

# 2016 Town Report



For Year Ended Dec 31, 2016

## **Portage Lake Meetings & Special Dates**

**SELECTPERSON'S MEETING-** 3<sup>rd</sup> Wednesday of each month at 6:30 pm  
phone: 435-4361

**PLANNING BOARD-** 2<sup>nd</sup> Thursday of each month at 6:30 pm

**BOARD OF APPEALS-** meetings are as needed.

·Contact Margaret Pierce Mon & Thurs 12:30-4:30  
or by appointment 435-4361

**TOURISM COMMITTEE-** meetings are as needed

*\*Whoopie Pie Festival-Aug*

Contact: Corrine Routhier 435-4361

**HOUSING COMMITTEE-** Wednesday's as needed

Secretary/Treasurer- Jen Curran phone: 227-0045

**ATV CLUB-** 1<sup>st</sup> Tues of each month at 6:30 at Municipal Building

*\*Chicken BBQ-June*

*Chicken Stew & Ployes-Oct*

President- Alyce Byrant-Reece phone: 435-2010

**SNOWMOBILE CLUB-** meets 1<sup>st</sup> Fri of each month (Sept-Apr) at

Dean's Hotel 6:30 pm

*\*Pie Auction-Feb*

*Pig Roast-Aug*

President- Barry Kenney phone: 267-1559

**OVER 50's GROUP-** Last Tues of each month

*\*Pot Luck Lunch 11:30 am at Municipal Building*

Contacts: Donna Martin 435-7108 & Jean Clark 435-8034

**HISTORICAL SOCIETY-** 4<sup>th</sup> Monday of each month (Mar-Sep)

*\*Ham Dinner-June*

President- Corrine Routhier email: [arouthier@roadrunner.com](mailto:arouthier@roadrunner.com)

\*Cover photo courtesy of Stephen Cyr

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## ~2016 Town Report Dedication~



### *Ida Celia (DeMerchant) Beaulier*

Portage Lake's oldest citizen is Ida Celia (DeMerchant) Beaulier, who was born on May 11, 1921 in the farmhouse in Buffalo that her father built. It's the same house she currently resides in during the summer and fall. Celia is the daughter of David and Bessie DeMerchant.

Celia married Henry Beaulier on October 22, 1938 in Ashland, and the two of them raised a family of seven children: Bernard, Loversa "Sis", Darrell, Dalton, Bonnie, Patsy, and Kevin. Celia's house always has open doors and a multitude of people have lived with the Beaulier Family over the years.

From her children's perspective, one of their proudest moments of "Mom" was when, at 80 years of age, she decided the town of Portage Lake needed rural mail delivery like the rest of the world, and she singlehandedly went all over town to get signatures on her petition to change things. And change it she did! She got great joy in watching mailboxes pop up all over town. Mom is one strong woman when she sets her mind to it!

As many of you know, Celia is a walking history book, and I urge all residents of Portage Lake to speak with her and enjoy her many tales and stories. She is sure to have one about your family! So three cheers for Portage Lake's long-lived resident!

~submitted by Bonnie (Beaulier) Goss

# DIRECTORY OF TOWN OFFICIALS

## SELECT PERSONS

### Assessors- Overseers of the Poor

**David M. Pierce (Chairperson)**  
Home 435-6709

Term Expires March 2017

**Daniel C. Higgins**  
Home 435-6444

Term Expires March 2019

**Barry J. Kenney**  
Home 267-1559

Term Expires March 2018

## ADMINISTRATIVE PERSONNEL

**Larry Duchette- Town Manager**  
Tax Collector  
Road Commissioner  
Welfare Director  
Fire Warden  
Dep. Clerk  
Dep. Treasurer

**Corrine M. Routhier- Treasurer**  
Dep. Clerk  
Dep. Tax Collector  
Nashville Dep Town Clerk  
Nashville Tax Collector

**Taunja Jandreau- Town Clerk**  
Dep. Treasurer  
Dep. Tax Collector  
Facilitator of Elections  
Registrar of Voters  
Nashville Registrar of  
Voters  
Nashville Town Clerk

**Maggie Pierce- Code Enforcement Officer**  
Building Inspector  
Health Officer- Portage &  
Nashville  
Plumbing Inspector-  
Portage & Nashville

**Joseph Chouinard- Animal Control Officer-**  
Portage & Nashville

**Brian Cote- Fire Chief**

## **2016 BUDGET COMMITTEE**

Pat Kelley  
Roland Caron  
Arthur Routhier

Jeff Poirier  
Sandra Barlett  
Dave Pierce- Selectboard Rep

---

## **BEAUTIFICATION COMMITTEE**

Anita Theriault  
Connie Duchette

Corrine Routhier  
Sheila Kelley

---

## **PORTAGE SCHOOL DEPARTMENT**

Dr. Gehrig Johnson- Superintendent  
David Farnum                      Term Expires 2019  
Melissa Boutot                  Term Expires 2018  
Robert A. Reece, Chair        Term Expires 2017

---

## **PLANNING BOARD MEMBERS**

Linda T. Caron- 2016                      Terri DeMerchant- 2016  
Ottis Nelson- 2017                        Darey Gagnon- 2018  
Patrick Kelley, Chair- 2017

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## **ZONING BOARD OF APPEALS**

Patrick Raymond, Chair- 2017  
Michael Bartlett- 2016  
Brian Cote- 2018

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## **Recreation Department**

VACANT, Director

---

## **TOWN FOREST COMMITTEE**

Pat Raymond  
Dave Pierce

Barry Kenney  
Herb McPherson

Brian Condon



STATE OF MAINE  
OFFICE OF THE GOVERNOR  
1 STATE HOUSE STATION  
AUGUSTA, MAINE  
04333-0001

Paul R. LePage  
GOVERNOR

Dear Citizens of Portage Lake:

Maine has a long tradition of civil participation in both state and local government, and I thank you for being informed and involved citizens.

My vision for Maine is prosperity, not poverty. For this reason, one of my top priorities continues to be the reduction and eventual elimination of the income tax. Raising the minimum wage is not the path out of poverty; I want Mainers to earn a career wage. Reducing the income tax is the biggest and most immediate pay raise for all hard-working Mainers.

Not only does an income tax cut put more money back in your pockets, but it will also attract businesses that can offer good-paying careers to keep our young people here. It shows the nation that we are serious about wanting people and businesses to come—and stay—in Maine.

Unfortunately, voters approved a referendum question to raise the income tax to 10.15% on successful Maine households and small businesses. Enacting the second highest income tax rate in the country shows the nation we are eager to punish people for being successful. It will drive them out of our state and make it even more difficult to attract much-needed doctors, dentists, scientists, engineers and other professionals to Maine. They can live in neighboring New Hampshire, which takes no income tax from their paychecks. Even worse, there is no guarantee the extra revenue from this tax will go to fund education, as proponents promised.

As successful people leave Maine, state and municipal government will lose the significant amount they pay in property, sales and incomes taxes. This will put even more upward pressure on local property taxes. Municipalities will have to get more creative to provide local services without increasing property taxes. Reforming the tree growth program, collecting property taxes on land in conservation or preservation programs, charging a payment in lieu of taxes on state land that is taken off the property tax rolls and having non-profit organizations pay a two-percent tax on their net revenues are all ways for municipalities to increase revenues.

Such bold measures would take strong leadership and commitment from local officials and residents. If ever I can be of assistance to you or if you have any questions or suggestions, I encourage you to contact my office by calling 287-3531 or by visiting our website at [www.maine.gov/governor](http://www.maine.gov/governor).

Sincerely,

Paul R. LePage  
Governor



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TTY USERS CALL 711  
[www.maine.gov](http://www.maine.gov)

PHONE: (207) 287-3531 (Voice)

FAX: (207) 287-1034



SUSAN M. COLLINS  
MAINE

413 DIRKSEN SENATE OFFICE BUILDING  
WASHINGTON, DC 20510-1904  
(202) 224-2533  
(202) 224-2953 (FAX)

**United States Senate**  
WASHINGTON, DC 20510-1904

Dear Friends:

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

Growing our economy by encouraging job creation remains a top priority. The tax relief bill enacted during this last Congress contains provisions I authored to provide small businesses with the certainty that they need to invest, grow, and, most important, hire new workers. The 2017 National Defense Authorization Act includes a provision the Maine delegation worked together to champion requiring that military recruits be provided with athletic footwear made in America, as is required for other equipment and uniform items whenever possible. This is a great victory for our troops and for the 900 skilled workers at New Balance factories here in Maine.

Maine's contributions to our national security stretch from Kittery to Limestone. As a senior member of the Appropriations Committee, I successfully advocated for critical funding for projects at the Portsmouth Naval Shipyard and \$1 billion towards the construction of an additional ship that will likely be built at Bath Iron Works. This funding will strengthen the Navy and our national security, and the additional destroyer will help meet the Navy's goal of a 355-ship fleet.

Maine's growing population of older individuals creates many challenges. That's why, as Chairman of the Senate Aging Committee, my top three priorities are fighting fraud and financial abuse directed at our nation's seniors, increasing investments in biomedical research, and improving retirement security.

The Aging Committee's toll-free hotline (1-855-303-9470) makes it easier for senior citizens to report suspected fraud and receive assistance. Last May, a call to the hotline helped lead to the arrest of a national crime ring targeting seniors, and in June I worked to secure the humanitarian release of a Maine senior who had been imprisoned in Spain after being victimized by an international drug smuggling scam.

The Aging Committee also released an extensive report detailing the findings of our bipartisan investigation into the abrupt and dramatic price increases for prescription drugs whose patents expired long ago.

I advocated strongly for the \$2 billion increase in funding for the National Institutes of Health to advance research on such diseases as diabetes and Alzheimer's. I also championed and authored portions of the 21<sup>st</sup> Century Cures Act that will further support biomedical innovation and make significant reforms to our mental health system.

The Senate also took steps in the past year to combat the nation's heroin and opioid epidemic by passing the Comprehensive Addiction and Recovery Act (CARA), which I was proud to cosponsor. CARA is a monumental step forward in our effort to address the devastating addiction crisis affecting countless families and communities across the country and right here in Maine.

A Maine value that always guides me is our unsurpassed work ethic. In December 2016, I cast my 6,236<sup>th</sup> consecutive vote, continuing my record of never missing a roll-call vote since my Senate service began in 1997.

I appreciate the opportunity to serve Portage Lake and Maine in the United States Senate. If ever I can be of assistance to you, please contact my Aroostook County state office at 493-7873 or visit my website at [www.collins.senate.gov](http://www.collins.senate.gov). May 2017 be a good year for you, your family, your community, and our state.

