

**2 0 2 3**  
**A N N U A L T O W N R E P O R T**  
**T O W N O F N E W P O R T L A N D**



**GILBERT "GIL" R. TAYLOR**

**YEAR ENDING DECEMBER 31, 2023**

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



"Gil" was born and raised in New Portland. He lived here, was schooled here, worked here, and raised a family here. He worked at a number of jobs which are indigenous to New Portland and Maine: woodcutter, trucker, heavy machinery operator, and like his father, was Road Commissioner to the Town of New Portland and the winter plow contractor for a number of years. If something needed to be done, if someone required some assistance, if someone demanded a working hand, Gilbert was there to give an assist.

Mr. Taylor had a true sense of loyalty to his country and community. He served proudly during the Vietnam War and saw conflict. He served his community and his municipality. He was an active member of the New Portland Lions Club for many years and could always be found at the New Portland Lions Fair each September. He attended most of the Annual New Portland Town Meetings where he generally sat in the back row. Gil was a man with a big voice and even bigger heart. He spoke what he knew and what he believed. He loved New Portland. He will be sadly missed & fondly remembered by the people in the community of New Portland.

*Kindly written by Dallas Landry and the Town Officials*

## New Portland Spirit of America Volunteer Recipients



The Board of Selectmen would like to acknowledge the Atwood Family as the recipient of the 2024 New Portland Spirit of America Volunteer Recipients. The Town Officials are so very thankful to have families like the Atwood's in our community, not only as long standing business owners, but as a family of volunteers who are always willing to lend a hand and participate on a number of occasions throughout the years. And we certainly always enjoy the beautiful flowers in the springtime along with all of their smiling faces.

# **TOWN DIRECTORY**

## **Town of New Portland Telephone Numbers & E-Mail Addresses**

Town Office Front Desk	628-4441	Fax- 628-4440
Town Manager – Stacie Rundlett	628-4441	newportlandtownmanager@gmail.com
Deputy TM/Assistant TC- Lori Alyea	628-4441	townofnewportland@gmail.com
Town Clerk – Jacob Pinkham	628-4441	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@yahool.com
Board of Selectmen – Tina Poulin	330-8480	tpoulin@mail.com
Board of Selectmen – Janet White	628-2561	jerwhite@tds.net
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-		
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
Brian Rundlett – Deputy Fire Chief	491-4583

**Town Office Hours**

Monday - Wednesday    10:00am – 5:00pm

Thursday                    12:00pm – 6:00pm

*Town of New Portland Website*

*newportlandmaine.org*

**2024 Observed Holidays & Dates Observed**

Martin Luther King Jr. Day on Monday, January 15th

President’s Day on Monday, February 19th

Patriot’s Day on Monday, April 15th

Memorial Day on Monday, May 27th

Independence Day on Thursday, July 4th

Labor Day on Monday, September 2nd

Indigenous People’s Day on Monday, October 14th

Veteran’s Day on Monday, November 11th

Thanksgiving on Thursday, November 28th

Christmas Day observed on Wednesday, December 25th

**Meeting Schedules**

**Selectmen’s Meeting**

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

**New Portland Fire Department Meeting**

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

**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 15<sup>th</sup> – April 15<sup>th</sup>*

*NO Friday hours offered*

**School Board Meeting**

1st Wednesday of each month at 6:00 pm

**NP Community Library Hours**

Tuesday and Saturday 8:00 am - 12:00 pm

Wednesday and 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

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# General Town Information

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

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

# T O W N O F F I C E R S

## **Moderator- Ernie Hilton**

### **Board of Selectmen**

Raymond Poulin (2025)  
Tina Poulin (2024)  
Janet White (2026)

### **Town Manager, Treasurer**

### **Tax Collector, Health Officer, 911 Officer**

### **General Assistance Administrator**

Stacie Rundlett (Indefinite)

### **Deputy Town Manager** (Indefinite)

### **Assistant Town Clerk** (2024)

Lori Alyea

### **Town Clerk, Registrar of Voters,**

### **Town Warden**

Jacob Pinkham (2026)

### **Deputy Town Clerk**

Brittany Rundlett (2026)

### **Road Commissioner**

Ronald Nunes (2024)

### **Fire Chief**

Jethro "Kip" Poulin

### **Deputy Fire Chiefs**

Brian Rundlett

### **Captain**

Kyle Handrahan

### **Lieutenants**

Harold Gayne

Keith "Andy" Mudgett, Jr

### **Local Plumbing Inspector**

Leo Mayo (2024)

### **Animal Control Officer**

Robin Wilkey, Interim

### **Board of Appeals-Vacant**

## **RSU #74 School Board**

David Royce (2025)

Dallas Landry (2026)

Brenda Stevens (2024)

## **Recreation Committee**

Marilyn Gorman

Jianna Pinkham

Dillon Wellman

## **Ballot/Election Clerks**

Marilyn Gorman

Nancy Steuber

Jianna Pinkham

Dillon Wellman

Winona Emery

Valerie Bossie

Tiffany Silva

## **Planning Board**

Lewis Wills, Chair (2026)

Kristin Wallaker (2025)

Harold Gayne (2025)

Brian Rundlett (2026)

Kyle Handrahan (2024)

Gabe Clark (2024) Alternate

## **Budget Committee**

Mary Robinson

Brenda Stevens

Peter Ford

Marilyn Gorman

Andrea Reichert

## **Town Historian**

Marilyn Gorman

## **Assessor's Agent**

Audra Swanson, CMA

## **Code Enforcement-Vacant**

## **Representatives to the County, State, and Federal Government**

### **Somerset County Commissioner District #2**

Cyprien 'Cyp' Johnson  
41 Court Street  
Skowhegan, ME 04976  
(207)474-9861  
[Cypjoseph50@2gmail.com](mailto:Cypjoseph50@2gmail.com)

### **Maine State Senate District #5**

Russell Black  
123 Black Road  
Wilton, ME 04294  
(207)287-1505  
[Russell.Black@legislature.maine.gov](mailto:Russell.Black@legislature.maine.gov)

### **Maine House of Representatives District #74**

Randall C. Hall  
P.O. Box 42  
East Dixfield, ME 04227  
(207) 287-1440  
[Randall.Hall@legislature.maine.gov](mailto:Randall.Hall@legislature.maine.gov)

### **STATE OF MAINE CONGRESS**

#### **2<sup>ND</sup> DISTRICT**

Jared F Golden  
6 State Street, Suite 101, Bangor, ME, 04401  
1710 Longworth HOB, Washington, DC 20515  
ME (207)-249-7400 · DC (202)-225-6306  
[www.golden.house.gov](http://www.golden.house.gov)



## **United States Senators**

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

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





**Senator Russell Black**  
3 State House Station  
Augusta, ME 04333-0003  
(207) 287-1505

Dear Friends and Neighbors:

I want to thank you for giving me the opportunity to serve as your State Senator. I am humbled by the trust you have placed in me to be a voice for you, your family, and our community in Augusta. I can assure you I will continue to work tirelessly on your behalf.

The First Regular and First Special Sessions of the 131<sup>st</sup> Maine State Legislature were notable as there were over 2,600 legislative bill requests and 2,019 of them were officially printed as Legislative Documents (LDs). No legislature this century has had as many LDs printed during its first year.

One area of success was in the Highway Fund. In the past, the Highway Fund has been supported through gasoline taxes, which have been declining for years due to more fuel-efficient and electric/hybrid vehicles, and bonding. However, we now have created a sustainable source of funding to maintain our transportation infrastructure. This is done by dedicating 40% of the 5.5% vehicle sales tax and 40% of the sales and use taxes collected by the Bureau of Motor Vehicles. It is predicted to raise more than \$200 million for infrastructure each biennium.

The Second Regular Session will begin in January 2024. I am eager to discuss the issues important to all of you. I have heard from many of you regarding the biggest concerns you are facing, including increasing energy costs, child care, education, housing, inflation, child welfare, mental health and substance abuse, workforce development, and crime, among others. As your State Senator, I will continue to do all I can to advocate for your priorities in Augusta.

Again, thank you for electing me to serve you in the State Senate. The 131<sup>st</sup> Legislature has a great deal more work to do. However, I believe that if we come together, there is nothing we can't accomplish. Please feel free to contact me by calling (207) 287-1505 or emailing me at [russell.black@legislature.maine.gov](mailto:russell.black@legislature.maine.gov) if you have comments, questions or if you would like assistance in navigating our state's bureaucracy.

Sincerely,

A handwritten signature in cursive script that reads "Russell Black".

Russell Black  
State Senator



# HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION  
AUGUSTA, MAINE 04333-0002  
(207) 287-1440  
TTY: (207) 287-4469

## Randall C. Hall

P.O. Box 42  
East Dixfield, ME 04227  
Home Phone: (207) 860-8431  
[Randall.Hall@legislature.maine.gov](mailto:Randall.Hall@legislature.maine.gov)

January 2024

Dear Friends and Neighbors,

As the Second Regular Session of the Maine State Legislature convenes, I would like to thank you for the opportunity to serve the citizens of District 74 in the Maine House of Representatives. Representing you is an honor and a privilege.

I am now in my third term in the legislature and the Lead Republican on the Joint Standing Committee of Agriculture, Conservation and Forestry. Last session the committee reviewed and passed a number of bills, notably an amendment to LD 258 to give milk producers a transfer from the unappropriated surplus in the General Fund to provide one-time pandemic volatility payments to Maine *milk* producers who produced *milk* and reported losses.

I encourage you to participate in your local government and school board. Phone calls and letters are always welcome; and due to the wider use of technology, meetings and hearings are even more accessible. Using the homepage of the Maine Legislature: **Legislature.Maine.Gov**, you will find access to Committee Hearings via Zoom, where you can observe or testify for or against a bill from the comfort of your home.

I will be sending a weekly email newsletter with current state news. If you wish to receive these updates, please contact me at [Randall.Hall@legislature.maine.gov](mailto:Randall.Hall@legislature.maine.gov), and we will gladly add you to our list. Again, thank you for giving me the honor of serving you at the State House and may you all have a safe and healthy 2024.

Sincerely,

Randall C. Hall  
State Representative

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:  
APPROPRIATIONS  
Vice Chair  
HEALTH, EDUCATION,  
LABOR, AND PENSIONS  
SELECT COMMITTEE  
ON INTELLIGENCE

Dear Friends:

It is an honor to serve the people of Maine in the U.S. Senate, and I welcome this opportunity to share an update on issues important to Maine and America.

One of my priorities for 2023 has been to improve the appropriations process in Congress – the way it decides how to spend taxpayer money. I took over as the Vice Chair of the Senate Appropriations Committee last year. Along with Chair Patty Murray, we decided the best change we could make was not to do something new. Instead, it was to do something old – that is, go back to the regular and transparent committee process that we used to have.

Part of restoring this process included holding 50 public Committee hearings, which allowed for input from senators on both sides of the aisle. As a result, for the first time in five years, the Senate Appropriations Committee passed all twelve of its funding bills on time. This was done with strong bipartisan support. In fact, seven of them passed unanimously.

Now, we need to work with the House of Representatives to pass these twelve bills and turn them into laws.

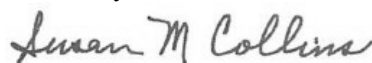
These bills contain funding for a wide range of Maine priorities, including support for the workforce at Bath Iron Works and Portsmouth Naval Shipyard, our lobster industry, infrastructure improvements, affordable housing, biomedical research, veterans, and heating assistance programs like LIHEAP. These bills also contain nearly \$590 million in Congressionally Directed Spending for 231 projects throughout the State of Maine. These projects would help promote job creation, expand access to health care, and improve public safety, infrastructure, and important resources in communities across all 16 counties of our state. I will continue to work to get these bills signed into law in the new year.

On October 25, the horrific mass shooting in Lewiston claimed the lives of 18 Mainers and injured 13 others. In response, I led Maine's Congressional Delegation in requesting an independent investigation by the U.S. Army Inspector General into the events leading up to the shooting. On December 15, the Under Secretary of the Army wrote to inform me that such an investigation will take place, and the Army Inspector General has instructed her team to immediately begin preparing to conduct this investigation. While nothing can undo the events of October 25, I will continue to work to understand what happened and what could have been done differently, and to find answers for the victims, survivors, and their families.

No one works harder than the people of Maine, and this year I honored that work ethic when I cast my 8,855th consecutive roll call vote.

As we look ahead to 2024, I remain committed to addressing the concerns of Maine families and communities. If you need assistance or wish to share your thoughts, please do not hesitate to reach out to one of my six state offices.

