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Three villages together make **ONE** community

ANNUAL TOWN REPORT

T O W N O F N E W P O R T L A N D

Year Ending December 31, 2021

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

The New Portland Town Officials would like to dedicate the 2021 Annual Town Report to our current Oldest Citizen, Rosella Pinkham. Rosella was awarded the New Portland Cane of Longevity by the New Portland Board of Selectmen on August 16, 2021.



** Photos from the front cover were generously offered from the New Portland Historical Society*

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 8:00 am - 12:00 pm

Thursday 3:00 pm - 6:00 pm

Library Board of Trustees Meeting

2nd Tuesday of the month at 6:00 pm

New Portland Water District

2nd Wednesday of each month at 7:00 pm

New Portland Recreation Committee

1st Thursday of each month at 6:00 pm

Table of Contents

General Town Information.....2

Town Officers.....3

County, State, and Federal
Government Representatives4

Letters from Representatives 5-8

Selectmen’s Budget Report.....9-11

Assessor’s Report..... 10

Abatements..... 11

Tax Collector’s Report 2019 Assessment 11

Delinquent Taxes..... 12-14

State of Maine Reimbursements..... 14

Town Receipts and Expenditures..... 15-22

Dedicated Special Accounts..... 22-23

Town Clerk’s Annual Report 24-25

Town Historian Report 26

Animal Control Officer’s Annual Report 26

Fire Department Annual Report.....27

New Portland Community Library 28

Assessor’s Agent Annual Report 29-30

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

Taxpayer’s Notice..... 32

Rules of the New Portland Town Meeting..... 33

List of Estates Form 34-35

Town Meeting Warrant..... 37-39

 General Fund Activity 40-

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

Raymond Poulin (2022)

Tina Poulin (2024)

Wayne Rundlett (2023)

Town Manager, Treasurer

Tax Collector, Health Officer,

General Assistance Administrator, CEO

Stacie Rundlett (Indefinite)

Deputy Town Manager (Indefinite)

Deputy Town Clerk (2024)

Mallory Stratton

Town Clerk, Registrar of Voters,

Town Warden

Jianna Pinkham (2024)

Road Commissioner

Gary Agren (2024)

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 (2022)

Animal Control Officer

Dillon Wellman (2022)

RSU#74 School Board

Bobbie-Sue Harrington (2023)

Valeria Pinkham (2022) resigned

Danika Bates (2024) resigned

David Osgood (2022)

Recreation Committee

Marilyn Gorman

Jianna Pinkham

Dillon Wellman

Judi Wills

Ballot/Election Clerks

Marilyn Gorman

Nancy Steuber

Judi Wills

Dillon Wellman

Winona Emery

Tiffany Pinkham

Planning Board

Peter Gardner, Chair (2023)

Brian Rundlett (2023)

Kyle Handrahan (2024)

Lewis Wills (2022)

Gabe Clark (2024)

Budget Committee

Mary Robinson

Brenda Stevens

Judi Wills

Marilyn Gorman

Andrea Reichert

Town Historian

Marilyn Gorman

Assessor's Agent

Audra Swanson, CMA

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

Jared Golden
179 Libson Street
Lewiston, ME 04240
(207)241-6767

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, 2022

Dear Friends,

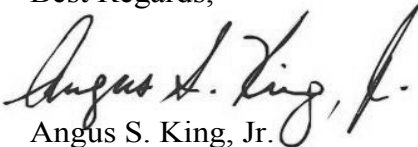
On the heels of 2020's challenges, 2021 brought us both amazing progress and frustrating setbacks. The incredible rollout of several effective, FDA approved COVID-19 vaccines helped reduce the risks of this deadly pandemic – but vaccine hesitancy, combined with the dangers of new variants, have prolonged this crisis and created new risks for Maine people. The challenges raised tension levels to boiling points during the fallout of the 2020 presidential election and the January 6th Capitol attack. But despite that, Congress was able to deliver for a nation gripped by an unprecedented pandemic. As we reflect back on the year, we see the important action that will make a difference for Maine people – as well as work still unfinished.

As COVID-19 continued to impact communities across our state and the country, Congress's first priority this year was to confront the pandemic's health threats and economic toll. We immediately got to work on the *American Rescue Plan*, crafting an emergency bill to meet the moment and get our nation back on stable footing. The legislation delivered essential support to businesses facing crises, households in need, and the medical professionals on the front lines of this fight. The funds helped get vaccine shots in arms, while also confronting the damage done to our economy. All told, the *American Rescue Plan* is bringing billions of dollars to Maine, helping the state continue to push through this crisis and bounce back stronger than ever.

After passing the *American Rescue Plan*, Congress turned its attention to a longstanding but unfulfilled priority: infrastructure. Through hard work and compromise, both parties came together to pass a bipartisan bill that finally addresses key infrastructure needs. For Maine people, the bill means an estimated \$1.5 billion to repair crumbling roads and out-of-date bridges, \$390 million to improve access to clean drinking water, and more. I am most excited about the significant funding for broadband – because, as we have seen during the pandemic, broadband is a necessity to succeed in the 21st century economy. The historic investments in the bipartisan infrastructure bill, combined with additional funding I pushed for in *the American Rescue Plan*, will bring an estimated \$400 million for broadband home to Maine. These funds will be nothing short of transformational, creating new opportunities across our state.

These two bills have made and will continue to make a real difference for Maine people, helping to both address the challenges of COVID-19 and lay a foundation for long-term success. I am proud of what we've accomplished this year – but I know there is still a lot of work to do and that the road ahead is challenging. Even still, I am filled with optimism because I know the true nature of our citizens, though challenged, has not changed. Despite every hardship, people in towns and communities have stepped up with strong local leadership, a willingness to help, and a Maine 'neighborhood' spirit. It is why I truly believe we can and will get through anything together. Mary and I wish you a happy, healthy, and safe 2022.

Best Regards,



Angus S. King, Jr.
United States Senator



Tom Skolfield

349 Phillips Road

Weld, ME 04285

Home Phone: (207) 585-2638

Thomas.Skolfield@legislature.maine.gov

2021 Annual Town Report Letter

Dear Friends and Neighbors,

It has been an honor to serve the as your Representative in the Maine State Legislature for the last seven years. As I begin the second session of my final term, I remain committed to seeing our communities succeed.

The first session of the 130th Legislature convened in the midst of the COVID-19 pandemic, which meant we met in the Augusta Civic Center every few weeks through May 19th. We finished our business at the State House two months later on July 19th and briefly reconvened in October to address redistricting. In 2022, our in-person meeting schedule is still up in the air, but committee and constituent work will continue to be conducted electronically.

I have had the privilege of serving on the Joint Standing Committee on Agriculture, Conservation and Forestry. For the last few years, I have worked to strengthen our state's agricultural infrastructure, and have looked for creative solutions to address the many challenges our farmers and foresters face.

I encourage you to actively participate in your state government. Phone calls and letters are always welcome. With the wider use of technology, meetings and hearings are more accessible than ever. Using the homepage of the Maine Legislature: **Legislature.Maine.Gov**, you will find access to Zoom meetings and YouTube videos. Additionally, I send a weekly e-mail with current state news. If you wish to receive these updates, please contact me at Thomas.Skolfield@legislature.maine.gov and I will gladly add you to our list.

Thank you again for giving me the honor of serving you in Augusta. I hope you all enjoy a safe and healthy 2022.

Sincerely,

Tom Skolfield

State Representative

HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION

AUGUSTA, MAINE 04333-0002

(207) 287-1440

TTY: (207) 287-4469

SUSAN M. COLLINS
MAINE

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

United States Senate
WASHINGTON, DC 20510-1904

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

Dear Friends:

It is an honor to represent Maine in the United States Senate. I am grateful for the trust the people of our State have placed in me and welcome this opportunity to reflect on 2020, an incredibly challenging year for Maine families, small businesses, and communities.

When the pandemic struck, our country faced the specter of an overwhelmed health care system and devastation to our small businesses and the millions of people they employ. I immediately worked with Republicans and Democrats to pass multiple laws allocating approximately \$3 trillion to respond to this public health and economic crisis, including more than \$8 billion directed to Maine to support testing, schools, the economy, and other purposes — that is nearly double Maine’s annual state budget.

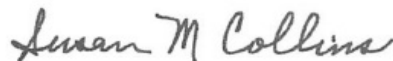
I am especially proud of the bipartisan Paycheck Protection Program (PPP) I co-authored. This program has provided three out of four Maine small businesses with nearly \$2.3 billion in forgivable loans, which has helped sustain more than 250,000 Maine jobs. I have met thousands of Maine small employers and employees in all 16 counties who are surviving because of the PPP. As one small business owner told me, the PPP provided “exactly what we needed at exactly the right time.” The PPP also allowed employers to maintain benefits, such as health care, during this challenging time. Another round of PPP is needed to sustain small businesses and their employees.

While the pandemic continues across Maine, our nation, and the world, I thank the first responders, health care professionals, teachers, grocery store employees, factory workers, farmers, truck drivers, postal employees, and so many others who continue to stay on the job during this difficult time. With the deployment of the first vaccines, better tests, and the incredible speed with which these life-saving responses were developed, I am hopeful we can emerge from this crisis in the next few months.

While providing relief to American families was my focus throughout 2020, other accomplishments include the passage of the Great American Outdoors Act, which provides full funding of the Land and Water Conservation Fund and addresses the maintenance backlog at our national parks, forests, and wildlife refuges. As Chairman of the Transportation Appropriations Subcommittee, in 2020 alone, I secured \$132 million to improve Maine’s roads, bridges, airports, buses, rail, ferries, and seaports. Finally, as Chairman of the Aging Committee, I led the reauthorization of the Older Americans Act, which funds programs that improve the well-being, independence, and health of our nation’s seniors and their caregivers, and I authored laws to reduce the cost of prescription drugs and protect individuals with Alzheimer’s disease.

As the end of 2020 is approaching, I have cast more than 7,535 votes, never having missed one. In the New Year, my focus remains to work with colleagues to find common ground on policies to help support the health and safety of Mainers and the safe, responsible opening of our communities. If ever I or my staff can be of assistance to you, please do not hesitate to contact one of my state offices. May the coming year be a successful one for you, your family, your community, and our state.

Sincerely,



Susan M. Collins
United States Senator

Dear Friends,

I hope this letter finds you safe and well. It remains a privilege to represent you in Congress, and I appreciate the opportunity to update you on what I have been working on for the people of the Second Congressional District.

This year, our small businesses, workers and families, hospitals, states, and towns continued to face challenges related to the coronavirus pandemic. COVID-19 has been a serious threat to public health and our economy that requires a comprehensive, ongoing response. While we are not yet out of the woods, there is a light at the end of the tunnel. Still, I know there are many Mainers who will continue to need assistance getting through this pandemic. I am committed to making sure our communities' most urgent needs are met to get our economy back on track.

One thing I am particularly proud of this year is that Democrats, Republicans, and the Biden Administration worked together to pass the bipartisan *Infrastructure Investment and Jobs Act*, which will make a once-in-a-generation investment in our nation's infrastructure and support Maine jobs. This bill will bring \$1.3 billion to Maine for highways and \$225 million for bridge replacement and repairs, as well as \$234 million to improve public transportation options. It will also allocate over \$100 million to help provide broadband access to the 42,000 Mainers currently without it and make 310,000 Mainers eligible for the Affordable Connectivity Benefit to help families pay for internet access. Crucially, it will also provide Maine with \$390 million to combat Maine's historically high rates of lead poisoning by replacing lead pipes and allowing Maine families access to clean drinking water.

