

2019



ANNUAL TOWN REPORT

TOWN OF NEW PORTLAND

Year Ending December 31, 2019

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

Photo compliments of Tom Dodd



New Portland Sand Salt Shed Committee

Members in photo are as follows from left to right:

Andrea Reichert, Brenda Stevens, Raymond Poulin, Lewis Wills, Wayne Rundlett

Members not present:

Michael Senecal, Michael Malesky

The current New Portland Board of Selectmen would like to express their greatest appreciation to Brenda Stevens, Lewis Wills and Michael Malesky for the work they did above and beyond what was expected of them. With their dedication and commitment to this project our community now has their own sand salt shed facility.

The Board of Selectmen would also like to acknowledge
this committed group as the recipient of the
2020 New Portland Spirit of America Volunteer Recipients.

We are very fortunate to have such great citizens who take time out of their busy lives to volunteer in our community.

TOWN DIRECTORY

Town of New Portland Telephone Numbers & E-Mail Addresses

Town Office Front Desk	628-4441	Fax- 628-4440
Town Manager/CEO – Stacie Rundlett	628-4441	nwprtInd@tds.net
Town Clerk – Kristen Mitchell	628-4441	newportlandtownclerk@gmail.com
Assessor’s Agent – Michael Malesky, CMA	628-4441	newportlandassessors@tds.net
Fire Department (non-emergency)	628-2081	nwprtInd@tds.net
LPI- Leo Mayo	566-7341	
New Portlander Editor – Dallas Landry	628-4201	alderswamp2@gmail.com
Town Historian – Marilyn Gorman	628-3532	
Board of Selectmen, Chair- Andrea Reichert	628-5411	
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- Keith Mudgett	248-2874	
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 nonemergency)	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

2020 Observed Holidays & Dates Observed

New Year’s Day on Wednesday, January 1st
Martin Luther King Jr. Day on Monday, January 20th
President’s Day on Monday, February 17th
Patriot’s Day on Monday, April 20th
Memorial Day on Monday, May 25th
4th of July on Saturday, July 4th
Labor Day on Monday, September 7th
Columbus Day on Monday, October 12th
Veteran’s Day on Wednesday, November 11th
Thanksgiving on Thursday, November 26th
Christmas Day observed on Friday, December 25th

Meeting Schedules

Selectmen's Meeting

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

New Portland Fire Department Meeting

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

Planning Board Meeting

1st Wednesday of the month at 6:30 pm

Kingfield-New Portland Transfer Station

Hours:

Wednesday, Saturday, Sunday

7:30 am – 4:30 pm

Fri 12:30 pm – 4:30 pm

November 15th – April 15th

NO Friday hours offered

School Board Meeting

1st Wednesday of each month at 6:00 pm

NP Community Library Hours

Wednesday 4:00 pm- 6:00 pm

Tuesday and Saturday 10:00 am - noon

Sunday and Thursday 1:00 pm – 3:00 pm

Library Board of Trustees Meeting

2nd Tuesday of the month at 6:00 pm

New Portland Water District

2nd Wednesday of each month at 7:00 pm

New Portland Recreation Committee

1st Thursday of each month at 6:00 pm

Table of Contents

General Town Information.....	4
Town Officers.....	5
County, State, and Federal	
Government Representatives.....	6
Letters from Representatives.....	7-9
Selectmen's Budget Report.....	10-11
Assessor's Report.....	12
Abatements.....	13
Tax Collector's Report 2019 Assessment.....	14
Delinquent Taxes.....	15-19
State of Maine Reimbursements.....	20
Town Receipts and Expenditures.....	21-28
Dedicated Special Accounts.....	29-30
Town Clerk's Annual Report.....	31-32
Town Historian Report.....	33
Animal Control Officer's Annual Report.....	34
Fire Department Annual Report.....	35
Assessor's Agent Annual Report.....	36-37
Board of Selectmen's Letter of Transmittal.....	38
Taxpayer's Notice.....	39
Rules of the New Portland Town Meeting.....	40
List of Estates Form.....	41-42
Town Meeting Warrant.....	43-46
General Fund Activity.....	47-70

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 on December 31st. 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- Bills are mailed once the Assessor's and Assessor's Agent have completed the tax commitment. This is typically done around July. Tax bills are **ALWAYS** due on September 30th. Interest begins on Real Estate and Personal Property taxes on October 1st.

Burn Permits- Burn permits are required for any type of outdoor open burning. They are available from the Fire Chief, the Deputy Fire Chiefs, or can be obtained online at the State of Maine Forest Service.

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

Town Officers

Moderator

Kenneth Lexier

Board of Selectmen

Andrea Reichert (2021)

Raymond Poulin (2022)

Wayne Rundlett (2020)

Town Manager, Treasurer

Tax Collector, Health Officer,

General Assistance Administrator, CEO

Deputy Town Clerk

Stacie Rundlett (Indefinite)

Town Clerk, Registrar of Voters,

Town Warden, Deputy Town Manager

Kristen Mitchell (2021)

Road Commissioner

Gary Agren (2021)

Fire Chief

Jethro "Kip" Poulin

Deputy Fire Chiefs

Brian Rundlett

Wayne Rundlett

Captain

Kyle Handrahan

Lieutenants

Harold Gayne

Dan Howard

Local Plumbing Inspector

Leo Mayo (2020)

Animal Control Officer

Keith Mudgett (2020)

Town Historian

Marilyn Gorman

RSU#74 School Board

Bobbie-Sue Harrington (2020)

Jessie Campbell (2021) resigned

Valeria Pinkham (2022)

David Royce (2020) fill-in

Recreation Committee

Judi Wills

Marilyn Gorman

Terry Gaudette

Kristen Mitchell

Stacie Rundlett- resigned

Ballot/Election Clerks

Marilyn Gorman

Judi Wills

Winona Emery

Nancy Steuber

Cheryl Browne

Rosemarie Hendrix

Amy Squibb

Stacie Rundlett

Planning Board

Peter Gardner, Chair (2020)

Brian Rundlett (2020)

Jim Heichel (2019) resigned

Kyle Handrahan (2021)

Lewis Wills (2022)

Gabe Clark, ALT (2021)

Budget Committee

Mary Robinson

Brenda Stevens

Judi Wills

Marilyn Gorman

Jamie Eck

Nikki Shamalay

Gabe Clark

Assessor's Agent

Michael Malesky

Board of Appeals- Vacant

Representatives to the County, State, and Federal Government

County Commissioner

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

Maine State Senate District #3

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 Libson Street
Lewiston, ME 04240
(207)784-0768

United States Senators

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

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

January 1, 2020

Dear Friends,

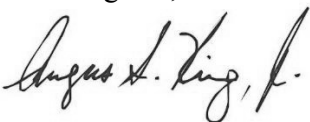
The beginning of a new year provides the opportunity to reflect on the progress of the past 12 months. If you've been watching cable TV, you might think that every waking moment of 2019 in Washington has been consumed by divisive, partisan issues – and while there's no shortage of those debates, there have also been opportunities for bipartisan cooperation. You sent me to the Senate to make the most of those opportunities, so as we enter into the New Year, I wanted to take a moment to update you on my efforts to work with members of both parties to make life better for the people of Maine.

One of my most important priorities this past year has been emphasizing preventive healthcare. Maine's distinction as the oldest state in the nation brings us wisdom, of course – but it also creates unique challenges, particularly relating to healthcare. The key to addressing these obstacles is being proactive, because the cheapest, safest medical procedure is the one that doesn't need to happen. That's why I've introduced legislation to incentivize healthier living, expand mental health screenings, and help more Americans access regular check-ups. We're making progress, but we've got a long way to go – and I'd like your help, because I know that the best ideas are the ones that come from families and communities on the front lines of these challenges. To strengthen this effort, I convened a policy forum on prevention in Bangor in October, which has already given me exciting new ideas that I'll carry with me into 2020. If you have additional thoughts on encouraging preventive healthcare, please share them with my office.

This year has also continued the growth of Maine's forest products industry – a key focus of my work to revitalize Maine's rural economy and communities. We've seen significant investment in mills across the state, creating good jobs to support rural Maine. I'm also pleased that the investments aren't just in our mills – the industry is thriving because of its commitment to innovation. We're fortunate to have the University of Maine's top-notch researchers exploring cutting-edge ways to use our forest resources, including capitalizing on the rise of 3D printing technology with the world's largest 3D printer. Combining this work with ongoing federal support, our vast forests, and Maine's dedicated workforce, I know that the future of this industry is bright, and I'll continue working to support it on all fronts.

I'm proud of all we've accomplished together this year, but even as I reflect on all that we've achieved, it is challenging to not think of the work left undone. It sometimes can be discouraging to watch these important priorities hang in limbo, but fortunately for me, encouragement is never far. After all, I get to live in Maine – which means I get to count Maine people as my neighbors and friends. I'm always struck by the kindness that our citizens show not only to me, but also to each other. This focus on collaboration and compassion is an inspiration, and it powers my efforts bring a little bit of Maine common sense to Washington. Thank you for all you do to for our state – Mary and I are deeply grateful, and we hope that 2020 will be a good year for you, your family, your community, and the State of Maine.

Best Regards,



Angus S. King Jr.
United States Senator



Tom Skolfield

349 Phillips Road

Weld, ME 04285

HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION

AUGUSTA, MAINE 04333-0002

(207) 287-1440

TTY: (207) 287-4469

January 2020

Home Phone: (207) 585-2638

Thomas.Skolfield@legislature.maine.gov

Dear Friends and Neighbors,

The 129th Legislature completed its' first regular session last June. Governor Mills and solid democrat majorities in the House and Senate, produced an eight billion dollar, two-year state budget. I have concerns about its long-term impact on family budgets and on local property taxes. It does not raise taxes in the short run, because it utilizes surpluses accumulated under Governor LePage.

The budget that passed is not one that my colleagues and I would have adopted if control of the legislature were different. The reliance on one-time monies will require some tough choices and the setting of true priorities going forward. I will oppose tax increases that make it harder on Maine taxpayers.

We all agree that local property taxes are already too high. I appreciate that my fellow Republicans on the Appropriations Committee were able to get some property tax relief in the budget. The budget allocates an additional \$75 million in property tax relief, some of which will go directly to homeowners by increasing the Homestead Exemption to \$25,000.

Republicans insisted on this type of tax relief because it goes directly to homeowners in the form of lower property tax bills. The budget also provides relief to nearly 13,000 low-income taxpayers, expanding eligibility for the Property Tax Fairness Credit.

I am committed to trying to prevent your taxes from going up. This is especially true now that the government is taking in record amounts of money because of the strong economy that is a result of conservative tax and fiscal policies.

I welcome your thoughts and suggestions on issues that matter to you. It is an honor and privilege to be your State Representative.

Sincerely,

Tom Skolfield

State Representative



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

A Message from Senator Brad Farrin

Dear Friends and Neighbors:

Let me begin by thanking you for allowing me the privilege of serving you in the Maine Senate. I am honored that you have put your trust in me and I can assure you that I will continue to work tirelessly on your behalf.

Maine is in the midst of one of the greatest periods of prosperity in its history and has led the nation in a number of economic categories over the last several years. Unemployment is at record low levels, wages are up, and state government has had seven straight years of surpluses. The number of children living in poverty is in a steep decline, and Maine now leads the nation in equality for women in the workplace and politics.

Though we have accomplished a great deal in the past year, there is still much more to be done. Maintaining the prosperity that you have built over the last several years tops the list. We can do this by holding the line on government spending, doing our best to stay out of the way of local businesses so that they can thrive as a result of their own hard work, and making sure that government is the most fiscally responsible steward of your tax dollars. These will be a few of my priorities this coming year.