Sincerely,



Susan M. Collins  
United States Senator

ANGUS S. KING, JR.  
MAINE

133 HART SENATE OFFICE BUILDING  
(202) 224-6344  
Website: [www.senatorking.senate.gov](http://www.senatorking.senate.gov)

United States Senate  
WASHINGTON, DC 20510

COMMITTEES  
ARMED SERVICES  
BUDGET  
ENERGY AND  
NATURAL RESOURCES  
INTELLIGENCE  
RULES AND ADMINISTRATION

Dear Friends of Portage Lake,

Since being sworn into the Senate in 2013, I have made it my mission to address at the federal level the most important issues facing our great state. Working closely with my colleagues in the Maine Congressional Delegation, we've been able to successfully secure a number of legislative victories that support our state's economy, our rich traditions, and the hardworking people I am proud to represent.

In an increasingly polarized Congress, my goal as an Independent is to put partisanship aside, build consensus and further common-sense solutions to address the needs of the American people. To this end, I have co-founded the Former Governors Caucus, a group of former state executives who are frustrated with legislative gridlock and eager to find bipartisan solutions. And as always, I aim to bridge the partisan divide by hosting barbeque dinners in Washington with colleagues ranging from Ted Cruz to Elizabeth Warren. If you know a person's children, then you see them as a mother or father and not a rival vote, and working to further personal dialogue and build relationships can lay the foundation for successful legislation.

One of the accomplishments of which I am most proud is the legislative victory that protects our college students and their families from an expensive hike in student loan interest rates. In 2013, as students faced a significant spike in interest rates that would have taken thousands of dollars out of their pockets, I brought together colleagues from across the political spectrum to broker compromise legislation called the Bipartisan Student Loan Certainty Act. Thanks to this bill, students will save \$50 billion over the next 10 years by lowering their interest rates, which means that a student in Maine will now save between \$3,000 and \$6,000 over the life of their loan.

Being an Independent in the Senate has allowed me to make calls and vote on policies that are best for Maine, but it has also made it possible to play key roles in finding simple solutions and legislative fixes that make good commonsense to both parties. Of course, much of what we do in the Senate doesn't happen on the Senate floor, or even in committee. Instead, it involves working across all levels of government to ensure the State of Maine receives attention and support from the federal government.

Take, for example, the opioid and heroin epidemic devastating communities across our state. While Congress has passed legislative solutions aimed at expanding access to medical treatment, I've also pressed for other changes that can be accomplished more quickly and make a more immediate difference in Maine. For example, I successfully urged the U.S. Department of Health and Human Services to increase the number of patients to whom a doctor can provide medication-assisted treatment, and in 2015 brought the Director of the Office of National Drug Control Policy to Brewer to meet directly with Mainers and hear their stories. I've also engaged law enforcement – including the Drug Enforcement Agency – to crack down on the production of opioids and work to limit their diversion. Together, Senator Collins and I helped pass the Northern Border Security Review Act to combat drug and human trafficking along our border with Canada.

While the opioid epidemic is certainly our biggest public health crisis, job loss in Maine is still our number one economic problem and that's why we need to focus on bringing good paying jobs back to Maine and protecting the ones we still have. As a member of the Armed Services Committee, I teamed up with Senator Collins and Representative Poliquin to successfully secure a provision in the defense bill that can help domestic shoe manufacturers like New Balance. The three of us also worked together with the Department of Commerce to establish an Economic Development Assessment Team, known as an EDAT, to assist Maine's forest industry in the wake of several mill closures. We have an incredible spirit of innovation and ingenuity in Maine and I believe finding ways to invest in that spirit will reignite Maine's forest products sector and our economy. Part of our economic path forward must also include expanding access to high-speed broadband, which can help connect our businesses and communities to information and economic opportunities.

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SEABOROUGH  
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OFFICE: (202) 224-6344  
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ANGUS S. KING, JR.  
MAINE

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(202) 224-5344  
Website: <http://www.King.Senate.gov>

## United States Senate

WASHINGTON, DC 20510

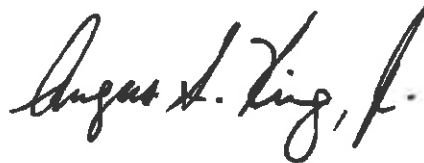
COMMITTEES  
ARMED SERVICES  
BUDGET  
ENERGY AND  
NATURAL RESOURCES  
INTELLIGENCE  
RULES AND ADMINISTRATION

As a member of the Senate Armed Services and Intelligence Committees, I work to keep Maine and our nation safe. Part of that important work means continuing to work for funding for the construction of Navy ships that will be used to protect American interests across the globe. We all know that "Bath Built is Best Built," which is why I've fought to authorize funding for Navy ships built at BIW. The best way to preserve peace is by deterring war through unassailable strength, and to do that we must support our shipbuilders and our brave service members and invest in our military. I strive to meet this solemn responsibility every day as a member of these committees, which is why I hardly ever miss a hearing and take great care in overseeing the agencies sworn to keep us safe. Armed Services Chairman John McCain called me "one of the most serious and hard-working members" of the Committee, and that's a humbling compliment from a true American hero.

As always, please call or write me with thoughts or concerns with matters currently before Congress, or if you need assistance navigating a federal agency. As a public servant, it is critical to me to listen and learn from you, which is why staying connected with people from all over our beautiful state remains a top priority for my work in the Senate. Please call my toll-free line at 1-800-432-1599 or one my offices: Augusta: (207)622-8292, Bangor: (207)945-8000, Presque Isle (207)764-5124, Scarborough (207)883-1588, or Washington, D.C. (202)224-5344. You can also write me on our website at [www.king.senate.gov/contact](http://www.king.senate.gov/contact).

It is an honor and a privilege serving the people of Maine in the Senate, and I look forward to working with you in our search for a more perfect Union.

Sincerely,



Angus S. King, Jr.  
United States Senator

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**128th Legislature**  
**Senate of**  
**Maine**  
**Senate District 1**

**Senator Troy D. Jackson**  
*Senate Democratic Leader*  
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Cell (207) 436-0763  
[Troy.Jackson@legislature.maine.gov](mailto:Troy.Jackson@legislature.maine.gov)

Dear Friends and Residents of Portage Lake,

Thank you for the opportunity to serve again as your State Senator. I am honored and humbled by the responsibility of representing you, your families and our area in Augusta. I promise to work hard to do just that.

This legislative session, I'm honored to have been elected by fellow senators to lead the Democratic caucus in the Maine Senate. In my role as a leader in the Maine Legislature, I'm committed to being an advocate for the people of Aroostook County. I know that folks in our part of the state often feel like no one down in Augusta is listening to our needs. It's my goal to change that. While I'm in the State House, hardworking men and women in rural Maine will know that their voices are being heard.

The list of items on the legislative agenda is already a long one. At the top of my list is supporting manufacturing, agriculture, fishing and other industries that make high-quality products and produce jobs here in our state. I've submitted a bill to enact a strong "Buy Maine, Buy American" law that will bolster our economy and support jobs.

That's just one way I plan to fight for an economy that supports families, where anyone willing to work can find a good-paying job. Uneven growth has lifted the fortunes of some, while many Mainers have fallen by the wayside. We need to do everything we can to make sure no one gets left behind.

If you have other concerns or ideas for legislation, my door is open. Please feel free to call or email me anytime. I can be reached on my cell at (207) 436-0763 or at the State House at (207) 287-1515. Please feel free to email me anytime at [Troy.Jackson@legislature.maine.gov](mailto:Troy.Jackson@legislature.maine.gov). I also encourage you to sign up for my email newsletter, where I provide regular legislative updates. You can do so at [www.mainesenate.org](http://www.mainesenate.org).

I look forward to working with you in 2017!

Sincerely,



Troy Jackson  
State Senator

*Fax: (207) 287-1585 \* TTY (207) 287-1583 \* Message Service 1-800-423-6900 \* Web Site: [legislature.maine.gov/senate](http://legislature.maine.gov/senate)*



**John Martin**

PO Box 250

Eagle Lake, ME 04739

Phone: (207) 444-5556

[John.Martin@legislature.maine.gov](mailto:John.Martin@legislature.maine.gov)

## HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION

AUGUSTA, MAINE 04333-0002

(207) 287-1400

TTY: (207) 287-4469

Dear Friends and Neighbors:

I am so grateful for the opportunity to continue serving residents of Portage Lake in the Maine House of Representatives during the 128<sup>th</sup> Legislature.

As we enter this new session, I am reminded of the important work ahead of us in this ever-changing political climate. It is imperative that we pass a state budget that works for all Mainers while creating long-term solutions to our top challenges. Strengthening our health care system, supporting our aging seniors and improving the quality of our local schools here in rural Maine are some of the many issues we will tackle in this session.

I am pleased to serve as a member of the Joint Standing Committee on Appropriations and Financial Affairs and the Joint Standing Committee on Environment and Natural Resources. I look forward to putting my experience to use on these two committees by working to strengthen our natural resources-based economy and properly funding bills that support Maine's economy.

Please do not hesitate to contact me with any questions, concerns or feedback. My email is [John.Martin@legislature.maine.gov](mailto:John.Martin@legislature.maine.gov). I am honored to represent you in the Maine State Legislature, and look forward to the work we will do together in the New Year.

Best regards,

John Martin  
State Representative

District 151: Allagash, Ashland, Eagle Lake, Fort Kent, Masardis, New Canada, Portage Lake, St. Francis, Wallagrass and Plantations of Garfield, Nashville, Oxbow, St. John and Winterville, plus the unorganized territory of Northwest Aroostook

## **TOWN MANAGERS REPORT 2016**

GREETINGS,


2016 has been a very successful year. We have made many improvements to the daily operation in our office by adding more information to our website as well as our Facebook page. We have also added the Mosses access for registering boats, snowmobiles and ATV's. This has enabled the staff to work on organizing the large backlog of information. Our goals for the upcoming year will be to continue our dedication to the residents of Portage Lake and improving the overall efficiency of our operation.

Public works has been busy replacing culverts, improving drainage and preparing for our next large road improvement project in 2018. With the approval of the Special Town meeting we have now updated our plow truck to a new 2017 International 7400. With a Wellhead protection grant we were able to remove the old septic at the seaplane base and better protect our local water source for many years to come.

New housing, remodeling and the influx of new residents shows us that Portage is still a place where People will invest and help grow our town. The new addition at the Portage Wood products and Maine Woods has brought new jobs and technology to our community.

In closing I would like to thank all Town employees and all volunteers for their continued support and dedication.