Sincerely,



Susan M. Collins  
United States Senator

ANGUS S. KING, JR.  
MAINE

133 HART SENATE OFFICE BUILDING  
(202) 224-5344  
Website: <https://www.King.Senate.gov>

**United States Senate**  
WASHINGTON, DC 20510

COMMITTEES:  
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NATURAL RESOURCES  
CHAIRMAN, NATIONAL PARKS  
SUBCOMMITTEE  
INTELLIGENCE  
VETERANS' AFFAIRS

January 1, 2024

Dear Friends,

Thank you for allowing me to add my congratulations and gratitude for the positive differences each town and city in Maine makes for its people and ultimately for Maine as a whole. When I travel around the state and visit the various regions in Maine, I see firsthand the differences you all make, the focus you put on excellence, and the helping hands you extend to neighbors. I have learned valuable lessons watching your collaborations with each other. They got the State motto right – *Dirigo* – because you all certainly do lead the way and exemplify the best of Maine.

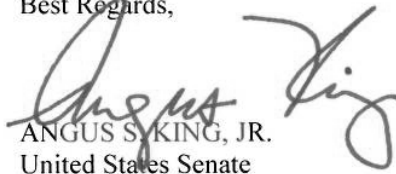
First, it was a true honor to be appointed to the Senate Veterans Affairs Committee this year to help address the challenges facing Maine veterans. We owe our way of life to these brave men and women and share a collective responsibility as a grateful nation to give back to our veterans. That means delivering veterans the benefits they have earned, addressing the veterans' suicide crisis, improving transition-to-civilian-status programs, and ensuring every veteran can access essential services, like affordable housing and behavioral healthcare.

Next, one of the most significant infrastructure projects in Maine history is underway: affordable and universal broadband availability throughout the state. Supported through funding in the bipartisan infrastructure bill, we are now within striking distance of broadband service even in our most rural communities. Additionally, infrastructure improvements in our roads and bridges, water and septic upgrades for our towns and support for our workforce and employers are also in the pipeline. Serious steps are being taken to address the toll from substance abuse and to provide our older neighbors with resources to help them continue to stand strong throughout their golden years. It is my goal here to make sure everyone has access to stable employment opportunities and quality healthcare which is of critical importance to keep our families healthy and happy.

I am thankful for each town in Maine for their commitment to their communities, to their citizens, and to this country. I will do my part to listen to your concerns and work to find useful solutions to the issues you face. My offices throughout Maine remain available to you if you face hurdles with the federal government, whether it be veteran issues, social security problems, student loans, immigration, tax assistance and more. I hope you will reach out of my offices in Presque Isle, Bangor, Augusta, Portland, or Biddeford and allow me the chance to be part of your solutions. Together, I know we can continue to build a stronger, brighter future for our great state.

Maine is known for our grit and resiliency and we are making great strides — something others across the country have noticed. Thank you for being one of the reasons Maine is so special; it is not only a pleasure to serve you — it is a pleasure to know you. Mary and I wish you a happy and safe 2024.

Best Regards,

  
ANGUS S. KING, JR.  
United States Senate

AUGUSTA  
40 Western Avenue, Suite 412  
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BANGOR  
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(207) 945-8000

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Biddeford, ME 04005  
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**RSU 74**  
**OFFICE OF THE SUPERINTENDENT**  
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*Mailing Address: P.O. BOX 219, North Anson, Maine 04958-0219*  
*Phone: (207) 635-2727 - Fax: (207) 635-3599*

---

*Carrabec High School ~ Carrabec Community School ~ Garret Schenck School ~ Solon Elementary School*

January 27, 2024

Dear Residents of the Town of New Portland,

I would like to take this opportunity to share some of the work happening in our district as well as to share some of the fun things happening in our district.

As our access to federal funds to support schools to overcome the effects of COVID on students and staff is coming to a close (September 30, 2024), your K-5 teachers with support from administration have implemented a strong intervention program based on reading and math results. Students whose scores were consistently lower than peers in the same grade locally and across the nation and were struggling with lessons provided by their classroom teachers were assigned to an interventionist teacher or Title I Ed-tech for support in Reading or math or both. Mid-year scores are currently being compiled but based on students self-reporting, scores are likely to show significant growth!

A meeting with grade level representatives for K-5 was held before the holidays to discuss my observations regarding math lessons for ENvision; our program for K-5 math instruction. As a result of this discussion, steps were taken to support students with their math facts fluency. Our goal is to provide additional opportunities for demonstrating fluency with addition and subtraction facts in the lower elementary grades and multiplication and division facts in the upper elementary grades. On the topic of mathematics, teachers in grades 6 through 12 were given the go ahead to look at a textbook series to replace the current online program adopted a few years ago, as concerns have been raised around the lack of foundational instruction to support student learning in the current program.

Our curriculum work for the year is in English Language Arts. When I came on board, the essential standards for each grade had been identified as well as the MLR performance indicators that support those standards. This year, teachers are documenting units of instruction to deliver lessons supporting mastery of the essential standards.

And the fun...well our students are having excellent years on the field, courts, and stage. All three of our soccer teams (CCS co-ed, and HS varsity teams) had very successful seasons with our varsity boys bringing home the State Championship. Our fall production performed by the high school drama team was "*Another High School Musical*" with high attendance by community members. A family favorite appears to be the K-6 holiday program as again this year the CCS gymnasium was packed. Congratulations to all performers and athletes on their successes.

Our 2024-2025 budget process has begun. The School Board will have some difficult decisions to make this year as COVID funds go away and as we look to address issues with our aged bus fleet. As we did last year, we will keep you informed on needs and decisions made in order to bring a budget forth for district voter approval. As always, your continued support of your schools, your students are greatly appreciated.

Sincerely,



Mark L. Campbell, Superintendent of Schools

**MISSION STATEMENT**

The school community of RSU #74 will work together to raise the aspirations of all students by providing them with lifelong skills that they may become self-sufficient contributing members of society.

<b>ADMINISTRATION SELECTMEN'S BUDGET REPORT</b> *Appropriations for 2022, 2023 and Tentative 2024			
	<b>2022</b>	<b>2023</b>	<b>2024</b>
Town Salaries	110,625.00	111,014.00	116,697.00
Town Charges	12,000.00	12,000.00	12,000.00
Town Office	11,385.00	12,920.00	12,920.00
Social Security	10,200.00	11,000.00	11,000.00
Insurance	<u>30,292.00</u>	<u>32,700.00</u>	<u>37,779.00</u>
<b>TOTAL ADMINISTRATION</b>	<b>174,502.00</b>	<b>179,634.00</b>	<b>190,396.00</b>
Fire Truck Payment	30,407.00	30,407.00	30,407.00
Kennebec Valley Council of Government	1,192.00	1,268.00	1,268.00
Maine Municipal Association	1,924.00	2,046.00	2,046.00
Assessing	2,275.00	2,275.00	13,075.00
Ambulance	17,161.00	19,865.00	23,178.50
Audit	8,000.00	8,400.00	9,000.00
Summer Roads	78,000.00	78,000.00	78,000.00
Winter Roads	235,000.00	235,000.00	235,000.00
Paving	10,000.00	20,000.00	20,000.00
Street Lights	5,000.00	5,000.00	4,000.00
Fire Department	44,220.00	29,453.00	47,220.00
Fire Training	1,000.00	3,000.00	1,710.00
Fire Station Payment	5,993.00	5,993.00	5,993.00
Cemetery Maintenance	6,000.00	6,000.00	6,000.00
Cemetery Improvement	3,000.00	3,000.00	3,000.00
Library	8,500.00	8,500.00	5,000.00
Newsletter	4,800.00	4,800.00	5,200.00
Transfer Station	59,986.50	64,858.00	71,289.25
Legal Fees	0.00	1,500.00	3,000.00
Animal Control	1,783.00	1,200.00	1,000.00
Trio License	12,004.00	12,004.00	13,870.53
Food Cupboard	3,000.00	3,000.00	2,500.00
Abatements	1.00	1.00	1.00
General Assistance	2,000.00	2,000.00	1,500.00
Old Landfill Work	0.00	0.00	2,500.00
Bond Payment	28,239.00	28,239.00	28,239.00
TAN Interest	5,000.00	5,000.00	5,000.00
Town Historian	500.00	500.00	500.00
Sand Salt Shed	500.00	500.00	500.00
<b>TOTAL FROM MEETING APPROPRIATIONS</b>	<b>749,987.50</b>	<b>761,443.00</b>	<b>810,393.28</b>
Educations, RSU/SAD #74	825,552.00	910,215.00	
County Tax	200,510.76	224,024.38	
Overlay	<u>40,103.22</u>	<u>38,590.37</u>	
	<b>1,066,165.98</b>	<b>1,172,829.75</b>	
<b>NEW ASSESSMENT FOR COMMITMENT</b>	<b>1,816,153.48</b>	<b>1,934,272.75</b>	
<b>OTHER TOWN MEETING APPROPRIATIONS</b>			
Road Grant Fund	37,000.00	37,000.00	
Excise Taxes	<u>160,000.00</u>	<u>160,000.00</u>	
<b>TOTAL BUDGET</b>	<b>2,023,189.98</b>	<b>2,131,272.75</b>	

**ASSESSOR'S REPORT  
2023 Valuation**

<b>Taxable Valuation of Real Estate</b>		
Value of Land		42,825,100.00
Value of Buildings		63,490,000.00
	<b>TOTAL REAL ESTATE VALUE</b>	<b>106,315,100.00</b>
<b>Taxable Valuation of Personal Property</b>		<b>432,600.00</b>
Product machinery and Equipment		404,400.00
Business equipment		17,600.00
All other Personal Property		<u>10,600.00</u>
	<b>TOTAL PERSONAL PROPERTY VALUE</b>	<b>432,600.00</b>
	<b>TOTAL REAL ESTATE &amp; PERSONAL PROPERTY VALUE</b>	<b>106,747,700.00</b>
<b>APPROPRIATIONS</b>		
County Tax		224,024.38
Municipal Appropriation		761,443.00
Local Education Appropriation		910,215.00
Overlay		<u>38,590.37</u>
	<b>TOTAL 2023 APPROPRIATIONS</b>	<b>1,934,272.75</b>
<b>Less Specific Amounts Allowed by Law</b>		
State Municipal Revenue Sharing		-130,358.00
Homestead Exemption Reimbursement		-73,399.22
BETE Reimbursement		-2,058.27
Other Revenue: Veterans Exemption, Franchise Fee, Interest on taxes		<u>-255,339.00</u>
	<b>NET ASSESSMENT FOR COMMITMENT</b>	<b>1,473,118.26</b>
Real Estate		<b>106,315,100.00 x .0138= 1,467,148.38</b>
Personal Property		<b>432,600.00 x 0.0138= 5,969.88</b>
		<b>1,473,118.26</b>

**Respectfully Submitted by:**  
**New Portland Board of Selectmen**  
**Raymond Poulin, Tina Poulin, Janet White**

**ABATEMENTS**

<b>Receipts</b>		
From Overlay		6,112.83
Taxation		<u>1.00</u>
	<b>TOTAL</b>	<b>6,113.83</b>
<b>2023 Abatement Expenditures</b>		
SARAH & MICHAEL CHURCHILL	213.68	DEBRA & STEPHEN MCDAVITT 470.58
SUSAN & JAY LUCE	168.36	GABE CLARK 908.04
RICHARD SCHOBEL	318.78	CHRISTOPHER BURBANK 1,335.84
PAMELA & PAT VEILLEUX	86.94	LORI ALYEA 180.03
NORMAN GOFF	538.20	MARC DOYON 324.30
ORRIN GOFF	260.82	DALE EARLE 1,203.36
KEVIN BIXBY	12.44	FROM TAXATION <u>1.00</u>
DEAN & KENNETH ATWOOD	92.46	<b>TOTAL 6,113.83</b>

**TAX COLLECTOR'S REPORT**

**2023 Assessment**

2023 Net Assessment for Commitment	1,473,118.26
2023 Supplemental Taxes Issued	21,869.12
2023 Taxes paid in 2022	<u>11,478.95</u>
<b>TOTAL</b>	<b>1,506,466.33</b>

**2023 COLLECTIONS AND CREDITS**

2023 Real Estate Taxes Collected	1,329,891.24
2023 Personal Property Taxes Collected	5,429.93
2023 Real Estate Taxes Receivable	170,605.21
2023 Personal Property Taxes Receivable	<u>595.95</u>
<b>TOTAL</b>	<b>1,506,466.33</b>

**OTHER YEARS COLLECTIONS AND CREDITS**

2024 Real Estate Taxes	9,582.51
2022 Real Estate Taxes	192,497.80
2022 Personal Property Taxes	651.07
2021 Real Estate Taxes	2,136.39
2021 Personal Property Taxes	44.09
2014 Personal Property Taxes	<u>.29</u>
<b>TOTAL</b>	<b>204,912.15</b>