This year, I was appointed to the Blue Ribbon Commission on Transportation to study and recommend funding solutions for the state's transportation systems. I'm especially concerned with the issues rural Maine faces, and this next session it is my greatest priority to find ways to improve Maine roads and infrastructure.

Again, thank you for electing me to serve you in the State Senate. The 129th Legislature certainly has a great deal more work to do; but I believe that if we come together, there is nothing we can't accomplish. Please feel free to contact me at (207) 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 2018, 2019, and Tentative 2020

ADMINISTRATION	2018	2019	2020
Town Officer's Salaries	95,159.97	97,954.00	106,760.25
Town Charges	11,000.00	12,000.00	12,000.00
Town Office	13,940.00	13,265.00	12,405.00
Social Security	10,000.00	10,000.00	10,000.00
Insurance	<u>19,790.00</u>	<u>21,278.00</u>	<u>21,350.00</u>
TOTAL ADMINISTRATION	149,889.97	154,497.00	162,515.25
Fire Truck Payment	30,407.00	30,407.00	30,407.00
Kennebec Valley Council of Government	1,206.00	1,228.00	1,228.00
Maine Municipal Association	1,807.00	1,842.00	1,877.00
Assessing	2,775.00	2,275.00	2,275.00
Ambulance	17,829.75	16,191.00	16,126.00
Audit	7,500.00	8,000.00	8,000.00
Summer Roads	51,000.00	52,000.00	78,000.00
Winter Roads	125,000.00	160,000.00	235,000.00
Paving	15,000.00	10,000.00	10,000.00
Street Lights	5,200.00	6,000.00	5,500.00
Fire Department	46,741.00	44,245.00	90,470.00
Fire Training	2,200.00	2,320.00	2,870.00
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	4,300.00	4,800.00	4,800.00
Transfer Station	39,396.50	48,134.00	59,689.25
Legal Fees	0.00	0.00	3,000.00
Animal Control	1,000.00	1,200.00	1,700.00
Trio License	9,000.00	9,250.00	12,398.00
Food Cupboard	1,000.00	1,500.00	1,500.00
Abatements	1.00	1.00	1.00
General Assistance	2,000.00	2,000.00	2,000.00
Bond Payment			28,239.00
Recreation			1,100.00
Community Room			5,384.00
Security Cameras			3,276.00
Health Insurance			8,072.00
TAN Interest			5,000.00
Town Historian			500.00
Sand Salt Shed			20,000.00
TOTAL FROM MEETING APPROPRIATIONS	536,246.22	578,883.00	820,920.50

SELECTMEN'S BUDGET REPORT (CONT'D)**OTHER ASSESSMENTS**

Educations, RSU/SAD #74	763,242.00	821,800.00
County Tax	185,839.92	185,839.00
TIF Financing Plan	39,451.60	35,757.00
Overlay	<u>11,373.91</u>	<u>16,530.11</u>
	1,536,153.65	1,638,809.11
NEW ASSESSMENT FOR COMMITMENT	1,375,703.41	1,482,827.11
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	1,548,703.41	1,655,827.11

Assessor's Report

2019 Valuation

Taxable Valuation of Real Estate	
Value of Land	32,424,900.00
Value of Buildings	42,360,700.00
TOTAL REAL ESTATE VALUE	74,785,600.00

Taxable Valuation of Personal Property

Product machinery and Equipment	343,900.00
Business Equipment	51,600.00
All other Personal Property	106,800.00
TOTAL PERSONAL PROPERTY VALUE	502,300.00

TOTAL REAL ESTATE & PERSONAL PROPERTY VALUE **75,287,900.00**

APPROPRIATIONS

County Tax	185,831.00
Municipal Appropriation	579,063.00
Local Education Appropriation	821,800.00
T.I.F. Financing Plan Amount	35,757.00
Overlay	16530.11
TOTAL 2019 APPROPRIATIONS	1,638,981.11

Less Specific Amounts Allowed by Law

State Municipal Revenue Sharing	(45,000.00)
Homestead Exemption Reimbursement	(66,673.33)
BETE Reimbursement	(346.67)
Other Revenue: Veterans & Tree Growth Reimbursement	(88,962.22)
Franchise Fee, Interest on Taxes, Surplus	
NET ASSESSMENT FOR COMMITMENT	1,437,998.89

Real Estate	74,785,600.00	x .0191=	1,428,404.96
Personal Property	502,300.00	x .0191=	9,593.93
	75,287,900.00	x .0191=	1,437,998.89

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

ABATEMENTS**Receipts**

From Overlay	8,555.04
Taxation	<u>1.00</u>

TOTAL 8,556.04

Expenditures**2009 Real Estate Abatement**

Agnes Domino	<u>205.34</u>
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TOTAL 205.34

2010 Real Estate Abatement

Agnes Domino	223.79
Town of New Portland	<u>425.04</u>

TOTAL 648.83

2011 Real Estate Abatement

Town of New Portland	403.37
Dianne Heist	<u>113.92</u>

TOTAL 517.29

2012 Real Estate Abatement

Ronnie & Gail Churchill	208.78
Town of New Portland	374.95
Dianne Heist	<u>203.23</u>

TOTAL 786.96

2013 Real Estate Abatement

Town of New Portland	417.84
Dianne Heist	<u>222.60</u>

TOTAL 640.44

2014 Real Estate Abatement

Town of New Portland	438.26
Dianne Heist	<u>344.47</u>

TOTAL 782.73

2015 Real Estate Abatement

Town of New Portland	442.36
Dianne Heist	<u>244.8</u>

TOTAL 687.16

2016 Real Estate Abatement

Town of New Portland	450.49
Dianne Heist	<u>257.76</u>

TOTAL 708.25

2017 Real Estate Abatement

Joseph Tolman	27.37
Dianne Heist	277.34
Town of New Portland	429.49
Thomas & Valerie Bossie	176.43
Denise Quiron	75.65
Raymond Brown	<u>157.41</u>

TOTAL 1,143.69

ABATEMENT EXPENDITURES (CONT'D)**2018 Real Estate Abatement**

Town of New Portland	322.18
Michael Adams	329.42
Dianne Heist	260.64
Denise Quiron	<u>65.68</u>
TOTAL	977.92

2019 Real Estate Abatement

Nathan & Tabitha Burke	30.44
Town of New Portland	68.76
Town of New Portland	275.04
Jamie Jackson & Kendra Parker	1,069.60
Denise Quiron	7.64
Kendall Knowles & Becky Redlevske	<u>5.25</u>
TOTAL	1,456.73

TAX COLLECTOR'S REPORT**2019 Assessment**

2019 Net Assessment for Commitment	1,421,652.12
2019 Supplemental Taxes Issued	7,224.23
2019 Tax Aquired Property	2,966.23
2019 Taxes Paid in 2018	6,156.31
TOTAL	1,437,998.89

2019 COLLECTIONS AND CREDITS

2019 Real Estate Taxes Collected	1,161,222.10
2019 Personal Property Taxes Collected	5,607.76
2019 Real Estate Abatements	1,456.43
2019 Real Estate Taxes Receivable	265,726.43
2019 Personal Property Taxes Receivable	3,986.17
TOTAL	1,437,998.89

OTHER YEARS COLLECTIONS AND CREDITS

2020 Real Estate Taxes	8,406.72
2018 Real Estate Taxes	136,176.30
2018 Personal Property Taxes	1,891.43
2017 Real Estate Taxes	49,877.22
2017 Personal Property Taxes	3.38
TOTAL	196,355.05

2019 Delinquent Real Estate Taxes

ABELL, KATHRYN & STEPHEN	1,854.61	CROSS, JOY A.	741.08
ADAMS, DAVE S.	2,074.26	*	2,192.68
AGREN, LORIE A. & TOLMAN,	1,691.00	DALRYMPLE, TERI & MARCO,	830.85
ALLEN, ROSEMARY	670.41	DELANEY, RYAN	1,027.58
ANDERSON, ALBERT G.	108.87	DENALSKY FAMILY	527.16
ANDERSON, ALBERT G.	1,008.48	DENTICO, NYKOLA K. &	1,686.53
ANDERSON, PAULA	1,453.51	DEVEAU, CRAIG J.	276.95
ANDREI, JOSHUA C. & WIRICK,	1,010.44	DICENSO, PAUL	502.33
ARLIT, APRIL P.& GILL, NATHAN	1,493.62	DIEHL, TIMOTHY A.	785.85
ATWOOD, LYNDON F. JR. &	2,196.50	DUNN, STEPHANIE L.	4,375.81
ATWOOD, NICOLE D.	294.14	DUNN, STEPHANIE L.	30.56
AUSTIN, SHAWN A. AS	1,782.03	EARLE, DALE E.	4,461.76
*	162.62	EASTBROOK TIMBER CO. INC.	446.94
*	95.84	EMERY, BRIAN J.	76.40
*	7.64	EMERY, DONALD W.	1,944.38
*	439.30	EMERY, DONALD W.	912.98
*	4,100.77	EMERY, RICHARD O.& LISA	5,460.69
BLACK, DONALD	317.06	EMERY, RICHARD O., ACE	2,882.19
BLAKE, DEREK M. & CURRIE,	1,214.76	EVENSON, MICHAEL A.	1,644.51
BOTTI, NICOLI	1,016.12	FERRIS, JEAN W.	183.36
BOUCHER, STEVEN W. & HEIDI	5,529.45	FISHER, DWAIN L.	101.23
BOYER, EDWARD J.	1,971.12	FISHER, DWAIN L.	282.68
BUMPUS, JOSHUA & POULIN,	290.32	FLAHERTY, JOHN A. &	297.47
BURNS, SAMANTHA	2,710.29	FORSLEY, CHRISTINE M.	1,915.73
BURNS, SAMANTHA	809.84	FOSS, DAWN P.& FOYE,	276.94
BURNS, SAMANTHA	297.96	FOSS, DAWN PAMELA ET AL.,	1,340.82
BUTLER, MARY R. REVOCABLE	3,227.90	FOYE, JOHN T. & BRADFORD	5.57
CALDWELL, KELLIE	840.40	FRONTIER FORGE, INC.	1,491.71
CALIRI, JOSEPH A.	5,050.04	FURMAN, SANFORD	639.85
CAMPBELL, ROSEMARY C. &	275.04	GILL, RICHARD A.	1,908.09
CARABETTA, AUDREY D. &	672.32	GOFF, ORIN	855.68
CARTER, AMANDA J., ESTATE	1,134.54	GORDAN, ETHEL VITALE	299.87
CARTER, JOHN M.	1,535.64	GRENIER, DANIEL W.	1,293.07
*	341.89	GROVER, JR., RANDY	834.67
*	410.65	GROVER, RANDY & JANET	683.78
CHURCHILL, DONNA J.	1,289.25	GROVER, RANDY C. & JANET	1,549.01
CHURCHILL, DONNA J.	187.18	GROVER, RANDY C. SR. &	1,025.67
COLLINS, ELIZABETH J.	855.68	HAFFORD, DALE	24.83
COLLINS, MARK E. & CHRISTINA	60.44	HALL, STEVEN L.	888.15
*	3,200.83	HANDRAHAN, JOSHUA M. &	1,111.62
COOMBS, ARYKE L. & BRIAN E.	276.95	HANDRAHAN, KYLE & ASHLEY	334.25
COSSABOOM, PHILLIP JR.	1,082.97	HANDRAHAN, MAYNARD A.	594.01
COUSINEAU INC.	647.49	HARRIMAN, JAMES S. & JANE	710.52
COUSINEAU INC.	286.50	HERNBERG, PETER & BARBAS,	721.98
COUSINEAU INC.	445.03	HIGGINS, MICHAEL & WILLIAM	2,584.23
COUSINEAU INC.	586.37	HILTON, ANITA M.	309.29