Respectfully

Lawrence J. Duchette  
  

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## TOWN CLERK REPORT

2016 Election Information	
Town Meeting on 3/25/16	37 total voters
School Board on 6/8/16	10 total votes
General Election on 11/8/16	260 total votes
Local Elections on 3/24/16	133 total votes

Maine Law requires that all vehicles 1995 and newer must have a title. When registering a new vehicle, here is a brief list of common items that are required in order for the Town to process your registration:

- Current insurance card
- Old registration if transferring any excise tax credit
- Current mileage
- Bill of sale and seller's title signed over to you (if private sale)
- Proof of sales tax paid and title application (if dealer sale)

When registering a recreational vehicle such as a boat, ATV or snowmobile bring your old registration to renew.

If Dealer Sale, bring the following items:

- Proof of sales tax paid
- Boat length and motor size (if registering a boat)

If Private Sale, bring the following items:

- Bill of sale with the serial number and the seller's name and address
- Boat length and motor size (if registering a boat)
- For trailer and boat sales, these must be separated on the bill of sale

Motor Vehicle Registrations sold in 2016	
Passenger Cars	318
Commercial Vehicles	87
Trailers	197
Motorcycles	16
Antique Vehicles	10

Recreational Vehicle Registrations sold in 2016	
Boats	164
ATV	82
Snowmobiles	108

The fees for licensing neutered/spayed dogs are \$6.00 and require a neutering/spaying certificate. Dogs that are not Neutered/Spayed or fail to provide a certificate are \$11.00. A rabies certificate (not the tag) is also required at the time of licensing. If a dog is not registered by January 31<sup>st</sup>, a \$25.00 late fee per dog will be assessed.

Dogs Licenses sold in 2016	
Spayed/Neutered	78
Unaltered	17
Kennels	2

Marriage licenses are \$40.00. Certified copies of birth, death and marriage certificates are \$15.00 for the first copy and \$6.00 for each additional copy of the same record.

Certified Copy of Vital Records Issued in 2016	
Marriage	1
Birth	8
Death	2

Vital Statics Report for 2016	
Marriages	0
Births	0
Deaths	1 Male, 1 Female

For current Hunting & Fishing fees visit [www.townofportage.org](http://www.townofportage.org) or stop into the Town Office and pick up a Maine Department of Inland Fisheries & Wildlife book.

Hunting & Fishing Licenses Sold in 2016		
	Resident	Non-Resident
Combination Hunting & Fishing	23	3
Hunting (16 yrs. +)	8	6
Fishing (16 yrs. +)	19	5
Junior Hunting (15 years & younger)	3	
Coyote	2	
Muzzleloading	4	
Small Game Hunting	3	2
Bear Permit	1	1

In 2016 we became a MOSES agent for hunting and fishing licenses, what does this mean for you? Well, you can now get your hunting & fishing licenses online if you'd like. Visit [www.maine.gov/ifw/licenses](http://www.maine.gov/ifw/licenses) to process your online license application. You can use a MOSES ID (if you have one) or use your driver's license number. If you would rather not do an online application, you can still come visit us at the Town Office and we will process it for you.





## ***Portage Lake Fire Department 2016 Report***

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To the Residents and Taxpayers of Portage Lake:

Another year has come and gone for the Portage Lake Fire Dept. I am happy to say that the PLFD had no accidents or injuries to report.

Again, this year I am asking for individuals to join the Fire Dept. You have the potential to make an extra \$1,000 a year. We are looking for dedicated, self-motivated and capable people to be of service to our town! No prior experience is necessary; we will provide training and equipment needed.

I would like to take this time to thank the members of the PLFD for their continued support throughout the year. Special thanks to the girls in the front office for your guidance and support. Thank you as well to the residents of Portage Lake for your continued support.

This year the department had Chris Walker certified as FF1 at the Maine State school of Fire Fighters. He did his SCBA training at North Lakes Fire and Rescue.

This year the Department responded to:

- 2 mutual aid calls to Ashland
- 1 mutual aid call to Garfield
- 1 fire on West Rd
- 1 fire in back lot of resident on Cottage Rd
- 2 trees on wires on West Rd
- 1 traffic control on Rt 11

Sincerely,  
Chief Brian Cote

Hello,

The past year (2016) was a good year for reuniting owners with their lost dogs thanks to the use of Facebook and the fact that several dogs had rabies and license tags on their collars, when found.

Every year I have people who tell me that their dog never gets loose so they don't put the license and rabies tags on the dog's collar. That's all well and fine until the one time that the dog does get loose and runs away.

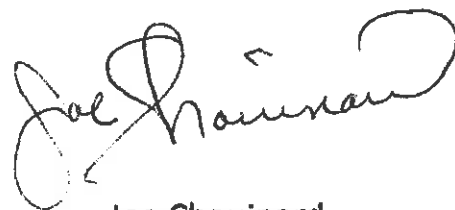
The cat issue is well under control with fewer calls on cats running at large.

We did experience some vandalism to the signs posted at the public beach stating " No Dogs or Horses Allowed."

Dog licensing issue: **It is a STATE LAW- TITLE 7-3921-**" A dog may not be kept within the limits of the state unless the dog has been licensed by its owner or keeper in accordance with the laws of this state"

Late Fees: An owner or keeper required to license a dog and applying for a license for that dog after January 31<sup>st</sup> shall pay to the municipal clerk a late fee of \$25.00 in addition to the annual license fee, also an owner or keeper who has not licensed their dog by January 31<sup>st</sup> will receive a written notice, issued by the animal control officer, indicating that you are subject to a court summons for failure to license your dog.

Thank You,

A handwritten signature in black ink, appearing to read "Joe Chouinard". The signature is fluid and cursive, with a large loop at the end.

Joe Chouinard

Animal Control Office

# TOWN OF PORTAGE LAKE, MAINE



[www.townofportage.org](http://www.townofportage.org)

*Incorporated March 24, 1909*  
PO Box 255/20 School St.  
Portage Lake, ME 04768  
207-435-4361/FAX: 207-435-6229  
[townofportage.clerk@gmail.com](mailto:townofportage.clerk@gmail.com)  
[townofportage.manager@gmail.com](mailto:townofportage.manager@gmail.com)  
[townofportage.treasurer@gmail.com](mailto:townofportage.treasurer@gmail.com)

January 30, 2017

To the Residents of Portage Lake,

2016 was an average year with 28 applications varying from sheds, decks, garages, maintenance within the Shoreland and new homes. The Planning Board met on 3 occasions to discuss applications within the shoreland, researched and made suggestions to the Select Board for the current fee schedule. They attended shoreland zoning training that was hosted by the Town of Portage Lake.

There were requests for demolition permits. Please be aware that before demolition takes place there is now a form that the State of Maine requires to be filled out and mailed prior to demolition. Maine Department of Environmental Protection requests that structures be checked for asbestos and all the debris be disposed of properly.

Sincerely,

Margaret M Pierce  
Code Enforcement Officer, Local Plumbing Inspector and Local Health Officer  
CEO, LPI, LHO

# Portage Lake Tourism Committee

## 2016 Report

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The Portage Lake Tourism Committee works tirelessly to highlight the Town of Portage as a destination for vacationers and sportsmen, but we as a committee also work to provide and promote events to bring tourists to the Town and strengthen our community as a whole—and provide events for our residents to enjoy without traveling long distances.

In 2016, the Tourism Committee underwent some changes in officers. I, Corrine Routhier, was elected President of the Committee, Alyce Bryant-Reece was elected Secretary, and Anita Theriault was elected as Treasurer, continuing in a position she has held for several years. We were unfortunately unable to find anyone willing to be a Vice President.

To start the year last spring, I asked the leaders of each community organization, club and some business owners to attend the first meeting. It was stressed at that meeting that the Tourism Committee should be an umbrella under which all of the Town's clubs/organizations/businesses belong to promote the Town and our events. By doing this, everyone in Town will benefit.

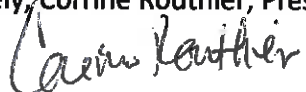
Events in 2016 hosted by the Tourism Committee included the Snow Days weekend in February, which included a fun afternoon of sliding at the golf course for people of all ages, a movie & pizza at the Town Hall following that, the Snowmobile Club's Pie Auction and a dance at Dean's Motor Lodge, and ice fishing & snowshoeing at the campground/boat landing. There was so much ice, and no snow, that some people brought their ice skates and skated all around the lake! In August was the annual Whoopie Pie Festival, which was part of the town-wide Summer Round-Up Weekend. This year games and other fun activities were incorporated into the Festival, and very vendor sold out of Whoopie Pies! Many thanks to Taunja Jandreau for her leadership in making the Festival a bigger and better success every year! On October 22, the hugely successful Pumpkin Party was held, which brought in people from several surrounding communities. Thanks to many of the townspeople who volunteered to dress up and work in the Spooky House! And finally, the Town's Christmas Party in December was celebrated with a pot-luck dinner and a visit by Santa for the kids.

In the coming year of 2017, we look forward to hosting all of the events mentioned, and working on other bigger events to make Portage Lake a destination place, but also a welcoming place to live. We like to make sure our Committee is doing everything it can to promote any and all events that we know about going on in Town, and that we do our best to encourage people to attend.

Also in 2017, we will be losing one of our founding members and one of our strongest advocates and supporters of our little Town—Anita Theriault. Anita and her husband Bo will be moving to the Bangor area in the spring of 2017. Both of them will be missed by everyone in Town, so much more than they will ever know. Thank you, Anita, for your kindness, enthusiasm, generosity and your work ethic over the past many years. We hope that you and Bo are happy in your new home!

Please feel free to contact me with any questions or ideas, or to become a member!

Sincerely, Corrine Routhier, President of the Portage Lake Tourism Cmte.



# Can-Am Races Report

Greetings to the People of Portage Lake:

Can-Am Crown International Sled Dog Races is celebrating its 25<sup>th</sup> Anniversary of sled dog races and of the 250 Mile race that is known throughout the mushing world. The 250 Race is a qualifier for the famous Iditarod Race in Alaska. Portage Lake and its people have been with this event since the beginning.

Portage Lake, being Checkpoint #1, is one of only two checkpoints that are open to the public. In order to have this checkpoint run smoothly and with utmost concern for the mushers and their dogs we use between 75 and 80 volunteers. The community has come together in a fantastic way. We would like to thank everyone who had been involved with making this checkpoint the success that it is. The Portage Lakers Snowmobile Club, The Portage Lake ATV Club, local businesses and people power from cooks to road crossings to cleanup make everything possible. Jim Dumond, a member of the Board of Directors and Trail Boss for all of the races, had a tremendous job of opening and maintaining over 300 miles of trails this year. The number of man-hours from locals and volunteers from afar who have been working on the trails since Thanksgiving is unbelievable. Rudy Boutot and Ken Fones, along with the Town of Portage Lake employees have been instrumental in preparing the venue. Many thanks go out to the landowners for allowing us to use their property. Volunteers are too many to individually name, but again, the sincere thanks and appreciation from Can-Am is extended to all.

