(56,652)	(56,652)	(56,652)	-
Proceeds from long-term borrowing	50,456	50,456	45,432	(5,024)
Utilization of assigned balances	25,124	25,124	-	(25,124)
Utilization of unassigned balances	75,000	75,000	-	(75,000)
Total Other Financing Sources (Uses)	<u>130,928</u>	<u>130,928</u>	<u>68,409</u>	<u>(62,519)</u>
Revenues and Other Sources Over (Under) Expenditures and Other Uses	\$ 11,443	\$ 11,443	(39,848)	\$ (51,291)
Fund balance at beginning of year (budgetary basis)			<u>401,254</u>	
Balance at End of Year (Budgetary Basis)			<u>\$ 361,406</u>	

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, 2018, the carrying amount of the Town's deposits was \$441,276 and the bank balance was \$501,406. 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, 2018, \$169,671 of the Town's bank balance of \$501,406 was exposed to credit risk as follows:

Collateralized with securities held by the pledging financial institution	<u>\$ 169,671</u>
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Note C - Capital Assets

A summary of capital assets transactions for the year ended December 31, 2018, 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
Construction in progress	-	50,456	-	50,456
Depreciable Assets:				
Land improvements	47,458	-	-	47,458
Buildings and improvements	408,067	-	-	408,067
Vehicles and equipment	<u>868,148</u>	<u>48,510</u>	<u>1,249</u>	<u>915,409</u>
Totals at Historical Cost	1,343,164	98,966	1,249	1,440,881
Less accumulated depreciation:				
Land improvements	23,202	1,878	-	25,080
Buildings and improvements	166,731	10,202	-	176,933
Vehicles and equipment	<u>321,758</u>	<u>50,270</u>	<u>1,249</u>	<u>370,779</u>
Total accumulated depreciation	<u>511,691</u>	<u>62,350</u>	<u>1,249</u>	<u>572,792</u>
Capital Assets, Net	<u>\$ 831,473</u>	<u>\$ 36,616</u>	<u>\$ -</u>	<u>\$ 868,089</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	51,330
Public works	<u>9,000</u>
Total governmental activities depreciation expense	<u>\$ 62,350</u>

Note D - Interfund Transfers

Interfund transfers for the year ended December 31, 2018 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	\$ 38,219	\$ (39,452)	\$ (1,233)
<u>Other Governmental Funds:</u>			
<i>Special Revenues:</i>			
General Fund	<u>39,452</u>	<u>(38,219)</u>	<u>1,233</u>
Total Interfund Transfers	<u>\$ 77,671</u>	<u>\$ 77,671</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, 2018, was as follows:

	Beginning <u>Balance</u>	<u>Additions</u>	<u>Reductions</u>	Ending <u>Balance</u>	Amounts Due within <u>One Year</u>
Governmental Activities:					
Bonds and note payable	\$ 366,993	\$ 45,432	\$ 39,808	\$ 372,617	\$ 41,067

At December 31, 2018 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. \$ 54,607

Note payable to a bank in annual installments of \$15,415 including interest at 3.25% through October 2024. 82,789

Bond payable to a bank in annual installments of \$30,406 including interest at 2.95% through September 2025. 189,789

Bond payable to a bank including interest at 3.39% due June 30, 2019, to be refinanced. 45,432
\$ 372,617

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>
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	46,543	5,272	51,815
2024-2028	97,229	8,935	106,164
2029-2030	<u>56,593</u>	<u>757</u>	<u>57,350</u>
Total	<u>\$ 372,617</u>	<u>\$ 49,971</u>	<u>\$ 422,588</u>

Notes to Financial Statements - Continued

Town of New Portland, Maine

Note F - Assigned Fund Balance

At December 31, 2018, the assigned general fund balance consisted of the following:

General Carryforwards:

Planning board	\$	3,935
Fire department		4,424
Cemetery maintenance		1,250
Animal control		1,324
TAN interest		2,000

Other Reserves:

Legal fees contingency		2,138
Fire certification		8,404
Tarring		10,063
Grant matching		22,003
Recreation		1,235
Fire truck		80
Road projects		9,000
Road grant		17,642
Building fund		4
	\$	<u>83,502</u>

Note G - Expenditures Over Appropriations

The following appropriations were exceeded by actual expenditures:

<u>Appropriations</u>		<u>Excess</u>
Town office/charges	\$	9,303
Summer roads		3,946
Newsletter		490
Audit		300
Street lights		168

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	\$	(39,848)
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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	38,502
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Transfers from other funds are inflows of budgetary resources but are not transfers for financial reporting purposes	(41,410)
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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	(66,335)
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Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes	<u>17,200</u>
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Generally Accepted Accounting Principles Basis:

Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>\$ (91,891)</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, 2018.

Combining Balance Sheet
Nonmajor Governmental Funds - Other Governmental Funds

Town of New Portland, Maine

As of December 31, 2018

	Special Revenue	Permanent Fund	Total Nonmajor Governmental Funds
Assets			
Cash	\$ 58,321	\$ 23,413	\$ 81,734
Due from other funds	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>\$ 58,321</u>	<u>\$ 23,413</u>	<u>\$ 81,734</u>
Liabilities and Fund Balances			
Liabilities			
Due to other funds	<u>\$ 6,634</u>	<u>\$ -</u>	<u>\$ 6,634</u>
Total Liabilities	6,634	-	6,634
Fund Balances			
Nonspendable	-	1,700	1,700
Restricted	-	21,713	21,713
Assigned	<u>51,687</u>	<u>-</u>	<u>51,687</u>
Total Fund Balances	<u>51,687</u>	<u>23,413</u>	<u>75,100</u>
Total Liabilities and Fund Balances	<u>\$ 58,321</u>	<u>\$ 23,413</u>	<u>\$ 81,734</u>

See accompanying independent auditors' report.

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

Town of New Portland, Maine

For the Year Ended December 31, 2018

	Legal Fees Contingency	Fire Certification	Tarring	Grant Matching	Recreation	Fire Truck	Road Projects	Road Grant	Building Fund	Total
Revenues										
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,124	\$ -	\$ 37,124
Other	-	-	-	-	471	-	-	-	-	471
Interest	76	77	276	209	15	1	-	254	-	908
Total Revenues	<u>76</u>	<u>77</u>	<u>276</u>	<u>209</u>	<u>486</u>	<u>1</u>	<u>-</u>	<u>37,378</u>	<u>-</u>	<u>38,503</u>
Expenditures	<u>6,272</u>	<u>2,320</u>	<u>56,914</u>	<u>-</u>	<u>831</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>66,337</u>
Revenues Over (Under) Expenditures	(6,196)	(2,243)	(56,638)	209	(345)	1	-	37,378	-	(27,834)
Other Financing Sources (Uses)										
Operating transfers in	-	2,200	15,000	-	-	-	-	-	-	17,200
Operating transfers out	-	(4,410)	-	-	-	-	-	(37,000)	-	(41,410)
Total Other Financing Sources (Uses)	<u>-</u>	<u>(2,210)</u>	<u>15,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(37,000)</u>	<u>-</u>	<u>(24,210)</u>
Revenues and Other Sources Over (Under) Expenditures and Other Uses	(6,196)	(4,453)	(41,638)	209	(345)	1	-	378	-	(52,044)
Reserve balances at beginning of year	<u>8,334</u>	<u>12,857</u>	<u>51,701</u>	<u>21,794</u>	<u>1,580</u>	<u>79</u>	<u>9,000</u>	<u>17,264</u>	<u>4</u>	<u>122,613</u>
Reserve Balances at End of Year	<u>\$ 2,138</u>	<u>\$ 8,404</u>	<u>\$ 10,063</u>	<u>\$ 22,003</u>	<u>\$ 1,235</u>	<u>\$ 80</u>	<u>\$ 9,000</u>	<u>\$ 17,642</u>	<u>\$ 4</u>	<u>\$ 70,569</u>

See accompanying independent auditors' report.