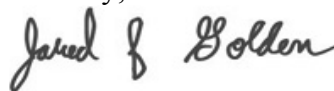
Another one of my priorities in Congress is protecting Maine jobs. For one, shipbuilders at Bath Iron Works are a vital part of our economy, and the ships they build are critical to our national security. Throughout 2021, I led the Maine congressional delegation in pushing back against the Biden Administration's proposed decrease in DDG-51 shipbuilding, a proposal that would have had serious consequences for the shipbuilding workforce at BIW, one of the two shipyards that produces these destroyers, and American naval capabilities around the world. We fought successfully to include authorization for construction of three new DDG-51 destroyers in the final National Defense Authorization Act. I will continue to work hard with my colleagues on the House Armed Services Committee to ensure that we protect our national security and shipbuilding jobs in Maine.

My most meaningful work in Congress continues to be providing direct assistance to Mainers. My staff and I stand ready to serve you. If you are looking for assistance with a federal agency, help for your small business, or want to keep me informed about the issues that matter to you, please reach out to one of my offices below:

- **Caribou Office:** 7 Hatch Drive, Suite 230, Caribou ME 04736. Phone: (207) 492-6009
- **Bangor Office:** 6 State Street, Bangor ME 04401. Phone: (207) 249-7400
- **Lewiston Office:** 179 Lisbon Street, Lewiston ME 04240. Phone: (207) 241-6767

I am especially glad to share that my wife Izzy and I were pleased to welcome our daughter, Rosemary, into the world this year. Mom and baby are happy and healthy, and we're so thankful for this blessing. We look forward to showing her the beauty of Maine in the months and years ahead.

Sincerely,



Jared F. Golden
Member of Congress

ADMINISTRATION SELECTMEN'S BUDGET REPORT

*Appropriations for 2020, 2021 and Tentative 2022

	2020	2021	2022
Town Officer's Salaries	106,760.25	105,338.00	112,190.00
Town Charges	12,000.00	12,000.00	12,000.00
Town Office	12,405.00	11,220.00	11,385.00
Social Security	10,000.00	10,000.00	10,200.00
Insurance	<u>21,350.00</u>	<u>30,649.00</u>	<u>30,292.00</u>
TOTAL ADMINISTRATION	162,515.25	159,207.00	176,067.00
Fire Truck Payment	30,407.00	30,407.00	30,407.00
Kennebec Valley Council of Government	1,228.00	1,192.00	1,192.00
Maine Municipal Association	1,877.00	1,870.00	1,924.00
Assessing	2,275.00	2,275.00	2,275.00
Ambulance	16,126.00	16,829.00	17,161.00
Audit	8,000.00	8,000.00	8,000.00
Summer Roads	78,000.00	78,000.00	40,000.00
Winter Roads	235,000.00	235,000.00	235,000.00
Paving	10,000.00	10,000.00	48,000.00
Street Lights	5,500.00	5,500.00	5,000.00
Fire Department	54,470.00	42,720.00	44,220.00
Fire Training	2,870.00	2,920.00	1,000.00
Fire Station Payment	5,993.00	5,993.00	5,993.00
Cemetery Maintenance	6,000.00	6,000.00	6,000.00
Cemetery Improvement	3,000.00	3,000.00	3,000.00
Library	9,000.00	5,000.00	0.00
Newsletter	4,800.00	4,800.00	4,800.00
Transfer Station	59,689.25	60,371.00	59,986.50
Legal Fees	0.00	3,000.00	3,000.00
Animal Control	1,700.00	1,700.00	1,783.00
Trio License	12,398.00	11,023.00	12,004.00
Food Cupboard	1,500.00	2,000.00	2,000.00
Abatements	1.00	1.00	1.00
General Assistance	2,000.00	2,000.00	2,000.00
Bond Payment	28,239.00	28,239.00	28,239.00
Recreation	1,100.00	0.00	0.00
Community Room	5,384.00	0.00	0.00
Security Cameras	3,276.00	0.00	0.00
Health Insurance	8,072.00	0.00	0.00
TAN Interest	5,000.00	8,000.00	5,000.00
Town Historian	500.00	500.00	500.00
Sand Salt Shed	<u>20,000.00</u>	<u>0.00</u>	<u>500.00</u>
TOTAL FROM MEETING APPROPRIATIONS	785,920.50	735,547.00	745,052.50

SELECTMEN'S BUDGET REPORT (CONT'D)

OTHER ASSESSMENTS	2020	2021
Educations, RSU/SAD #74	851,400.00	834,363.00
County Tax	191,172.51	186,135.19
Overlay	<u>21,520.77</u>	<u>33,485.22</u>
	1,064,093.24	1,053,983.41
NEW ASSESSMENT FOR COMMITMENT	1,850,013.74	1,839,903.91
OTHER TOWN MEETING APPROPRIATIONS		
Road Grant Fund	37,000.00	37,000.00
Excise Taxes	<u>160,000.00</u>	<u>160,000.00</u>
TOTAL BUDGET	2,047,013.74	2,036,903.91

Assessor's Report

2021 Valuation

Taxable Valuation of Real Estate

Value of Land	33,048,400.00
Value of Buildings	<u>40,294,200.00</u>
TOTAL REAL ESTATE VALUE	73,342,600.00

Taxable Valuation of Personal Property

Product machinery and Equipment	226,500.00
Business Equipment	80,100.00
All other Personal Property	<u>7,400.00</u>
TOTAL PERSONAL PROPERTY VALUE	314,000.00
TOTAL REAL ESTATE & PERSONAL PROPERTY VALUE	73,656,600.00

APPROPRIATIONS

County Tax	186,135.19
Municipal Appropriation	743,272.00
Local Education Appropriation	834,363.00
Overlay	<u>33,485.22</u>
TOTAL 2021 APPROPRIATIONS	1,797,255.41

Less Specific Amounts Allowed by Law

State Municipal Revenue Sharing	(68,235.00)
Homestead Exemption Reimbursement	(103,997.25)
BETE Reimbursement	(2,827.58)
Other Revenue: Veterans Exemption, Franchise Fee, Interest on taxes	<u>(53,310.00)</u>

NET ASSESSMENT FOR COMMITMENT

Real Estate	73,342,600.00 x .0213= 1,562,197.38
Personal Property	<u>314,000.00 x .0213= 6,688.20</u>
	73,656,600.00 x .0213= 1,568,885.58

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

ABATEMENTS**Receipts**

From Overlay	9,558.95
Taxation	<u>1.00</u>
TOTAL	9,559.95

Expenditures**2018 Real Estate Abatement**

DALE HAFFORD	<u>97.19</u>
TOTAL	97.19

2019 Real Estate Abatement

DALE HAFFORD	<u>94.06</u>
TOTAL	94.06

2020 Real Estate Abatement

MARK & BELINDA SCHINZEL	1,041.90
DARRYL & KATHLEEN GIBSON	568.52
NOWETAH CYR	139.84
DALE HAFFORD	<u>110.10</u>
TOTAL	1,860.36

2021 Real Estate Abatement

HOWARD WULF	36.30
JAMES & DONNA DAVIS	532.50
FIONNA & JONATHAN CLAPP	4,449.57
JUSTIN TAYLOR & MENOUDA	532.50
DALE HAFFORD	27.22
JEREMIAH MURRAY	97.98
STEVEN & ARLENE TRUDEL	532.50
JARED ERB	377.01
LYNN & BRUCE SHORT	127.80
DARRYL & KATHLEEN GIBSON	<u>563.92</u>
TOTAL	7,277.30

2021 Personal Property Abatement

JR Fabrication	<u>230.04</u>
TOTAL	230.04

TAX COLLECTOR'S REPORT**2021 Assessment**

2021 Net Assessment for Commitment	1,568,885.58
2021 Supplemental Taxes Issued	10,247.38
2021 Tax Acquired Property	1,209.84
2021 Taxes paid in 2020	<u>8,837.55</u>
TOTAL	1,589,180.35

2021 COLLECTIONS AND CREDITS

2021 Real Estate Taxes Collected	1,389,172.59
2021 Personal Property Taxes Collected	4,570.84
2021 Real Estate Abatements	9,558.95
2021 Real Estate Taxes Receivable	183,760.61
2021 Personal Property Taxes Receivable	<u>2,117.36</u>
TOTAL	1,589,180.35

OTHER YEARS COLLECTIONS AND CREDITS

2022 Real Estate Taxes	8,667.92
2020 Real Estate Taxes	230,696.37
2020 Personal Property Taxes	916.05
2019 Real Estate Taxes	809.35
2019 Personal Property Taxes	731.48
2018 Real Estate Taxes	858.41
2018 Personal Property Taxes	167.99
2017 Personal Property Taxes	<u>98.71</u>
TOTAL	242,946.28

2021 DELIQUENT REAL ESTATE TAXES

ABELL, KATHRYN	2,024.37	FISCHER, CORWIN L	1,695.48
ALLEN, ROSEMARY	747.63	FJ ARROWSMITH TRUST	2,502.75
ANDERSON, ALBERT	1,124.64	FJ ARROWSMITH TRUST,	146.97
ATWOOD, LYNDON F	2,328.09	FORSLEY, CHRISTINE M	2,136.39
AUSTIN, SHAWN A.	1,987.29	FOSS, DAWN P	308.85
BAKER, DOREAL	70.29	FOSS, DAWN PAMELA ET AL	1,495.26
BEAULIEU, EVELYN	541.02	FURMAN, SANFORD	73.74
BLAKE, DEREK M	1,354.68	GILL, RICHARD A	2,127.87
BOUCHER, STEVEN W	654.45	GLASER, MARK	1,007.49
BOURQUE, WILLIAM R	4,328.16	GOFF, ORIN	954.24
BOURQUE, WILLIAM R	600.66	GORDAN, ETHEL VITALE	334.41
BRUCKER, JOHN	1,039.44	GORDON, HAROLD C	717.81
BRUNTON, KATIE EM	587.88	GORDON, HAROLD CARL	764.67
BUMPUS, JOSHUA	323.76	GOUWENS, DIRK	306.72
BURBANK, CHRISTO	2,067.79	GOUWENS, DIRK	93.72
BURNS, SAMANTHA	3,022.47	GRENIER, DANIEL W	990.45
BURNS, SAMANTHA	903.12	GROVER, JR., RANDY	915.90
BURNS, SAMANTHA	332.28	GROVER, RANDY C SR	1,143.81
CALDWELL, KELLIE	937.20	HANDRAHAN, KYLE	372.75
CAMPBELL, NEILAND	306.72	HANDRAHAN, MAYNARD A	662.43
CARTER, AMANDA J.,	1,335.51	HARRIMAN, JAMES S	792.36
CHAMBERS, TIMOTHY	470.73	HARRINGTON, TRAVIS	738.49
CHAMBERS, TIMOTHY	438.78	*	2.13
CHANDLER, MARTHA	25.56	HIGGINS, MICHAEL	2,881.89
*	208.74	HOWARD, WILLIAM K. & JU	834.96
COLLINS, ELIZABETH	847.74	HUNTLEY, LEE	1,486.74
COLLINS, MARK E	717.82	HUTCHINS, RONALD A	690.12
CONNELL, ERIC J	1,320.60	JOANETTE, ROBERT A JR	340.80
COOMBS, ARYKE L	308.38	KAZANJIAN, MORRIS N., C	304.08
COSTA, PHILIP	726.33	LABELLE, DYLAN S	785.97
COUSINEAU INC.	722.07	LAMBERT, AARON S	883.95
COUSINEAU INC.	319.50	LAWHON, LAURA & ASSOCI	276.90
COUSINEAU INC.	496.29	LEBEAU, DEBRA	6.39
COUSINEAU INC.	653.91	LO-BOB INC.	3,488.94
*	2,411.87	LYNCH, KIM	426.00
DEH MAINE LLC	2,939.40	MAINE-LY TREES INC, C/O	1,727.43
DELANEY, RYAN	1,145.94	MAINE-LY TREES INC, C/O	1,529.34
DELAPLACE NOMINEE TRUST,	2,142.78	MCKENNEY, DAVID S	387.66
DENALSKY FAMILY	587.88	MITCHELL, KRISTEN	566.58
DENIS, CHRISTAL L	353.58	MORONG, DEWEY J	572.97
DENIS, DANIEL L	362.10	NILE, DAYLE A. C/O RAYM	95.34
DICENSO, PAUL	560.19	NORTON, JEREMY	1,701.87
EARLE, DALE E	4,975.68	PACHECO, DULCE M	598.53
EASTBROOK TIMBER CO. INC	498.42	PARKER, GEORGE III	1,018.14
EMERY, BRIAN J	85.20	POULIN, CHRISTOPHER H	2,939.40
EMERY, DONALD W	2,168.34	POULIN, RAYMOND	840.90
EMERY, DONALD W	911.64	PROBERT, RUSSELL A. &	328.02
EMERY, RICHARD O	5,983.17	QUIRION, DENISE	8.52
EMERY, RICHARD O., ACE	3,214.17	RANKIN GROUP DEVELOP	325.89
EVENSON, MICHAEL A	1,833.93	RANKIN GROUP DEVELOPM	319.50
FAZIO, JAMES C	27.69	RANKIN GROUP	317.37
FEATHERSTONE, PETER J	3,247.78	RANKIN GROUP	315.24
*	845.61	REICHERT, MARK & ANDREA	1,878.43
*	2,213.07	RICKER, MICHAEL D	615.57