**2023 DELINQUENT REAL ESTATE TAXES**

ALLEN, JANET	302.22	COLLINS, MARK E	554.76
ALLING, KENNY B	579.60	COOMBS, ARYKE L	260.82
ANDERSON, ALBERT G	1,021.20	COSSABOOM, PHILLIP JR	1,171.90
ANDERSON, WOODY F	415.38	COUSINEAU INC.	607.20
ANDREI, JOSHUA C	1,016.00	COUSINEAU INC.	269.10
ATWOOD, DAVID R	669.30	COUSINEAU INC.	418.14
ATWOOD, DAVID R	409.86	COUSINEAU INC.	550.62
*	1,661.20	*	0.08
BLAKE, DEREK M	1,228.20	DEH MAINE LLC	2,725.50
BOTTI, NICOLI	1,099.86	DELANEY, RYAN	964.62
BOUCHER, STEVEN W	1,239.25	DENALSKY FAMILY IRREV	495.42
BRUCKER, JOHN	1,062.60	DENTICO, NYKOLA K	1,610.46
BRUCKER, JOHN	678.96	DIAZ, ELIEZER	287.04
BUCK, GEORGE	452.64	EARLE, DALE E	4,520.88
BUMPUS, JOSHUA	273.24	EASTBROOK TIMBER CO	420.90
BURBANK, CHRISTOPHER D	2,275.62	EDWARDS, MICHAEL MARK	3,654.24
BURNS, SAMANTHA	2,670.30	EDWARDS, MICHAEL MARK	483.00
BURNS, SAMANTHA	356.04	EMERY, JASON W	636.71
BURNS, SAMANTHA	17.94	*	0.30
CAIRNIE, JESSICA L	2,511.60	ESTES, MICHAEL	2,652.36
*	789.36	EVENSON, MICHAEL A	1,558.02
CARTER, AMANDA J., E	1,243.38	*	2,898.76
CHAMBERS, TIMOTHY P	71.76	*	1,932.00
CHAMBERS, TIMOTHY P	396.06	*	103.50
CHAMBERS, TIMOTHY P	369.84	FORSLEY, CHRISTINE M	1,760.88
CHOUINARD, CLAUDE J	885.87	FORTIN, JENNIFER G	798.44
CHRISTEN, LEAH	48.51	FOYE, JOHN T	696.90
CHURCHILL, DONNA J	1,951.32	GILL, RICHARD A	1,664.54
CHURCHILL, DONNA J	175.26	GLASER, MARK	808.68
*	0.50	GOFF, ORRIN	260.82
COBB, JAYSEN	3,851.58	*	281.52
COBURN, FREDERICK P	1,701.54	GORDAN, JOSEPH R	1,131.60
COBURN, FREDERICK P	269.10	GORDON, JOSEPH R	598.92
COLLINS, CHRISTINA M	980.90	GRONDIN, JOANNE H	1,355.16



2023 DELINQUENT REAL ESTATE TAXES (CONT'D)

GROVER, JR., RANDY	637.56	SCHINZEL, MARK A	1,669.80
GROVER, RANDY C SR	1,334.46	SCHMIDT, FRANK D	405.72
*	0.20	SERAFINO, WILLIAM V	1,447.62
HANDRAHAN, KYLE	313.26	SIBLEY, ROGER	1,475.22
HANDRAHAN, MAYNARD A	787.98	SMART, JESSICA M	873.54
HARRIMAN, JAMES S	644.50	*	20.70
HARRINGTON, TRAVIS	1,548.36	*	4,224.18
HASELGARD, BETHANY ROSE	1,219.92	SOVA, BERNARD A	2,452.26
*	794.63	SPOONER, DEREK	1,545.60
HILENSKI, WALTER	292.56	SWEENEY, MICHAEL S JR	332.58
HILENSKI, WALTER P	2,012.04	SWEENEY, MICHAEL S JR	1,383.85
HOWARD, WILLIAM K. & JU	579.60	TALON, SHAUN	5,256.42
HUNTLEY, LEE	1,331.70	TAYLOR, ASHLEY G	649.98
HUTCHINS, RONALD A	923.22	TAYLOR, CALEB J	1,769.16
KAZANJIAN, MORRIS N., C/O	525.78	*	27.00
*	.20	TERVO, RICHARD SR	742.44
LABELLE, DYLAN S	714.84	TFCC PROPERTIES LLC	8.86
LAMBERT, AARON S	913.56	TFCC PROPERTIES LLC	13.29
LAWHON, LAURA & ASSOC	233.22	THOMPSON, STACI G	1,422.38
LEBEAU, BREANNA	4.14	THORNDIKE, ROBERT A	125.58
LEBEAU, BREANNA	703.80	THORNDIKE, ROBERT A	1,919.58
L'HEUREUX, MICHAEL	1,712.58	TINDALL, JAMES MORGAN	759.17
LO-BOB INC.	2,474.34	*	1,980.30
MACNEIL, JOEL	1,322.04	TOLMAN, MARK S	1,639.44
MCCARTY, DOREEN	1,319.28	TOLMAN, MARK S	269.10
MCDAVITT, DEBRA	2,318.40	*	242.70
MCKENNEY, DAVID S	327.06	TOZIER, HAROLD	266.34
MCLAUGHLIN, RONDA L	38.84	TOZIER, HAROLD	1,019.82
MEAD, MRGARET ELIZABETH	1,469.70	TOZIER, TREVOR	575.46
MITCHELL, KRISTEN	640.32	TOZIER, TREVOR ET AL	1,270.98
MORONG, DEWEY J	412.62	TRANTEN, NICHOLAS R	154.56
NEAL, PETER	1,780.60	TURNER, THOMAS D	517.50
NILE, DAYLE A. C/O RAYM	161.13	*	1.38
*	1,110.90	TUTTLE, PATRICIA B	343.58
*	125.58	*	2,714.46
ONDICH, HEIDI	3,266.46	VILLACCI, REGINA M	541.18
PINKHAM, ROSEILLA	13.80	VIRGILIO, JOSEPH III, KIRK	2,187.30
POULIN, CHRISTOPHER H	2,384.64	VIRGILIO, JOSEPH III, KIRK	129.72
POULIN, RAYMOND	1,116.42	WALES, MICHAEL S	2,533.68
POULIN, RICHARD JR	993.60	WALES, MICHAEL S	558.90
PRIME, TANYA T	1,512.48	WARREN, RALPH F III	953.58
QUIRION, DENISE	9.66	WAYE, NANCY J	575.46
*	910.80	WELCH, HERBERT	652.74
READ, GAIL F	1,174.38	WETHERN FARM LLC	3,058.08
RICCIO, TIMOTHY J	1,404.84	WHITE, JAROD A	992.22
RICKER, MICHAEL D	517.50	WHITNEY, JANICE	529.57
*	415.38	WIESE, JOHN	1,149.54
*	2,012.04	WILLS, DANA	155.94
*	1,776.06	WILLS, RODERICK	859.74
RODERICK, GILL W	1,174.38	WILLS, STANLEY	839.04
RODERICK, GILL W	328.44	WULF, HOWARD	85.56
ROMANOSKI, XAVIER	909.42	WYMAN, GAYLE	959.10
ROURKE, ELIZABETH	1,003.26	<b>TOTAL</b>	<b>170,754.06</b>

**2022 DELINQUENT REAL ESTATE TAXES**

*	1,736.04	HUTCHINS, RONALD A	810.66
ANDERSON, ALBERT G	1,038.69	LABELLE, DYLAN S	786.59
BUMPUS, JOSHUA	321.48	LAMBERT, AARON S	991.19
BURNS, SAMANTHA	2,921.34	LAWHON, LAURA & ASSOC	277.44
BURNS, SAMANTHA	163.92	MCKENNEY, DAVID S	380.70
*	889.39	PRIME, TANYA T	181.45
CHAMBERS, TIMOTHY P	99.78	QUIRION, DENISE	28.41
CHAMBERS, TIMOTHY P	245.71	READ, GAIL F	1,194.61
CHAMBERS, TIMOTHY P	330.95	SCHINZEL, MARK A	1,937.14
DEH MAINE LLC	2,813.30	SIBLEY, ROGER	1,439.08
EARLE, DALE E	1,889.61	SPOONER, DEREK	113.17
EASTBROOK TIMBER CO. INC.	475.59	SWEENEY, MICHAEL S JR	386.77
ESTES, MICHAEL	2,230.21	TAYLOR, ASHLEY G	690.47
FORSLEY, CHRISTINE M	2,022.18	TERVO, RICHARD SR	837.76
GLASER, MARK	890.91	VIRGILIO, JOSEPH III, KIR	2,186.40
GORDON, JOSEPH R	47.41	VIRGILIO, JOSEPH III, KIR	171.38
GORDON, JOSEPH R	34.26	WALES, MICHAEL S	2,856.05
GROVER, JR., RANDY	859.02	WALES, MICHAEL S	602.40
GROVER, RANDY C SR	1,116.10	WARREN, RALPH F III	862.06
HANDRAHAN, KYLE	365.51	WIESE, JOHN	1,240.16
HARRINGTON, TRAVIS	1,657.74	WILLS, DANA	187.85
HOWARD, WILLIAM K. &	566.61	WILLS, STANLEY	978.98
HUNTLEY, LEE	1,420.86	WYMAN, GAYLE	<u>1,193.31</u>
		<b>TOTAL</b>	<b>44,470.64</b>

**2021 DELINQUENT REAL ESTATE TAXES**

BUMPUS, JOSHUA	394.12	LABELLE, DYLAN S	895.50
*	431.67	LAWHON, LAURA & ASSOC	345.52
DEH MAINE LLC	3,106.98	MCKENNEY, DAVID S	460.40
*	4.03	QUIRION, DENISE	67.17
GLASER, MARK	1,110.60	TAYLOR, ASHLEY G	800.61
GROVER, JR., RANDY	1,008.27	*	1.34
*	1,266.64	*	<u>.48</u>
HANDRAHAN, KYLE	444.93	<b>TOTAL</b>	<b>10,338.26</b>

**2023 DELINQUENT PERSONAL PROPERTY TAXES**

ADT LLC	2.76	POULIN'S GARAGE	46.92
AT&T MOBILITY LLC	141.50	TIME WARNER CABLE IN	1.38
BOUCHER, STEVEN W	27.60	TIME WARNER CABLE IN	1.38
DISH NETWORK LLC	86.94	TINDALL'S COUNTRY STOR	22.08
ELAVON INC	1.38	VIASAT, INC.	23.09
GRAYHAWK LEASING, LLC	11.04	WILLS, DANA T	<u>49.68</u>
LUCE AUSTIN	124.20	<b>TOTAL</b>	<b>539.95</b>

**2022 DELINQUENT PERSONAL PROPERTY TAXES**

BOUCHER, STEVEN W	7.87	GRAYHAWK LEASING, LLC	6.34
CONOPCO INC.	7.40	POULIN'S GARAGE	50.32
DISH NETWORK LLC	33.12	WILLS, DANA T	<u>53.28</u>
ELAVON INC	0.16	<b>TOTAL</b>	<b>158.49</b>

**2021 DELINQUENT PERSONAL PROPERTY TAXES**

CONOPCO INC.	12.78	WILLS, DANA T	<u>555.45</u>
POULIN'S GARAGE	17.82	<b>TOTAL</b>	<b>586.05</b>

**2020 DELINQUENT PERSONAL PROPERTY TAXES**

CONOPCO INC.	4.17
WILLS, DANA T	<u>355.53</u>
<b>TOTAL</b>	<b>359.70</b>

**2019 DELINQUENT PERSONAL PROPERTY TAXES**

ADT LLC	7.64
DISHNET SATELLITE	1.91
WILLS, DANA T.	<u>206.55</u>
<b>TOTAL</b>	<b>216.08</b>

**STATE OF MAINE REIMBURSEMENT**

<b>Receipts</b>		
Tree Growth Reimbursement		63,111.56
Veteran's Reimbursement		<u>1,652.00</u>
	<b>TOTAL</b>	<b>64,763.56</b>

<b>Expenditures</b>		
Used to reduce Tax Commitment		64,763.56
	<b>TOTAL</b>	<b>64,763.56</b>

**BOAT EXCISE TAXES**

<b>Receipts</b>		
2023 Excise Taxes Received		<u>1,044.60</u>
	<b>TOTAL</b>	<b>1,044.60</b>

<b>Expenditures</b>		
Lapse to Surplus		<u>1,044.60</u>
	<b>TOTAL</b>	<b>1,044.60</b>

**MOTOR VEHICLE EXCISE TAXES**

<b>Receipts</b>		
2023 Motor Vehicle Excise Received		<u>193,161.84</u>
	<b>TOTAL</b>	<b>193,161.84</b>

<b>Expenditures</b>		
Transferred to Winter Roads		125,000.00
Transferred to Summer Roads		53,000.00
Lapsed to Surplus		<u>15,161.84</u>
	<b>TOTAL</b>	<b>193,161.84</b>

**MOTOR VEHICLE REGISTRATIONS**

<b>Receipts</b>		
2023 Receipts		99,340.46
From Overlay		<u>669.00</u>
	<b>TOTAL</b>	<b>100,009.46</b>

<b>Expenditures</b>		
Paid to Treasurer, State of Maine		<u>100,009.46</u>
	<b>TOTAL</b>	<b>100,009.46</b>