Sarah Brooks

Vice President Can-Am Crown International Sled Dog Races

Portage Lake Checkpoint Coordinator





# PLHC

## PORTAGE LAKE HOUSING CORPORATION

### 2016 TOWN REPORT

**To the Citizens of Portage Lake:**

**The Mountain Valley Manor Project is still alive and well...maybe not progressing as we would all hope, but the PLHC promises you that we will continue diligently working on making this 6 unit Low Income/Senior Housing Project a reality!**

**The #1 battle is funding a + \$1 Million Project. The Housing Board hired a new grant writer in 2015, Don has extensive background in successfully writing grant applications for other housing facilities throughout Aroostook County, the board was extremely happy to bring him on board. Unfortunately, there just have not been grant opportunities that align with our project.**

**We want to express our great gratitude to the Community of Portage Lake for your continued support of the Portage Lake Housing Corporation. We are ready to proceed...all we need is money & we are hopeful that 2017 will prove to be the year of success!**

**Thanks go out to all that have contributed and to those who are considering contributing in the future! Donations are tax-deductible (ID# 30-0420720) and all donors will be honored with a name-bearing plaque unveiled at the grand opening of Mount Valley Manor. Anyone interested in making a donation to the project may do so by mail to: PLHC, P.O. Box 324, Portage Lake 04768.**

**We are in need of additional volunteers and board members. If AFFORDABLE SENIOR HOUSING is something that you feel is important to Portage Lake, please join us in our efforts! If you have any questions, concerns, and/or suggestions please feel free to contact Jen Curran any time at (207) 227-0045 or [jcurran@tempoemployment.com](mailto:jcurran@tempoemployment.com).**

**Respectively Submitted,**

<b>PLHC Board of Directors:</b>	<b>Jennifer Curran – President</b>	<b>Daniel Higgins – Vice President</b>
	<b>Linda Caron – Secretary</b>	<b>Larry Duchette – Treasurer</b>
	<b>Darey Gagnon – Director</b>	<b>Ray Wakefield - Director</b>

---

**P.O. Box 324 PORTAGE LAKE, MAINE 04768**



Portage Lake Association

March 2017

TO THE CITIZENS OF PORTAGE LAKE,

Back in 1989, Harry Helfrich spear-headed the move to create an organization to be the watchdog that would protect Portage Lake from an infestation of an invasive plant such as Eurasian Milfoil. This organization has grown into Portage Lake Association, and like Harry and all the directors who have served the Assoc. in the past, the current Directors share those thoughts and beliefs. We are a non-incorporated organization with a goal of educating both year-round and seasonal residents about the dangers of invasive species and the lakeside application of phosphorous chemicals, i.e. fertilizers, etc., that will have derogatory effect on the quality of water in the lake. The Assoc. promotes these thoughts through our annual newsletters, signage at strategic points along the lake, and sponsoring the Courtesy Boat Inspection program.

In the summer of 2016, volunteer boat inspectors inspected 416 boats either entering or exiting the Lake at the Campground Boat Launch. This was done by 34 volunteers who donated their time on weekends to insure that any weeds that appear on the boat, trailer, fishing gear etc. are checked and noted. Any invasive plants are sent downstate to be identified. Ray Wakefield, past Assoc. Pres. And current Lake Coordinator, has the responsibility of scheduling the inspectors. He also is active in the placement and removal of the buoys that can be seen on the lake. These buoys mark shallow areas. Ray's other duties include water clarity testing and the training of all the inspectors. Ray deserves a huge Thank You from all the residents for his dedication and work to help preserve our lake. This past year, Dominic & Loretta Santangelo had a great idea which the PLA adopted. They coined the verbiage on the cards which the Assoc. had printed, to hand out during inspections. The cards explained the need for inspections and thanked the boaters for their continued support for the program. The inspectors reported very positive results from the activity.

The Assoc. currently has 135 members, whose membership dues help to further the goals of our group. Several members contribute above and beyond the dues. These additional funds are placed into an account within the books of the Town of Portage Lake. The purpose of these funds is to help defray the costs of any future remediation effort, should that be the case. Any withdrawal from this account must have the approval of both the Town of Portage Lake & the PLA's Board of Directors.

Sue Doyen and her group, in Coordination with the Audubon Society, again performed the Annual Loon Count which resulted in the spotting of 14 adults and 1 chick.

Dawson Jandreau was the winner of the 2016 Chub Tournament. His total catch came in at just 23 pounds. Overall, 113.8 pounds of chub, sunfish, perch, and bullhead were removed from the lake. Another goal of the Assoc. is to continue to remove as many of these types of fish from the lake which can only help improve the quality of the type of fish we want in the lake. There is a possibility that the state may stock our lake in the near future. The Assoc. is actively pursuing that. This tournament will help us in that effort. Several new categories were incorporated in the 2016 tournament in an effort to increase participation. Larry Duchette is currently working on the plans for this year's tournament.



The PLA also sponsors the Annual Boat Parade and this year will be the 11<sup>th</sup> year for the Annual Ring of Fire on Labor Day weekend.

The Board of Directors is currently investigating the possibility of acquiring a shed to be placed at the campground boat launch for the boat inspectors. In the past few years we had used a pop-up pavilion that eventually became unusable due to weather and age. We will also use the shed to store lake-related items such as buoys, educational materials, etc. The Board makes a yearly contribution to the Maine Volunteer Lake Mentoring Program and in return receives educational materials.

For the last several years the Assoc. has provided "refrigerator" calendar magnets to the residents of the lake. We plan on continuing that as part of our public relations. Although not always successful, the Assoc. tries to send a delegate to the other Association's meetings that take place in town.

The following is a list of all the Directors. All of us want to Thank the residents for your support with our endeavors.

Ralph Miller- President

Martha LaPointe- Secretary

Jim Kelley- Immediate Past President

Anita Theriault

Steve Cyr

Scott Ehlin

David Pierce- Board of Selectman Rep

Fred Edgecomb- Vice President

Peter Haskell- Treasurer

Ray Wakefield- Past President, Lake Coordinator

Lou Miller

Susan Doyen

Larry Duchette- Town Manager

Respectfully,  
Ralph Miller  
President



## 2016 BEAUTIFICATION COMMITTEE REPORT

In 2016, the Beautification Committee once again ordered the half-barrels of flowers to put along Main Street, at the Pavilion, the beach and the campground/boat landing. The flowers barrels are done by Betty Haley in Garfield, and we think she does a wonderful job!

No new banners or Christmas lights were ordered this past year.

The Christmas lights on Main St. during December fared well. A company was hired to put them up and take them down because our Public Works department doesn't have the right equipment to do this. A small group of people showed up to help put lights on the Christmas tree and the reindeer in the Town Square. We again chose to put up the "Happy Holidays" lighted sign in the Town Square.

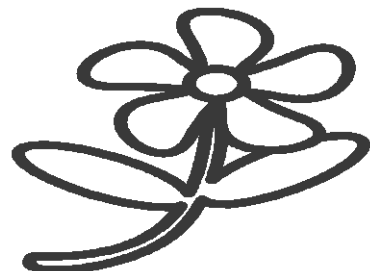
The Beautification Committee works hard to make Portage Lake a little brighter and better. The yearly budget for our Committee comes directly from you, the taxpayers, so we are in hopes that more people will come forward to help make decisions and to help with our projects.

This will be the last year that I am director of the Beautification Committee. Thank you to the residents of Portage Lake for trusting in me for the past several years. If you would like to be a part of the decisions to help make the Town look its best, please contact the Town Office.

Sincerely,

*Anita Theriault*

*Beautification Committee chair*





## Portage Lake Historical Society 2016 Report

2016 has proven to be a great year for the Historical Society. We increased our membership—slightly but it was an increase just the same! And we signed a Purchase & Sales agreement with Dan C. Higgins to

purchase the old Town Hall building on Cottage Road, which we plan to use for a museum of artifacts and photographs of Portage Lake and the surrounding areas.

As I mentioned, membership increased in 2016, but we would like to have participation from over 50% of our population, if possible! Everyone in town should want to help us preserve our history, and becoming a member can do just that! Membership is only \$10 per person per year, and that money helps us to do things like preserve historical photos and acquire artifacts that cannot be donated, among other things. It is important to mention that becoming a member does not mean you have to attend each and every meeting (unless you want to!), but you may be asked for your expertise and abilities in other ways. The Board and Officers truly appreciate everyone who has supported us throughout the last 6 years!

With the purchase of the old town hall, the Society has been trying to raise donations for our Building Purchase Fund. The cost of the building is much more than we take in as a 501c3 organization, so donations are very important! Please consider making a donation—any donation to us over the amount of \$25 will be recognized on a plaque in the old Town Hall after the Purchase & Sales agreement has been fulfilled—in another 3 ½ years!

New in 2016, the Society created quarterly newsletters to share events, both historic and current, with members of the town at large. Two of those quarterly newsletters are sent only to current members—another reason to become a member! We are also always looking for people to suggest ideas for articles, or to write an article to include in the newsletters.

Even though we will have a building for a museum, we still plan to create the mini-museum at the Town Hall in the voting room. This year's theme will be in honor of our town's veterans. Donations of items on loan are welcome at the Town Office any time. This mini-museum can be viewed from May to September.

The Society meets the 4<sup>th</sup> Monday of every month from March to September, but you don't have to be a member to join us. We welcome anyone who is willing to promote Portage Lake's history and celebrate it in a positive way. Look for upcoming events posted on our Facebook page (Portage Lake, Maine Historical Society) and on the website for the Town of Portage Lake under the Clubs/Organizations tab ([www.townofportage.org](http://www.townofportage.org)).

Respectfully, Corrine Routhier, President

Officers: Jeff Poirier, Vice President  
Jeanne Poirier, Secretary & Treasurer

Board Members: Jim Dumond  
Marcelle Gagnon  
Carol Gagnon



Feb 13, 2017

## 2016-2017 Town Report

To the Citizens of Portage Lake:

As many know the Portage Lakers Snowmobile Club suffered a tragic loss at the end of last season. We would be remissed to not acknowledge the loss of Denise Beaulieu and our condolences to her family, our club, and our community. Aside from our loss we have had a successful year thanks to the amazing support from our local community, members from near and far, and most of all the dedicated group of volunteers that so generously donate their time & money.