2021 DELINQUENT REAL ESTATE TAXES (CONT'D)

*	492.03
*	1,976.64
ROBERTS, BARUCH A	183.18
ROBINSON, PHILIP W	2,178.99
ROBINSON, PHILLIP	1,729.56
RODERICK, GILL W	1,324.86
RODERICK, GILL W	389.79
SAWYER, MARION F	1,290.78
SCHINZEL, MARK A	2,006.46
SECRETARY OF HOUSING AN	2,059.71
SERAFINO, WILLIAM V	1,957.47
SIBLEY, ROGER	1,356.81
SMITH, THOMAS G	2,485.71
SOVA, BERNARD A	3,067.20
SOVA, MARIA	1,742.22
SPOONER, DEREK	959.89
*	340.80
SWEENEY, MICHAEL S JR	393.30
SWEENEY, MICHAEL S JR	1,765.77
TALON, SHAUN	3,597.57
TAYLOR, ASHLEY G	715.68
THOMPSON, PETER F	730.59
THORNDIKE AND SONS INC	325.89
THORNDIKE, ROBERT A	183.18
THORNDIKE, ROBERT A	2,481.45
TINDALL, JAMES	1,013.88
TINDALL, JAMES MORGAN	1,469.70

TOLMAN, MARK S	319.50
TOLMAN, TERRI B	670.95
TOZIER, HAROLD	317.37
TOZIER, HAROLD	909.51
TOZIER, TREVOR	385.53
TOZIER, TREVOR ET	1,441.64
TRANTEN, NICHOLAS R	183.18
TURNER, THOMAS D	614.14
TUTTLE, PATRICIA B	366.16
TYLL, ROBIN L	2,671.02
VILLACCI, REGINA M	355.05
VIRGILIO, JOSEPH III,	421.12
VIRGILIO, JOSEPH III,	153.36
WALES, MICHAEL S	2,828.64
WALES, MICHAEL S	621.96
*	900.99
WEBBER, JEFFERY S	1,899.96
WELCH, HERBERT	749.76
WHITE, DANA R	920.16
WHITE, JAROD A	975.54
WHITNEY, JANICE	1,058.61
WILLIAMS, KENNETH	164.01
WILLS, DANA	230.04
WILLS, STANLEY	875.43
*	758.28
WYMAN, GAYLE	1,084.17
YOUNG, ORIN W	4,504.95
TOTAL	183,760.61

2020 DELINQUENT REAL ESTATE TAXES

ALLEN, ROSEMARY	807.30
ANDERSON, ALBERT G	1,214.40
BUMPUS, JOSHUA	349.60
BURNS, SAMANTHA	3,263.70
BURNS, SAMANTHA	975.20
BURNS, SAMANTHA	358.80
CALDWELL, KELLIE	1,012.00
CAMPBELL, ROSEMARY C. &	13.91
CARTER, AMANDA J., ESTATE	1,232.39
CONNELL, ERIC J	1,247.29
DICENSO, PAUL	604.90
EARLE, DALE E	4,234.20
EASTBROOK TIMBER CO. INC.	538.20
EMERY, DONALD W	360.34
EMERY, RICHARD O	3,362.72
FORSLEY, CHRISTINE M	2,306.90
FOSS, DAWN PAMELA ET AL.,	184.74
GORDAN, ETHEL VITALE	361.10
GORDON, TRACY	408.30
GORDON, TRACY L	148.65
GROVER, JR., RANDY	1,002.80
GROVER, RANDY C SR	1,235.10
HANDRAHAN, KYLE	402.50
HANDRAHAN, MAYNARD A	715.30
HARRIMAN, JAMES S	234.64
HIGGINS, MICHAEL	3,111.90

HOWARD, WILLIAM K.	572.78
HUNTLEY, LEE	1,605.40
HUTCHINS, RONALD A	341.81
LAMBERT, AARON S	966.00
LAWHON, LAURA &	299.00
LEBEAU, DEBRA	6.90
LO-BOB INC.	3,762.85
NORTON, JEREMY	1,837.70
PACHECO, DULCE M	646.30
PARKER, GEORGE III	1,099.40
PROBERT, RUSSELL A.	354.20
*	340.40
RODERICK, GILL W	1,430.60
RODERICK, GILL W	420.90
SCHINZEL, MARK A	2,120.36
SERAFINO, WILLIAM V	2,088.93
SOVA, BERNARD A	3,242.18
STEFANM LLC	368.00
WALES, MICHAEL S	3,065.90
WALES, MICHAEL S	671.60
*	820.88
WELCH, HERBERT	809.60
WHITE, JAROD A	1,053.40
WILLIAMS, KENNETH	177.10
WILLS, STANLEY	956.80
WYMAN, GAYLE	1,182.20
TOTAL	59,355.29

2019 DELINQUENT REAL ESTATE TAXES

ALLEN, ROSEMARY	670.41
GORDAN, ETHEL VITALE	299.87
HANDRAHAN, KYLE & ASHLEY	52.11
LAWHON, LAURA & ASS	11.60

PACHECO, DULCE & JO	536.71
RODERICK, GILL W.	41.31
WELCH, HERBERT	672.32
WILLIAMS, KENNETH &	137.07
TOTAL	2,421.40

2021 DELINQUENT PERSONAL PROPERTY TAXES

CONOPCO INC.	12.78
GRAYHAWK LEASING, LLC	17.04
POULIN'S GARAGE	72.42

THE COCA-COLA COMPANY	19.17
WILLS, DANA T	2,023.50
TOTAL	2,144.91

2020 DELINQUENT PERSONAL PROPERTY TAXES

CONOPCO INC.	4.17
THE COCA-COLA COMPANY	25.30

WILLS, DANA T	2,185.00
TOTAL	2,214.47

2019 DELINQUENT PERSONAL PROPERTY TAXES

ADT LLC	7.64
DISHNET SATELLITE	1.91

THE COCA-COLA COMPANY	19.10
WILLS, DANA T.	1,814.50
TOTAL	1,843.13

2018 DELINQUENT PERSONAL PROPERTY TAXES

COWAN, GARY R. & PEGGY A.	59.73
THE COCA-COLA COMPANY	28.16

WILLS, DANA T.	1,176.50
TOTAL	1,264.39

2017 DELINQUENT PERSONAL PROPERTY TAXES

T.R.DILLON LOGGING INC.	59.07
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WILLS, DANA T.	1,611.00
TOTAL	1,670.07

2014 DELINQUENT PERSONAL PROPERTY TAXES

ROAD RUNNER HOLDCO LLC	1.70
TOTAL	1.70

STATE OF MAINE REIMBURSEMENT**Receipts**

Tree Growth Reimbursement	63,537.30
Veteran's Reimbursement	2,535.00
TOTAL	66,072.30

Expenditures

Used to reduce Tax Commitment	37,535.00
Lapse to Surplus	28,537.30
TOTAL	66,072.30

BOAT EXCISE TAXES**Receipts**

2021 Excise Taxes Received	1,136.80
TOTAL	1,136.80

Expenditures

Lapse to Surplus	1,136.80
TOTAL	1,136.80

MOTOR VEHICLE EXCISE TAXES**Receipts**

2021 Motor Vehicle Excise Received	181,417.09
TOTAL	181,417.09

Expenditures

Transferred to Winter Roads	125,000.00
Transferred to Summer Roads	35,000.00
Lapsed to Surplus	21,417.09
TOTAL	181,417.09

MOTOR VEHICLE REGISTRATIONS**Receipts**

2021 Receipts	119,945.16
TOTAL	119,945.16

Expenditures

Paid to Treasurer, State of Maine	119,910.16
Lapse to Surplus	<u>35.00</u>
TOTAL	119,945.16

INLAND FISHERIES AND WILDLIFE REGISTRATIONS**Receipts**

2021 Receipts	<u>19,350.50</u>
TOTAL	19,350.50

Expenditures

Paid to Treasurer, State of Maine	<u>19,350.50</u>
TOTAL	19,350.50

PLUMBING INSPECTIONS**Receipts**

2021 Receipts	<u>2,330.00</u>
TOTAL	2,330.00

Expenditures

Paid to L.P.I.	1,600.00
Paid to Treasurer, State of Maine	<u>730.00</u>
TOTAL	2,330.00

OFFICER'S SALARIES**Receipts**

2021 Town Meeting Appropriations	105,338.00
T.I.F. Income	<u>1,600.00</u>
TOTAL	106,938.00

Expenditures

Selectmen	9,000.00
Town Manager	45,000.00
Deputy Town Manager	16,953.75
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	1,911.53
Assessor's Agent	21,335.00
Road Commissioner	2,000.00
Lapse to Surplus	<u>1,237.72</u>
TOTAL	106,938.00

TOWN CHARGES**Receipts**

Town Meeting Appropriation	12,000.00
Motor Vehicle Agent Fees/IF&W Agent Fees/Copier & Postage Fees	1,725.19
Lien Fees	8,519.36
Refunds from R.S.U. #74 for district voting	1,035.00
Refunds from T.I.F. Account	<u>1,435.58</u>
TOTAL	24,715.13