**INLAND FISHERIES AND WILDLIFE REGISTRATIONS**

<b>Receipts</b>		
2023 Receipts		16,056.91
From Overlay		<u>2,300.75</u>
	<b>TOTAL</b>	<b>18,357.66</b>

<b>Expenditures</b>		
Paid to Treasurer, State of Maine		<u>18,357.66</u>
	<b>TOTAL</b>	<b>18,357.66</b>

**PLUMBING INSPECTIONS**

<b>Receipts</b>		
2023 Receipts		<u>1,120.00</u>
	<b>TOTAL</b>	<b>1,120.00</b>

<b>Expenditures</b>		
Paid to LPI		817.50
Paid to Treasurer, State of Maine		<u>302.50</u>
	<b>TOTAL</b>	<b>1,120.00</b>

**OFFICER'S SALARIES**

<b>Receipts</b>		
2023 Town Meeting Appropriations		112,614.00
T.I.F.		<u>1,600.00</u>
	<b>TOTAL</b>	<b>114,214.00</b>

**OFFICER'S SALARIES (CONT'D)**

<b>Expenditures</b>	
Selectmen	9,000.00
Town Manager	47,740.00
Deputy Town Manager	18,843.00
Fire Chief	2,000.00
Assistant Fire Chiefs	1,000.00
Code Enforcement	3,000.00
Town Clerk	3,000.00
Deputy Town Clerk	500.00
Animal Control Officer	1,700.00
Assessor's Agent	22,100.00
Road Commissioner	2,000.00
Carry Forward to 2024	<u>3,331.00</u>
<b>TOTAL</b>	<b>114,214.00</b>

**TOWN CHARGES**

<b>Receipts</b>	
Town Meeting Appropriation	12,000.00
Motor Vehicle Agent Fees/IF&W Agent Fees/Copier & Postage Fees	11,944.06
Lien Fees	3,654.78
Approved ARPA Funds	4,980.00
RSU #74 Election Reimbursement	1,252.50
Refunds from T.I.F. Account	<u>550.45</u>
<b>TOTAL</b>	<b>34,381.79</b>

<b>Expenditures</b>	
Registry Recording Fees	2,129.80
Mileage	1,627.00
Supplies, Cleaning	6,180.00
Postage (includes meter rental & bulk mail permit)	4,122.37
Seminars/Training/Membership dues	998.15
Town Report Printing	989.00
Ballot Clerks	4,850.00
Advertising	100.00
Website	550.45
Copier Lease/Contract	2,588.89
Moderator Fee	250.00
Storage building electric in West Village	589.35
Lapse to Surplus	<u>9,406.78</u>
<b>TOTAL</b>	<b>34,381.79</b>

**SOCIAL SECURITY**

<b>Receipts</b>	
Town Meeting Appropriation	11,000.00
Maine State Tax Withholding	881.42
Federal Tax Withholding	2,284.85
FICA/Medicare Tax Withholding	<u>8,277.60</u>
<b>TOTAL</b>	<b>22,443.87</b>

<b>Expenditures</b>	
Paid to Internal Revenue Services	18,840.05
Paid to Treasurer, State of Maine	881.42
Lapse to Surplus	<u>2,722.40</u>
<b>TOTAL</b>	<b>22,443.87</b>

**TOWN OFFICE**

<b>Receipts</b>	
Town Meeting Appropriation	12,920.00
From Overlay	<u>1,052.38</u>
<b>TOTAL</b>	<b>13,972.38</b>

<b>Expenditures</b>	
Trash Removal	169.50
Telephone/Internet	1,834.60
Heat	3,271.05

**TOWN OFFICE (CONT'D)**

Electricity	2,466.76
Alarm Monitoring	300.00
Office Supplies	3,459.51
Cleaning	1,200.00
Building Maintenance	750.96
Mowing	<u>550.00</u>
<b>TOTAL</b>	<b>13,972.38</b>

**INSURANCE**

<b>Receipts</b>	
Town Meeting Appropriation	32,700.00
From Overlay	<u>1,645.84</u>
<b>TOTAL</b>	<b>34,345.84</b>

<b>Expenditures</b>	
Property & Casualty Pool	15,652.50
Worker's Compensation	6,656.00
MMA Health Insurance	<u>12,037.34</u>
<b>TOTAL</b>	<b>34,345.84</b>

**ASSESSING**

<b>Receipts</b>	
Carry Forward from 2021	4,659.00
Town Meeting Appropriation	<u>2,275.00</u>
<b>TOTAL</b>	<b>6,934.00</b>

<b>Expenditures</b>	
Supplies	362.64
Training/School	298.47
Carry Forward to 2024	<u>6,272.89</u>
<b>TOTAL</b>	<b>6,934.00</b>

**EDUCATION**

<b>Receipts</b>	
Assessments	<u>910,215.00</u>
<b>TOTAL</b>	<b>910,215.00</b>

<b>Expenditures</b>	
R.S.U. #74	<u>910,215.00</u>
<b>TOTAL</b>	<b>910,215.00</b>

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

<b>Receipts</b>	
Town Meeting Appropriation	<u>1,268.00</u>
<b>TOTAL</b>	<b>1,268.00</b>

<b>Expenditures</b>	
Paid to KVCOG	<u>1,268.00</u>
<b>TOTAL</b>	<b>1,268.00</b>

**MAINE MUNICIPAL ASSOCIATION (MMA)**

<b>Receipts</b>	
Town Meeting Appropriation	<u>2,046.00</u>
<b>TOTAL</b>	<b>2,046.00</b>

<b>Expenditures</b>	
Paid to MMA	<u>2,046.00</u>
<b>TOTAL</b>	<b>2,046.00</b>

**TRIO SOFTWARE**

<b>Receipts</b>	
Town Meeting Appropriation	12,004.00
From Overlay	<u>779.90</u>
<b>TOTAL</b>	<b>12,783.90</b>

<b>Expenditures</b>	
Paid to Harris Computers	<u>12,783.90</u>
<b>TOTAL</b>	<b>12,783.90</b>

**PLANNING BOARD**

<b>Receipts</b>		
Carry Forward from 2022		4,743.75
Income		<u>930.00</u>
	<b>TOTAL</b>	<b>5,653.75</b>
<b>Expenditures</b>		
Meeting Stipends		1,290.00
Carry Forward to 2024		<u>4,383.75</u>
	<b>TOTAL</b>	<b>5,653.75</b>

**LIBRARY**

<b>Receipts</b>		
Town Meeting Appropriations		<u>8,500.00</u>
	<b>TOTAL</b>	<b>8,500.00</b>
<b>Expenditures</b>		
Paid to the Library		<u>8,500.00</u>
	<b>TOTAL</b>	<b>8,500.00</b>

**A M B U L A N C E**

<b>Receipts</b>		
Town Meeting Appropriation		<u>19,865.00</u>
	<b>TOTAL</b>	<b>19,865.00</b>
<b>Expenditures</b>		
Paid to Franklin Memorial Hospital		<u>19,865.00</u>
	<b>TOTAL</b>	<b>19,865.00</b>

**S T R E E T L I G H T S**

<b>Receipts</b>		
Town Meeting Appropriation		5,000.00
Carry Forward from 2022		<u>1,598.00</u>
	<b>TOTAL</b>	<b>6,598.00</b>
<b>Expenditures</b>		
Paid to Central Maine Power Company		3,773.28
Lapse to Surplus		<u>2,824.72</u>
	<b>TOTAL</b>	<b>6,598.00</b>

**W I N T E R R O A D S**

<b>Receipts</b>		
Town Meeting Appropriation		360,000.00
From Excise Tax		<u>53,000.00</u>
	<b>TOTAL</b>	<b>413,000.00</b>
<b>Expenditures</b>		
Paid to J.R. Davenport Trucking, LLC		307,900.00
Paid to Jordan Excavation (Winter Sand)		31,950.45
Paid to Morton Salt		36,132.05
Paid to CMP		4,513.37
Lapse to Surplus		<u>32,504.13</u>
	<b>TOTAL</b>	<b>413,000.00</b>

**A N I M A L C O N T R O L**

<b>Receipts</b>		
Town Meeting Appropriation		1,200.00
Carry Forward from 2022		5,759.00
Income		<u>623.00</u>
	<b>TOTAL</b>	<b>7,582.00</b>
<b>Expenditures</b>		
Paid to Franklin County Animal Shelter		1,836.00
Carry Forward to 2024		<u>5,746.00</u>
	<b>TOTAL</b>	<b>7,582.00</b>

**TRANSFER STATION**

<b>Receipts</b>		
Town Meeting Appropriation		64,858.00
	<b>TOTAL</b>	<b>64,858.00</b>

<b>Expenditures</b>		
Paid to the Town of Kingfield		64,858.00
	<b>TOTAL</b>	<b>64,858.00</b>

**GENERAL ASSISTANCE**

<b>Receipts</b>		
Town Meeting Appropriation		2,000.00
	<b>TOTAL</b>	<b>2,000.00</b>

<b>Expenditures</b>		
GA-2023-1		1,004.85
	<b>TOTAL</b>	<b>1,004.85</b>

**AUDIT**

<b>Receipts</b>		
Town Meeting Appropriation		8,400.00
Carry Forward from 2022		200.00
From Overlay		567.00
	<b>TOTAL</b>	<b>9,167.00</b>

**CEMETERIES**

<b>Receipts</b>		
Town Meeting Appropriation		6,000.00
	<b>TOTAL</b>	<b>6,000.00</b>

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

**CEMETERY MAINTENANCE**

<b>Receipts</b>		
Town Meeting Appropriation		3,000.00
Carry Forward from 2022		2,730.00
	<b>TOTAL</b>	<b>5,730.00</b>

<b>Expenditures</b>		
Paid to Theron Huff		750.00
Carry Forward to 2024		4,980.00
	<b>TOTAL</b>	<b>5,730.00</b>

**ROAD GRANT**

<b>Receipts</b>		
Received from the State of Maine		43,904.00
Carry Forward from 2022		16,274.00
	<b>TOTAL</b>	<b>60,178.00</b>

<b>Expenditures</b>		
Transferred to Summer Roads (to reduce taxation)		37,000.00
Carry Forward to 2024		23,178.00
	<b>TOTAL</b>	<b>60,178.00</b>

**PAVING**

<b>Receipts</b>		
Town Meeting Appropriation		20,000.00
Carry Forward from 2022		20,076.00
	<b>TOTAL</b>	<b>40,076.00</b>

<b>Expenditures</b>		
Carry Forward to 2024		40,076.00
	<b>TOTAL</b>	<b>40,076.00</b>

**S U M M E R   R O A D S**

<b>Receipts</b>		
Town Meeting Appropriation		168,000.00
Carry Forward from 2022		<u>28,301.00</u>
	<b>TOTAL</b>	<b>196,301.00</b>
<b>Expenditures</b>		
Gravel/Stone for Roads		59,050.24
Grader Fuel and Maintenance		2,634.46
Pickup		783.64
Foreman/Labor		14,008.55
Middle Rd Culver Payment		15,415.47
Backhoe/Excavator		8,649.00
Trucking		44,078.00
Miscellaneous		44,653.00
Carry Forward to 2024		<u>7,072.64</u>
	<b>TOTAL</b>	<b>196,301.00</b>

**F I R E   F I G H T E R   T R A I N I N G**

<b>Receipts</b>		
Town Meeting Appropriation		3,000.00
Carry Forward from Reserve Account		<u>2,827.00</u>
	<b>TOTAL</b>	<b>5,827.00</b>
<b>Expenditures</b>		
Paid for Training		1,710.00
Carry Forward to Reserve Account		<u>4,117.00</u>
	<b>TOTAL</b>	<b>5,827.00</b>

**F I R E   D E P A R T M E N T**

<b>Receipts</b>		
Town Meeting Appropriation		29,543.00
Carry Forward from 2022		<u>21,910.00</u>
	<b>TOTAL</b>	<b>51,453.00</b>
<b>Expenditures</b>		
Electricity		3,869.97
Telephone/Internet		1,812.37
Gas/Oil		1,900.44
Equipment Maintenance		10,331.22
Payroll		5,646.00
Misc./Services		1,726.19
Trash		214.35
Medical Screening		0.00
Building Maintenance		<u>800.00</u>
	<b>TOTAL</b>	<b>26,300.54</b>

**L E G A L   F E E S**

<b>Receipts</b>		
Town Meeting Appropriation		1,500.00
From Overlay		<u>668.00</u>
	<b>TOTAL</b>	<b>2,168.00</b>
<b>Expenditures</b>		
Paid to Bernstein, Shur, Sawyer & Nelson		<u>2,168.00</u>
	<b>TOTAL</b>	<b>2,168.00</b>

**P E O P L E   W H O   C A R E   F O O D   C U P B O A R D**

<b>Receipts</b>		
Town Meeting Appropriation		<u>3,000.00</u>
	<b>TOTAL</b>	<b>3,000.00</b>
<b>Expenditures</b>		
Paid to People Who Care Food Cupboard		<u>3,000.00</u>
	<b>TOTAL</b>	<b>3,000.00</b>