2019 Delinquent Real Estate Taxes (Cont'd)

HOGAN, JEFFREY T. & HOGAN,	658.95	RISTANO, LORRAINE C. &	1,867.98
HOWARD, WILLIAM K. & JULIE	748.72	ROBINSON, PHILIP W. & MARY	1,953.93
HUNTLEY, LEE & JUDITH	1,333.18	ROBINSON, PHILLIP & MARY	1,646.42
HUTCHINS, EUGENE V.	376.27	RODERICK, GILL W.	1,188.02
HUTCHINS, RONALD A.	704.79	RODERICK, GILL W.	349.53
KAZANJIAN, MORRIS N., C/O	559.63	ROMANOSKI, NATHAN D.	477.50
LABELLE, DYLAN S.	704.79	ROSE, CHARLES A. & ALAN M.	275.04
LAKEWOOD CAPITAL INC	137.33	ROYER, LEVI W.&	695.24
LAMBERT, AARON S.	888.15	RUGGIERO, ROBERT	798.38
LAROCHE, RONALD S.	718.16	SAWYER, MARION F.	1,157.46
LAWHON, LAURA & ASSOCIATES	248.30	SAYLES, JOHN C. & IMLAY,	1,676.98
LEBEAU, DEBRA	5.73	SCHINZEL, LEIF W.	1,243.41
LEBEAU, DEBRA	414.47	SCHINZEL, MARK A.	941.60
LEVECQUE, JOHN W.	2,801.97	SEAMANS, NARISSA & DANIEL	1,867.98
LEVECQUE, JOHN W.	275.04	SERAFINO, WILLIAM V. & KELLY	1,755.29
LEVECQUE, JOHN W.	84.04	SHAMALY, JOHN J. & BRIAN	2,970.05
LO-BOB INC.	3,128.58	SHAW, SUSAN M.	1.44
LUCE, FREDERICK N. & CHERYL	622.65	SIBLEY, ROGER	1,312.17
LUCE, SUSAN L. & JAY C.	1,050.50	SLEEPER, LUKE JOHN CURTIS &	786.92
LYNCH, KIM	382.00	SMART, JESSICA M.	983.65
MAINE-LY TREES INC, C/O	1,778.16	SORENSEN, DIANNE G.	1,598.67
MAINE-LY TREES INC, C/O	1,371.38	SOVA, BERNARD A. & PHYLLIS	723.89
MAINELY-TREES INC	870.96	SOVA, BERNARD A. & PHYLLIS	2,750.40
MCKEE, ANDREW S.	655.13	SOVA, MARIA	2,041.79
MECHANIC FALLS AUTO SUPPLY	1,629.23	*	290.32
*	913.81	SPOONER, DEREK & WENDA	1,558.56
MITCHELL, KRISTEN	603.56	SQUIBB, AMY B.	305.60
MORRISON HALL, LLC	448.85	SQUIBB, AMY B.	317.06
MORRISON, GEORGE R.	387.73	ST CYR, ALFRED J.	134.43
MORSE, CHRISTOPHER	5,388.11	TAYLOR, ASHLEY G.	641.76
*	95.50	TAYLOR, GILBERT & REBECCA	918.71
*	439.30	TAYLOR, GILBERT R.	588.28
PACHECO, DULCE M. & JOSE L.	523.34	TAYLOR, GILBERT R.	1,539.46
PACHECO, DULCE M. & JOSE L.	536.71	TAYLOR, GILBERT R.	939.72
PARKER, DONNA D.	702.88	TAYLOR, GILBERT R.	1,921.46
PARKER, RICHARD E.&	431.66	TAYLOR, GILBERT R. &	998.93
*	1,432.50	TAYLOR, GILBERT R. &	380.09
PHILLIPS, SHERI & TORR, T. &	40.11	TAYLOR, GILBERT R. &	55.39
POULIN, CHRISTOPHER H. &	545.10	*	294.14
POULIN, RAYMOND	920.62	*	941.63
PROVOST, NANCY A.	911.07	THORNDIKE AND SONS INC	327.79
READ, GAIL F.	579.41	THORNDIKE, ROBERT A. &	2,298.32
*	4,393.00	THORNDIKE, ROBERT A. &	183.36
*	135.61	TIMMERMAN, WILLIAM &	851.86
*	1,573.84	TINDALL, JAMES	1,501.26
RICKER, MICHAEL D.	551.99	TINDALL, JAMES MORGAN &	821.30
RILEY, PATRICK J.	6.14	TOLMAN, MARK S.	286.50
RISTANO, LORRAINE C. &	441.21	TOLMAN, TERRI B.	697.15

2019 Delinquent Real Estate Taxes (Cont'd)

TOZIER, HAROLD	284.59	WELCH, HERBERT	672.32
TOZIER, HAROLD & TREVOR	911.07	WHITE, DANA R. & JOANNE	920.62
TOZIER, TREVOR	441.21	WHITE, JAROD A.	874.78
TOZIER, TREVOR ET AL	1,354.19	WHITNEY, JANICE & KENNETH	1,044.77
TRANTEN, NICHOLAS R.	164.26	*	1,472.61
TRUDEL, ALAN S.	473.68	WILLIAMS, KENNETH & DAY,	147.07
TUTTLE, PATRICIA B. & AARON	319.73	WILLS, DANA	229.20
USACCESS	31,939.02	WILLS, RODERICK	525.25
VILLACCI, THOMAS	1,400.00	WILLS, STANLEY & TERRY	880.51
VIRGILIO, JOSEPH III,	2,016.96	WRIGHT, TANIA M.	676.71
VITALE, ANTHONY	1,827.87	WULF, HOWARD	4,033.92
WALES, MICHAEL S. & DEBRA	2,601.42	WYMAN, GAYLE	1,067.69
WALES, MICHAEL S. & DEBRA	557.72	*	4,085.49
WARREN, RALPH F. III & LYNN	807.93	TOTAL	265,726.43

2018 Delinquent Real Estate Taxes

ALLEN, ROSEMARY	606.35	HIGGINS, MICHAEL & WILLIAM	2,362.05
ANDERSON, ALBERT G.	741.40	HOWARD, WILLIAM K. & JULIE	540.46
BLACK, DONALD	620.83	HUNTLEY, LEE & JUDITH	1,210.89
BUMPUS, JOSHUA & POULIN, D	275.12	KAZANJIAN, MORRIS N., C/O CA	104.71
CALDWELL, KELLIE	796.40	LAMBERT, AARON S.	783.73
CARABETTA, AUDREY D. & WIL	599.11	LAWHON, LAURA & ASSOCIATES	235.30
CARTER, JOHN M.	677.92	LEVECQUE, JOHN W.	2,597.35
COSSABOOM, PHILLIP JR.	971.97	LEVECQUE, JOHN W.	260.64
DALRYMPLE, TERI & MARCO,	729.43	LEVECQUE, JOHN W.	74.21
DEVEAU, CRAIG J. & KRIS M.	262.45	LO-BOB INC.	2,945.55
DICENSO, PAUL	133.84	MORRISON HALL, LLC	389.15
EARLE, DALE E.	4,092.41	PACHECO, DULCE M. & JOSE L.	495.94
EASTBROOK TIMBER CO. INC.	423.54	PARKER, DONNA D.	613.59
EMERY, BRIAN J.	72.40	PROVOST, NANCY A.	818.12
EMERY, DONALD W.	1,289.40	ROMANOSKI, NATHAN D.	412.68
EMERY, DONALD W.	316.88	SAWYER, MARION F.	1,055.23
EMERY, RICHARD O.& LISA	5,062.57	SEAMANS, NARISSA & DANIEL	2,086.93
EMERY, RICHARD O., ACE ELEC	2,638.98	SERAFINO, WILLIAM V. & KELLY	1,590.99
ENVIRO-MATS, INC.	30,266.82	SIBLEY, ROGER	1,174.69
EVENSON, MICHAEL A.	1,529.45	SLEEPER, LUKE JOHN CURTIS &	693.23
FERRIS, JEAN W.	173.76	SORENSEN, DIANNE G.	1,446.19
FORSLEY, CHRISTINE M.	1,764.75	SOVA, BERNARD A. & PHYLLIS	685.99
FRONTIER FORGE, INC.	1,348.45	SOVA, BERNARD A. & PHYLLIS	2,564.77
GROVER, JR., RANDY	752.96	*	431.44
GROVER, RANDY C. SR. & JANET	921.29	SPOONER, DEREK & WENDA	55.16
HAFFORD, DALE	23.53	*	854.32
HANDRAHAN, KYLE & ASHLEY	316.75	TINDALL, JAMES MORGAN & FO	371.13
HANDRAHAN, MAYNARD A.	557.48	TOZIER, HAROLD	269.69
HARRIMAN, JAMES S. & JANE M.	624.45	TOZIER, HAROLD & TREVOR	797.84
HERNBERG, PETER & BARBAS, J	646.17	TOZIER, TREVOR	208.90

2018 Delinquent Real Estate Taxes (Cont'd)

TOZIER, TREVOR ET AL	1,011.10	WHITE, JAROD A.	781.92
TRUDEL, ALAN S.	423.54	WHITNEY, JANICE & KENNETH	354.11
VIRGILIO, JOSEPH III, KIRKMAN, SHANE & HART, P	1,844.39	WILLS, RODERICK & ALICIA	383.72
*	362.46	WILLS, STANLEY & TERRY	762.01
WALES, MICHAEL S. & DEBRA	2,353.00	WULF, HOWARD	3,343.07
WALES, MICHAEL S. & DEBRA	490.51	WYMAN, GAYLE	953.87
WARREN, RALPH F. III & LYNN	724.00	TOTAL	101,155.43

2017 Delinquent Real Estate Taxes

*			
O.WHITE, ALAN S. & K. D.	0.26	SORENSEN, DIANNE G.	1,166.52
DEVEAU, CRAIG J. & KRIS M.	259.55	WARREN, RALPH F. III & LYNN	716.00
		TOTAL	2,142.33

2019 Delinquent Personal Property Taxes

ADT LLC	7.64	GRAYHAWK LEASING, LLC	3.82
AGREN BRUCE	3.82	HUGHES NETWORK SYSTEMS,	76.40
*	1.91	JRFABRICATION	206.28
BERRY, NAN	712.43	LUCE AUSTIN	292.23
BOUCHER, STEVEN W.	34.38	POULIN'S GARAGE	64.94
CONOPCO INC.	3.82	TAYLOR, GILBERT R.	582.55
DIRECTV, LLC	7.64	THE COCA-COLA COMPANY	19.10
DISH NETWORK LLC	80.22	TINDALL'S COUNTRY STORE	47.75
DISHNET SATELLITE	1.91	VIASAT, INC. C/O RYAN, LLC	21.01
ELAVON INC	3.82	WILLS, DANA T.	1,814.50
		TOTAL	3,986.17

2018 Delinquent Personal Property Taxes

BOUCHER, STEVEN W.	36.20	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
POULIN'S GARAGE	61.54	WILLS, DANA T.	1,176.50
		TOTAL	1,589.18

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
POULIN'S GARAGE	3.84	WILLS, DANA T.	1,611.00
		TOTAL	1,799.49