TOWN CHARGES (CONT'D)**Expenditures**

Registry Recording Fees	4,203.04
Mileage	1,679.85
Supplies, Cleaning	4,512.58
Postage(Includes bulk mail permit)	3,535.43
Seminars/Training/Membership Dues	1,705.98
Town Report Printing	1,007.00
Ballot Clerks	3,374.50
Advertising	780.27
Website	1,435.58
Copier Lease/Contact	1,918.84
Moderator Fee	50.00
Electricity for West Village Storage Building	512.06
TOTAL	24,715.13

SOCIAL SECURITY**Receipts**

Town Meeting Appropriation	10,000.00
Maine State Tax Withholding	2,250.89
Federal Tax Withholding	4,870.52
FICA/Medicare Tax Withholding	8,249.58
TOTAL	25,370.99

Expenditures

Paid to Internal Revenue Services	23,120.10
Paid to Treasurer, State of Maine	2,250.89
TOTAL	25,370.99

TOWN OFFICE**Receipts**

Town Meeting Appropriation	11,220.00
TOTAL	11,220.00

Expenditures

Trash Removal	120.00
Telephone/Fax/Internet	1,921.10
Heat	3,823.74
Electricity	872.02
Alarm Monitoring	265.00
Office Supplies	1,136.04
Cleaning	1,160.00
Building Maintenance	170.00
Lapse to Surplus	1,752.10
TOTAL	11,220.00

INSURANCE**Receipts**

Town Meeting Appropriation	30,649.00
TOTAL	30,649.00

INSURANCE (CONT'D)**Expenditures**

Property & Casualty Pool	14,960.00
Worker's Compensation	5,650.00
MMA Health Insurance	8,871.90
Lapse to Surplus	<u>1,167.10</u>
TOTAL	30,649.00

ASSESSING**Receipts**

Carry Forward From 2020	<u>2,861.00</u>
TOTAL	2,861.00

Expenditures

Supplies	110.70
Carry Forward to 2022	<u>2,750.30</u>
TOTAL	2,861.00

EDUCATION**Receipts**

Assessments	834,363.00
TOTAL	834,363.00

Expenditures

R.S.U. #74	<u>834,363.00</u>
TOTAL	834,363.00

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

Town Meeting Appropriation	<u>1,192.00</u>
TOTAL	1,192.00

Expenditures

Paid to KVCOG	<u>1,192.00</u>
TOTAL	1,192.00

MAINE MUNICIPAL ASSOCIATION (MMA)**Receipts**

Town Meeting Appropriation	<u>1,870.00</u>
TOTAL	1,870.00

Expenditures

Paid to MMA	<u>1,870.00</u>
TOTAL	1,870.00

TRIO SOFTWARE**Receipts**

Town Meeting Appropriation	11,023.00
From overlay	<u>2,161.93</u>
TOTAL	13,184.93

Expenditures

Paid to Harris Computers	<u>13,184.93</u>
TOTAL	13,184.93

PLANNING BOARD**Receipts**

Carry Forward from 2020	3,860.00
Income	<u>440.00</u>
TOTAL	4,300.00

Expenditures

Meeting Stipends	480.00
Carry Forward to 2022	<u>3,820.00</u>
TOTAL	4,300.00

LIBRARY**Receipts**

Town Meeting Appropriation	<u>5,000.00</u>
TOTAL	5,000.00

Expenditures

Paid to the Library	<u>5,000.00</u>
TOTAL	5,000.00

AMBULANCE**Receipts**

Town Meeting Appropriation	<u>16,829.00</u>
TOTAL	16,829.00

Expenditures

Paid to Franklin Memorial Hospital	16192.50
Lapse to Surplus	<u>317.28</u>
TOTAL	16,829.00

STREET LIGHTS**Receipts**

Town Meeting Appropriation	<u>5,500.00</u>
TOTAL	5,500.00

Expenditures

Paid to Central Maine Power Company	4,664.02
Lapse to Surplus	<u>835.98</u>
TOTAL	5,500.00

WINTER ROADS**Receipts**

Town Meeting Appropriation	<u>360,000.00</u>
TOTAL	360,000.00

Expenditures

Paid to J.R. Davenport Trucking & Plowing	307,900.00
Paid to Jordan's for Winter Sand & Tailings	28,100.94
Paid to New England Salt	12,807.56
Paid to Overhead Door	3,463.00
Paid to County Line Electric	1,511.85
Paid to Jordan's for man door supplies	278.03
Lapse to Surplus	<u>5,938.62</u>
TOTAL	360,000.00

ANIMAL CONTROL**Receipts**

Town Meeting Appropriation	1,700.00
Carry Forward from 2020	3,009.00
Income	<u>255.00</u>
TOTAL	4,964.00

Expenditures

Paid to Franklin County Animal Shelter	1,579.60
Mileage Reimbursement	22.14
Carry Forward to 2022	<u>3,362.26</u>
TOTAL	4,964.00

TRANSFER STATION**Receipts**

Town Meeting Appropriation	60,371.00
Carry forward from 2020	<u>10,476.00</u>
TOTAL	70,847.00

Expenditures

Paid to Town of Kingfield	60,370.00
Carry Forward to 2022	<u>10,477.00</u>
TOTAL	70,847.00

GENERAL ASSISTANCE**Receipts**

Town Meeting Appropriation	2,000.00
Income	<u>920.50</u>
TOTAL	2,920.50

Expenditures

GA-2021-1	1,070.78
Lapse to Surplus	<u>1,849.72</u>
TOTAL	2,920.50

AUDIT**Receipts**

Town Meeting Appropriation	8,000.00
Carry forward from 2020	<u>400.00</u>
TOTAL	8,400.00

AUDIT**Expenditures**

Paid to Purdy Powers & Company	8,000.00
Lapse to Surplus	<u>400.00</u>
TOTAL	8,400.00

CEMETERIES**Receipts**

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

Expenditures

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

CEMETERY MAINTENANCE**Receipts**

Town Meeting Appropriation	3,000.00
Carry forward from 2020	<u>1,380.00</u>
TOTAL	4,380.00

Expenditures

Paid to Theron Huff	2,325.00
Carry forward to 2022	<u>2,055.00</u>
TOTAL	4,380.00

ROAD GRANT**Receipts**

Received from State of Maine	38,280.00
Carry forward from 2020	<u>13,843.00</u>
TOTAL	52,123.00

Expenditures

Transferred to Summer Roads (to reduce taxation)	37,000.00
Carry forward to 2022	<u>15,123.00</u>
TOTAL	52,123.00

PAVING**Receipts**

Town Meeting Appropriation	<u>10,000.00</u>
TOTAL	10,000.00

Expenditures

Carry forward to 2022	<u>10,000.00</u>
TOTAL	10,000.00

SUMMER ROADS**Receipts**

Town Meeting Appropriation	<u>150,000.00</u>
TOTAL	150,000.00

Expenditures

Gravel/Stone for Rds	20,347.50
Sweeping	895.25
Grader Fuel & Maint	7,534.74
Calcium	9,431.40
Brush/Tree cutting	22,164.31
Pickup	3,920.00
Foreman/Labor	20,892.48
Middle Rd Culvert Payment	15,415.47
Backhoe\excavator	1,480.00
Trucking	21,627.78
Misc	10,987.66
Carry forward to 2022	<u>15,303.41</u>
TOTAL	150,000.00

FIRE FIGHTER TRAINING**Receipts**

Town Meeting Appropriation	2,920.00
Carry Forward from Reserve Account	<u>2,660.00</u>
TOTAL	5,580.00

Expenditures

Paid for Training	2,985.00
Carry Forward to 2020 in Reserve Account	<u>2,595.00</u>
TOTAL	5,580.00

FIRE DEPARTMENT**Receipts**

Town Meeting Appropriation	42,720.00
Carry forward from 2020	10,210.00
From Overlay	<u>1,427.08</u>
TOTAL	54,357.08

Expenditures

Electricity	1,947.07
Telephone/Internet	2,003.98
Gas/Oil	1,792.64
Equipment	24,245.52
Equipment Maint	16,051.05
Payroll	8,001.50
Misc./Services	225.32
Trash	<u>90.00</u>
TOTAL	54,357.08

RECREATION**Receipts**

Carry Forward from Reserve Account	<u>1,927.00</u>
TOTAL	1,927.00

Expenditures

Paid to scarecrow participants	25.00
Carry Forward to Reserve Account	<u>1,902.00</u>
TOTAL	1,927.00

LEGAL FEES**Receipts**

Town Meeting Appropriation	<u>3,000.00</u>
TOTAL	3,000.00

Expenditures

Paid to Burnstein, Shur, Sawyer & Nelson	2,215.45
Carry forward to 2022	<u>784.55</u>
TOTAL	3,000.00

PEOPLE WHO CARE FOOD CUPBOARD**Receipts**

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

PEOPLE WHO CARE FOOD CUPBOARD (CONT'D)**Expenditures**

Paid to People Who Care Food Cupboard	2,000.00
TOTAL	2,000.00

SNOWMOBILE GRANTS**Receipts**

Received from the State of Maine	13,615.80
TOTAL	13,615.80

Expenditures

Paid to the Wire Bridge Sno Travelers	13,615.80
TOTAL	13,615.80

DEDICATED SPECIAL ACCOUNTS**Paving Fund**

1/1/2021 Balance	.29
Deposit of 2021 Town Meeting Appropriation	10,000.00
Interest Earned	<u>.29</u>
12/31/2021 Balance	10,000.29

Firefighter Training Fund

01/01/2021 Balance	2,660.00
Deposit of 2021 Town Meeting Appropriation	2,920.00
Transferred to General Fund Account for 2021 expenses	-2,985.00
Interest Earned	<u>8.95</u>
12/31/2021 Balance	2,603.95

Fire Truck Replacement Fund

1/1/2021 Balance	80.92
Interest Earned	<u>0.10</u>
12/31/2021 Balance	81.02

Recreation Fund

01/01/2021 Balance	1,297.79
2021 Expended	-25.00
Interest Earned	<u>1.40</u>
12/31/2021 Balance	1,274.19

Grant Matching Fund

01/01/2021 Balance	22,341.55
Interest Earned	<u>24.21</u>
12/31/2021 Balance	22,365.76

Legal Fees Fund

01/01/2021 Balance	.81
Town Meeting Appropriation	3,000.00
2021 Expended	-2,519.45
Interest Earned	<u>.12</u>
12/31/2021 Balance	481.48

DEDICATED SPECIAL ACCOUNTS (CONT'D)**Road Grant Fund**

01/01/2021 Balance	12,481.22
Interest Earned	<u>13.53</u>
12/31/2021 Balance	12,494.75

Williams Fund SSB CD 01-40-1457

01/01/2021 Balance	10,884.44
Interest Earned	<u>41.81</u>
12/31/2021 Balance	10,926.25

DEDICATED SPECIAL ACCOUNTS (CONT'D)**Town of New Portland Inhabitants SSB CD 01403973**

01/01/2021 Balance	10,000.00
Interest Earned	18.84
To be transferred to Cemetery Trust Fund	<u>-18.84</u>
12/31/2021 Balance	10,000.00

Cemetery Trust Fund SSB CD 1030018460

01/01/2021 Balance	1,700.00
Interest Earned	7.43
To be Distributed to Cemetery Associations	<u>-7.43</u>
12/31/2021 Balance	1,700.00

Base Fund is 1,700.00**Joseph William Fund SSB Passbook 30055428**

01/01/2021 Balance	345.12
Interest Earned	<u>1.12</u>
12/31/2021 Balance	346.24

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

01/01/2021 Balance	48,016.51
Returned to the Town's General Fund for Approved Expenditures	3,035.58
Interest Earned	<u>22.53</u>
12/31/2021 Balance	45,003.46

Hello New Portlanders,

End of the year again. It might have been another crazy one but here we are! I'm grateful everything went so nicely my first year as your Town Clerk. Thank you all for being so understanding and welcoming!