**SAND SALT SHED**

**Receipts**

Town Meeting Appropriation		500.00
Carry Forward from 2022		<u>500.00</u>
	<b>TOTAL</b>	<b>1,000.00</b>

**Expenditures**

Carry Forward to 2024		<u>1,000.00</u>
	<b>TOTAL</b>	<b>1,000.00</b>

**SNOWMOBILE GRANTS**

**Receipts**

Received from the State of Maine		<u>14,681.86</u>
	<b>TOTAL</b>	<b>14,681.86</b>

**Expenditures**

Paid to the Wire Bridge Sno Travelers		<u>14,681.86</u>
	<b>TOTAL</b>	<b>14,681.86</b>

**DEDICATED SPECIAL ACCOUNTS**

**Paving Fund**

1/1/2023 Balance		20,076.00
Deposit of 2023 Town Meeting Appropriation		20,000.00
Interest Earned		<u>241.94</u>
	<b>12/31/2023 Balance</b>	<b>40,317.94</b>

**Firefighter Training Fund**

1/1/2023 Balance		2,827.00
Deposit of 2023 Town Meeting Appropriation		3,000.00
Transferred to General Fund Account for 2023 Expenses		-1,710.00
Interest Earned		<u>90.34</u>
	<b>12/31/2023 Balance</b>	<b>4,207.34</b>

**Fire Truck Replacement Fund**

1/1/2023 Balance		81.51
Interest Earned		<u>.88</u>
	<b>12/31/2023 Balance</b>	<b>82.39</b>

**Recreation Fund**

1/1/2023 Balance		1,307.04
Interest Earned		<u>14.19</u>
	<b>12/31/2023 Balance</b>	<b>1,321.23</b>

**Grant Matching Fund**

1/1/2023 Balance		22,500.78
Interest Earned		<u>244.32</u>
	<b>12/31/2023 Balance</b>	<b>22,745.10</b>

**Legal Fees Fund**

1/1/2023 Balance		<u>.12</u>
	<b>12/31/2023 Balance</b>	<b>.12</b>

**Road Grant Fund**

1/1/2023 Balance		12,570.18
Interest Earned		<u>136.49</u>
	<b>12/31/2023 Balance</b>	<b>12,706.67</b>

**DEDICATED SPECIAL ACCOUNTS (CONT'D)**

**Williams Fund SSB CD 01-40-1457**

1/1/2023 Balance		10,926.25
Interest Earned		<u>43.79</u>
	<b>12/31/2023 Balance</b>	<b>10,970.04</b>

**Town of New Portland Inhabitants SSB CD 01403973**

1/1/2023 Balance		10,000.00
Interest Earned		20.67
To be transferred to Cemetery Trust fund		<u>20.67</u>
	<b>12/31/2023 Balance</b>	<b>10,000.00</b>

**Cemetery Trust Fund SSB CD 1030018460**

1/1/2023 Balance		1,700.00
Interest Earned		.52
To be distributed to Cemetery Associations		<u>.52</u>
**Base Fund is 1,700.00**	<b>12/31/2023 Balance</b>	<b>1,700.00</b>

**Joseph William Fund SSB Passbook 30055428**

1/1/2023 Balance		346.38
Interest Earned		<u>.14</u>
	<b>12/31/2023 Balance</b>	<b>346.52</b>

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

1/1/2023 Balance		42,988.22
Due to Town's General fund for Approved Expenditures		-2,150.00
Interest Earned		<u>22.52</u>
	<b>12/31/2023 Balance</b>	<b>40,860.74</b>

## **Town Clerks Report for 2023**

New Portland Community:

Thank you, Marilyn Gorman, Nancy Steuber, Winona Emery, Lori Alyea, Brittany Rundlett, Dillon Wellman, Valerie Bossie, Jianna Pinkham, Tiffany Silva, Alexander and Elizabeth Renshaw for all of the help with Elections. It is not a simple easy task and this year will be even more interesting to say the least. Below you will find information vital statistics, and dog licensing from 2023.

Jacob Pinkham-Town Clerk

### **Dogs**

There were 169 dogs licensed and 3 kennel licenses issued in 2023. This does include dogs that were registered from Lexington TWP.

### **The 2023 Annual Vital Statistics for New Portland**

#### **Births - 4**

*\*Due to new State Laws regarding Vital Statistic Information, the child's name, date of birth and parents' names are no longer public information\**

#### **Deaths - 13**

<b><u>Name</u></b>	<b><u>Age</u></b>	<b><u>Date of Death</u></b>
Grace Allen	63	November 5, 2023
Kenneth Ellquist	76	October 25, 2023
Robert Paul Goodman	64	October 29, 2023
Herbert Henes	84	November 20, 2023
Richard Harry Levesque	73	August 16, 2023
Marilyn Oliver	91	October 25, 2023
Celia Mae Pease	93	June 13, 2023
Marilyn Pinkham	91	July 4, 2023
Joan Margaret Ringrose	70	March 20, 2023
Nathan David Romanoski	38	October 29, 2023
Joan Francis Sarner	77	September 4, 2023
Ronald Keith Sarner	78	September 26, 2023
Kenneth Robert Whitney	82	April 19, 2023

#### **Marriages - 11**

<b><u>Bride &amp; Groom</u></b>	<b><u>Date of Marriage</u></b>
Sandra Hooper & Lance Niemi	June 10, 2023
Benay Britton & Rodney Calwell	July 29, 2023
Stacy Wolinski & Jared Erb	July 7, 2023
Danielle Blanchard & Cody Grover	September 2, 2023
Lauren Tranten & Chad Wescott	August 5, 2023
Natacha Valley & Matthew Watts	October 15, 2023
Mikaela Buote & Matthew Poulin	September 23, 2023
Donna Johnson & Nicholas Gimbel	April 27, 2023
Bobbi Peck & Ryan Dunphy	September 8, 2023
Brook Gardner & Harold Gayne	August 26, 2023
Brittany Nelson & Zakkery Gage	September 30, 2023

## Town Manager's Report

Dear New Portland Citizens and Taxpayers:

I hope this year finds all of you well. 2023 was a very interesting year here within our little community. Let's pray that Mother Nature is nicer to us this year than last year.

I would like to kindly ask everyone to take a little time out of your days, weeks, or months to try and participate in your community. There really are so many ways this can be done. Maybe it's attending a monthly meeting, or volunteering at the local library. Even just checking on your neighbors or sending a note to them would make this world a better place. Even I am guilty of not taking into consideration of how other people in our community are just as busy as I am. But consider how even just a simple smile or hello could make such a huge difference in someone's day. Many of us are working fulltime and some more than one job, which doesn't allow us to participate in community events. So even if you can't do these things on a regular basis, I am encouraging everyone to consider doing any one of these many things when you can, and as often as you can, it really would be nice to see more people taking part in our community. I think we all would agree that New Portland is a great community.

I would like to thank all of the Board of Selectmen, the Office Staff, the Fire Department, the Summer Road crews, the Winter Plow crews, our Town Historian, our Library members, and our many volunteers in town for your continued participation in keeping things running as smoothly as we can. It certainly is never a small task that any of these people commit to and I do not take any of them for granted. I love being a part of the "TEAM" of people who make New Portland all that it is. Keep up the great work everyone and I look forward to another year working with all of you.

Respectfully submitted,

Stacie Rundlett  
Town Manager  
Town of New Portland

## TOWN HISTORIAN REPORT

There were fewer requests for information about New Portland's history in 2023, than years past. I'm not sure why, if this is a trend or that people have so many things on their minds, like foreign wars, inflation, the up coming presidential election and all of the violence all over the world. I'm sure that it will pick up, especially in the good weather, some people like to come to New Portland and try to find where their ancestors are buried or where they lived at one time. It is very rewarding when they do find something and I feel good that I may have helped them find what they came here for.

Remember, if you have any questions just call me at 207-628-3532, and I will do my best to assist you. Call anytime, our history is important.

Marilyn Gorman  
Town Historian  
New Portland Historical Society

# New Portland Fire Department

## 2023 Annual Report

During the year 2023 the Fire Department responded to the following 66 calls for assistance, of which 7 were requested for mutual aid, these were made up of structure fires, woods/grass fires & traffic control. We experienced a decrease of 10 calls from 2022 which we had a total of 76 calls.

Structure Fires	4	Vehicle Accidents or disabled	21
Brush/Grass Fires	1	Downed Wires/Trees/Debris in Rd	25
Vehicle Fire	1	EMS Assist/CRP	5
Fire Alarm	1	Traffic Control	1
Chimney Fire	1	Structure Failure	1
		Rescue/Carry Out	1
		Flooded Basement	3
		Smoke/Odor Investigation	1

As I talked about in the 2022 Annual Report we are still working on a repeater for better communication, as you may have noticed we do have a tower installed at the station. Due to lack of support from the cell tower owner we were not able to install an antenna at this location. After testing to confirm we had adequate coverage it was decided to forgo a third-party location and install the tower at the station giving us more operational control of the town and repeater. We are currently waiting for the repeater to arrive and to be installed to finish up this project.

We have made repairs to the station roof over the office & hall area of the station. During 2023 we lost our SCBA compressor which is used to fill our cascade bottles and SCBA bottles, due to long lead times & the vender supplying the wrong compressor we just installed the compressor in the beginning of 2024. Funding for this came from monies paid by the Somerset County and Highland for fire protection. At the same time our fill station was replaced out of funding already in the FD operating budget.

During the year, the department had 342 hours responding to calls, a decrease of 169 hours, plus we attended 172 documented meetings which is also a decrease of 63 hours from 2022. Given the difficulties in obtaining and maintaining adequately trained personal we have started a joint training program with Kingfield Fire Department, this allows both departments to train together, working on skills and knowledge of each other's departments to better serve our communities. This allows each department to know the personnel and the level of training to better utilize them on the fire ground or any other situation as the conditions may require.

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**

Wow – what a year! We busted our you-know-what to reach an ALMOST balanced budget. Thanks to all of you, and the Town of New Portland, for all you did to keep the library open and remain a well-used addition to the area. We have a budget of about \$20,000 that includes heat, lights, library purchases, a minimum wage part-time library director, insurance, and everything needed to keep the structure up to date and inviting.

We have held numerous FUNraisers including: 6 bake sales, 2 toll bridges, a booth at the New Portland Fair, plant sale, book/dvd sales, silent auction, raffles, and a craft fair. We also held a sign language class, advertised for an internet class, held a children’s hour, advertised for a knitting class, and offered free holiday gift wrapping. WE opened up an account at the Kingfield redemption center for anyone who wished to forward their bottle refunds to the library, and continued our A Mile of Pennies to purchase books about Maine and by Maine authors. Every one of these events involves every member of our small but dedicated group with marketing, selling, calling for donations and TIME! Although we spent time applying for grants, we were not successful in getting grant funding this year.

At the library we have increased our usage of materials, kept up with interlibrary loans, installed a Wifi counter, and managed to get into Cloud Library to count readers who have used their New Portland password to read books across the state. Because of this we did cut back on our circulation budget; we also do not order magazines anymore. We have utilized the board room for career counseling meetings. We replaced the phone (no service for several weeks), and put cement dividers outside between the grass and the parking lot. We fixed the outside lights, and fixed the lawn chairs.

We increased our marketing on Facebook by posting more news: author quotes, quotes from various books, new displays, and free items for pick-up. Thanks to one of patrons, he removed all the spam from our Facebook account.

Volunteers have done wonders at the library – helped with displays, cataloguing new items, keeping the place neat and clean. We had a volunteer meeting in the fall to bring our new volunteers up to date. We had some great Halloween decorations, a few paintings for sale/raffle.

We have still managed to put in about 60 new items each month (and removed about the same for sale or donations.) Currently free items at the library are jigsaw puzzles, books, great internet service, and a “free” shelf that we all place items on for people in need to pick up.

The Cloud Library system has allowed us to add up to 20 more books that are checked out every month. If you want to participate, just tell us and we will add you to the system. And surprisingly, Wifi coverage inside and outside the library has increased by anywhere from 200-400 per month using this service.

We have given books to various organizations in the area, thrift stores.

Respectfully,

Wenda Spooner, Board President

# 2023 Assessors Report

Citizens of New Portland:

The Town Assessor 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.

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## PROPERTY TAX EXEMPTIONS & PROPERTY TAX RELIEF

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

These forms can be found on the Town of New Portland website @ [www.Newportlandmaine.org](http://www.Newportlandmaine.org)

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 ratio if it drops below %100). An application is available in this book and may be obtained 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 1<sup>st</sup>, 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 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 1<sup>st</sup> of that year.

The Veterans exemption is \$6,000. Paraplegic veterans can obtain an exemption of \$50,000 toward special 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). Eustis/Stratton 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 towards their real estate assessment. (The exemption is also adjusted by the certified ratio if it drops below %100.)