2014 Delinquent Personal Property Taxes

Road Runner HoldCo LLC	1.70
TOTAL	1.70

2010 Delinquent Personal Property Taxes

CITICORP VENDOR FINANCE	12.25
TOTAL	12.25

2009 Delinquent Personal Property Taxes

CITICORP VENDOR FINANCE	11.20
TOTAL	11.20

STATE OF MAINE REIMBURSEMENT**Receipts**

Tree Growth Reimbursement	36,003.65
Veteran's Reimbursement	2,197.00
TOTAL	38,200.65

Expenditures

Used to reduce Tax Commitment	37,197.00
Lapse to Surplus	1,003.65
TOTAL	38,200.65

BOAT EXCISE TAXES**Receipts**

2019 Excise Taxes Received	932.00
TOTAL	932.00

Expenditures

Lapse to Surplus	932.00
TOTAL	932.00

MOTOR VEHICLE EXCISE TAXES**Receipts**

2019 Motor Vehicle Excise Received	163,699.16
TOTAL	163,699.16

Expenditures

Transferred to Winter Roads	100,000.00
Transferred to Summer Roads	36,000.00
Lapsed to Surplus	27,699.16
TOTAL	163,699.16

MOTOR VEHICLE REGISTRATIONS**Receipts**

2019 Receipts	91,666.18
From Overlay	81.48
TOTAL	91,747.66

Expenditures

Paid to Treasurer, State of Maine	91,747.66
TOTAL	91,747.66

INLAND FISHERIES AND WILDLIFE REGISTRATIONS**Receipts**

2019 Receipts	18,080.51
From Overlay	199.00
TOTAL	18,279.51

Expenditures

Paid to Treasurer, State of Maine	18,279.51
TOTAL	18,279.51

PLUMBING INSPECTIONS**Receipts**

2019 Receipts	2,052.50
TOTAL	2,052.50

Expenditures

Paid to L.P.I.	1,362.50
Paid to Treasurer, State of Maine	690.00
TOTAL	2,052.50

OFFICER'S SALARIES**Receipts**

2019 Town Meeting Appropriations	97,954.00
T.I.F. Income	1,600.00
TOTAL	99,554.00

Expenditures

Selectmen	9,000.00
Town Manager	38,774.75
Deputy Town Manager	19,726.63
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	1,700.00
Assessor's Agent	14,742.65
Road Commissioner	2,000.00
Lapse to Surplus	4,109.97
TOTAL	99,554.00

TOWN CHARGES**Receipts**

Town Meeting Appropriation	12,000.00
Motor Vehicle Agent Fees/IF&W Agent Fees/Copier & Postage Fees	6,434.46
Lien Fees	7,094.59
Refunds from R.S.U. #74 for district voting	1,593.03
Refunds from T.I.F. Account	388.99
From Overlay	3,338.32
TOTAL	30,849.39

Expenditures

Registry Recording Fees	3,786.98
Mileage	2,277.16
Supplies, Cleaning	10,706.19
Postage(Includes bulk mail permit)	3,786.97
Seminars/Training/Membership Dues	1,222.90

TOWN CHARGES (CONT'D)

Town Report Printing	860.00
Ballot Clerks	3,131.00
Advertising	1,155.59
Phone Services	924.42
Website	388.99
Copier Lease/Contact	2,375.15
Moderator Fee	50.00
Electricity for West Village Storage Building	184.04
TOTAL	30,849.39

SOCIAL SECURITY**Receipts**

Town Meeting Appropriation	10,000.00
Maine State Tax Withholding	538.70
Federal Tax Withholding	2,290.16
FICA/Medicare Tax Withholding	10,274.57
Overpayment Refund Due	274.77
TOTAL	23,378.20

Expenditures

Paid to Internal Revenue Services	22,839.50
Paid to Treasurer, State of Maine	538.70
TOTAL	23,378.20

TOWN OFFICE**Receipts**

Town Meeting Appropriation	13,265.00
TOTAL	13,265.00

Expenditures

Trash Removal	120.00
Telephone/Fax/Internet	1,686.17
Heat	4,585.64
Electricity	826.40
Alarm Monitoring	265.00
Office Supplies	1,459.93
Cleaning	720.00
Building Maintenance	137.00
Lapse to Surplus	3,464.86
TOTAL	13,265.00

INSURANCE**Receipts**

Town Meeting Appropriation	21,278.00
TOTAL	21,278.00

INSURANCE (CONT'D)**Expenditures**

Property & Casulty Pool	13,911.00
Worker's Compensation	5,501.00
Lapse to Surplus	1,866.00
TOTAL	21,278.00

ASSESSING**Receipts**

Town Meeting Appropriation	2,275.00
TOTAL	2,275.00

Expenditures

Training/School	90.00
Supplies	8.00
Mileage	378.40
Consulting Services	100.00
Tax Maps	492.50
Lapse to Surplus	1,206.10
TOTAL	2,275.00

EDUCATION**Receipts**

Assessments	821,800.00
TOTAL	821,800.00

Expenditures

R.S.U. #74	82,180.00
TOTAL	821,800.00

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

Town Meeting Appropriation	1,228.00
TOTAL	1,228.00

Expenditures

Paid to KVCOG	1,228.00
TOTAL	1,228.00

MAINE MUNICIPAL ASSOCIATION (MMA)**Receipts**

Town Meeting Appropriation	1,842.00
TOTAL	1,842.00

Expenditures

Paid to MMA	1,842.00
TOTAL	1,842.00

TRIO SOFTWARE**Receipts**

Town Meeting Appropriation	9,250.00
From Overlay	0.27
TOTAL	9,250.27

Expenditures

Paid to Harris Computers	9,250.27
TOTAL	9,250.27

PLANNING BOARD**Receipts**

Carry Forward from 2018	3,935.00
Income	1,350.00
TOTAL	5,285.00

Expenditures

Meeting Stipends	585.00
Carry Forward to 2020	4,700.00
TOTAL	5,285.00

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	16,191.00
TOTAL	16,191.00

Expenditures

Paid to Franklin Memorial Hospital	16,057.00
Lapse to Surplus	134.00
TOTAL	16,191.00

STREET LIGHTS**Receipts**

Town Meeting Appropriation	6,000.00
TOTAL	6,000.00

Expenditures

Paid to Central Maine Power Company	5,471.45
Lapse to Surplus	528.55
TOTAL	6,000.00

WINTER ROADS**Receipts**

Town Meeting Appropriation	260,000.00
From Overlay	31,671.76
TOTAL	291,671.76

Expenditures

Paid to G.R.Taylor & Sons	151,667.65
Paid to J.R. Davenport Trucking & Plowing	102,633.32
Paid to JR Nunes & Sons Excavation	30,525.00
Paid to New England Salt	6,845.79
TOTAL	291,671.76

ANIMAL CONTROL**Receipts**

Town Meeting Appropriation	1,200.00
Carry Forward from 2018	1,324.00
Income	998.00
TOTAL	3,522.00

Expenditures

Paid to Franklin County Animal Shelter	1,579.60
Mileage Reimbursement	142.12
Carry Forward to 2020	1,800.28
TOTAL	3,522.00

TRANSFER STATION**Receipts**

Town Meeting Appropriation	48,314.00
From Overlay	5,048.00
TOTAL	53,362.00

Expenditures

Paid to Town of Kingfield	53,362.00
TOTAL	53,362.00

GENERAL ASSISTANCE**Receipts**

Town Meeting Appropriation	2,000.00
TOTAL	

Expenditures

GA-2019-1	199.89
GA-2019-2	249.02
GA-2019-3	734.00
Lapse to Surplus	817.09
TOTAL	2,000.00

AUDIT**Receipts**

Town Meeting Appropriation	8,000.00
TOTAL	8,000.00

AUDIT (CONT'D)**Expenditures**

Paid to Purdy Powers & Company	7,800.00
Lapse to Surplus	200.00
TOTAL	8,000.00

CEMETERIES**Receipts**

Town Meeting Appropriation	6,000.00
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.	2,000.00
TOTAL	6,000.00

ROAD GRANT**Receipts**

Received from State of Maine	38,172.00
Transferred from Road Grant Fund Account	13,000.00
TOTAL	51,172.00

Expenditures

Transferred to Summer Roads (to reduce taxation)	37,000.00
2019 Expenditures	13,000.00
Carry forward to 2020	1,172.00
TOTAL	51,172.00

PAVING**Receipts**

Town Meeting Appropriation	10,000.00
Transferred from Paving Fund Account	10,063.00
TOTAL	20,063.00

Expenditures

Paving expenses for 2019	20,063.00
TOTAL	20,063.00

SUMMER ROADS**Receipts**

Town Meeting Appropriation	125,000.00
TOTAL	125,000.00

SUMMER ROADS EXPENDITURES (CONT'D)**Expenditures**

Gravel/Stone for Rds	24,137.07
Grading & Sweeping	480.00
Grader Fuel & Maint	10,917.86
Calcium & Rockcracking	11,363.75
Brush cutting	3,935.88
Culverts	1,007.86
signs	583.32
Tree Removal	2,200.00
Supplies	2,187.69
Pickup	5,994.85
Foreman/Labor	14,940.01
Middle Rd Culvert Payment	15,415.47
Backhoe\excavator	3,900.00
Trucking	24,174.50
Carry forward to 2020	3,761.74
TOTAL	125,000.00

FIRE FIGHTER TRAINING**Receipts**

Town Meeting Appropriation	2,320.00
Carry Forward from Reserve Account	8,404.00
TOTAL	10,724.00

Expenditures

Paid for Training	2,870.00
Carry Forward to 2020 in Reserve Account	7,854.00
TOTAL	10,724.00

FIRE DEPARTMENT**Receipts**

Town Meeting Appropriation	44,245.00
Carry Forward from 2018	4,424.00
From Overlay	832.46
TOTAL	49,501.46

Expenditures

Electricity	2,414.57
Telephone/Internet	1,203.37
Gas/Oil	2,341.34
Equipment	1,222.82
Equipment Maint	31,576.60
Payroll	8,261.30
Misc./Services	1,231.46
Trash	120.00

FIRE DEPARTMENT (CONT'D)

Building Maint.	1,130.00
TOTAL	49,501.46

RECREATION**Receipts**

Carry Forward from Reserve Account	1,235.00
Donations	32.00
TOTAL	1,267.00

Expenditures

Paid to Ski Program	195.00
2019 Fall Festival Expenditures	275.00
Supplies	149.74
Carry Forward to Reserve Account	647.26
TOTAL	1,267.00

LEGAL FEES**Receipts**

Carry Forward from Reserve Account	2,138.00
From Overlay	1,909.86
TOTAL	4,047.86

Expenditures

Paid to Burnstein, Shur, Sawyer & Nelson	4,047.86
TOTAL	4,047.86

PEOPLE WHO CARE FOOD CUPBOARD**Receipts**

Town Meeting Appropriation	1,500.00
TOTAL	1,500.00

Expenditures

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

SNOWMOBILE GRANTS**Receipts**

Received from the State of Maine	13,734.96
TOTAL	13,734.96

Expenditures

Paid to the Wire Bridge Sno Travelers	13,734.96
TOTAL	13,734.96

DEDICATED SPECIAL ACCOUNTS**Paving Fund**

1/1/2019 Balance	10,063.00
Deposit of 2019 Town Meeting Appropriation	10,000.00
Transferred to General Fund Account for Sand Salt Shed Project	-20,063.00
Interest Earned	<u>112.65</u>
12/31/2019 Balance	112.65