I would also like to thank all my ballot clerks Marilyn Gorman, Nancy Steuber, Judi Wills and Dillon Wellman. Without you voting would be quite a show! I appreciate all the time and work you put in to make sure it all goes as smoothly as possible.

Below you will find all the information from dog licensing, vital statistics and elections from 2021.

Dogs Licensed in 2021

There were 142 dogs licenced and 3 kennel licenses issued in 2021

this does not include dogs that were licensed for Lexington TWP

2021 Vital Statistics Information for New Portland

Births - 6

** due to the state law regarding Vital Statistics 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>
Debra J. LeBeau	55	August 8th, 2021
Gail E. Read	70	August 23rd, 2021
Brook C. Hayden	45	September 2nd, 2021
Florence Lovejoy	94	September 7th, 2021
Lottie M. Howes	87	October 8th, 2021
Harold B. Emery	90	December 9th, 2021
Pamela I. Grenier	68	December 15th, 2021

Marriages - 5

<u>Bride and Groom</u>	<u>Date of Marriage</u>
Annette R. Folco & James M. Tindall Jr	July 17th, 2021
Jacqueline W. Wirick & Kevin R. Lord	July 17th, 2021
Olivia I. Gonio & Zackery A. Lancaster	August 14th, 2021
Cheyenne N. Neidlinger & Kevin N. White	September 18th, 2021
Eva L. Fury & Hallie R. Hertz	September 18th, 2021

Elections

As of December 31, 2021 there were 721 Registered Voters here in New Portland. Out of the 721 voters there are 166 Democrats, 67 Green Independents, 247 Republicans and, 241 Unrolled.

Municipal Election on Friday March 5th, 2021

The following were elected to 3 year terms;

Town Clerk

Jianna Pinkham

Board of Selectmen

Tina Poulin

RSU #74 School Board Member

Danika Bates

RSU #74 Budget Referendum on Tuesday June 8th, 2021

**The budget was passed*

State of Maine Referendum Election on Tuesday November 2nd, 2021

Question 1

Yes- 222

No- 88

Question 2

Yes- 214

No- 96

Question 3

Yes- 213

No- 94

I am so pleased to be your Town Clerk and can't wait to continue being here for all of you. I just want to thank you all again for the kindness. Cheers to another year everyone!

Best wishes,
Jianna Pinkham,
Town Clerk

TOWN HISTORIAN REPORT

It has been another quiet year in the area of town history, but history does go on, so I am going to write a little about the honor bestowed on Julia Bouwsma. Julie was appointed Maine's new poet laureate, that position was created in 1995 and honors distinguished Maine poets, empowering them to promote poetry in the state. Julia, who lives on Millay Hill, is a talented poet, an adjunct professor at the University of Southern Maine and the director of Kingfield Webster Library. Julia and her partner, Walker Fleming, derive their livelihood from their land.

As I said before history goes on and everything we do is part of New Portland's history. Though we are three small villages, we are still one town.

Congratulations Julia! New Portland should be extremely proud of you. I know that I was when I heard of your appointment.

Sincerely,

Marilyn Gorman
Town Historian
New Portland Historical Society

Animal Control Report for 2021

Let me start off by introducing myself. My name is Dillon Wellman, I took over as Animal Control in August of 2021. I have always had a love for all animals. I am excited to be here to help keep our fur children safe. Please feel free to contact me with any questions or concerns you may have, 207-405-1134.

As an animal control officer, I'd like to offer some suggestions. Please make sure that if you have a dog that they are up to dates on shots and are licensed at the town office. It should be done every year and if you don't have them registered by the 31st of January there will be an extra fee. Registering your dog will help tremendously if they just so happen to get loose and go missing, it'll make it ten times easier to find owners. If you happen to find a stray cat outside make sure you call me so I can get them anything they need. Any other call I will handle to the best of my ability.

I didn't have too many calls towards the end of the year here in New Portland. A few stray cat calls and some dog complaints but everything was taken care of smoothly and quickly. I would like to thank everyone for their kindness and patience, looking forward to the new year with you all.

Dillon Wellman,
ACO

New Portland Fire Department

2021 Annual Report

To the Citizens of New Portland:

During the year 2021 the Fire Department responded to the following 52 calls for assistance, of which 15 were request for mutual aid, these were made up of structure fires, woods/grass fires & MVA. We had a decrease of 2 calls from 2020 when we had a total of 54 calls.

Structure Fires	9	Vehicle Accidents	16
Brush/Grass Fires	5	Downed Wires/Trees/Debris in Rd	6
Vehicle Fire	1	EMS Assist/Body Recovery	7
UTV Fire	1	Traffic Control	1
Chimney Fire	2	Service Call/Standby	2
		Rescue/Carry Out	2

Another usual year with the Covid virus causing disruptions in many areas of our life and society. We still haven't returned to the pre Covid calls activity. Although we are seeing an increase in fires over the previous year's report. With a increase of 6 fire calls with 3 being structure fires, also we saw an increase of 6 mutual aid calls in 2021, even though our call volume is on a downward trend. Hopefully everyone is using precaution when using fire as a heat source or burning of debris.

This year we did have the pump rebuilt in Tanker 1 bringing it back within NFPA specs. Along with the repairs to Tanker 1, the Forestry was found to have a bad head gasket and a head that needed to be replaced during the repair. Making both apparatus serviceable for the community needs.

Due to the large amount of funding being expended on repairs and maintenance we tried to keep expenditures to items that needed to be repaired or replaced. For 2022 we are only looking to replace some fire nozzles, fittings, hand tools and replenish our class A foam, along with the normal maintenance items.

During the year, the department had 557 hours responding to calls, an increase of 104 hours, plus we had attended 284 documented meetings which a slight decrease of 8 due to the cancelation of the last meeting of the year for the holiday.

We are always looking for new members that would like to serve our community if you have an interest, please contact me.

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

Respectfully Submitted,
Kip Poulin, Fire Chief

New Portland Community Library

Thank you to every patron and friend who has donated time, labor, donations, and dollars to keep the library open. Thanks to you, the library remains a well-used addition to the town! We are thankful for many things this year – for our patrons who have followed new guidelines, adapting to less hours open due to volunteer shortages, participating in FUNdraisers, to benefactors who gave us a grant for new computers, a PPP grant for overhead, an ARPA grant for books, to libraries around the state who gave us items that were looking for a new home, and for our dedicated board and volunteers who gave so much of their time to see us through another challenging year.

This past year, we lost a very special member of the board and ardent supporter of the library – Deb LeBeau. She will be missed for her can-do attitude, her down-to-earth philosophy, and support of the library and patrons with her every decision.

The year has again been full of changes. While we remained open through the year, hours were cut due to volunteer shortages. Despite fewer hours, the work has increased. There were more interlibrary loans, we have received more donations that must be kept with accurate records, had more phone calls and emails from local libraries to stay in touch, and more paperwork for grants and loans. Our first priority has always been to keep our patrons safe and to do no harm. Even as patrons were still fearful of entering public spaces, we did have approximately 860 patrons in the library this year.

We were able to hold three book and dvd sales, several raffles, the Chinese Auction, the plant-book-bake sale, a bridge toll to benefit the library, and a holiday craft fair. Interlibrary loans have been quite popular as have the great internet connections we have available to patrons both inside and outside the library. Our free WiFi service was widely used by students working outside the classroom (we listed our services at SAD74), employees who could not go to offices, and many community members as a way to stay in touch with the outside world. We offered free books and movies both inside and outside the library to take home and enjoy at your leisure.

We maintained state restrictions with removing one computer for 6 foot distancing, wore face masks as appropriate, and held what events we could outside. We maintained a level of continuity by using Facebook, posting various articles in appropriate media outlets, and sending notices to various newsletters. Thanks to the Town of New Portland, we received partial financial support for yearly expenses. As the year progressed, headcounts slowly began to rise again. We found people using the computers to search for jobs, fill out forms, check various sources for information, and in other ways to cut down on travel to locations outside the area.

We still continue to exchange books and movies with other libraries and accept donations with a turnover of about 50 new (or new to us!) items per month. We have checked out 1,200 items and seen a total of 850 patrons. The library collection is available on the town web site where anyone can access the catalog to see what we have; by belonging to the Maine State Library system we have access to interlibrary loans, an electronic system that lets anyone view our database of collection items, we are offered various training opportunities and webinars to keep us up to date, and offered computer assistance as needed and advice from experts from around the state.

Library hours are as follows: Tuesdays 8-noon, Wednesdays 3-6pm, Thursdays 3-6pm, Saturdays 8-noon. Our web site is at the town of New Portland web site under community services. We also have a Facebook page at new Portland Community Library. People can also call us at 628-6561 or email us at newportlandcl@gmail.com



Photo courtesy of The New Portland Community Library

2021 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 \$25,000 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. Paraplegic 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 25, 2021 Tax Commitment

Assessments:

County Tax	186,135.19
Municipal Appropriation	743,272.00
Local Education Assessment	834,363.00
Overlay	<u>33,485.22</u>
Total Assessments	1,797,255.41

Deductions:

State Municipal Revenue Sharing	68,235.00
Homestead Reimbursement	108,997.25
Other Revenues	53,310.00
BETE Reimbursement	<u>2,827.58</u>
Total Deductions	228,369.83

Net Assessment for Commitment:

1,568,885.58

Taxable Land Valuation	33,048,400.00
Taxable Building Valuation	40,294,200.00
Taxable Personal Property Valuation	<u>314,000.00</u>
	73,656,600.00

The mil rate was .0213 in 2021. In 2021 there were 280 Homestead Exemptions and 61 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, 2022. 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 11:00 AM on Thursday, April 1, 2022 to receive any tax declarations and to speak with anyone who has any questions concerning their accounts.

As many of you know the Real Estate Market has been crazy for the past 2 years since Covid-19. Unfortunately, Real Estate assessments are based on current Market value and these trends are going to greatly affect the current property assessments in the very near future. I am and will be making adjustments for this upcoming tax year and future tax billing years. Please understand that you/we are not the only one affected during these times, it is not only happening in New Portland, but the whole state and country. Also understand that these adjustments must be made to keep in compliance with the State of Maine and to be able to take 100% full advantage of the exemptions and other reimbursements granted to our town by the State of Maine. Any further questions, please call me to make an appointment, I will be happy to discuss and further your understanding.

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

Respectfully,

Audra Swanson, CMA
Assessor's Agent
Town of New Portland

Selectmen's Letter of Transmittal

Another year has flown by and what a year it was. The big thorn in our side that we call our sand shed is finally done for now. The town also lost a few pillars of the community with the passing of Bucky Emery and Deb LeBeau, they will be greatly missed by all. Things are slowly getting back to normal with the covid pandemic hopefully coming to an end and we want to thank everyone for their patience and understanding throughout it all. We also were able to get our online registrations up and running, so hopefully that makes things easier for the townspeople. The Board of Selectmen would like to encourage the public to attend Selectmen's meetings and become more involved in the daily business of the Town. The meetings are on the first Tuesday, and the third Monday of every month at the community room in the Fire Station at 6:30pm. Please feel free to contact any one of your Selectmen with any questions or concerns.