**Please note that the State of Maine has withdrawn the Stabilization Program**

## TRUE AND PERFECT LISTS

Maine Law allows an Assessor to request a list of property possessed by taxpayers as of April 1 of the taxable year, called a true and perfect list, and to request additional information about the property that may be taxable to the owner. On the following page is a REQUEST FOR TRUE AND PERFECT LIST OF TAXABLE PROPERTY. Please take the time to fill this out and return to:

- Town of New Portland
- Attn: Assessor
- 901 River Rd
- New Portland ME 04961



REQUEST FOR TRUE AND PERFECT LIST OF TAXABLE PROPERTY PAGE 1

(Taxable property includes property subject to exemption under the Business Equipment Tax Exemption program)

Filed Pursuant to 36 M.R.S. 5 706-A

To the assessor of the Municipality of \_\_\_\_\_

1. I am a legal \_\_\_\_\_ resident of \_\_\_\_\_ (Municipality) (State)

2. Real Estate: List briefly each separate parcel owned on April 1 of the year for which this list is filed, and located in the municipality in which this return is filed:

Location (Street and #)	Area of Land (Approx acreage)	Buildings (List of Dwellings and outbuildings)
a. _____	_____	_____
b. _____	_____	_____
c. _____	_____	_____
d. _____	_____	_____

(If additional space is required, use and attach a separate sheet.)

Have any of the buildings listed been constructed or altered since the previous April 1?

YES NO

If "Yes," identify the building and give a brief description of the construction or alteration.

Is your land subject to any enforceable restrictions that limit its use?

YES NO

If "Yes," what is the nature of the restriction:

(Check all appropriate boxes)

Zoning ordinance Recorded contractual provisions Subdivision restrictions Other (Please explain)

3. Structures on land you do not own:

List property in this municipality you own on April 1 located on leased land or land you do not own, including dwelling houses, house trailers, camps, stores, storehouses, or any other structures. Identify the landowner and location in each case.

REQUEST FRO TRUE AND PERFECT LIST OF TAXABLE PROPERTY PAGE 2

Location	Buildings	Owner of Land
(Street and number)	(Dwellings or outbuildings)	

a. \_\_\_\_\_

b. \_\_\_\_\_

c. \_\_\_\_\_

d. \_\_\_\_\_

(If additional space is required, attach a separate sheet.)

The foregoing is submitted in compliance with 36 M.R.S. 5 706-A, and is true, correct, and complete to the best of my belief as of April 1 of the current year.

I understand that the assessor may require me to make an oath of the foregoing, and that the assessor may require me to answer, in writing, questions as to the nature, situation, and value of any property liable to be taxed in the State of Maine or subject to exemption pursuant to 36 M.R.S. chapter 105(4-C); and that my refusal or neglect to answer and attest to such questions may result in forfeiture of my right to appeal.

Name of Taxpayer Please Print	Account Number or Map/Lot (If known)

\_\_\_\_\_  
Taxpayer Signature (if signed on behalf of corporation, state your official Date capacity such as president or treasurer)

PLEASE COMPLETE AND RETURN TO  
TOWN OF NEW PORTLAND 901 RIVER RD NEW PORTLAND ME 04961

## ASSESSMENT & TAX INFORMATION 2023

Tax Rate \$13.8

Total Taxable Valuation of Real Estate	\$106,315,100
Total Taxable Valuation of Personal Prop	<u>\$432,600</u>
Total Taxable Valuation	<b>\$106,747,700</b>
Total exempt value for Homestead Exemptions(184x\$25000)	\$6,998,400
HS reimbursement value	\$5,318,784
Total Exempt Value of all BETE	\$298,300
BETE reimbursement value	\$149,150
Total Valuation Base	\$112,215,634
<b>ASSESSMENTS</b>	
County Tax	\$224,024.38
Municipal Appropriations	\$761,443.00
TIF Financing Plan	0
Education	<u>\$910,215.00</u>
Total Appropriations	\$1,895,682.38
<b>ALLOWABLE DEDUCTIONS</b>	
State Municipal Revenue Sharing	\$130,358.00
Other Revenues (excise tax, TG reimburse, appropriated surplus)	\$255,339.00
Total Deductions	\$385,697.00
<b>NET TO BE RAISED BY LOCAL PROPERTY TAX RATE</b>	<b>\$1,509,985.38</b>

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In 2023 there was a total increase of \$6,705,800 in Real Estate Valuation. In 2023 there was a total increase of \$195,000 in Personal Property Valuation.

This amount includes new homes, modular, garages, decks, and all other buildings and outbuildings. PP valuation includes business equipment etc. This amount (especially in the RE portion) is higher in effect of the adjusted cost files on dwellings and outbuildings and adjusted property values.

If you have torn down or built anything in the past year, please inform me at the Assessor's office so we can make the appropriate changes.

As most are aware, with the trending and fluctuating Real Estate market, comes some adjustments in Property valuations. These will continue to adjust over the next couple years, and hopefully things will level off, so we are not constantly adjusting.

Any questions or concerns, I am in the office most Wednesdays (sometime out and about doing fieldwork) if for any reason you are unable to reach me, please contact the Town office at 628-4441 or email me @ [newportlandassessor@gmail.com](mailto:newportlandassessor@gmail.com) and leave your contact info. I will get in touch with you ASAP and set up an appointment with you at your convenience.

Thank You,

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

## Selectman's Letter of Transmittal

Greetings to the citizens, neighbors and friends of New Portland. We the Selectmen submit our annual letter of transmittal, with great hope for a healthy, happy New Year for the Town of New Portland.

This past year presented us with quick trouble, with a flood that happened on May 1, 2023. The cost of that heavy rain and snow melt, instantly cost the town about \$120,000 dollars.

Since that ate hard into our summer road budget, the rest of the year was hard to do proper maintenance with so little money left. We worked with the road commissioner trying to do what we had funds for.

We are expecting FEMA funds for the Town's loss, but that could still be several months away.

Now we go into a new summer road budget with high hopes of fixing several areas on our plentiful amount of dirt roads we have in this town.

Just recently the State of Maine Department of Transportation closed the Tannery Bridge to all weight limits, including pedestrians. At this year's Town meeting we will be asking to discontinue the Tannery Bridge and 50 feet on each side. We hope that the local snowmobile club will then be able to get a grant from the State of Maine to build a new bridge across Lemon Stream that would suit their needs.

This past year the Town adopted two new ordinances and amended one. Town of New Portland Medical Cannabis Retail Store and Registered Licensing Ordinance, Town of New Portland Fire and Rescue Cost Recovery Ordinance, Amendment to the Town of New Portland Subdivision and Commercial Development Ordinance (governing solar panels).

At this year's Annual Town Meeting we will be asking you to adopt a new noise ordinance and a citizen's amendment to the Medical Cannabis Retail Store and Registered Licensing Ordinance.

Also, this past year the Fire Department installed a new radio tower attached to the fire Station. This should help a great deal with the dead spots that they have had to deal with while using the old radio tower. That should give all of New Portland Firefighters much better communication while dealing with emergencies.

We look forward to 2024 with hope and great wishes to all of the wonderful citizens of the beautiful Town of New Portland, thank you for your support.

Respectively the New Portland Selectmen,

Tina Poulin, Ray Poulin, Janet White

## **Taxpayer's notice**

### **REAL ESTATE:**

If you have constructed, altered or removed any buildings since April 1, 2023 and on or before April 1, 2024, 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, 2024 for the 2024-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, 2024 any widow or minor children of veterans who would have been 62 years of age as of April 1, 2023 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, 2024. 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, 2024 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, 2024, you may qualify for a homestead exemption. This application must also be received by April 1, 2024 to affect your 2024 tax bill. If you are already receiving this exemption, you need not reapply.

Respectfully Submitted,

Raymond Poulin, Chairperson  
Tina Poulin  
Janet White  
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 19, 2024  
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 second day of March, 2024 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 2024

<b>Selectmen Recommend</b>	<b>189,396.00</b>	<b>Budget Committee Recommends</b>	<b>187,253.00</b>
Officer's Salaries.....	116,697.00	.....	114,554.00
Town Charges.....	12,000.00	.....	12,000.00
Town Office.....	12,920.00	.....	12,920.00
Social Security.....	10,000.00	.....	10,000.00
Insurance.....	<u>37,779.00</u>	.....	<u>37,779.00</u>
<b>Total.....</b>	<b>189,396.00</b>	.....	<b>187,253.00</b>

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 2024.

<b>Selectmen Recommend</b>	<b>1,268.00</b>	<b>Budget Committee Recommends</b>	<b>1,268.00</b>
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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 2024.

<b>Selectmen Recommend</b>	<b>2,046.00</b>	<b>Budget Committee Recommends</b>	<b>2,046.00</b>
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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 2024.

<b>Selectmen Recommend</b>	<b>13,075.00</b>	<b>Budget Committee Recommends</b>	<b>13,075.00</b>
Tax Map Update.....	12,000.00	Training.....	<u>300.00</u>
Consulting Services.....	400.00	<b>Total.....</b>	<b>13,075.00</b>
Mileage.....	375.00		

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 2024.

<b>Selectmen Recommend</b>	<b>23,178.00</b>	<b>Budget Committee Recommends</b>	<b>23,178.00</b>
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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 2024.

<b>Selectmen Recommend</b>	<b>9,000.00</b>	<b>Budget Committee Recommends</b>	<b>9,000.00</b>
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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 2024.  
**Selectmen Recommend 168,800.00** **Budget Committee Recommends 168,800.00**

Taxation.....78,800.00  
Road Grant.....37,000.00  
Excise.....53,000.00  
**Total..... 168,800.00**

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 2024.  
**Selectmen Recommend 20,000.00** **Budget Committee Recommends 20,000.00**

Art. 10. To see what sum of money the Town will vote to raise and appropriate for winter roads for calendar year 2024.  
**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 2024.  
**Selectmen Recommend 4,000.00** **Budget Committee Recommends 4,000.00**

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 2024.  
**Selectmen Recommend 47,220.00** **Budget Committee Recommends 47,220.00**

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 1,710.00** **Budget Committee Recommends 1,710.00**

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 2024.  
**Selectmen Recommend 1,000.00** **Budget Committee Recommends 1,000.00**

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 for Legal Fees for the calendar year 2024  
**Selectmen Recommend 3,000.00** **Budget Committee Recommends 3,000.00**

Art. 20. To see what sum of money the Town will vote to raise and appropriate in support of the New Portland Community Library.  
**Selectmen Recommend 5,000.00** **Budget Committee Recommends 8,500.00**  
*The library requested 12,000*



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

**Selectmen Recommend 5,200.00**

**Budget Committee Recommends 5,200.00**

Art. 22. To see what sum of money the Town will vote to raise and appropriate to pay the Town's share of the 2024 operating expenses of the Kingfield/ New Portland Transfer Station.

**Selectmen Recommend 71,289.00**

**Budget Committee Recommends 71,289.00**

Art. 23. To see what sum of money the Town will vote to raise and appropriate for the TRIO software licensing fees for the calendar year 2024.

**Selectmen Recommend 13,870.00**

**Budget Committee Recommends 13,870.00**

Art. 24. 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 for the calendar year 2024.

**Selectmen Recommend 28,239.00**

**Budget Committee Recommends 28,239.00**

Art. 25. To see what sum of money the Town will vote to raise and appropriate for the Sand Salt Shed for the calendar year 2024. **Selectmen Recommend 500.00**

**Budget Committee Recommends 500.00**

Art. 26. To see what sum of money the Town will vote to raise and appropriate for the TAN (Tax Anticipation Note) interest for the calendar year 2024.

**Selectmen Recommend 5,000.00**

**Budget Committee Recommends 5,000.00**

Art. 27. To see what sum of money the Town will vote to raise and appropriate for the Town Historian for the calendar year 2024.

**Selectmen Recommend 500.00**

**Budget Committee Recommends 500.00**

Art. 28. 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 2024.

**Selectmen Recommend 2,500.00**

**Budget Committee Recommends 2,500.00**

Art. 29. To see what sum of money the Town will vote to raise and appropriate for the General Assistance Program for the calendar year 2024.

**Selectmen Recommend 2,000.00**

**Budget Committee Recommends 2,000.00**

Art. 30. To see if the Town will vote to raise and appropriate 1.00 for abatements for the calendar year 2024.

**Selectmen Recommend YES**

**Budget Committee Recommend YES**

Art. 31. 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 2024. **Selectmen Recommend YES**

Art. 32. 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 2024 annual budget during the period from January 1, 2025 to the 2025 annual town meeting.