Firefighter Training Fund

01/01/2019 Balance	8,404.00
Deposit of 2019 Town Meeting Appropriation	2,320.00
Interest Earned	<u>102.20</u>
12/31/2019 Balance	10,826.20

Fire Truck Replacement Fund

1/1/2019 Balance	79.65
Interest Earned	<u>0.98</u>
12/31/2019 Balance	80.63

Building Fund

01/01/2019 Balance	4.09
Transferred to General Fund for Sand Salt Shed Expenses	-4.12
Interest Earned	<u>0.03</u>
12/31/2019 Balance	0.00

Recreation Fund

01/01/2019 Balance	1,236.20
2019 Expended	-619.74
Income transferred	32.00
Interest Earned	<u>13.70</u>
12/31/2019 Balance	660.96

Grant Matching Fund

01/01/2019 Balance	22,022.62
Interest Earned	<u>246.64</u>
12/31/2019 Balance	22,269.26

Legal Fees Fund

01/01/2019 Balance	2,138.21
2019 Expended	-2,158.50
Interest Earned	<u>21.10</u>
12/31/2019 Balance	0.81

Road Grant Fund

01/01/2019 Balance	26,669.06
Income from DOT Local Road Assistance	1,172.00
2019 Expended	-13,000.00
Interest Earned	291.02
12/31/2019 Balance	15,132.08

Williams Fund SSB CD 01-40-1457

01/01/2019 Balance	10,860.81
Interest Earned	21.78
12/31/2019 Balance	10,882.59

Town of New Portland Inhabitants SSB CD 01403973

01/01/2019 Balance	10,000.00
Interest Earned	20.49
To be transferred to Cemetery Trust Fund	20.49
12/31/2019 Balance	10,000.00

Cemetery Trust Fund SSB CD 1030018460

01/01/2019 Balance	1,700.00
Interest Earned	39.34
To be Distributed to Cemetery Associations	39.34
12/31/2019 Balance	1,700.00

Base Fund is 1,700.00

Joseph William Fund SSB Passbook 30055428

01/01/2019 Balance	344.65
Interest Earned	0.31
12/31/2019 Balance	344.96

New Portland Flooring Development Fund BSB 1500016308 (T.I.F.)

01/01/2019 Balance	51,701.00
2019 T.I.F. Revenues	35,757.00
Returned to the Town's General Fund for Approved Expenditures	-30,294.54
Interest Earned	54.58
12/31/2019 Balance	57,218.04

Town Clerk's Report for 2019

Hello New Portlanders,

Another year has gone by. It went by fast, as they always do! We have been keeping up with all of the changes that the state makes in the laws and attending our mandatory workshops along with maintaining the records, elections, vitals research, appointments and oaths and dog licensing.

A huge shoutout to all of my Ballot Clerks throughout the year! They are always willing to learn and keep up with all of the changes in the laws that occur. Thank you to Stacie Rundlett, Marilyn Gorman, Judi Wills, Winona Emery and Nancy Steuber. These ladies are always there when I need them and are always lending a helping hand. Without them the Elections would not run so smoothly.

Below is where you will find information from dog licensing, vital statistics and Elections that were held in 2019:

Dogs Licensed in 2019

There were 237 dogs licensed and 5 kennel licensed issued in 2019.

This total does include dogs that were licensed for Lexington TWP.

2019 Vital Statistics Information for New Portland

Births - 6

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 - 7

<u>Name</u>	<u>Age</u>	<u>Date of Death</u>
Doreal B. Baker	76	February 15, 2019
Eugene V. Hutchins	71	March 19, 2019
Craig S. Wells	57	June 8, 2019
Harriet A. Tolman	82	June 13, 2019
Daniel E. Black	50	September 8, 2019
Beverly J. Francis	76	November 6, 2019
William J. Cairnie	75	December 17, 2019

Marriages - 4

<u>Bride & Groom</u>	<u>Date of Marriage</u>
Kim M. Thomas & Daniel R. Christianson	June 22, 2019
Heidi J. Tolman & Lorie A. Agren	July 13, 2019
Sara M. Mea & Derek J. Poulin	August 17, 2019
Jessica A. Campbell & Darrell R. Hall	October 11, 2019

Elections

As of December 31, 2019, there were 669 Registered Voters here in New Portland. Out of the 669 Registered Voters there are 154 Democrats, 242 Unenrolled, 60 Green Independent and 213 Republicans.

Municipal Election on Friday, March 1, 2019

The following were elected to 3-year terms:

Board of Selectmen

Raymond Poulin

RSU #74 School Board

Valerie Pinkham

RSU #74 Budget Referendum Validation – May 7, 2019

**The Budget did not pass*

RSU #74 Budget Referendum Validation – June 11, 2019

The Budget was passed

State of Maine Referendum Election – November 5, 2019

Question 1

Yes – 68

No – 17

Question 2

Yes – 53

No – 32

I am blessed to be able to serve as your Town Clerk for another year and would like to thank you all for all of your continued support throughout the year. It really is heartwarming to be a part of such an amazing community.

Regards,
Kristen Mitchell, CCM
Town Clerk

TOWN HISTORIAN REPORT

As New Portland's Town Historian, I receive some interesting questions and requests. The following are just a few that I have received this past year. I had a call from a man in California asking me if I could go to the Salem, ME Cemetery and photograph two grave stones. Stacie, the Town Manager, and I did this. Another call was a gentleman requesting some information about a World War 2 casualty, whose remains may have been located. I was able to put him in touch with the family. I received the summer issue of "Circa", a publication of the Maine Historical Society, in Portland, ME and discovered a red Wool and Persian Lamb cloak owned and worn by Elizabeth McNeil Butts from New Portland, so I contacted the Maine Historical Society and acquired permission to include it in my report in the town report. Pictured below is a picture of the cloak and information about it. These are just a few examples of the things that I try to answer or tell people where they might find the answer.

Marilyn Gorman



Wool and Persian Lamb cloak , ca. 1900.

Associated with Elizabeth McNeil Butts (1873-1965) of Saco, Lewiston, and New Portland. The cloak was worn during her time in Lewiston in 1902 and 1903.

Collections of Maine Historical Society,
Object ID #1993.242.3

Photo: Gail Dodge

Animal Control report for June-December 2019.

I'd like to introduce myself, my name is Keith "Andy" Mudgett. Most know me as Andy, and I became your animal control officer this past year in June. I tried my best to hit the ground running with very little training, Thankfully I have recently finished up the first phase of animal control training through the state, and feel I am better able to perform my duties.

As ACO I'd like to offer a few reminders. Please remember that if you have a dog you are required to make sure they have up to date shots, and be licensed at the town office. This should be done yearly and if you do not have it done you can be assessed a late fee. Please remember that feral or stray cats should be reported to me and you should try not to feed them regularly. One female cat can have on average 12 kittens per year. Since we use a no kill shelter in Farmington, we can get these cats medical care and they will be spayed or neutered.

This year we have had few loose dog complaints, and in most cases the dogs were friendly and quickly found by their owners or returned by myself or another community member. Most of our town's complaints have been stray kittens, some with eye infections which is common in kittens born of a stray. These infections are easily cared for at the shelter and these kittens are adopted out to loving families.



New Portland Fire Department

2019 Annual Report

To the Citizens of New Portland:

During the year 2019 the Fire Department responded to the following 80 calls for assistance, of which 8 were request for mutual aid, these were made up of structure fires, traffic. We had an increase of 12 calls from 2018 when we had a total of 68 calls.

Structure Fires	6	Vehicle Accidents	21
Brush/Grass Fires	2	Downed Wires/Trees/Debris in Rd	26
Vehicle Fire	2	EMS Assist/Body Recovery	11
Chimney Fire	1	Traffic Control	2
Unpermitted Burn	1	Service Call	4
Disabled Vehicle	3	Recreation Vehicle Accident	1

At this year's Annual Town Meeting you will be asked to vote on changes to the Fire Department Ordinance. Under the 11.2 of the ordinance "Other Funding" All funds raised or donated to the Department in the Town of New Portland's or the New Portland Fire-Rescue Department's name, which are held or deposited in an account bearing the Town's tax identification number for department equipment or other purposes, shall be treated as municipal funds pursuant to Title 30-A M.R.S.A. §5652 et seq, as amended. The Selectmen may authorize or approve expenditure of these funds. Funds raised or donated in the name of any association or auxiliary to the department and held in an account bearing a tax identification number other than that of the Town of New Portland's are not subject to the requirements regarding municipal funds pursuant to the provisions of Title 30-A M.R.S.A. §5652 et seq as amended. We are hoping for your support in this matter.

In 2018 we had applied for a Fire Act Grant to replace our aging turnout gear, but our request was declined. Our last major purchase of new gear was in 2003 with the help of a 2002 Fire Act Grant. Many of that 2003 gear is still in use and needs to be replaced. With the help of the ordinance change we are seeking to replace 19 sets of turnout gear in 2020. NFPA standards that states turn out gear needs to be replaced after 10 years after the manufacture date we are looking to comply with that standard.

This year we contracted with the Town of Highland to provide fire coverage which called for the NPF to stage a truck in the Highland Station. There was great concern expressed that we were relocating Tanker 2 outside of town and it wouldn't be available to the town. Given these concerns we purchased an engine from the Town of Etna for \$5000 using TIF funds, this apparatus is now located in Highland as our Engine 2.

Bob's Cash Fuel donated a 4-gas meter to us after the horrific propane explosion in Farmington this pass September. We want to express our utmost thanks to Bob's Cash Fuel for their generous gift.

During the year, the department had 486 hours responding to calls plus we had attended 304 documented meetings. We are always looking for new members that would like to serve the community if you have an interest please contract me.

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

Respectfully Submitted,
Kip Poulin, Fire Chief

2019 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%).

Taxpayers of the Town of New Portland:

July 24, 2019 Tax Commitment

Assessments:

County Tax	185,831.00
Municipal Appropriation	579,063.00
TIF financing plan amount	35,757.00
Local Education Assessment	821,800.00
Overlay	<u>16,530.11</u>
Total Assessments	1,638,981.11

Deductions:

State Municipal Revenue Sharing	45,000.00
Homestead Reimbursement	66,673.33
Other Revenues	88,962.22
BETE Reimbursement	<u>346.67</u>
Total Deductions	200,982.22

Net Assessment for Commitment: **1,437,998.89**

Taxable Land Valuation	32,424,900.00
Taxable Building Valuation	42,360,700.00
Taxable Personal Property Valuation	<u>502,300.00</u>
	75,287,900.00

The mil rate was .0191 in 2019. In 2019 there were 283 Homestead Exemptions and 63 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, 2020. 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 Wednesday, April 1, 2020 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

2019 was a busy year for the Town of New Portland. Many people come together to make our community work. We hope you will join us in thanking all of those community members, both paid and unpaid, who work tirelessly to provide the services that we have.

We saw a change in personnel with Lorie Agren leaving the post of Animal Control Officer. Lorie did an excellent job serving New Portland as ACO for many years and we thank you for that Lorie! The position was filled by Keith Mudgett who has also been doing a great job.