Ray Poulin, Chairman

Wayne Rundlett

Tina Poulin

Taxpayer's notice

REAL ESTATE:

If you have constructed, altered or removed any buildings since April 1, 2021 and on or before April 1, 2022, 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, 2022 for the 2022-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, 2022 any widow or minor children of veterans who would have been 62 years of age as of April 1, 2022 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, 2022. 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, 2022 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, 2022, you may qualify for a homestead exemption. This application must also be received by April 1, 2022 to affect your 2022 tax bill. If you are already receiving this exemption, you need not reapply.

Respectfully Submitted,

Raymond Poulin, Chairperson
Tina 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.

TOWN MEETING WARRANT

**State of Maine
February 01, 2022
County of Somerset**

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

Greetings:

In the name of the State of Maine, you are hereby required to notify the voters of the Town of New Portland, in said county, qualified by law to vote in town affairs, to meet in the Community Room of the Fire Station, on Saturday, the fifth day of March, 2022 at nine o'clock (9:00 a.m.) in the forenoon, then and there to act on the following articles to wit:

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

Art. 02. To see what sum of money the Town will vote to raise and appropriate for Administration charges for the calendar year 2022

Selectmen Recommend 176,067.00	Budget Committee Recommends 174,502.00
Officer's Salaries.....112,190.00110,625.00
Town Charges.....12,000.0012,000.00
Town Office.....11,385.0011,385.00
Social Security.....10,200.0010,200.00
Insurance..... <u>30,292.00</u> <u>30,292.00</u>
Total.....176,067.00174,502.00

Art. 03. To see what sum of money the Town will vote to raise and appropriate for the Kennebec Valley Council of Governments annual membership dues for the calendar year 2022.

Selectmen Recommend 1,192.00	Budget Committee Recommends 1,192.00
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Art. 04. To see what sum of money the Town will vote to raise and appropriate for annual dues to the Maine Municipal Association for the calendar year 2022.

Selectmen Recommend 1,924.00	Budget Committee Recommends 1,924.00
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Art. 05. To see what sum of money the Town will vote to raise and appropriate for assessing, tax mapping, and tax billing for calendar year 2022.

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. 06. To see what sum of money the Town will vote to raise and appropriate to subsidize the operation costs of an Ambulance/Rescue service for calendar year 2022.

Selectmen Recommend 17,161.00	Budget Committee Recommends 17,161.00
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Art. 07. To see what sum of money the Town will vote to raise and appropriate for the Town Audit for calendar year 2022.

Selectmen Recommend 8,000.00	Budget Committee Recommends 8,000.00
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Art. 08. To see what sum of money the Town will vote to raise and appropriate for summer roads for calendar year 2022.

Selectmen Recommend 75,000.00	Budget Committee Recommends 150,000.00
Taxation.....40,000.00	Taxation.....78,000.00
Excise..... <u>35,000.00</u>	Road Grant.....37,000.00
Total.....75,000.00	Excise..... <u>35,000.00</u>
	150,000.00

Art. 09. To see what sum of money the Town will vote to raise and appropriate for the continuing road Paving account for the calendar year 2022.

Selectmen Recommend 85,000.00

Budget Committee Recommends 10,000.00

Taxation.....48,000.00
Road Grant.....37,000.00
85,000.00

Art. 10. To see what sum of money the Town will vote to raise and appropriate for winter roads for calendar year 2022.

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. 11. To see what sum of money the Town will vote to raise and appropriate for street lights for calendar year 2022.

Selectmen Recommend 5,000.00

Budget Committee Recommends 5,000.00

Art. 12. 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 2022.

Selectmen Recommend 44,220.00

Budget Committee Recommends 44,220.00

Art. 13. To see what sum of money the Town will vote to raise and appropriate for the continuing Fire Fighter Training Account.

Selectmen Recommend 1,000.00

Budget Committee Recommends 1,000.00

Art. 14. 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. 15. 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. 16. To see what sum of money the Town will vote to raise and appropriate for animal control for calendar year 2022.

Selectmen Recommend 1,783.00

Budget Committee Recommends 1,783.00

Art. 17. 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. 18. 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. 19. To see what sum of money the Town will vote to raise and appropriate in support of the New Portland Community Library.

Selectmen Recommend 0.00

Budget Committee Recommends 5,000.00

The Library requested 12,000

Art. 20. 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. 21. To see what sum of money the Town will vote to raise and appropriate to pay the Town's share of the 2022 operating expenses of the Kingfield Transfer Station.

Selectmen Recommend 59,986.50

Budget Committee Recommends 59,986.50

Art. 22. To see what sum of money the Town will vote to raise and appropriate for the TRIO software licensing fees for the calendar year 2022.

Selectmen Recommend 12,004.00

Budget Committee Recommends 12,004.00

Art. 23. 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. 24. To see what sum of money the Town will vote to raise and appropriate for the Sand Salt Shed.

Selectmen Recommend 500.00

Budget Committee Recommends 500.00

Art. 25. 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. 26. 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. 27. To see what sum of money the Town will vote to raise and appropriate in support of the People Who Care Food Cupboard for the Calendar year 2022.

Selectmen Recommend 2,000.00

Budget Committee Recommends 2,000.00

Art. 28. To see what sum of money the Town will vote to raise and appropriate for the General Assistance Program for the calendar year 2022.

Selectmen Recommend 2,000.00

Budget Committee Recommends 2,000.00

Art. 29. To see if the Town will vote to raise and appropriate 1.00 for abatements for the calendar year 2022.

Selectmen Recommend YES

Budget Committee Recommend YES

Art. 30. To see if the Town will vote to authorize the selectmen to purchase corporate bonds for the treasurer and tax collector for the calendar year 2022. **Selectmen Recommend YES**

Art. 31. To see if the Town will vote to spend an amount not to exceed 3/12 of the budgeted amount in each budget category of the 2022 annual budget during the period from January 1, 2023 to the 2023 annual town meeting.

Selectmen Recommend YES

Art. 32. To see if the Town will vote to authorize the Selectmen and treasurer to use overlay for accounts exceeding appropriated amounts. **Selectmen Recommend YES**

Art. 33. To see if the Town will vote to charge the maximum rate of interest allowed by law on all unpaid taxes beginning thirty days after commitment of said taxes or on October 1st, whichever is later.

Selectmen Recommend YES, The maximum rate for 2022 is 4.00%

Art. 34. 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. 35. To see if the Town will vote to authorize the Town Manager to appoint a budget committee for calendar year 2023.

Selectmen Recommend YES

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

Selectmen Recommend YES

Art. 37. To see if the Town will vote to authorize the Selectmen and Treasurer to use Surplus (undesignated fund balance) to reduce taxes as they deem necessary for the 2022 tax year.

Selectmen Recommend YES

Art. 38. To see if the Town will vote to authorize the Selectmen, on behalf of the Town, to sell and dispose of any real estate acquired by the Town for non-payment of taxes thereon. If the deed is executed in favor of the delinquent owner or his/her successor in interest. The deed shall be executed and delivered upon payment of outstanding taxes, interest and costs. Otherwise, the deed shall be executed and delivered only after obtaining bids and after advertising sale in two newspapers or periodicals having a circulation that includes New Portland at least 15 days prior to the date that bids are due. The Selectmen 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. 39. To see if the Town will vote to increase the property tax levy limit established for New Portland by State law in the event that the municipal budget approved by the proposed articles will result in a tax commitment that is greater than that property tax levy limit.

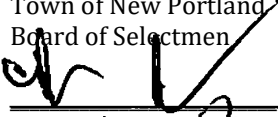
Art. 40. To see if the Town will vote to accept the following categories of State funds during the fiscal year beginning July 1, 2022.

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 FIRST (1ST) DAY OF FEBRUARY IN THE YEAR OF OUR LORD TWO THOUSAND AND TWENTY-TWO (2022).

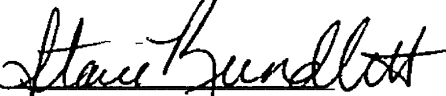
Town of New Portland
Board of Selectmen


Raymond Poulin, Chairman


Tina Poulin


Wayne Rundlett

A true copy of the Warrant:



Stacie Rundlett
Town Manager
Warden & Constable

PLEASE FILE WITH THE SELECTMEN ON OR BEFORE APRIL 1ST, 2022

2022 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, 2021 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, 2021?

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, 2022.

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

(Signature of Taxpayer (s))

Independent Auditors' Report

**To the Board of Selectboard
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, 2021, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

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, 2021, 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.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Town of New Portland, Maine, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Town of New Portland, Maine's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibility

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Town of New Portland, Maine's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Town of New Portland, Maine's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise 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 basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Purdy, Power & Company
Professional Association

Portland, Maine
February 2, 2022

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, 2021. 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 \$1,706,838 as of December 31, 2021, compared to \$1,394,654 as of December 31, 2020.
- The Town's governmental funds General Fund Balance was \$755,478 as of December 31, 2021, compared to \$451,686 as of December 31, 2020.

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, 2021, net position changed as follows:

	Governmental Activities
Beginning net position	\$ 1,394,654
Increase in net position	<u>312,184</u>
Ending net position	<u>\$ 1,706,838</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, 2021 and December 31, 2020:

	<u>Governmental Activities</u>		
	<u>2021</u>	<u>2020</u>	<u>Change</u>
Current and other assets	\$ 1,044,988	\$ 822,711	\$ 222,277
Capital assets	<u>1,092,737</u>	<u>1,106,846</u>	<u>(14,109)</u>
Total Assets	2,137,725	1,929,557	208,168
Long-term liabilities	403,875	470,896	(67,021)
Other liabilities	<u>27,013</u>	<u>64,007</u>	<u>(36,994)</u>
Total Liabilities	430,888	534,903	(104,015)
Net position:			
Net investment in capital assets			
net of related debt	688,863	635,950	52,913
Restricted	23,609	23,558	51
Unrestricted	<u>994,366</u>	<u>735,146</u>	<u>259,220</u>
	<u>\$ 1,706,838</u>	<u>\$ 1,394,654</u>	<u>\$ 312,184</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, 2021 and December 31, 2020:

	<u>Governmental Activities</u>		
	<u>2021</u>	<u>2020</u>	<u>Change</u>
Revenues:			
Program revenues:			
Charges for services	\$ 56,285	\$ 47,306	\$ 8,979
Operating grants and contributions	37,921	37,863	58
General revenues:			
Property taxes	1,579,133	1,696,580	(117,447)
Excise taxes	182,554	175,703	6,851
Intergovernmental	285,106	219,106	66,000
Interest	74	96	(22)
Miscellaneous	83,120	15,498	67,622
Loss of disposal of fixed asset	(2,292)	-	(2,292)
Total Revenues	2,221,901	2,192,152	29,749
Expenses:			
General			
General government	220,517	214,535	5,982
Public safety	72,293	160,424	(88,131)
Public works	496,413	524,046	(27,633)
Health and sanitation	61,442	50,777	10,665
Education	834,363	851,400	(17,037)
Unclassified	210,557	245,399	(34,842)
Capital outlays	-	106	(106)
Interest on debt	14,132	29,436	(15,304)
Total Expenses	1,909,717	2,076,123	(166,406)
Change in Net Position	\$ 312,184	\$ 116,029	\$ 196,155