**Selectmen Recommend YES**

Art. 33. 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. 34. 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 allowed for 2024 is 8.50%**

Art. 35. To see if the Town will vote to set the rate of 3% at which interest will be paid on refunds of taxes paid but later rebated. **Selectmen Recommend YES**

Art. 36. To see if the Town will vote to authorize the Town Manager to appoint a budget committee for calendar year 2025.  
**Selectmen Recommend YES**

Art. 37. To see if the Town will vote to authorize the Tax Collector to accept prepayments of taxes not yet committed.  
**Selectmen Recommend YES**

Art. 38. 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 2024 tax year.  
**Selectmen Recommend YES**

Art. 39. Shall amendments to the Ordinance entitled "TOWN OF NEW PORTLAND MEDICAL CANNABIS CAREGIVER RETAIL STORE AND REGISTERED DISPENSARY LICENSING ORDINANCE" be adopted?

Art. 40. Shall an Ordinance entitled "Town of New Portland Unnecessary Noise Ordinance" be adopted?

Art. 41. 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. 42. 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. 43. To see if the Town will vote to accept the following categories of State funds during the fiscal year beginning July 1, 2024.

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 NINETEENTH (19th) DAY OF FEBRUARY IN THE YEAR OF OUR LORD TWO THOUSAND AND TWENTY-FOUR (2024).

Town of New Portland  
Board of Selectmen

A true copy of the Warrant:

\_\_\_\_\_  
Raymond Poulin, Chairman

\_\_\_\_\_  
Stacie Rundlett  
Town Manager  
Warden & Constable

\_\_\_\_\_  
Tina Poulin

\_\_\_\_\_  
Janet White

## Independent Auditors' Report

To the Selectboard  
Town of New Portland  
New Portland, Maine

### Opinions

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, 2023, 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, 2023, 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 Auditors' 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.

### Responsibilities of Management 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 the 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' Responsibilities for the Audit of the Financial Statements**

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 auditors' 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.

## **Other Information**

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

*Purdy Powers + Co.*  
Professional Association

**Portland, Maine**  
**February 14, 2024**

## **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, 2023. 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 \$1,865,899 as of December 31, 2023, compared to \$1,854,949 as of December 31, 2022.
- The Town's governmental funds General Fund Balance was \$954,018 as of December 31, 2023, compared to \$924,499 as of December 31, 2022.

#### **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, 2023, net position changed as follows:

	<b>Governmental Activities</b>
Beginning net position	\$ 1,854,949
Prior period adjustment	24,112
Increase in net position	<u>(13,162)</u>
Ending net position	<u>\$ 1,865,899</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, 2023 and December 31, 2022:

	<u>Governmental Activities</u>		
	<u>2023</u>	<u>2022</u>	<u>Change</u>
Current and other assets	\$ 1,220,492	\$ 1,193,567	\$ 26,925
Capital assets	<u>948,826</u>	<u>1,018,502</u>	<u>(69,676)</u>
<b>Total Assets</b>	<b>2,169,318</b>	<b>2,212,069</b>	<b>(42,751)</b>
Long-term liabilities	264,311	335,041	(70,730)
Other liabilities	<u>39,108</u>	<u>22,079</u>	<u>17,029</u>
<b>Total Liabilities</b>	<b>303,419</b>	<b>357,120</b>	<b>(53,701)</b>
Net position:			
Net investment in capital assets			
net of related debt	684,515	683,461	1,054
Restricted	23,694	23,659	35
Unrestricted	<u>1,157,690</u>	<u>1,147,829</u>	<u>9,861</u>
	<u>\$ 1,865,899</u>	<u>\$ 1,854,949</u>	<u>\$ 10,950</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 December 31, 2023 and December 31, 2022:

	<u>Governmental Activities</u>		
	<u>2023</u>	<u>2022</u>	<u>Change</u>
Revenues:			
Program revenues:			
Charges for services	\$ 75,195	\$ 49,422	\$ 25,773
Operating grants and contributions	37,000	39,273	(2,273)
General revenues:			
Property taxes	1,521,969	1,485,491	36,478
Excise taxes	194,206	192,660	1,546
Intergovernmental	313,040	339,525	(26,485)
Interest	57	73	(16)
Miscellaneous	8,085	10,292	(2,207)
<b>Total Revenues</b>	<u>2,149,552</u>	<u>2,116,736</u>	<u>32,816</u>
Expenses:			
General			
General government	239,917	238,585	1,332
Public safety	115,558	119,059	(3,501)
Public works	571,444	474,947	96,497
Health and sanitation	65,863	62,436	3,427
Education	910,215	825,552	84,663
Unclassified	251,054	237,456	13,598
Interest on debt	8,663	10,590	(1,927)
<b>Total Expenses</b>	<u>2,162,714</u>	<u>1,968,625</u>	<u>194,089</u>
<b>Change in Net Position</b>	<u>\$ (13,162)</u>	<u>\$ 148,111</u>	<u>\$ (161,273)</u>

## Management’s Discussion and Analysis - Continued

### Town of New Portland, Maine

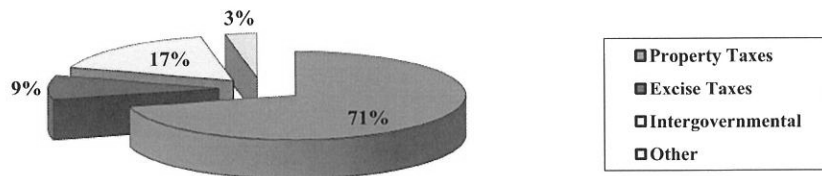
#### Financial Analysis of the Town's Funds - Fund Financial Statements

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

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

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

Revenue	FY 2023 Amount	Percent of Total	Increase (decrease) from FY 2022
Property Taxes	\$ 1,539,969	71%	\$ 41,478
Excise Taxes	194,206	9%	1,546
Intergovernmental	372,640	17%	(37,670)
Other	60,680	3%	32,478
<b>Total Revenue</b>	<b>\$ 2,167,495</b>	<b>100%</b>	<b>\$ 37,832</b>

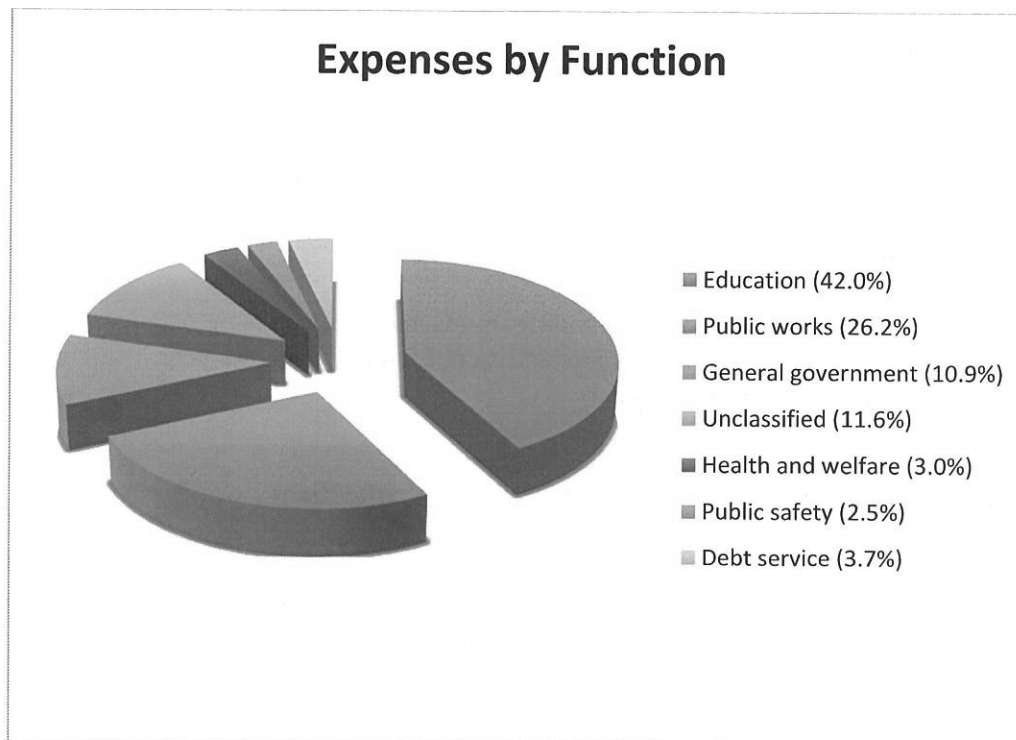


## Management's Discussion and Analysis - Continued

### Town of New Portland, Maine

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

<b>Expenditures</b>	<b>FY 2023 Amount</b>	<b>Percent of Total</b>	<b>Increase (decrease) from FY 2022</b>
<b>Education</b>	\$ 910,215	42%	\$ 84,663
<b>Public works</b>	567,538	26%	101,166
<b>General government</b>	236,418	11%	1,332
<b>Unclassified</b>	251,054	12%	13,598
<b>Health and welfare</b>	65,863	3%	3,427
<b>Public safety</b>	53,287	2%	(3,611)
<b>Debt service</b>	79,863	4%	(15)
<b>Total Expenditures</b>	<u>\$ 2,164,238</u>	<u>100%</u>	<u>\$ 200,561</u>



## Management's Discussion and Analysis - Continued

### Town of New Portland, Maine

#### Capital Assets

As of December 31, 2023, the Town of New Portland's investment in capital assets for its governmental activities amounted to \$1,819,052 for 2023 and \$1,812,419 for 2022. This investment includes land, buildings, equipment, and vehicles. The only addition for 2023 was a tower repeater for the fire department.

	Governmental		Increase
	Activities		(Decrease)
	<u>2023</u>	<u>2022</u>	
Land	\$ 19,491	\$ 19,491	\$ -
Construction in process	-	-	-
Land improvements	47,458	47,458	-
Buildings and improvements	825,326	818,693	6,633
Vehicles and equipment	<u>926,777</u>	<u>926,777</u>	-
Totals at cost	\$ 1,819,052	\$ 1,812,419	\$ 6,633
Total accum depreciation	<u>870,226</u>	<u>793,917</u>	<u>76,309</u>
Net Capital Assets	<u>\$ 948,826</u>	<u>\$ 1,018,502</u>	<u>\$ (69,676)</u>

#### Long Term Liabilities

At year-end, the Town had \$264,311 in outstanding bonds and notes payable balances compared to \$335,041 in 2022. The town did not borrow any additional funds during the year. Principal payments on existing notes totaled \$70,730 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, 2023

	<u>Governmental Activities</u>
<b>Assets</b>	
Cash	\$ 967,270
Taxes receivable	174,831
Tax liens receivable	50,193
Accounts receivable	28,198
Capital assets, net of accumulated depreciation	<u>948,826</u>
<b>Total Assets</b>	<b>2,169,318</b>
<b>Liabilities</b>	
Accounts payable	36,504
Accrued interest payable	1,599
Taxes paid in advance	1,005
Long-term liabilities:	
Portion due or payable within one year:	
Bond and notes payable	72,664
Portion due or payable after one year:	
Bond and notes payable	<u>191,647</u>
<b>Total Liabilities</b>	<b><u>303,419</u></b>
<b>Net Position</b>	
Net investment in capital assets	684,515
Restricted, expendable	21,994
Restricted, nonspendable	1,700
Unrestricted	<u>1,157,690</u>
<b>Total Net Position</b>	<b><u>\$ 1,865,899</u></b>

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

**Statement of Activities**

**Town of New Portland, Maine**

**For the Year Ended December 31, 2023**

<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>	
<b>Governmental Activities:</b>				
General government	\$ 239,917	\$ 52,595	\$ -	\$ (187,322)
Public safety	115,558	22,600	-	(92,958)
Public works	571,444	-	37,000	(534,444)
Health and sanitation	65,863	-	-	(65,863)
Education	910,215	-	-	(910,215)
Unclassified	251,054	-	-	(251,054)
Interest on long-term debt	8,663	-	-	(8,663)
<b>Total Governmental Activities</b>	<u>\$ 2,162,714</u>	<u>\$ 75,195</u>	<u>\$ 37,000</u>	<u>(2,050,519)</u>

General revenues:

Taxes:

Property	1,521,969
Excise	194,206
Intergovernmental	313,040
Interest income	57
Miscellaneous	8,085