As we look back on 2019, many of the issues we faced in 2018 are still at the forefront. The sand/salt shed was completed in 2019. The project was slightly more expensive than initial estimates and you will see a breakdown of this elsewhere in the report. However, for the first time, New Portland owns our own sand/salt pile which is a big step in the right direction. Over a period of years, this should result in some savings. In addition, we had a change of plowing contractor after many years of being served by Gilbert Taylor. Thank you, Gilbert for all of the years of service to the town. We realize it was not an easy job. In fact, this change was one that was very difficult this year. The contract was advertised three times with no bids received the first two times. The final attempt netted two bids resulting in Brent Davenport being awarded the contract. Thank you, Brent for stepping up and doing a great job this winter. All of this change does come with a price however, and you will see a large increase in the winter roads budget as a result of the sand/salt shed payment and the increased cost of the contract. Due to the sand/salt shed getting finished late in the season, we did not have a good solution in place for residents to have access to sand for their driveways. This is something that we will work on for 2020.

The cost of operating the transfer station continues to be on the rise. The main driver here is the lack of outlets to dispose of recycled material. At one point we stopped taking this material because it was just as expensive as MSW. We continue to explore options with Waste Management to reduce cost as well as looking into other ways to provide this service to residents.

The boards of selectmen from all RSU 74 towns met recently to discuss the upcoming school budget season. Over the past many years, towns have held a tight rein on municipal spending in an effort to keep tax increase down. We have stretched thin and now it is getting to the point where we cannot continue this practice. We don't feel that the school holds this same philosophy and want to encourage the superintendent and school board to explore more cost saving measures. This could mean sharing services with other schools, consolidating schools, or somethings as simple as not holding a completely separate vote for school budget when it could be combined with the state election. We will continue to work collaboratively with other municipal officials and the school board to see if we can gain any efficiencies and cut cost.

As always, we are interested in hearing from you! We meet every first Tuesday and third Monday of the month of the month at 6:30pm or you can give any one of us a call.

Respectfully submitted,

Andrea Reichert, Chairman

Wayne Rundlett

Raymond Poulin

Taxpayer's notice

REAL ESTATE:

If you have constructed, altered or removed any buildings since April 1, 2019 and on or before April 1, 2020, please notify the Town Office at 628-4441.

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, 2020 for the 2020-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, 2020 any widow or minor children of veterans who would have been 62 years of age as of April 1, 2020 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, 2020. 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, 2020 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, 2020, you may qualify for a homestead exemption. This application must also be received by April 1, 2020 to affect your 2020 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.

PLEASE FILE WITH THE SELECTMEN ON OR BEFORE APRIL 1ST, 2020

2020 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, 2019?

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, 2020.

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))

TOWN MEETING WARRANT

**State of Maine
February 17, 2020
County of Somerset**

To Stacie Rundlett, Warden, a resident of New Portland, the County of Somerset, State of Maine.

Greetings:

In the name of the State of Maine, you are hereby required to notify the voters of the Town of New Portland, in said county, qualified by law to vote in town affairs, to meet in the Community Room of the Fire Station, on Saturday, the seventh day of March, 2020 at nine o'clock (9:00 a.m.) in the forenoon, then and there to act on the following articles to wit:

Art. 01. To choose a moderator to preside at said meeting.

Art. 02. Shall an ordinance entitled "2020 Amendments to the Town's Fire Department Ordinance", be enacted?

Art. 03. To see what sum of money the town will vote to raise and appropriate for Administration charges for the calendar year 2020

Selectmen Recommend 162,515.25

Budget Committee Recommends 162,515.25

Officer's Salaries.....	106,760.25
Town Charges.....	12,000.00
Town Office.....	12,405.00
Social Security.....	10,000.00
Insurance.....	<u>21,350.00</u>
Total.....	162,515.25

Art. 04. To see what sum of money the town will vote to raise and appropriate for the Kennebec Valley Council of Governments annual membership dues.

Selectmen Recommend 1,228.00

Budget Committee Recommends 1,228.00

Art. 05. To see what sum of money the town will vote to raise and appropriate for annual dues to the Maine Municipal Association.

Selectmen Recommend 1,877.00

Budget Committee Recommends 1,877.00

Art. 06. To see what sum of money the town will vote to raise and appropriate for assessing, tax mapping, and tax billing for calendar year 2020.

Selectmen Recommend 2,275.00

Tax Map Update.....	1,200.00
Consulting Services.....	400.00
Mileage.....	375.00
Training.....	<u>300.00</u>
Total.....	2,275.00

Art. 07. To see what sum of money the town will vote to raise and appropriate to subsidize the operation costs of an Ambulance/Rescue service for calendar year 2020.

Selectmen Recommend 16,126.00

Budget Committee Recommends 16,126.00

Art. 08. To see what sum of money the town will vote to raise and appropriate for the Town Audit for calendar year 2020.

Selectmen Recommend 8,000.00

Budget Committee Recommends 8,000.00

Art. 09. To see what sum of money the town will vote to raise and appropriate for summer roads for calendar year 2020.
Selectmen Recommend 150,000.00 **Budget Committee Recommends 150,000.00**

Taxation.....78,000.00
Road Grant.....37,000.00
Excise.....35,000.00
Total.....150,000.00

Art. 10. 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. 11. To see what sum of money the town will vote to raise and appropriate for winter roads for calendar year 2020.
Selectmen Recommend 360,000.00 **Budget Committee Recommends 360,000.00**

Taxation.....235,000.00
Excise Tax.....125,000.00
Total.....360,000.00

Art. 12. To see what sum of money the town will vote to raise and appropriate for street lights for calendar year 2020.
Selectmen Recommend 5,500.00 **Budget Committee Recommends 5,500.00**

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 2020.
Selectmen Recommend 90,470.00 **Budget Committee Recommends 90,470.00**

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 2,870.00 **Budget Committee Recommends 0.00**

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 2020.
Selectmen Recommend 1,700.00 **Budget Committee Recommends 1,700.00**

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

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 2020 operating expenses of the Kingfield Transfer Station.
Selectmen Recommend 59,689.25 **Budget Committee Recommends 59,689.25**

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 2020.

Selectmen Recommend 12,398.00

Budget Committee Recommends 12,398.00

Art. 24. To see what sum of money the town will vote to raise and appropriate for the New Portland Recreation Committee for the calendar year 2020.

Selectmen Recommend 1,100.00

Budget Committee Recommends 1,100.00

Art. 25. To see what sum of money the town will vote to raise and appropriate for the Maine Municipal Bond payment for the Sand Salt Shed.

Selectmen Recommend 28,239.00

Budget Committee Recommends 28,239.00

Art. 26. To see what sum of money the town will vote to raise and appropriate for the Sand Salt Shed Project.

Selectmen Recommend 20,000.00

Budget Committee Recommends 20,000.00

Art. 27. To see what sum of money the town will vote to raise and appropriate for the Community Room improvements of an on demand hot water heater and a monitor heater.

Selectmen Recommend 5,384.00

Budget Committee Recommends 5,384.00

Art. 28. To see what sum of money the town will vote to raise and appropriate for the security cameras and system to monitor the town buildings and property.

Selectmen Recommend 3,276.00

Budget Committee Recommends 3,276.00

Art. 29. To see what sum of money the town will vote to raise and appropriate for the TAN (Tax Anticipation Note) interest.

Selectmen Recommend 5,000.00

Budget Committee Recommends 5,000.00

Art. 30. To see what sum of money the town will vote to raise and appropriate for the Town Historian.

Selectmen Recommend 500.00

Budget Committee Recommends 500.00

Art. 31. 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. 32. To see what sum of money the Town will vote to raise and appropriate for the General Assistance Program for the calendar year 2020.

Selectmen Recommend 2,000.00

Budget Committee Recommends 2,000.00

Art. 33. To see if the Town will vote to raise and appropriate 1.00 for abatements for the calendar year 2020.

Selectmen Recommend YES

Budget Committee Recommend YES

Art. 34. 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 2020. **Selectmen Recommend YES**

Art. 35. 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 2021 annual budget during the period from January 1, 2021 to the 2021 annual town meeting. **Selectmen Recommend YES**

Art. 36. 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. 37. 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 2020 is 9.00%

Art. 38. To see if the Town will vote to authorize the Town Manager to appoint a budget committee for calendar year 2021.

Selectmen Recommend YES

Art. 39. 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. 40. To see if the Town will vote to authorize the Tax Collector to accept prepayments of taxes not yet committed. **Selectmen Recommend YES**

Art. 41. 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 2020 tax year. **Selectmen Recommend YES**

Art. 42. 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.A. § 943-C for qualifying homestead property if they choose to sell it to anyone other than the former owner(s).

Art. 43. 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. 44. To see if the Town will vote to accept the following categories of state funds during the fiscal year beginning July 1, 2020.

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 SEVENTEENTH (17th) DAY OF FEBRUARY IN THE YEAR OF OUR LORD TWO THOUSAND AND TWENTY (2020).

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

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, 2019, 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, 2019, 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 relate 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.

Purdy Powers & Company

Professional Association

Portland, Maine
February 3, 2020

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, 2019. 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 \$1,278,625 as of December 31, 2019, compared to \$1,249,208 as of December 31, 2018.
- The Town's governmental funds General Fund Balance was \$283,404 as of December 31, 2019, compared to \$431,975 as of December 31, 2018.

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, 2019, net position changed as follows:

	Governmental Activities
Beginning net position	\$ 1,249,208
Increase in net position	<u>29,417</u>
Ending net position	<u>\$ 1,278,625</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, 2019 and December 31, 2018:

	<u>Governmental Activities</u>		
	<u>2019</u>	<u>2018</u>	<u>Change</u>
Current and other assets	\$ 989,994	\$ 763,231	\$ 226,763
Capital assets	<u>1,134,022</u>	<u>868,089</u>	<u>265,933</u>
Total Assets	2,124,016	1,631,320	492,696
Long-term liabilities	536,119	372,617	163,502
Other liabilities	<u>309,272</u>	<u>9,495</u>	<u>299,777</u>
Total Liabilities	845,391	382,112	463,279
Net position:			
Net investment in capital assets			
net of related debt	597,903	495,472	102,431
Restricted	23,495	23,413	82
Unrestricted	<u>657,227</u>	<u>730,323</u>	<u>(73,096)</u>
	<u>\$ 1,278,625</u>	<u>\$ 1,249,208</u>	<u>\$ 29,417</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, 2019 and December 31, 2018:

	<u>Governmental Activities</u>		
	<u>2019</u>	<u>2018</u>	<u>Change</u>
Revenues:			
Program revenues:			
Charges for services	\$ 59,166	\$ 15,912	\$ 43,254
Operating grants and contributions	37,090	37,000	90
General revenues:			
Property taxes	1,446,293	1,316,241	130,052
Excise taxes	161,150	164,044	(2,894)
Intergovernmental	159,959	137,438	22,521
Interest	150	84	66
Miscellaneous	<u>12,664</u>	<u>9,935</u>	<u>2,729</u>
Total Revenues	1,876,472	1,680,654	195,818
Expenses:			
General			
General government	202,425	178,307	24,118
Public safety	135,008	71,606	63,402
Public works	406,495	417,160	(10,665)
Health and sanitation	53,920	38,734	15,186
Education	821,800	763,242	58,558
Unclassified	213,365	214,180	(815)
Interest on debt	<u>14,042</u>	<u>11,641</u>	<u>2,401</u>
Total Expenses	<u>1,847,055</u>	<u>1,694,870</u>	<u>152,185</u>
Change in Net Position	<u>\$ 29,417</u>	<u>\$ (14,216)</u>	<u>\$ 43,633</u>