It was only through the support of the community members and volunteers that we were able to cleanup the trail damage caused by early season snowfall and get the trails back into riding shape as quickly as we did.

We are also very proud to announce that we were successful in attaining a Municipal Grant a Local Grant that we continue to use to improve the trails and equipment maintenance. Our officers work tirelessly to operate this club just as though it was a business; being financially responsible and aggressive in pursuing any and all funding avenues is extremely important to the sustainability of this organization. The success of this club greatly affects the economy of Portage Lake and we take this very seriously.

Other activities of interest during the past year include:

- A successful Pie Auction
- A fun filled Supper on the Run event
- Enjoyed a challenging Scavenger Hunt
- Awarded Kyle Rogers Memorial Scholarship to Jarrett Beaulier
- Membership remains strong and steady year to year.

Thank you again to the Residents and Tax Payers of Portage Lake for your support! We look forward to another successful season in the year ahead!!

Volunteers are always needed; please contact any club official if you are interested in helping out.

-Visit the club's website: [www.portagelakerssnowmobileclub.org](http://www.portagelakerssnowmobileclub.org)

-Email: the club at [portagelakers@roadrunner.com](mailto:portagelakers@roadrunner.com) with any questions

-Facebook: [www.facebook.com/portage.lakers](https://www.facebook.com/portage.lakers) to stay up to date

If you have any questions or need information regarding club events please feel free to call me at any time at (207)-267-1559.

Sincerely,

*Beech*

Barry Kenney  
Club President

## 2016 PORTAGE LAKE ATV CLUB REPORT

To the Residents of Portage Lake,

We had a good year to be able to do a lot of the work that we needed to make the trails a little better and enjoyable for riding.

Kenny Fones did a wonderful job on the Garrity, Madore, Reece, Condon2, St. Peters, Multiuse West Mt. trail, the new trail and the bridge ramp.

We got to name 3 more trails which are now the campground, the Lee's trail, and the Darey Gagnon trail which is off the Carr Pond Trail.

We apologize for the inconvenience that it caused having to close the Currier Trail for a while because of logging. Condon 1 trail will be one of the projects we will work on when season starts back up. We were able to have two enjoyable rides to Eagle Lake.

There were a lot of expenses and ended the year with a balance of \$4,461.59 in the account.

Thank you to the members, officers, landowners and everyone that was part of making this year a wonderful one. Thank you to the people of Portage Lake for all your support.

### PORTAGE LAKE ATV CLUB OFFICERS

President	Alyce Bryant-Reece
Vice President	Darey Gagnon
Secretary	Rena Mae Belanger
Treasurer	Lucy Hutchinson
Trail Master	Ken Fones
Asst. Trail Master	Jeanne Jones
Grant Writer	Hollie Umphrey
Membership	Patricia Beaupre

For a list of our 2017 Club Events visit our Portage Lakers ATV Club Facebook page or go to [www.portage.org](http://www.portage.org) and click on the Portage ATV Club link.

PLEASE RIDE SAFE  
OBEY THE 15 MPH SPEED LIMITS ON OUR TOWN ROADS

Respectfully Submitted,  
Rena Mae Belanger  
Secretary

Portage Lake ATV Club  
PO Box 145 Portage Lake, ME 04768  
Be sure to like our Portage Lakers ATV Club Facebook page  
-OR- go to [www.portage.org](http://www.portage.org) click on the Portage Lakers ATV Club link



February 16, 2017

To: Residents of Portage Lake

On behalf of the Portage Hills Country Club Board of Directors I would like to extend my gratitude to the community of Portage Lake for the outpouring of support in the 2016 season. As many of you know Portage Hills experienced many struggles starting off the year. Without the many volunteers that stepped up, our dedicated employees, and the support of this community, we would not have been able to maintain an organization that many townspeople believe in so passionately.

The passion commenced in the year 1967 when a group of townspeople formed the Portage Development Corporation. The mission of the corporation was simple, "To provide social, literary, and educational benefits to the Town of Portage Lake." In 1970 The Portage Development Corporation changed its name to Portage Hills Country Club, breaking ground to develop a 9 Hole Golf Course. The Charter Members were committed to provide a new recreation to the townspeople and offer another attraction that the town could offer to tourists.

Today at Portage Hills, we meticulously maintain a public 9 Hole course featuring all of the hallmarks that Maine golf has to offer. The public is welcome to join us any day for a round of golf, a hike around the course, or to simply enjoy a welcoming place to sit and experience the breathtaking views of Portage Lake and its many rolling hills. During the winter months we welcome the public to enjoy down hill sliding at the course. We are honored to provide free golf for children under the age of 18, and offer affordable green fees for anyone over that age.

As a third generation President of PHCC, I proudly share the determination that the founding fathers instilled in this organization, and on behalf of the Board of Directors we welcome all to join us this summer.

Yours In Golf,

A handwritten signature in black ink, appearing to read "Dylan Cyr-Cormier". The signature is fluid and cursive, with a large loop at the end.

Dylan Cyr-Cormier, President

## **Over 50's Report 2016**

**We meet the LAST Tuesday of the month at the Town Hall for a pot-luck lunch with eating at 11:30. We ask that you BRING FOOD TO SHARE with your friends. Our dues are \$2.00 per year and 2016 had 44 paying dues with an average of 33 people attending. We had 26 attending our Picnic in July with only the month of March canceled, due to a storm.**

**Our Picnic in July at the Pavilion seems to be the most popular event with burnt red hotdogs cooked over a wood fire, the request of the year. I appreciate all those helping me with this event.**

**Anyone over 50 is Welcome to join our group and we also welcome guests. If you are looking to visit and get to know the people of Portage and hear the history discussed about olden times, this is the place to come and share a meal.**

**At Thanksgiving and Christmas we do Holiday Meals with turkey and ham so that our Seniors get to celebrate the holidays with friends and have a good meal.**

**There are speakers that attend to inform Seniors of what may be of interest to us. If anyone would like to speak to the group, Please contact Donna Martin @ 435-7108.**

**We still have Ella Stevens taking care of the finances for us, Jean Clark leading the meetings and Donna Martin doing the Newsletter. Thanks to all who help keep this going.**

**Respectfully Submitted,  
Donna Martin**

# Town of Portage Lake School Department

The Portage Lake School Department concluded its fourth fiscal year as an independent school entity on June 30, 2016.

The approved July 1, 2015 - June 30, 2016 school budget for Portage Lake totaled \$769,993 and was funded by \$459,525 in property taxes, \$215,188 in state subsidies and \$95,280 brought forward from the 2014-2015 fiscal year.

The current approved July 1, 2016 - June 30, 2017 school budget is \$774,002 and is funded by \$459,525 in property taxes, \$209,666 in state subsidies and \$104,811 brought forward from last year. Please note that the amount required to be raised in property taxes for the school budget is the same as last year and \$30,000 less than Portage's first 2012-2013 fiscal year.

Portage began the current school year with 26 elementary and 13 secondary students. The enrollment numbers as of 12/31/16 were 28 and 13. The tuition rates for Portage students continue to change and are determined by SAD 32 rates.

Portage has weathered the last four years quite well, however, recent newspaper articles suggest that a variety of state school funding changes may occur in the next two years.

An independent annual audit of the Portage Lake School Department was conducted by Felch & Company, LLC for the fiscal school year ended June 30, 2016. We were found to be in compliance with all laws and regulations and our financial information is accurate and complete. A copy of the audit is available for inspection at the town office.

Respectfully,

Melissa Boutot  
David Farnum, Chairperson  
Robert Reece

**ANNUAL REPORT**

**NACSB FINANCIAL REPORT FOR YEAR ENDING 12/31/16**

**Net reported as of 12/31/15** **\$13312.65**

**Receipts: (Total Funds)**

Oxbow Plantation	\$ 30.00
Ken's Septic	\$ 175.00
David Chasse	\$ 585.00
Town of Ashland	\$ 495.00
Garfield Plantation	\$ 60.00
Town of Masardis	\$ 210.00
Town of Portage	<u>\$1,155.00</u>

**Total Receipts:** **\$ 2710.00**

**Disbursements:**

Treasurer, State of Maine	\$ 399.00(Yearly License)
Maine Soil Testing	\$ 44.00(Soil Test)
Ashland Postmaster	\$ 7.75(Postage)
Stephen Sullivan	\$ 1,950.00(Yearly mowing)
Me. Environmental Service	\$ 287.68
Nashville PLT.	\$ 32.18(Real Estate Tax
Brenda Clark	\$ 400.00(Site Administrator)

**Total Disbursements:** **\$ 3120.61**

Checkbook Balance as of 12/31/15	\$ 3912.43
Plus Deposits:	\$ 2710.00
Less Disbursements:	\$ 3120.61

**Checkbook Balance as of 12/31/16** **\$ 3,501.82**

Norstate (Fraser) CD	\$ 9373.03
Interest of:	<u>\$ 65.81</u>
Balance as of CD 12/31/16:	<b>\$ 9,438.84</b>

**Norstate Savings:** \$ 27.19

**Net To Date:** **\$ 12967.85**

**Decrease of:** **(\$ 344.80)**

**Respectfully Submitted,**  
**Brenda Clark, Site Administrator**



## **Portage Town Forest Report – 2016**

During the calendar year of 2016, there was timber harvesting on 140 acres of the town's 8,073 forested acres. The harvests' took place on the common undivided lands about 1-3 miles west of the Maine Woods Company mill. The winter harvests' (60 acres) were in softwood dominated stands and included overstory removals and riparian zone harvests. The summer harvests' (80 acres) were in mixedwood stands and was focused on softwood & poor quality hardwood removal as a multiple entry harvest.

We also harvested along 2 sections of older road to widen the Right-of-Way in order to fix the road surface for future timber harvesting. This activity totaled 1.5 miles. Roads were brushed out on the East Cottage Road and by the hardwood yard in preparation for future harvesting activities.

Markets for forest products have been more difficult this fall than in the past few years and will likely continue for the short term. The areas planned for harvest are ones of high risk (mature to overmature trees) forest stands to minimize the wood the town loses due to wind, ice and natural mortality.

Respectfully Submitted,



**Matthew Stedman**

**Planning Forester**

**Irving Woodlands LLC**



## **Maine Woods Company LLC**

February 2017

Portage Lake Residents,

Operations for Maine Woods Company LLC for 2016 were challenging. Much work was done to build on the Quality Assurance Program that was started in 2015 all the while the hardwood lumber market has been in the doldrums. Primarily affecting the Hard Maple market, which is around 60% of what Maine Woods produces. The focus has been to produce less lumber with a higher standard of quality. This transition has affected a few positions at the facility while firming up a quality customer base. The capital improvements done in 2015, specifically the new kiln dried lumber grading line, have helped immensely in this effort. Plans for the future include expanding the capabilities of this grading line, updating forklifts and loaders, continuing to improve the sawmill and dry kiln operations.