Management's Discussion and Analysis - Continued

Town of New Portland, Maine

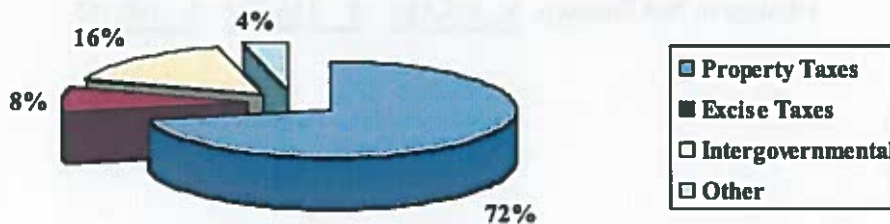
Financial Analysis of the Town's Funds - Fund Financial Statements

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 2021 Amount	Percent of Total	Increase (decrease) from FY 2020
Property Taxes	\$ 1,621,133	72%	\$ (133,447)
Excise Taxes	182,554	8%	6,851
Intergovernmental	360,105	16%	81,157
Other	102,327	4%	61,502
Total Revenue	\$ 2,266,119	100%	\$ 16,063

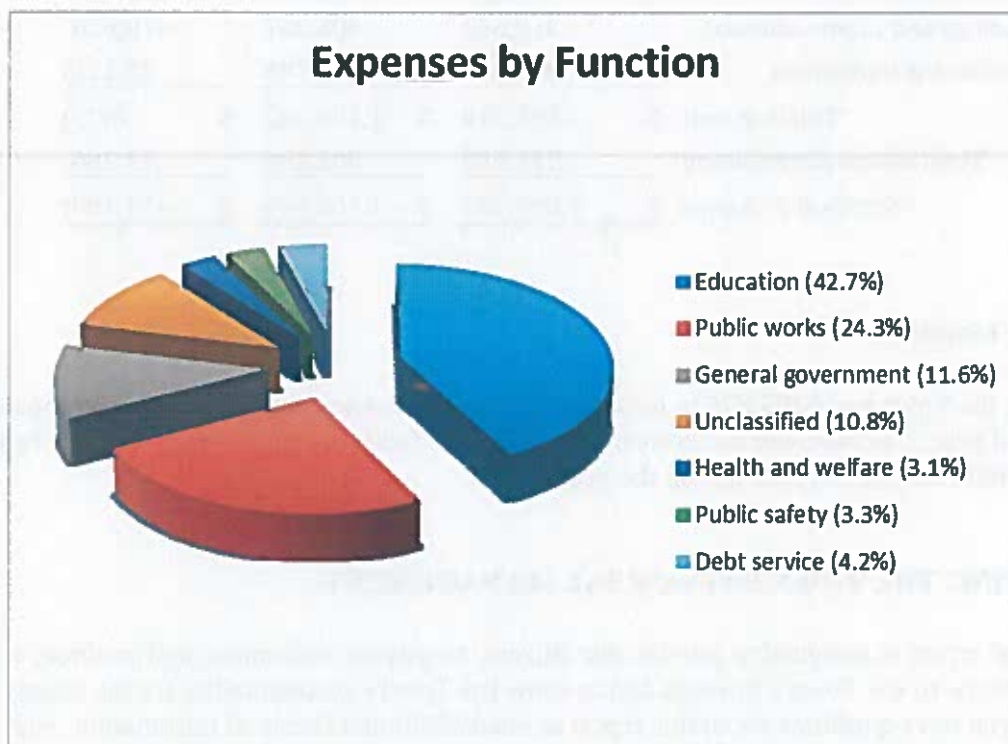


Management's Discussion and Analysis - Continued

Town of New Portland, Maine

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

Expenditures	FY 2021 Amount	Percent of Total	Increase (decrease) from FY 2020
Education	\$ 834,363	42%	\$ (17,037)
Public works	487,424	25%	(27,622)
General government	226,131	12%	13,616
Unclassified	210,557	11%	(34,842)
Health and welfare	61,442	3%	10,665
Public safety	63,851	3%	(55,826)
Debt service	81,595	4%	(13,494)
Total Expenditures	<u>\$ 1,965,363</u>	<u>100%</u>	<u>\$ (124,540)</u>



Management's Discussion and Analysis - Continued

Town of New Portland, Maine

Capital Assets

As of December 31, 2021, the Town of New Portland's investment in capital assets for its governmental activities amounted to \$1,772,172 for 2021 and \$1,772,172 for 2020. This investment includes land, buildings, equipment, and vehicles. The most significant addition for 2021 was construction to the sand and salt shed.

	Activities		Increase
	<u>2021</u>	<u>2020</u>	<u>(Decrease)</u>
Land	\$ 19,491	\$ 19,491	\$ -
Construction in process	-	406,338	(406,338)
Land improvements	47,458	47,458	-
Buildings and improvements	818,693	408,067	410,626
Vehicles and equipment	<u>922,677</u>	<u>927,788</u>	<u>(5,111)</u>
Totals at cost	\$ 1,808,319	\$ 1,809,142	\$ (823)
Total accum depreciation	<u>715,582</u>	<u>702,296</u>	<u>13,286</u>
Net Capital Assets	<u>\$ 1,092,737</u>	<u>\$ 1,106,846</u>	<u>\$ (14,109)</u>

Long Term Liabilities

At year-end, the Town had \$403,874 in outstanding bonds and notes payable balances compared to \$470,896 last year. The town did not borrow any additional funds during the year. Principal payments on existing notes totaled \$67,022 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, 2021

	<u>Governmental Activities</u>
Assets	
Cash	\$ 754,367
Taxes receivable	195,636
Tax liens receivable	36,808
Accounts receivable	58,177
Capital assets, net of accumulated depreciation	<u>1,092,737</u>
Total Assets	2,137,725
Liabilities	
Accounts payable	15,821
Accrued interest payable	2,524
Taxes paid in advance	8,668
Long-term liabilities:	
Portion due or payable within one year:	
Bond and notes payable	68,844
Portion due or payable after one year:	
Bond and notes payable	<u>335,030</u>
Total Liabilities	430,887
Net Position	
Net investment in capital assets	688,863
Restricted, expendable	21,909
Restricted, nonspendable	1,700
Unrestricted	<u>994,366</u>
Total Net Position	\$ 1,706,838

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

Statement of Activities

Town of New Portland, Maine

For the Year Ended December 31, 2021

<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	\$ 220,517	\$ 19,207	\$ -	\$ (201,310)
Public safety	72,293	37,078	-	(35,215)
Public works	496,413	-	37,000	(459,413)
Health and sanitation	61,442	-	921	(60,521)
Education	834,363	-	-	(834,363)
Unclassified	210,557	-	-	(210,557)
Interest on long-term debt	14,132	-	-	(14,132)
Total Governmental Activities	\$ 1,909,717	\$ 56,285	\$ 37,921	(1,815,511)

General revenues:

Taxes:

Property	1,579,133
Excise	182,554
Intergovernmental	285,106
Interest income	74
Miscellaneous	83,120
Loss on disposal of fixed assets	(2,292)

Total General Revenues 2,127,695

Change in Net Position 312,184

Net position at beginning of year 1,394,654

Net Position at End of Year \$ 1,706,838

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

Balance Sheet - Governmental Funds

Town of New Portland, Maine

As of December 31, 2021

	<u>General</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Assets			
Cash	\$ 685,754	\$ 68,613	\$ 754,367
Taxes receivable	195,636	-	195,636
Tax liens receivable	36,808	-	36,808
Accounts receivable	58,177	-	58,177
Due from other funds	<u>23,592</u>	<u>-</u>	<u>23,592</u>
Total Assets	\$ 999,967	\$ 68,613	\$ 1,068,580
Liabilities, Deferred Inflows of Resources and Fund Balances			
Liabilities			
Accounts payable	\$ 15,821	\$ -	\$ 15,821
Taxes paid in advance	8,668	-	8,668
Due to other funds	<u>-</u>	<u>23,592</u>	<u>23,592</u>
Total Liabilities	24,489	23,592	48,081
Deferred Inflows of Resources			
Unavailable revenue - property taxes	<u>220,000</u>	<u>-</u>	<u>220,000</u>
Total Deferred Inflows of Resources	220,000	-	220,000
Fund Balances			
Nonspendable:			
Permanent Fund	-	1,700	1,700
Restricted:			
Permanent Fund	-	21,909	21,909
Assigned:			
Special Revenue Fund	-	21,412	21,412
General Fund	91,917	-	91,917
Unassigned:			
General Fund	<u>663,561</u>	<u>-</u>	<u>663,561</u>
Total Fund Balances	<u>755,478</u>	<u>45,021</u>	<u>800,499</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 999,967	\$ 68,613	\$ 1,068,580

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, 2021

Total Fund Balances - Governmental Funds **\$ 800,499**

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: 1,092,737

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: 220,000

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	\$	(403,874)	
Accrued interest payable		(2,524)	
		(406,398)	(406,398)

Total Net Position - Governmental Activities **\$ 1,706,838**

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, 2021

	<u>General</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Revenues			
Taxes			
Property	\$ 1,621,133	\$ -	\$ 1,621,133
Excise	182,554	-	182,554
Intergovernmental	360,105	-	360,105
Miscellaneous	<u>102,327</u>	<u>74</u>	<u>102,401</u>
Total Revenues	2,266,119	74	2,266,193
Expenditures			
Current			
General government	226,131	-	226,131
Public safety	63,851	-	63,851
Public works	487,424	-	487,424
Health and welfare	61,442	-	61,442
Education	834,363	-	834,363
Unclassified	210,557	-	210,557
Debt service - principal	67,022	-	67,022
- interest	<u>14,573</u>	<u>-</u>	<u>14,573</u>
Total Expenditures	<u>1,965,363</u>	<u>-</u>	<u>1,965,363</u>
Revenues Over Expenditures	300,756	74	300,830
Other Financing Sources (Uses)			
Operating transfers in	3,036	-	3,036
Operating transfers out	<u>-</u>	<u>(3,036)</u>	<u>(3,036)</u>
Total Other Financing Sources (Uses)	<u>3,036</u>	<u>(3,036)</u>	<u>-</u>
Revenues and Other Sources Over (Under) Expenditures and Other Uses	303,792	(2,962)	300,830
Fund balances at beginning of year	<u>451,686</u>	<u>47,983</u>	<u>499,669</u>
Fund Balances at End of Year	<u>\$ 755,478</u>	<u>\$ 45,021</u>	<u>\$ 800,499</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, 2021

Net Change in Fund Balances - Total Governmental Funds **\$ 300,830**

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	\$ 65,236	
Depreciation expense	<u>(77,053)</u>	
		(11,817)

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

Loss on sale of capital assets	(2,292)
--------------------------------	---------

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:

(42,000)

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:

Principal portion of debt payments	67,022
------------------------------------	--------

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>441</u>
------------------------------------	------------