**Total General Revenues** 2,037,357

**Change in Net Position** (13,162)

Net position at beginning of year, as reported 1,854,949

Prior period adjustment (See Note K) 24,112

Net position at beginning of year, restated 1,879,061

**Net Position at End of Year** \$ 1,865,899

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

**Balance Sheet - Governmental Funds**

**Town of New Portland, Maine**

**As of December 31, 2023**

	<u>General</u>	<u>TIF Fund</u>	<u>Other Permanent Funds</u>	<u>Total Governmental Funds</u>
<b>Assets</b>				
Cash	\$ 898,527	\$ 45,049	\$ 23,694	\$ 967,270
Taxes receivable	174,831	-	-	174,831
Tax liens receivable	50,193	-	-	50,193
Accounts receivable	28,198	-	-	28,198
Due from other funds	<u>28,778</u>	<u>-</u>	<u>-</u>	<u>28,778</u>
<b>Total Assets</b>	<u>\$ 1,180,527</u>	<u>\$ 45,049</u>	<u>\$ 23,694</u>	<u>\$ 1,249,270</u>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>				
<b>Liabilities</b>				
Accounts payable	\$ 36,504	\$ -	\$ -	\$ 36,504
Taxes paid in advance	1,005	-	-	1,005
Due to other funds	<u>-</u>	<u>28,778</u>	<u>-</u>	<u>28,778</u>
<b>Total Liabilities</b>	<u>37,509</u>	<u>28,778</u>	<u>-</u>	<u>66,287</u>
<b>Deferred Inflows of Resources</b>				
Unavailable revenue - property taxes	<u>189,000</u>	<u>-</u>	<u>-</u>	<u>189,000</u>
<b>Total Deferred Inflows of Resources</b>	<u>189,000</u>	<u>-</u>	<u>-</u>	<u>189,000</u>
<b>Fund Balances</b>				
Nonspendable:				
Permanent Fund	-	-	1,700	1,700
Restricted:				
Permanent Fund	-	-	21,994	21,994
Assigned:				
Special Revenue Fund	-	16,271	-	16,271
General Fund	153,770	-	-	153,770
Unassigned:				
General Fund	<u>800,248</u>	<u>-</u>	<u>-</u>	<u>800,248</u>
<b>Total Fund Balances</b>	<u>954,018</u>	<u>16,271</u>	<u>23,694</u>	<u>993,983</u>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<u>\$ 1,180,527</u>	<u>\$ 45,049</u>	<u>\$ 23,694</u>	<u>\$ 1,249,270</u>

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



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

**Town of New Portland, Maine**

**As of December 31, 2023**

**Total Fund Balances - Governmental Funds** \$ 993,983

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: 948,826

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: 189,000

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	\$ (264,311)	
Accrued interest payable	<u>(1,599)</u>	
		<u>(265,910)</u>

**Total Net Position - Governmental Activities** **\$ 1,865,899**

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, 2023**

	<u>General</u>	<u>TIF Fund</u>	<u>Other Permanent Funds</u>	<u>Total Governmental Funds</u>
<b>Revenues</b>				
Taxes				
Property	\$ 1,539,969	\$ -	\$ -	\$ 1,539,969
Excise	194,206	-	-	194,206
Intergovernmental	372,640	-	-	372,640
Miscellaneous	60,680	22	35	60,737
<b>Total Revenues</b>	<u>2,167,495</u>	<u>22</u>	<u>35</u>	<u>2,167,552</u>
<b>Expenditures</b>				
Current				
General government	236,418	-	-	236,418
Public safety	53,287	-	-	53,287
Public works	567,538	-	-	567,538
Health and welfare	65,863	-	-	65,863
Education	910,215	-	-	910,215
Unclassified	251,054	-	-	251,054
Debt service				
Principal	70,730	-	-	70,730
Interest	9,133	-	-	9,133
<b>Total Expenditures</b>	<u>2,164,238</u>	<u>-</u>	<u>-</u>	<u>2,164,238</u>
<b>Revenues Over Expenditures</b>	3,257	22	35	3,314
<b>Other Financing Sources (Uses)</b>				
Operating transfers in	2,150	-	-	2,150
Operating transfers out	-	(2,150)	-	(2,150)
<b>Total Other Financing Sources (Uses)</b>	<u>2,150</u>	<u>(2,150)</u>	<u>-</u>	<u>-</u>
<b>Revenues and Other Sources Over (Under) Expenditures and Other Uses</b>	5,407	(2,128)	35	3,314
Fund balances at beginning of year, as reported	924,499	18,399	23,659	966,557
Prior period adjustment (See Note K)	24,112	-	-	24,112
Fund balances at beginning of year, restated	<u>948,611</u>	<u>18,399</u>	<u>23,659</u>	<u>990,669</u>
<b>Fund Balances at End of Year</b>	<u>\$ 954,018</u>	<u>\$ 16,271</u>	<u>\$ 23,694</u>	<u>\$ 993,983</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, 2023

**Net Change in Fund Balances - Total Governmental Funds** \$ 3,314

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	\$ 6,633	
Depreciation expense	<u>(76,309)</u>	(69,676)

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: (18,000)

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	70,730	
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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>470</u>	
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**Change in Net Position of Governmental Activities** \$ (13,162)

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, 2023**

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final	(Budgetary Basis)	Final Budget Positive (Negative)
<b>Revenues</b>				
Taxes				
Property	\$ 1,473,118	\$ 1,473,118	\$ 1,539,969	\$ 66,851
Excise	178,000	178,000	194,206	16,206
Intergovernmental	268,288	268,288	328,736	60,448
Miscellaneous	12,866	12,866	59,911	47,045
<b>Total Revenues</b>	<b>1,932,272</b>	<b>1,932,272</b>	<b>2,122,822</b>	<b>190,550</b>
<b>Expenditures</b>				
Current				
General government	222,903	222,903	236,418	(13,515)
Public safety	84,785	84,785	53,287	31,498
Public works	541,401	541,401	567,538	(26,137)
Health and welfare	66,858	66,858	65,863	995
Education	910,215	910,215	910,215	-
Unclassified	248,523	248,523	251,054	(2,531)
Debt service - principal	76,406	76,406	70,730	5,676
- interest	9,133	9,133	9,133	-
<b>Total Expenditures</b>	<b>2,160,224</b>	<b>2,160,224</b>	<b>2,164,238</b>	<b>(4,014)</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(227,952)</b>	<b>(227,952)</b>	<b>(41,416)</b>	<b>186,536</b>
<b>Other Financing Sources (Uses)</b>				
Operating transfers in	37,000	37,000	39,150	2,150
Operating transfers out	(23,000)	(23,000)	(23,000)	-
Utilization of assigned balances	72,542	72,542	-	(72,542)
Utilization of unassigned balances	180,000	180,000	-	(180,000)
<b>Total Other Financing Sources (Uses)</b>	<b>266,542</b>	<b>266,542</b>	<b>16,150</b>	<b>(250,392)</b>
<b>Revenues and Other Sources Over (Under) Expenditures and Other Uses</b>	<b>\$ 38,590</b>	<b>\$ 38,590</b>	<b>(25,266)</b>	<b>\$ (63,856)</b>
Budgetary fund balance at beginning of year, as reported			860,828	
Prior period adjustment (See Note K)			24,112	
Budgetary fund balance at beginning of year, restated			884,940	
<b>Fund Balance at End of Year (Budgetary Basis)</b>			<b>\$ 859,674</b>	

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

##### **Basis of Presentation - 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 F - Long-Term Debt - Continued

At December 31, 2023 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.	\$ 35,264
Note payable to a bank in annual installments of \$15,415 including interest at 3.25% through October 2024.	14,919
Bond payable to a bank in annual installments of \$30,406 including interest at 2.95% through September 2025.	58,237
Bond payable to Maine Municipal Bond Bank due in due in annual installments of \$28,064 including variable interest through November 2029.	<u>155,891</u>
	<u>\$ 264,311</u>

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

<u>Year ending December 31:</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 72,664	\$ 7,198	\$ 79,862
2025	59,310	5,171	64,481
2026	30,481	3,576	34,057
2027	31,241	2,816	34,057
2028	32,046	2,010	34,056
2029-2030	38,569	1,412	39,981
Total	<u>\$ 264,311</u>	<u>\$ 22,183</u>	<u>\$ 286,494</u>



## Notes to Financial Statements - Continued

### Town of New Portland, Maine

#### Note G - Assigned Fund Balance

At December 31, 2023, the assigned general fund balance consisted of the following:

General Carryforwards:	
Planning board	\$ 5,673
Animal control	5,746
Tax assessing	6,273
Town charges	2,149
Officer's salaries	3,331
Insurance	2,699
Fire department	25,250
Sand salt shed	500
Street lights	2,825
Cemetery headstone maintenance	4,980
Other Reserves:	
Fire certification	5,926
Tarring	40,314
Grant matching	22,745
Recreation	1,950
Fire truck	82
Road grant	23,327
	<u>\$ 153,770</u>

#### Note H - Expenditures Over Appropriations

The following appropriations were exceeded by actual expenditures:

<u>Appropriations</u>	<u>Excess</u>
Town office	\$ 27,433
Software license	779
Legal fees	768
MMA	2,046
MAC (newsletter)	382
Audit	567
Summer roads	4,202
Winter roads	22,435

## Notes to Financial Statements - Continued

### Town of New Portland, Maine

#### 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	\$ (25,266)
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*Sources/inflows of resources - reconciling items:*

The Town budgets certain other revenues outside of its general fund that are recognized in the general fund under generally accepted accounting principles	44,673
--	--------

Transfers from other funds are inflows of budgetary resources but are not transfers for financial reporting purposes	(37,000)
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*Uses/outflows of resources - reconciling items:*

Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes	<u>23,000</u>
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**Generally Accepted Accounting Principles Basis:**

Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>\$ 5,407</u>
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#### 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, 2023.

## **Notes to Financial Statements - Continued**

### **Town of New Portland, Maine**

#### **Note K - Prior Period Adjustment**

During the year ended December 31, 2023, a correction was made to the fund balance for the general fund at January 1, 2023 to correct revenue related to 2021 tax acquired property sales and other tax receivable accounts. The effect of this correction was an increase of \$24,112 in the general fund's taxes receivable and fund balance.

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

### Town of New Portland, Maine For the Year Ended December 31, 2023

Revenues	Fire Certification	Tarring	Grant Matching	Recreation	Fire Truck	Road Grant	Total
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 43,904	\$ 43,904
Interest	99	238	267	15	1	149	769
<b>Total Revenues</b>	<b>99</b>	<b>238</b>	<b>267</b>	<b>15</b>	<b>1</b>	<b>44,053</b>	<b>44,673</b>
<b>Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Revenues Over Expenditures</b>	<b>99</b>	<b>238</b>	<b>267</b>	<b>15</b>	<b>1</b>	<b>44,053</b>	<b>44,673</b>
<b>Other Financing Sources (Uses)</b>							
Operating transfers in	3,000	20,000	-	-	-	-	23,000
Operating transfers out	-	-	-	-	-	(37,000)	(37,000)
<b>Total Other Financing Sources (Uses)</b>	<b>3,000</b>	<b>20,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(37,000)</b>	<b>(14,000)</b>
<b>Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>3,099</b>	<b>20,238</b>	<b>267</b>	<b>15</b>	<b>1</b>	<b>7,053</b>	<b>30,673</b>
Reserve balances at beginning of year	2,827	20,076	22,478	1,935	81	16,274	63,671
<b>Reserve Balances at End of Year</b>	<b>\$ 5,926</b>	<b>\$ 40,314</b>	<b>\$ 22,745</b>	<b>\$ 1,950</b>	<b>\$ 82</b>	<b>\$ 23,327</b>	<b>\$ 94,344</b>

See accompanying independent auditors' report.

**Combining Balance Sheet**

**Nonmajor Other Governmental Funds - Permanent Funds - Trust Funds**

**Town of New Portland, Maine**

**As of December 31, 2023**

	<u>Cemetery Funds</u>	<u>Ministerial School Fund</u>	<u>Williams Charity</u>	<u>Total</u>
<b>Assets</b>				
Cash	\$ 8,460	\$ 1,040	\$ 14,194	\$ 23,694
Due from other funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Assets</b>	<u>\$ 8,460</u>	<u>\$ 1,040</u>	<u>\$ 14,194</u>	<u>\$ 23,694</u>
 <b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Due to other funds	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Total Liabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 <b>Fund Balances</b>				
Nonspendable	1,700	-	-	1,700
Restricted	<u>6,760</u>	<u>1,040</u>	<u>14,194</u>	<u>21,994</u>
<b>Total Fund Balances</b>	<u>8,460</u>	<u>1,040</u>	<u>14,194</u>	<u>23,694</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 8,460</u>	<u>\$ 1,040</u>	<u>\$ 14,194</u>	<u>\$ 23,694</u>

See accompanying independent auditors' report.

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

**Town of New Portland, Maine**

**For the Year Ended December 31, 2023**

	<u>Cemetery Funds</u>	<u>Ministerial School Fund</u>	<u>Williams Charity</u>	<u>Total</u>
<b>Revenues</b>				
Principal additions	\$ -	\$ -	\$ -	\$ -
Interest	19	2	14	35
<b>Total Revenues</b>	<u>19</u>	<u>2</u>	<u>14</u>	<u>35</u>
<b>Expenditures</b>				
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Revenues Over Expenditures</b>	19	2	14	35
<b>Other Financing Sources (Uses)</b>				
Operating transfers in	-	-	-	-
Operating transfers out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Revenues and Other Sources Over Expenditures and Other Uses</b>	19	2	14	35
Fund balances at beginning of year	<u>8,441</u>	<u>1,038</u>	<u>14,180</u>	<u>23,659</u>
<b>Fund Balances at End of Year</b>	<u>\$ 8,460</u>	<u>\$ 1,040</u>	<u>\$ 14,194</u>	<u>\$ 23,694</u>

See accompanying independent auditors' report.