The safety program and culture continue to be strong, with only a few minor incidents in 2016.

Maine Woods is blessed to have a strong affiliation with Moosewood Millworks, which allows for a steady market in the lower grades. On the whole, the low-grade markets for hardwood lumber are poor. The Canadian exchange rate continues to be an issue in regard to other local markets. The sales and marketing team have been aggressive in opening markets to new domestic and international customers.

The team at Maine Woods feels confident that market conditions for quality northern hardwood will continue to improve throughout 2017 and that the steps taken in 2016 will be beneficial to the employees, facility and community.

Maine Woods is thankful for the continued support received from the citizens of Portage Lake!

Respectfully,

Scott Ferland, General Manager

Maine Woods Co. LLC

# 2016 TIF Report

The TIF Retained Revenues experienced some changes during fiscal year 2016.

A special town meeting on 01/21/2015 had authorized the expenditure of “up to” \$190,000 from the TIF account to help fund the resurfacing of West Road from the intersection of Route 11 to the Maine Woods Company entrance road. The actual cost for this project was \$199,094.11. \$48,000 was paid by the state to the town of Portage for use towards this project. The balance of \$151,094.11 was thereby authorized to be funded from the TIF account and is being expended as the payments on the \$350,000 loan come due.

During 2016 \$121,843.95 of the \$151,094.11 was used to make payments on the Town of Portage’s road resurfacing loan. The balance of \$29,250.16 will be used in 2017 toward the next loan payment.

The current TIF Agreement with Maine Woods Company, LLC, which went into effect in 1999, provides for the town’s TIF Retained Revenues to accumulate at the rate of 0% for the first five years, 25% for the second five years, 50% the next five and 75% during the last five years of the twenty-year TIF Agreement. 2016 was the 18<sup>th</sup> year of the agreement and the third year that Portage retained 75% of the mill’s tax commitment. There are only two years left on the TIF Agreement, it expires in 2018.

The total TIF account beginning balance for 2016 was \$203,532.27 (\$203,007.27 savings and \$525.00 checking).

\$63,128.42 was added to the account from the town’s 75% portion of retained tax revenue for 2016 from Maine Woods Company, LLC.

Interest earned in 2016 was \$620.94, resulting in a 12/31/2016 total TIF account balance of \$145,437.68.

The current usable balance of the TIF account (subtracting the May 2017 loan payment) is \$116,187.52.

There were no additional approved TIF expenditures during 2016.

Respectfully,

TIF Advisory Committee – David Farnum and Judy Moreau

TIF Spreadsheet  
Maine Woods Company, LLC

1999 to 2019

Original Assessment: 1,087,170

Year	Original/ Current	Captured Assessed Val	Mil Rate	Taxes Before Disc.	2% Disc. on Current	Taxes After Discount	Town CAV %	Town Share	Payback Amt to Maine Woods
1999	1,087,170	6,315,630	0.0186	\$117,470.72	none	\$117,470.72	0%	\$0.00	\$117,470.72
2000	1,087,170	6,676,230	0.0136	\$90,796.73	none	\$90,796.73	0%	\$0.00	\$90,796.73
2001	1,087,170	7,476,700	0.0157	\$117,384.19	\$2,689.06	\$114,695.13	0%	\$0.00	\$114,695.13
2002	1,087,170	6,709,839	0.0173	\$116,080.21	\$2,697.77	\$113,382.45	0%	\$0.00	\$113,382.45
2003	1,087,170	7,047,321	0.0165	\$116,280.80	\$2,684.38	\$113,596.41	0%	\$0.00	\$113,596.41
2004	1,087,170	7,262,460	0.0163	\$118,378.10	\$2,721.98	\$115,656.12	25%	\$28,914.03	\$86,742.09
2005	1,087,170	8,478,703	0.0163	\$138,202.86	\$3,118.47	\$135,084.38	25%	\$33,771.10	\$101,313.29
2006SY	1,087,170	9,182,370	0.0081	\$74,377.20	\$1,663.67	\$72,713.53	25%	\$18,178.38	\$54,535.15
2006/2007	1,087,170	9,182,370	0.01655	\$151,968.22	\$3,399.22	\$148,569.01	25%	\$37,142.25	\$111,426.75
2007/2008	1,087,170	9,593,314	0.01755	\$168,362.66	none	\$168,362.66	25%	\$42,090.67	\$126,272.00
2008/2009	1,087,170	9,533,230	0.0146	\$139,185.16	\$3,101.16	\$136,084.00	50%	\$68,042.00	\$68,042.00
2009/2010	1,087,170	9,298,030	0.0141	\$131,102.22	\$2,928.63	\$128,173.60	50%	\$64,086.80	\$64,086.80
2010SY	1,087,170	7,546,330	0.0095	\$71,690.14	\$1,640.37	\$70,049.77	50%	\$35,024.89	\$35,024.89
2011	1,087,170	7,996,730	0.0171	\$136,744.08	\$3,106.69	\$133,637.39	50%	\$66,818.69	\$66,818.69
2012	1,087,170	7,250,230	0.01775	\$128,691.58	\$2,959.78	\$125,731.81	50%	\$62,865.90	\$62,865.90
2013*	1,087,170	6,589,230	0.0154	\$101,474.14	\$2,364.33	\$99,109.81	50%	\$49,554.91	\$49,554.91

6 mo.

6 mo.

Year	Original/ Current	Captured Assessed Val	Mil Rate	Taxes Before Disc.	2% Disc. on Current	Taxes After Discount	Town CAV %	Town Share	Payback Amt to Maine Woods
2014	1,087,170	6,161,330	0.014	\$86,258.62	\$2,029.58	\$84,229.04	75%	\$63,171.78	\$21,057.26
2015	7,248,500	5,901,730	0.01325	\$78,197.92	\$1,852.06	\$76,345.86	75%	\$57,259.40	\$19,086.47
2016	1,087,170	6,528,930	0.0132	\$86,181.88	\$2,010.65	\$84,171.23	75%	\$63,128.42	\$21,042.81
2017	7,616,100	-1,087,170		\$0.00	\$0.00	\$0.00	75%	\$0.00	\$0.00
2018	1,087,170	-1,087,170		\$0.00	\$0.00	\$0.00	75%	\$0.00	\$0.00

\*2013 This year the PP amt. was enough to trigger an Enhanced BETE reimbursement to the Town by the State

Calculate Taxable Valuation:	Captured Assessed Value:
RE Value (Current - original)	Current Value
+ PP (Assessed - BETE)	- Original Value
Total Taxable Valuation	Captured Assessed Value
2% discount is based on the <b>current assessed value</b> X the mil rate X 2%	

2019: 100% of taxes kept from Maine Woods Co. LLC, as TIF period of 20 years has expired (TIF ends October 19, 2018)

**CERTIFICATE OF ASSESSMENT TO BE RETURNED TO MUNICIPAL TREASURER  
STATE OF MAINE**

County   Aroostook                               , ss.

We hereby certify, that we have assessed a tax on the estate, real and personal liable to be taxed in the Municipality of Portage Lake for the fiscal year 01/01/2016 to 12/31/2016, at 13.2 mils on the dollar, on a total taxable valuation of \$71,645,411

**Assessments:**

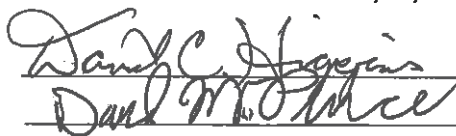
1. County Tax	81,211.90	
2. Municipal Appropriation	446,665.83	
3. TIF Financing Plan Amount	86,181.88	
4. Local Educational Appropriation	459,525.00	
5. Overlay (Not to Exceed 5% of "Net To Be Raised" (see tax rate calculation #16)	23,411.45	
6. <b>Total Assessments</b>		1,096,996.06

**Deductions:**

7. State Municipal Revenue Sharing	17,410.50	
8. Homestead Reimbursement	13,582.80	
9. BETE Reimbursement	55,283.33	
10. Other Revenue	65,000.00	
11. <b>Total Deductions</b>		151,276.63
12. <b><u>Net Assessment for Commitment</u></b>		945,719.43

Lists of all the same we have committed to Lawrence Duchette, Tax Collector of said Municipality, with warrants in due form of law for collecting and paying the same to Corrine M. Routhier, Municipal Treasurer of said Municipality, or the successor in office, on or before such date, or dates, as provided by legal vote of the Municipality and warrants received pursuant to the laws of the State of Maine. (Title 36 MRSA, section 712)

Given under our hands this 07/20/2016

  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Municipal Assessor(s)