Management’s Discussion and Analysis - Continued

Town of New Portland, Maine

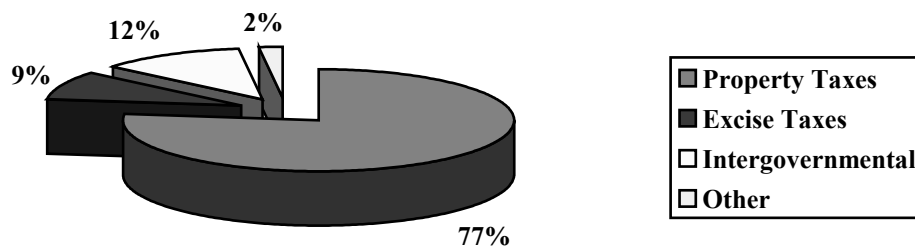
Financial Analysis of the Town's Funds - Fund Financial Statements

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 2019 Amount	Percent of Total	Increase (decrease) from FY 2018
Property Taxes	\$ 1,376,293	77%	\$ 105,052
Excise Taxes	161,150	9%	(2,894)
Intergovernmental	216,135	12%	41,697
Other	<u>52,744</u>	<u>2%</u>	<u>26,897</u>
Total Revenue	<u>\$ 1,806,322</u>	<u>100%</u>	<u>\$ 170,752</u>

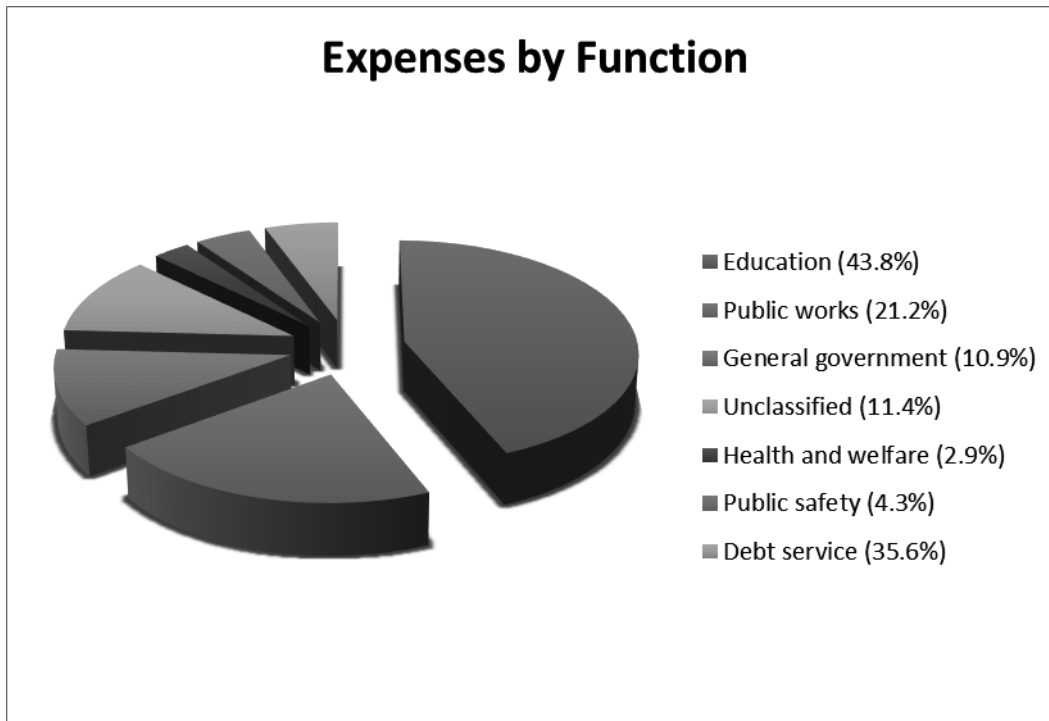


Management’s Discussion and Analysis - Continued

Town of New Portland, Maine

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

Expenditures	FY 2019 Amount	Percent of Total	Increase (decrease) from FY 2018
Education	\$ 821,800	44%	\$ 58,558
Public works	397,495	21%	(10,665)
General government	204,453	11%	28,166
Unclassified	213,365	11%	(815)
Health and welfare	53,920	3%	15,186
Public safety	80,670	4%	11,884
Debt service	<u>105,508</u>	<u>6%</u>	<u>53,693</u>
Total Expenditures	<u>\$ 1,877,211</u>	<u>100%</u>	<u>\$ 156,007</u>



Management's Discussion and Analysis - Continued

Town of New Portland, Maine

Capital Assets

As of December 31, 2019, the Town of New Portland's investment in capital assets for its governmental activities amounted to \$1,772,172 for 2019 and \$1,440,881 for 2018. This investment includes land, buildings, equipment, and vehicles. The most significant addition for 2019 was construction to the sand and salt shed.

	Activities		Increase
	<u>2019</u>	<u>2018</u>	<u>(Decrease)</u>
Land	\$ 19,491	\$ 19,491	\$ -
Construction in process	381,747	50,456	331,291
Land improvements	47,458	47,458	-
Buildings and improvements	408,067	408,067	-
Vehicles and equipment	<u>915,409</u>	<u>915,409</u>	<u>-</u>
Totals at cost	\$ 1,772,172	\$ 1,440,881	\$ 331,291
Total accum depreciation	<u>638,150</u>	<u>572,792</u>	<u>65,358</u>
Net Capital Assets	<u>\$ 1,134,022</u>	<u>\$ 868,089</u>	<u>\$ 265,933</u>

Long Term Liabilities

At year-end, the Town had \$536,119 in outstanding bonds and notes payable balances compared to \$372,617 last year. The town borrowed \$250,000 during the year. Principal payments on existing notes totaled \$91,522 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, 2019

	<u>Governmental Activities</u>
Assets	
Cash	\$ 583,907
Taxes receivable	273,682
Tax liens receivable	115,450
Accounts receivable	16,955
Capital assets, net of accumulated depreciation	<u>1,134,022</u>
Total Assets	2,124,016
Liabilities	
Tax anticipation note	300,000
Accrued interest payable	3,395
Taxes paid in advance	5,877
Long-term liabilities:	
Portion due or payable within one year:	
Bond and notes payable	65,246
Portion due or payable after one year:	
Bond and notes payable	<u>470,873</u>
Total Liabilities	<u>845,391</u>
Net Position	
Net investment in capital assets	597,903
Restricted, expendable	21,795
Restricted, nonspendable	1,700
Unrestricted	<u>657,227</u>
Total Net Position	<u><u>\$ 1,278,625</u></u>

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

Statement of Activities

Town of New Portland, Maine

For the Year Ended December 31, 2019

<u>Function/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Governmental Activities</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	
Governmental Activities:				
General government	\$ 202,425	\$ 40,080	\$ -	\$ (162,345)
Public safety	135,008	19,086	-	(115,922)
Public works	406,495	-	37,000	(369,495)
Health and sanitation	53,920	-	90	(53,830)
Education	821,800	-	-	(821,800)
Unclassified	213,365	-	-	(213,365)
Interest on long-term debt	14,042	-	-	(14,042)
Total Governmental Activities	\$ 1,847,055	\$ 59,166	\$ 37,090	(1,750,799)

General revenues:

Taxes:

Property	1,446,293
Excise	161,150
Intergovernmental	159,959
Interest income	150
Miscellaneous	12,664

Total General Revenues 1,780,216

Change in Net Position 29,417

Net position at beginning of year 1,249,208

Net Position at End of Year \$ 1,278,625

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

Balance Sheet - Governmental Funds

Town of New Portland, Maine

As of December 31, 2019

	<u>General</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Assets			
Cash	\$ 503,194	\$ 80,713	\$ 583,907
Taxes receivable	273,682	-	273,682
Tax liens receivable	115,450	-	115,450
Accounts receivable	16,955	-	16,955
Due from other funds	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>\$ 909,281</u>	<u>\$ 80,713</u>	<u>\$ 989,994</u>
Liabilities, Deferred Inflows of Resources and Fund Balances			
Liabilities			
Tax anticipation note	\$ 300,000	\$ -	\$ 300,000
Taxes paid in advance	5,877	-	5,877
Due to other funds	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>305,877</u>	<u>-</u>	<u>305,877</u>
Deferred Inflows of Resources			
Unavailable revenue - property taxes	<u>320,000</u>	<u>-</u>	<u>320,000</u>
Total Deferred Inflows of Resources	<u>320,000</u>	<u>-</u>	<u>320,000</u>
Fund Balances			
Nonspendable:			
Permanent Fund	-	1,700	1,700
Restricted:			
Permanent Fund	-	21,795	21,795
Assigned:			
Special Revenue Fund	-	57,218	57,218
General Fund	63,040	-	63,040
Unassigned:			
General Fund	<u>220,364</u>	<u>-</u>	<u>220,364</u>
Total Fund Balances	<u>283,404</u>	<u>80,713</u>	<u>364,117</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 909,281</u>	<u>\$ 80,713</u>	<u>\$ 989,994</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, 2019

Total Fund Balances - Governmental Funds \$ 364,117

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: 1,134,022

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: 320,000

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	\$ (536,119)	
Accrued interest payable	<u>(3,395)</u>	
		<u>(539,514)</u>

Total Net Position - Governmental Activities \$ 1,278,625

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, 2019

	<u>General</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Revenues			
Taxes			
Property	\$ 1,376,293	\$ -	\$ 1,376,293
Excise	161,150	-	161,150
Intergovernmental	216,135	-	216,135
Miscellaneous	<u>52,744</u>	<u>150</u>	<u>52,894</u>
Total Revenues	1,806,322	150	1,806,472
Expenditures			
Current			
General government	204,453	-	204,453
Public safety	80,670	-	80,670
Public works	397,495	-	397,495
Health and welfare	53,920	-	53,920
Education	821,800	-	821,800
Unclassified	213,365	-	213,365
Debt service - principal	91,522	-	91,522
- interest	13,986	-	13,986
Capital outlay	<u>327,243</u>	<u>-</u>	<u>327,243</u>
Total Expenditures	<u>2,204,454</u>	<u>-</u>	<u>2,204,454</u>
Revenues Over (Under) Expenditures	(398,132)	150	(397,982)
Other Financing Sources (Uses)			
Operating transfers in	30,294	35,757	66,051
Operating transfers out	(35,757)	(30,294)	(66,051)
Proceeds from long-term borrowing	<u>255,024</u>	<u>-</u>	<u>255,024</u>
Total Other Financing Sources (Uses)	<u>249,561</u>	<u>5,463</u>	<u>255,024</u>
Revenues and Other Sources Over (Under) Expenditures and Other Uses	(148,571)	5,613	(142,958)
Fund balances at beginning of year	<u>431,975</u>	<u>75,100</u>	<u>507,075</u>
Fund Balances at End of Year	<u>\$ 283,404</u>	<u>\$ 80,713</u>	<u>\$ 364,117</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, 2019

Net Change in Fund Balances - Total Governmental Funds \$ (142,958)

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	\$ 331,291	
Depreciation expense	<u>(65,358)</u>	
		265,933

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:

70,000

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

Proceeds from borrowing	(255,024)	
Principal portion of debt payments	<u>91,522</u>	
		(163,502)

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>(56)</u>	
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Change in Net Position of Governmental Activities \$ 29,417