Change in Net Position of Governmental Activities **\$ 312,184**

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, 2021

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final	(Budgetary Basis)	Final Budget Positive (Negative)
Revenues				
Taxes				
Property	\$ 1,568,886	\$ 1,568,886	\$ 1,621,133	\$ 52,247
Excise	160,000	160,000	182,554	22,554
Intergovernmental	212,595	212,595	321,825	109,230
Miscellaneous	15,775	15,775	102,276	86,501
Total Revenues	1,957,256	1,957,256	2,227,788	270,532
Expenditures				
Current				
General government	206,041	206,041	226,131	(20,090)
Public safety	79,968	79,968	63,851	16,117
Public works	494,585	494,585	487,424	7,161
Health and welfare	72,847	72,847	61,442	11,405
Education	834,363	834,363	834,363	-
Unclassified	204,708	204,708	210,557	(5,849)
Debt service - principal	73,481	73,481	67,022	6,459
- interest	14,573	14,573	14,573	-
Total Expenditures	1,980,566	1,980,566	1,965,363	15,203
Revenues Over (Under) Expenditures	(23,310)	(23,310)	262,425	285,735
Other Financing Sources (Uses)				
Operating transfers in	37,000	37,000	40,036	3,036
Operating transfers out	(12,920)	(12,920)	(12,920)	-
Utilization of assigned balances	32,716	32,716	-	(32,716)
Total Other Financing Sources (Uses)	56,796	56,796	27,116	(29,680)
Revenues and Other Sources Over (Under) Expenditures and Other Uses	\$ 33,486	\$ 33,486	289,541	\$ 256,055
Fund balance at beginning of year (budgetary basis)			410,833	
Fund Balance at End of Year (Budgetary Basis)			\$ 700,374	

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 Selectboard - 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 Selectboard or a body or official to which the Town Selectboard 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 - Continued

At December 31, 2021 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. \$ 43,517

Note payable to a bank in annual installments of \$15,415 including interest at 3.25% through October 2024. 43,379

Bond payable to a bank in annual installments of \$30,406 including interest at 2.95% through September 2025. 113,169

Bond payable to Maine Municipal Bond Bank due in due in annual installments of \$28,064 including variable interest through November 2029. 203,809
\$ 403,874

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>
2022	\$ 68,844	\$ 11,035	\$ 79,879
2023	70,727	9,152	79,879
2024	72,661	7,198	79,859
2025	59,306	5,171	64,477
2026	30,481	3,576	34,057
2027-2030	<u>101,855</u>	<u>6,238</u>	<u>108,093</u>
Total	<u>\$ 403,874</u>	<u>\$ 42,370</u>	<u>\$ 446,244</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, 2021, was as follows:

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

Note G - Assigned Fund Balance

At December 31, 2021, the assigned general fund balance consisted of the following:

General Carryforwards:

Planning board	\$ 4,820
Animal control	5,162
Tax assessing	2,750
Town charges	2,890
Insurance	1,168
Fire department	11,857
Summer roads	3,483
Winter roads	3,677
Audit	400
MAC	606

Other Reserves:

Fire certification	5,590
Tarring	10,000
Grant matching	22,366
Recreation	1,928
Fire truck	81
Road grant	15,139
	<u>\$ 91,917</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	\$ 31,908
Officers salaries	1,342
Social security	131

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 \$ 289,541

Sources/inflows of resources - reconciling items:

The Town budgets certain other revenues outside of its general fund that are recognized in the general fund under generally accepted accounting principles 38,331

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

Uses/outflows of resources - reconciling items

Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes 12,920

Generally Accepted Accounting Principles Basis:

Revenues and Other Sources Over (Under) Expenditures and Other Uses \$ 303,792

Notes to Financial Statements - Continued

Town of New Portland, Maine

Note J - Risk Management

The Town is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the Town either carries commercial insurance, participates in a public entity risk pool, or is effectively self-insured. Currently, the Town participates in several public entity and self-insured risk pools sponsored by the Maine Municipal Association.

Based on the coverage provided by the pools described above, as well as coverage provided by commercial insurance purchased, the Town is not aware of any material actual or potential claim liabilities which should be recorded at December 31, 2021.

**Combining Balance Sheet
Nonmajor Governmental Funds - Other Governmental Funds**

Town of New Portland, Maine

As of December 31, 2021

	<u>Special Revenue (TIF Fund)</u>	<u>Permanent Fund</u>	<u>Total Nonmajor Governmental Funds</u>
Assets			
Cash	\$ 45,004	\$ 23,609	\$ 68,613
Due from other funds	-	-	-
Total Assets	\$ 45,004	\$ 23,609	\$ 68,613
Liabilities and Fund Balances			
Liabilities			
Due to other funds	\$ 23,592	\$ -	\$ 23,592
Total Liabilities	23,592	-	23,592
Fund Balances			
Nonspendable	-	1,700	1,700
Restricted	-	21,909	21,909
Assigned	21,412	-	21,412
Total Fund Balances	21,412	23,609	45,021
Total Liabilities and Fund Balances	\$ 45,004	\$ 23,609	\$ 68,613

See accompanying independent auditors' report.

**Combining Schedule of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds - Other Governmental Funds**

Town of New Portland, Maine

For the Year Ended December 31, 2021

	Special Revenue (TIF Fund)	Permanent Fund	Total Nonmajor Governmental Funds
Revenues			
Investment income	\$ 23	\$ 51	\$ 74
Total Revenues	<u>23</u>	<u>51</u>	<u>74</u>
Expenditures			
Current	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Revenues Over Expenditures	23	51	74
Other Financing Sources (Uses)			
Operating transfers in	-	-	-
Operating transfers out	(3,036)	-	(3,036)
Total Other (Uses)	<u>(3,036)</u>	<u>-</u>	<u>(3,036)</u>
Revenues and Other Sources Over (Under) Expenditures and Other Uses	(3,013)	51	(2,962)
Fund balances at beginning of year	<u>24,425</u>	<u>23,558</u>	<u>47,983</u>
Fund Balances at End of Year	<u>\$ 21,412</u>	<u>\$ 23,609</u>	<u>\$ 45,021</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, 2021

	Fire Certification	Tarring	Grant Matching	Recreation	Fire Truck	Road Grant	Total
Revenues							
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,280	\$ 38,280
Interest	10	-	24	1	-	16	51
Total Revenues	10	-	24	1	-	38,296	38,331
Expenditures	-	-	-	-	-	-	-
Revenues Over (Under) Expenditures	10	-	24	1	-	38,296	38,331
Other Financing Sources (Uses)							
Operating transfers in	2,920	10,000	-	-	-	(37,000)	12,920
Operating transfers out	-	-	-	-	-	-	(37,000)
Total Other Financing Sources (Uses)	2,920	10,000	-	-	-	(37,000)	(24,080)
Revenues and Other Sources Over (Under) Expenditures and Other Uses	2,930	10,000	24	1	-	1,296	14,251
Reserve balances at beginning of year	2,660	-	22,342	1,927	81	13,843	40,853
Reserve Balances at End of Year	\$ 5,590	\$ 10,000	\$ 22,366	\$ 1,928	\$ 81	\$ 15,139	\$ 55,104

See accompanying independent auditors' report.



APPLICATION FOR MAINE HOMESTEAD PROPERTY TAX EXEMPTION

36 M.R.S. §§ 681-689

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

SECTION 1: CHECK ALL THAT APPLY

- 1a. I am a permanent resident of the State of Maine.
- b. I have owned a homestead in Maine for the past 12 months.
 - (1) If you owned a homestead in another municipality within the past 12 months, enter the address (street number, street name, municipality): _____
- c. I declare the homestead in this municipality is my permanent residence and I am not claiming or receiving a homestead property tax exemption for any other property.
 - (Summer camps, vacation homes, and second residences do not qualify)

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

SECTION 2: DEMOGRAPHIC INFORMATION

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

b. Physical location of your homestead (i.e. 14 Maple St.): _____

City/Town: _____ Telephone #: _____

c. Mailing Address, if different from above: _____

City/Town: _____ State: _____ ZIP: _____

Email: _____

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

- 3a. I file a Maine resident income tax return.
- b. The address on my driver's license is the same as the above address in Section 2.
- c. The legal residence on my resident fishing and/or hunting license is the same as the above homestead location on line 2b.
- d. I pay motor vehicle excise tax in this municipality.
- e. I am a registered voter in this municipality.

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

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

Signature of Homestead Owner(s) _____ Date: _____

_____ Date: _____

INSTRUCTIONS

SECTION 1. Check the appropriate box related to each question. You must check all three boxes to qualify for the Maine homestead property tax exemption. If you have moved during the year and owned a homestead in Maine prior to your move, enter the address of the homestead you moved from on line 1.b(1). Your ownership of a homestead must have been continuous for the 12-month period prior to application. If you did not check all boxes in this section, you do not qualify for the homestead property tax exemption. A person on active duty serving in the Armed Forces of the United States who is permanently stationed at a military or naval post, station or base in this state is deemed to be a permanent Maine resident. A person on active duty serving in the Armed Forces of the United States does not include a member of the National Guard or the Reserves.

SECTION 2. Enter your full name(s) as shown on your property tax bill, the physical location of your home and your mailing address, if different than the physical location.

SECTION 3. This section gives the local assessor information which may be used to determine if you qualify and should support your answers to the questions in SECTION 1. Please check the appropriate box for each of the statements in this section.

At least one of the owners of the homestead must sign this document. Please file the application with your local municipal assessor. If, for any reason, you are denied exemption by the assessor, you may appeal the assessor's decision under the abatement statute, 36 M.R.S. § 841.

DEFINITIONS

Homestead. "Homestead" means residential real property owned by an individual or individuals and occupied by those individuals as their permanent residence. Residential real property held in a revocable living trust for a beneficiary who occupies the property as his or her permanent residence also qualifies as a homestead. A resident homeowner who is subject to foreclosure and subsequently purchases the home back from the municipality is considered to have no interruption in homeownership for purposes of this exemption.

Municipality. "Municipality" means any city, town, plantation, or any location in the unorganized territory.

Permanent residence. "Permanent residence" means that place where an individual has a true, fixed, and permanent home and principal establishment to which the individual, whenever absent, has the intention of returning. An individual may have only one permanent residence at a time and, once a permanent residence is established, that residence is presumed to continue until circumstances indicate otherwise.

Permanent resident. "Permanent resident" means an individual who has established a permanent residence.

A cooperative housing corporation may apply for a homestead exemption to be applied against the valuation of property of the corporation that is occupied by qualifying shareholders. To qualify, the corporation must complete an Application for Maine Homestead Property Tax Exemption for Cooperative Housing Corporations.

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	newportlandtownmanager@gmail.com
Deputy TM/Deputy TC-Mallory Stratton	628-4441	townofnewportland@gmail.com
Town Clerk – Jianna Pinkham	399-3101	newportlandtownclerk@gmail.com
Assessor’s Agent – Audra Swanson, CMA	628-4441	newportlandassessor@gmail.com
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- Raymond Poulin	491-1250	plnsgarage@yahoo.com
Board of Selectmen – Tina Poulin	330-8480	tpoulin@mail.com
Board of Selectmen – Wayne Rundlett	628-2920	waynerundlett@yahoo.com
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- Dillon Wellman	405-1134	
New Portland Post Office	628-4941	
New Portland Fair Contact – Darrell Nix	628-3330	
East Cemetery – Stanley Wills	491-5215	
North Cemetery – Charlie Pease	612-9291	
West Cemetery – Matt and Cathy Sleeper	696-3139	

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	491-4583

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

2022 Observed Holidays & Dates Observed

Martin Luther King Jr. Day on Monday, January 17th
President’s Day on Monday, February 21st
Patriot’s Day on Monday, April 18th
Memorial Day on Monday, May 30th
4th of July on Monday, July 4th
Labor Day on Monday, September 5th
Indigenous People’s Day on Monday, October 10th
Veteran’s Day on Friday, November 11th
Thanksgiving on Thursday, November 24th
Christmas Day observed on Monday, December 26th
New Year’s on Friday, December 31st