File the original with the Treasurer. File a copy in the Valuation Book

# **REAL ESTATE TAXES OUTSTANDING as of 12/31/16, PRINCIPLE ONLY**

NAME	*PARTIAL PAYMENT MADE	**PAID IN FULL AFTER BOOKS CLOSED		
	2016	2015	2014	TOTAL PER ACCOUNT
Aroostook Timberlands LLC	\$3,905.88 **			\$3,905.88
Aroostook Timberlands LLC	\$1,388.64 **			\$1,388.64
Aroostook Timberlands LLC	\$8,521.92 **			\$8,521.92
AT&T Wireless	\$310.20 **	\$311.38 **		\$621.58
Beaulier, Bernard F. & Barbara	\$1,567.10 **			\$1,567.10
Beckert, Deitmar	\$1,593.24 *			\$1,593.24
Belanger, Donald & Rena M.	\$426.36 *			\$426.36
Belanger, Gary & Lori A.	\$2,754.84			\$2,754.84
Belanger, Gary & Lori A.	\$960.96			\$960.96
Belanger, Paul & Roberta	\$1,086.36	\$1,150.10	\$1,218.00 **	\$3,454.46
Belanger, Stephen R.	\$191.40 *			\$191.40
Belanger, Stephen R.	\$1,755.60 *			\$1,755.60
Bolstridge, David	\$612.48			\$612.48
Bolstridge, David G. & Shelley	\$902.88			\$902.88
Bolstridge, David G. & Shelley	\$46.20			\$46.20
Boutot, Ronald D. & Boutot, Timothy	\$390.72 *			\$390.72
Brewer, Debra	\$827.64 *			\$827.64
Cardinale, Patricia	\$619.08 *			\$619.08
Caron, Roland & Linda	\$2,279.90 *			\$2,279.90
Caron, Zenon & Bobbi-Jo	\$858.00	\$912.93		\$1,770.93
Caruso, Alison L.	\$1,037.52			\$1,037.52
Clark, Beverly A.	\$1,326.60	\$1,391.25		\$2,717.85
Clark, Daryl/Clark, Gary	\$504.24 **			\$504.24
Condon, Glen & Cynthia	\$347.16 *			\$347.16
Condon, John & Mary	\$186.12	\$186.83	\$197.40 **	\$570.35
Condon, John E. & Mary K.	\$1,276.44	\$1,340.90	\$1,419.60 **	\$4,036.94
Coty, Gordon P. Sr.	\$1,789.92 *			\$1,789.92
Curtis, Gloria	\$1,245.02 *			\$1,245.02
Cyr, Candace	\$747.12	\$809.58		\$1,556.70
Deabay, Freeman Jr/Deabay, F. III	\$712.80 *			\$712.80
Deane, John & Kim	\$311.52	\$372.33 *		\$683.85
Delong, Charles & Demmings, Diane	\$2,589.84 *			\$2,589.84
Despres, David J.	\$832.92	\$836.08	\$883.40 **	\$2,552.40
Doughty, Roberta	\$768.24			\$768.24
Dow, John/Dow, Douglas/Hemphill	\$1,338.48 *			\$1,338.48
Doyen, Carolyn	\$2,036.76			\$2,036.76
Dunkerley, Elizabeth	\$1,087.68 *			\$1,087.68
Eastman, Peter & Schoff, Kevin	\$450.12	\$451.83		\$901.95
England, Nancy/Giberson, Tammy	\$1,466.52 *			\$1,466.52
Figueroa, Liliana	\$1,176.12			\$1,176.12
Findlen, William & Dawn	\$508.20 *			\$508.20
Flanigan, Vicki; Fillebrown, Gloria	\$584.76	\$586.98		\$1,171.74
Freeman, Gregory	\$2,393.16 *			\$2,393.16
Gagnon, Wayne	\$436.92 *			\$436.92
Gagnon, Wayne & Carol	\$1,231.56 *			\$1,231.56
Gillilan, Raymond J./Kapelczak, L.	\$1,544.40	\$1,609.88		\$3,154.28
Girard, Dennis/Girard, Donna & Shawn	\$4,700.52	\$4,718.33 *		\$9,418.85
Girard, Shawn T./Girard, Kevin J.	\$1,296.24	\$1,301.15 **		\$2,597.39
Goodblood, Patricia	\$497.64			\$497.64
Growney, Francis & Growney, Robert	\$1,153.68 *			\$1,153.68
Holmes, Della	\$378.84 *			\$378.84
Holmes, Preston D. III	\$198.00			\$198.00
Johnston, Shauna Trust	\$1,809.72 *			\$1,809.72
Jones, Chauncey	\$694.32	\$756.58 *		\$1,450.90

*PARTIAL PAYMENT MADE		**PAID IN FULL AFTER BOOKS CLOSED		
NAME	2016	2015	2014	TOTAL PER ACCOUNT
Kilpatrick, Deborah; Robert; Ronald	\$1,644.72 *			\$1,644.72
Lemos, Lorraine T. & Lemos, Porsha	\$1,250.04			\$1,250.04
Long, Jeanne	\$594.00	\$655.88	\$695.80 **	\$1,945.68
Maine Cedar Store	\$751.08			\$751.08
Maine Cedar Store	\$55.44			\$55.44
Milliard, Carmel	\$431.64	\$492.90		\$924.54
Morris, Peggy	\$834.24	\$897.03 *		\$1,731.27
Mountain, Shelly & Belanger, Larry	\$2,044.68			\$2,044.68
Mullen, T./Mullen, D/Boniface, C.	\$1,982.64	\$1,990.15	\$2,102.80 **	\$6,075.59
Nason, Shirley Heirs	\$665.28	\$727.43		\$1,392.71
Oakpoint Associates	\$1,032.24 *			\$1,032.24
Page, Wesley J.	\$715.44 *			\$715.44
Patnaude, David & Barbara	\$366.96 *			\$366.96
Pelkey, Jean & Roger	\$720.72 *			\$720.72
Pelletier, Bruce P.R.	\$875.16			\$875.16
Pinette, Maribeth	\$34.32 **	\$34.45 **	\$36.40 **	\$105.17
Pitcairn, Jennifer	\$572.88			\$572.88
Priestly, Inc.	\$2,395.80			\$2,395.80
Rayot, Robert & Brenda	\$865.92			\$865.92
Rizzitano, Joseph & Sharon	\$399.96			\$399.96
Saucier, Timmy J.	\$858.00	\$861.25		\$1,719.25
Saucier, Toby	\$293.04 *			\$293.04
Slattery, Robert & Katherine	\$714.12	\$716.83		\$1,430.95
Slattery, Robert & Katherine	\$370.92	\$372.33		\$743.25
Smith, Duane	\$673.20 *			\$673.20
Smith, George	\$55.44			\$55.44
Soucy, Adam	\$496.32	\$692.98 *		\$1,189.30
Soucy, Adam	\$958.32	\$826.80 *		\$1,785.12
Soucy, Darrell & Sandra	\$3,342.24 **			\$3,342.24
Stilkey, Allen/Stilkey, Paul	\$327.36	\$328.60	\$347.20 **	\$1,003.16
Theriault, Marcel	\$617.76	\$584.32		\$1,202.08
Tilley, Elizabeth	\$609.84 *			\$609.84
Traverse, Brian	\$636.24			\$636.24
Traverse, Brian & Kathy	\$459.36			\$459.36
Twomey, Dwayne, & Tena	\$900.24 *			\$900.24
Umphrey, Michael & Lynn	\$1,136.52 **			\$1,136.52
87 # Accounts				
<b>Total RE Outstanding as of 12/31/16</b>	<b>\$100,340.58</b>	<b>\$25,917.08</b>	<b>\$6,900.60</b>	<b>\$133,158.26</b>
% OWED JAN - DEC 2016	11%	38%	30%	

\*In 2016, Portage Lake foreclosed on 1 tax lien mortgage, which was advertised and sold by bid. Bid price covered all back taxes, costs and interest associated with the account.

### DID YOU KNOW?

~The Tax Collector has a duty by law to collect taxes committed to him/her. State law allows the Tax Collector to place tax liens on properties when the tax remains uncollected between 8 months to 1 year after the tax commitment. Municipal tax lien certificates create a tax lien mortgage that has priority over most other mortgages, liens and attachments.

~The State-recognized assessment of ownership date is April 1 of each year. If you sold your property after April 1 of a given tax year, that year's tax bill will be issued in your name.

~18 months after a tax lien is recorded, if the taxes remain unpaid the Town will have a right to foreclose on the tax lien and you will no longer own your property. You have first rights to reclaim your property if you pay all three years of back taxes, not just the tax year that was foreclosed, plus additional costs and interest.



**TOWN of PORTAGE LAKE**  
**PERSONAL PROPERTY TAXES OUTSTANDING as of 12/31/2016, PRINCIPLE ONLY**

NAME	2016	2015	2014	2013	Total Per Account
AT&T Mobility	\$458.04 **	\$530.00 **	\$582.40 **		\$1,570.44
JMK Logging		\$143.10			\$143.10
Maine Cedar Store	\$535.92				\$535.92
Northland Forest Svcs.	\$99.00 **				\$99.00
Wells Fargo Vendor Svcs.	\$7.92				\$7.92

**Total PP Outstanding**

**as of 12/31/2016**      \$1,100.88      \$673.10      \$582.40      \$0.00      \$2,356.38

\* PARTIAL PAYMENT MADE

\*\* PAID IN FULL AFTER BOOKS CLOSED

"A" ABATED

Mil Rates by Year		
YEAR	MIL RATE	INT. RATE
2003	16.50%	7%
2004	16.30%	6.50%
2005	16.30%	7.75%
2006SY	8.10%	8%
2006-07	16.55%	8%
2007-08	17.55%	8%
2008-09	14.60%	8%
2009-10	14.10%	8%
2010SY	9.50%	7%
2011	17.10%	7%
2012	17.75%	7%
2013	15.40%	7%
2014	14.00%	7%
2015	13.25%	7%
2016	13.20%	7%

**Figuring Interest:**

Interest is figured at 7% on the original principle tax per year. Example

Original Tax	\$700.00
X Interest Rate	7%
Interest added p/yr.	\$49.00
divided by 365	
Interest added p/dy	\$0.13

If partial payments are made, the interest is based on the new principal payment amount. Example:

	\$700.00
Partial payment:	\$300.00
New Total	\$400.00
X 7% interest	7%
New interest p/yr	\$28.00
New interest p/dy	\$0.08

# UNCOLLECTED TAXES & LIENS

(BALANCES CONTAIN PARTIAL PAYMENTS NOT REFLECTED IN OUTSTANDING BREAKDOWN)

ALL BALANCES ARE AS OF 12/31/2016

## 2016

REAL ESTATE COMMITMENT	\$877,811.92		% REC'D
RECEIVED	<u>\$806,489.95</u>	<u>\$71,321.97</u>	In 2016
			92%
PERSONAL PROPERTY COMMITMENT	\$67,433.52		
RECEIVED	<u>\$66,332.64</u>	<u>\$1,100.88</u>	98%
<b>TOTAL UNCOLLECTED 2016 TAXES</b>		<b><u>\$72,422.85</u></b>	

## 2015

REAL ESTATE TAXES BEGINNING BALANCE	\$68,943.42		
RECEIVED	<u>\$38,650.91</u>		
<b>BALANCE TO LIENS</b>		<u>\$30,292.51</u>	
2015 LIENS BEGINNING BAL. 5/20/2016	\$30,292.51		
RECEIVED	<u>\$7,347.73</u>	<u>\$22,944.78</u>	67%
PERSONAL PROPERTY TAXES BEGINNING BAL.	\$673.00		
RECEIVED	<u>\$0.00</u>	<u>\$673.00</u>	0%
<b>TOTAL UNCOLLECTED 2015 TAXES</b>		<b><u>\$23,617.78</u></b>	

## 2014

REAL ESTATE TAX LIENS BEGINNING BAL.	\$23,164.76		
RECEIVED	<u>\$18,328.19</u>	<u>\$4,836.57</u>	79%
PERSONAL PROPERTY TAXES BEGINNING BAL.	\$610.40		
RECEIVED	<u>\$28.00</u>	<u>\$582.40</u>	5%
<b>TOTAL UNCOLLECTED 2014 TAXES</b>		<b><u>\$5,418.97</u></b>	