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, 2019

	<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	\$ 1,437,999	\$ 1,437,999	\$ 1,376,293	\$ (61,706)
Excise	136,000	136,000	161,150	25,150
Intergovernmental	149,217	149,217	177,963	28,746
Miscellaneous	11,765	11,765	51,910	40,145
Total Revenues	<u>1,734,981</u>	<u>1,734,981</u>	<u>1,767,316</u>	<u>32,335</u>
Expenditures				
Current				
General government	184,599	184,599	204,024	(19,425)
Public safety	73,384	73,384	80,670	(7,286)
Public works	369,585	369,585	397,495	(27,910)
Health and welfare	50,314	50,314	53,920	(3,606)
Education	821,800	821,800	821,800	-
Unclassified	206,810	206,810	213,365	(6,555)
Debt service - principal	93,522	93,522	91,522	2,000
- interest	13,986	13,986	13,986	-
Capital outlay	201,331	201,331	292,021	(90,690)
Total Expenditures	<u>2,015,331</u>	<u>2,015,331</u>	<u>2,168,803</u>	<u>(153,472)</u>
Revenues Over (Under) Expenditures	(280,350)	(280,350)	(401,487)	(121,137)
Other Financing Sources (Uses)				
Operating transfers in	37,000	37,000	72,625	35,625
Operating transfers out	(48,077)	(48,077)	(48,077)	-
Proceeds from long-term borrowing	255,024	255,024	255,024	-
Utilization of assigned balances	12,933	12,933	-	(12,933)
Utilization of unassigned balances	40,000	40,000	-	(40,000)
Total Other Financing Sources (Uses)	<u>296,880</u>	<u>296,880</u>	<u>279,572</u>	<u>(17,308)</u>
Revenues and Other Sources Over (Under) Expenditures and Other Uses	\$ 16,530	\$ 16,530	(121,915)	\$ (138,445)
Fund balance at beginning of year (budgetary basis)			<u>361,406</u>	
Fund Balance at End of Year (Budgetary Basis)			<u>\$ 239,491</u>	

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

Notes to Financial Statements

Town of New Portland, Maine

Note A - Summary of Significant Accounting Policies

The Town of New Portland, Maine was incorporated in 1808 and operates under a Selectmen - Town Manager form of government. The accounting policies of the Town of New Portland conform to generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments. The more significant accounting policies established in GAAP and used by the Town are discussed below.

Principles Determining Scope of Reporting Entity

The basic financial statements include the accounts of all Town operations. The criteria for including organizations as component units within the Town's reporting entity, as set forth in GAAP include whether:

- the organization is legally separate (can sue and be sued in their own name)
- the Town holds the corporate powers of the organization
- the Town appoints a voting majority of the organization's board
- the Town is able to impose its will on the organization
- the organization has the potential to impose a financial benefit/burden on the Town
- there is fiscal dependency by the organization on the Town

Based on the aforementioned criteria, the Town of New Portland has no component units.

Basis of Presentation

Government-wide Financial Statements

The statement of net assets and statement of activities report information about the reporting government as a whole. Governmental activities are normally supported by taxes and intergovernmental revenues.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. The Town does not allocate indirect expenses to functions in the statement of activities. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported as general revenues.

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the Government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

Notes to Financial Statements - Continued

Town of New Portland, Maine

Note A - Summary of Significant Accounting Policies - Continued

Fund Financial Statements

Fund financial statements of the reporting entity are organized into funds, each of which are considered to be separate accounting entities. Each fund is accounted for by providing a separate set of self-balancing accounts, which constitute its assets, liabilities, deferred inflows of resources, fund equity, revenues, and expenditures.

Governmental Activities

Governmental funds are identified as either general, special revenue, capital projects, or permanent funds based upon the following guidelines.

The *General Fund* is the operating fund of the Town and is always classified as a major fund. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds are used to account for the proceeds of specific sources (other than major capital projects or expendable trusts) that are legally restricted to expenditures for specified purposes.

Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

Permanent Funds are used to account for resources legally held in trust. All resources of the fund, including any earnings on invested resources, may be used to support the organization as stipulated by the specific trust instrument.

Government-wide Fund Net Position

Government-wide net position is divided into three components:

Net investment in capital assets - consist of the historical cost of capital assets less accumulated depreciation and less any debt that remains outstanding that was used to finance those assets.

Restricted net position - consist of net assets that are restricted by the Town's creditors (for example, through debt covenants), by the state enabling legislation (through restrictions on shared revenues), by grantors (both federal and state), and by other contributors.

Unrestricted - All other net assets are reported in this category.

Notes to Financial Statements - Continued

Town of New Portland, Maine

Note A - Summary of Significant Accounting Policies - Continued

Governmental Fund Balances

In the governmental fund financial statements, fund balances are classified as follows:

Nonspendable – resources which cannot be spent because they are either a) not in spendable form or; b) legally or contractually required to be maintained intact.

Restricted – resources with constraints placed on use of resources are either a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or b) imposed by law through constitutional provisions or enabling legislation.

Committed – resources which are subject to limitations the government imposes upon itself at its highest level of decision making, and that remain binding unless removed in the same manner.

Assigned – resources neither restricted or committed for which a government has a stated intended use as established by Town Selectmen or a body or official to which the Town Selectmen has delegated authority to assign amounts for specific purposes.

Unassigned – resources which cannot be properly classified in one of the other four categories. The General Fund should be the only fund that reports a positive unassigned fund balance amount.

Use of Restricted Resources

The Town has no formal fund balance policy. For purposes of fund balance classification, expenditures are to be spent from restricted fund balance first, followed in order by committed fund balance, assigned fund balance and lastly unassigned fund balance.

Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting is related to the timing of the measurements made, regardless of the measurement focus applied.

Accrual

Governmental activities in the government-wide financial statements and the fiduciary fund financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

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, 2019, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Amounts Due within One Year</u>
Governmental Activities:					
Bonds and note payable	\$ 372,617	\$ 255,024	\$ 91,522	\$ 536,119	\$ 65,246

At December 31, 2019 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.	\$ 51,071
Note payable to a bank in annual installments of \$15,415 including interest at 3.25% through October 2024.	70,063
Bond payable to a bank in annual installments of \$30,406 including interest at 2.95% through September 2025.	164,985
Bond payable to Maine Municipal Bond Bank due in due in annual installments of \$28,064 including variable interest through November 2029.	<u>250,000</u> <u>\$ 536,119</u>

The annual requirements to amortize long-term debt are as follows:

<u>Year ending December 31:</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	\$ 65,246	\$ 14,633	\$ 79,879
2021	67,022	12,857	79,879
2022	68,844	11,035	79,879
2023	70,727	9,152	79,879
2024	72,641	7,198	79,839
2025-2029	185,970	14,729	200,699
2030	<u>5,669</u>	<u>255</u>	<u>5,924</u>
Total	<u>\$ 536,119</u>	<u>\$ 69,859</u>	<u>\$ 605,978</u>

Notes to Financial Statements - Continued

Town of New Portland, Maine

Note F - Short-Term Liabilities

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

Short-term debt activity for the year ended December 31, 2019, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Tax anticipation note	<u>\$ -</u>	<u>\$ 300,000</u>	<u>\$ -</u>	<u>\$ 300,000</u>

The tax anticipation note was paid off in January 2020.

Note G - Assigned Fund Balance

At December 31, 2019, the assigned general fund balance consisted of the following:

General Carryforwards:

Planning board	\$ 4,700
Animal control	1,800
Town salaries	3,082
Town charges	1,761
Insurance	1,866
Summer roads	3,762
Cemetery maintenance	750
Assessing	1,206
Audit	200

Other Reserves:

Legal fees contingency	1
Fire certification	5,495
Tarring	110
Grant matching	22,270
Recreation	824
Fire truck	81
Road grant	<u>15,132</u>
	<u>\$ 63,040</u>

Notes to Financial Statements - Continued

Town of New Portland, Maine

Note H - Expenditures Over Appropriations

The following appropriations were exceeded by actual expenditures:

<u>Appropriations</u>	<u>Excess</u>
Town office/charges	\$ 30,140
Fire department	8,751
Transfer station	5,048
Winter roads	31,672
Sand/salt shed	125,912

Note I - Budget to GAAP Reconciliation

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

Budgetary Basis:

Revenues and Other Sources Over (Under) Expenditures and Other Uses \$ (121,915)

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 39,006

Transfers from other funds are inflows of budgetary resources but are not transfers for financial reporting purposes (51,331)

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 (35,651)

Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes 21,320

Generally Accepted Accounting Principles Basis:

Revenues and Other Sources Over (Under) Expenditures and Other Uses \$ (148,571)

Combining Balance Sheet
Nonmajor Governmental Funds - Other Governmental Funds

Town of New Portland, Maine

As of December 31, 2019

	Special Revenue (TIF Fund)	Permanent Fund	Total Nonmajor Governmental Funds
Assets			
Cash	\$ 57,218	\$ 23,495	\$ 80,713
Due from other funds	-	-	-
	<u>57,218</u>	<u>23,495</u>	<u>80,713</u>
Total Assets	<u>\$ 57,218</u>	<u>\$ 23,495</u>	<u>\$ 80,713</u>
Liabilities and Fund Balances			
Liabilities			
Due to other funds	\$ -	\$ -	\$ -
Total Liabilities	-	-	-
Fund Balances			
Nonspendable	-	1,700	1,700
Restricted	-	21,795	21,795
Assigned	57,218	-	57,218
	<u>57,218</u>	<u>23,495</u>	<u>80,713</u>
Total Fund Balances	<u>57,218</u>	<u>23,495</u>	<u>80,713</u>
Total Liabilities and Fund Balances	<u>\$ 57,218</u>	<u>\$ 23,495</u>	<u>\$ 80,713</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, 2019

Revenues	Legal Fees Contingency	Fire Certification	Tarring	Grant Matching	Recreation	Fire Truck	Road Projects	Road Grant	Building Fund	Total
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,172	\$ -	\$ 38,172
Interest	22	102	110	267	14	1	-	318	-	834
Total Revenues	<u>22</u>	<u>102</u>	<u>110</u>	<u>267</u>	<u>14</u>	<u>1</u>	<u>-</u>	<u>38,490</u>	<u>-</u>	<u>39,006</u>
Expenditures	<u>2,159</u>	<u>-</u>	<u>20,063</u>	<u>-</u>	<u>425</u>	<u>-</u>	<u>-</u>	<u>13,000</u>	<u>4</u>	<u>35,651</u>
Revenues Over (Under) Expenditures	<u>(2,137)</u>	<u>102</u>	<u>(19,953)</u>	<u>267</u>	<u>(411)</u>	<u>1</u>	<u>-</u>	<u>25,490</u>	<u>(4)</u>	<u>3,355</u>
Other Financing Sources (Uses)										
Operating transfers in	-	2,320	10,000	-	-	-	-	9,000	-	21,320
Operating transfers out	-	(5,331)	-	-	-	-	(9,000)	(37,000)	-	(51,331)
Total Other Financing Sources (Uses)	<u>-</u>	<u>(3,011)</u>	<u>10,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(9,000)</u>	<u>(28,000)</u>	<u>-</u>	<u>(30,011)</u>
Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>(2,137)</u>	<u>(2,909)</u>	<u>(9,953)</u>	<u>267</u>	<u>(411)</u>	<u>1</u>	<u>(9,000)</u>	<u>(2,510)</u>	<u>(4)</u>	<u>(26,656)</u>
Reserve balances at beginning of year	2,138	8,404	10,063	22,003	1,235	80	9,000	17,642	4	70,569
Reserve Balances at End of Year	<u>\$ 1</u>	<u>\$ 5,495</u>	<u>\$ 110</u>	<u>\$ 22,270</u>	<u>\$ 824</u>	<u>\$ 81</u>	<u>\$ -</u>	<u>\$ 15,132</u>	<u>\$ -</u>	<u>\$ 43,913</u>

See accompanying independent auditors' report.



In Honor of our Oldest Citizen since 2009, the Town of New Portland is dedicating this report to Nona Young who passed away in January 2020 at the young age of 102 ½.