## 2013

REAL ESTATE TAX LIENS BEGINNING BAL.	\$2,979.02		
RECEIVED	<u>\$2,979.02</u>	<u>\$0.00</u>	100%
PERSONAL PROPERTY TAXES BEG BAL.	\$35.42		
RECEIVED	<u>\$35.42</u>	<u>\$0.00</u>	100%
<b>TOTAL UNCOLLECTED 2013 TAXES</b>		<b><u>\$0.00</u></b>	

**TOTAL ALL UNCOLLECTED TAXES OWED \$101,459.60**

<b>LIEN AMOUNTS PER YEAR:</b>	2008-2009	\$30,131.98	2012	\$53,641.68
	2009-2010	\$28,347.10	2013	\$38,350.65
	2010SY	\$21,654.81	2014	\$33,067.04
	2011	\$40,609.93	2015	\$30,292.51

## **2016 EXPENSES & REVENUES BREAKDOWN**

	EXPENDED	BUDGET/ REVS/REIMB.	REMAINDER
<b>GENERAL ADMINISTRATION</b>			
APPROPRIATION		\$24,386.00	
CARRIED FORWARD		\$3,614.00	
AGENT FEES		\$2,885.00	
FAX/COPY FEES		\$434.19	
NASHVILLE ELECTION FEES		\$530.00	
REIMBURSEMENT FOR LICENSEING ADS		\$289.60	
ONLINE BURN PERMIT FEES COLLECTED		\$4.00	
MISC REVENUES		\$90.50	
MANAGER CELL PHONE %	\$300.16		
COPIER TONER	\$321.98		
SUPPLIES	\$1,330.51		
OFFICE EQUIPMENT: COPIER/FAX MACHINE	\$3,000.00		
TRAINING	\$505.00		
YEARLY AUDIT	\$6,750.00		
LABOR			
Annual & Special Town Meeting Moderator	\$200.00		
Copier Labor	\$90.00		
Selectboard & Town Mtg. Minutes	\$180.00		
MILEAGE	\$945.49		
PHONE	\$1,752.25		
TOWN REPORTS	\$700.00		
INTERNET	\$959.40		
POSTAGE	\$1,162.46		
ADVERTISING	\$476.16		
PUBLICATIONS	\$208.75		
OFFICE FURNITURE: CLERK DESK	\$438.99		
GREENMARK IT OFFSITE BACKUP	\$200.00		
GREENMARK IT--ANITVIRUS 5 COMPUTERS	\$720.00		
TRIO COMPUTER SYSTEMS	\$5,428.86		
TOWN WEBSITE FEE	\$491.80		
REPAIRS	\$579.00		
ELECTION PAYROLL	\$1,096.18		
ELECTION SUPPLIES	\$7.50		
ELECTION MISC	\$103.49		
MISC	\$119.00		
<b>TO BE CARRIED FORWARD</b>			<u><u>\$4,166.31</u></u>
<b>TOWN OFFICERS</b>			
APPROPRIATION		\$77,000.00	
NASHVILLE CLERK FEES		\$4,500.00	
SELECTMEN	\$3,000.00		
TOWN MANAGER	\$37,835.03		
TOWN CLERK	\$15,008.92		
TREASURER	\$19,162.18		
<b>TO BE CARRIED FORWARD</b>			<u><u>\$6,493.87</u></u>

## **2016 EXPENSES & REVENUES BREAKDOWN**

	EXPENDED	BUDGET/ REVS/REIMB.	REMAINDER
<b>ASSESSING</b>			
APPROPRIATION		\$4,045.00	
CARRIED FORWARD		\$2,955.00	
OVERDRAFT PROTECT FROM OVERLAY		\$2,237.00	
REAL ESTATE ASSESSING	\$3,500.00		
PERSONAL PROPERTY ASSESSING	\$2,800.00		
MAINE WOODS CO. LLC ASSESSING-SPECIAL	\$480.00		
MAPS	\$2,200.00		
REGISTRY OF DEEDS FEES	\$257.00		
			<u>\$0.00</u>
<b>TOWN HALL</b>			
APPROPRIATION		\$13,273.00	
CARRIED FORWARD		\$11,727.00	
TOWN HALL RENTAL		\$200.00	
TABLE RENTAL FEES		\$500.00	
SODA MACHINE & REDEMPTIONS REVENUE		\$51.35	
PLSC GROOMER SHED ELECTRICAL FEES		\$200.00	
TABLE PURCHASE REIMBURSEMENT		\$142.46	
PAYROLL-CLEANING	\$1,022.50		
VENDING SODA	\$30.80		
BOTTLED WATER	\$190.00		
ELEVATOR STATE INSPECTION	\$345.00		
FOLDING TABLES	\$142.46		
SUPPLIES	\$487.56		
CONTRACTED TRASH REMOVAL	\$693.34		
FIRE EXTINGUISHER SERVICE	\$24.00		
STOVE FIRE INSPECTION	\$309.90		
ELECTRIC	\$3,878.61		
HEAT/FUEL	\$3,702.94		
FURNACE LABOR & PARTS	\$382.00		
REPAIRS	\$3,066.18		
EQUIPMENT PURCHASE	\$170.05		
CHRISTMAS TREE-TOWN HALL	\$188.10		
MISC.	\$247.76		
<b>TO BE CARRIED FORWARD</b>			<u><u>\$11,212.61</u></u>
<b>PLANNING &amp; APPEALS BOARDS</b>			
APPROPRIATION		\$400.00	
CARRIED FORWARD		\$600.00	
AD REIMBURSEMENT		\$40.48	
POSTAGE	\$0.94		
PUBLICATIONS	\$405.00		
ADVERTISING	\$40.48		
PLANNING BOARD SECRETARY	\$400.00		
<b>TO BE CARRIED FORWARD</b>			<u><u>\$194.06</u></u>

## **2016 EXPENSES & REVENUES BREAKDOWN**

	EXPENDED	BUDGET/ REVS/REIMB.	REMAINDER
<b>CODE ENFORCEMENT</b>			
APPROPRIATION		\$4,142.00	
CARRIED FORWARD		\$8,358.00	
NASHVILLE LPI & HEALTH OFFICER FEES		\$250.00	
BUILDING PERMITS		\$590.00	
LPI FEES		\$1,065.00	
PAYROLL	\$7,470.00		
PAYROLL-NASHVILLE LPI & HEALTH OFFICER	\$250.00		
SUPPLIES	\$38.00		
EQUIPMENT	\$1,419.86		
TRAINING	\$85.00		
MILEAGE	\$190.35		
POSTAGE	\$88.39		
ADVERTISING	\$80.96		
DUES	\$55.00		
MISC-ANTIVIRUS INSTALL	\$49.00		
<b>TO BE CARRIED FORWARD</b>			<u>\$4,678.44</u>
<b>DISCOUNTS</b>			
APPROPRIATION		\$12,210.00	
CARRIED FORWARD		\$1,790.00	
EXPENDED	\$13,038.86		
<b>TO BE CARRIED FORWARD</b>			<u>\$961.14</u>
<b>ABATEMENTS</b>			
APPROPRIATION		\$4,000.00	
2015 PROPERTY TAX ABATEMENTS	\$0.00		
<b>TO BE CARRIED FORWARD</b>			<u>\$4,000.00</u>
<b>ANNUAL DUES</b>			
APPROPRIATION		\$3,300.00	
AROOSTOOK MUNICIPAL ASSN.	\$30.00		
AROOSTOOK CO. MUNICIPAL CLERKS ASSN.	\$20.00		
MMA DUES	\$1,518.00		
NMDC DUES	\$1,366.56		
MAINE TOURISM	\$145.00		
MAINE MUNI TAX COL & TREAS. ASSN.	\$50.00		
MAINE TOWN & CITY CLERK ASSN.	\$50.00		
MAINE ACADIAN HERITAGE COUNCIL	\$100.00		
<b>TO SURPLUS</b>			<u>\$20.44</u>
<b>COUNTY TAX</b>			
APPROPRIATION		\$81,211.90	
EXPENDED	\$81,211.90		
<b>TO SURPLUS</b>			<u>\$0.00</u>

# **2016 EXPENSES & REVENUES BREAKDOWN**

	EXPENDED	BUDGET/ REVS/REIMB.	REMAINDER
<b>TAX INCREMENT FINANCING (TIF)</b>			
RECEIVED		\$84,171.23	
EXPENDED	\$21,042.81		
<b>MOVED TO TIF ICS RESERVE ACCOUNT</b>			<u>\$63,128.42</u>
<b>INSURANCE BENEFITS</b>			
APPROPRIATION		\$46,229.00	
CARRIED FORWARD		\$7,771.00	
EMPLOYEE REPAYMENT		\$1,011.50	
PROPERTY & CASUALTY-RISK POOL	\$10,377.50		
UNEMPLOYMENT	\$2,396.84		
MMA W/C	\$5,112.00		
SOCIAL SECURITY-EMPLOYER	\$11,288.45		
EMPLOYEE HEALTH INSURANCE	\$19,658.58		
INCOME PROTECTION PLAN	\$975.12		
VOLUNTEER INSURANCE	\$60.75		
MISC-EMPLR IPP TAX LIABILITY FOR V. DEVOE	\$339.66		
<b>TO BE CARRIED FORWARD</b>			<u>\$4,802.60</u>
<b>GENERAL ASSISTANCE</b>			
CARRIED FORWARD		\$3,766.00	
EXPENDED	\$0.00		
<b>TO BE CARRIED FORWARD</b>			<u>\$3,766.00</u>
<b>TOWN HALL IMPROVEMENTS</b>			
BUDGET FROM SURPLUS		\$15,400.00	
CARRIED FORWARD		\$10,640.00	
ENERGY EFFICIENCY REIMBURSEMENT		\$2,240.00	
CEILINGS LOWERED	\$2,519.70		
LIGHTING UPGRADES	\$7,118.85		
EXTERIOR REPAIR	\$70.00		
MISC	\$64.98		
<b>TO BE CARRIED FORWARD</b>			<u>\$18,506.47</u>
<b>MOTOR VEHICLE EXCISE TAX</b>			
EXCISE TAX RECEIVED		\$101,949.99	
ROAD RESERVE APPROPRIATION	\$70,000.00		
PAID TO NASHVILLE PLANTATION	\$17,313.45		
<b>TO SURPLUS</b>			<u>\$14,636.54</u>
<b>FIRE DEPARTMENT</b>			
APPROPRIATION		\$19,990.00	
CARRIED FORWARD		\$8,010.00	
STATE GAS TAX REIMBURSEMENT		\$6.61	
MMA SAFETY GRANT		\$866.67	

## **2016 EXPENSES & REVENUES BREAKDOWN**

	EXPENDED	BUDGET/ REVS/REIMB.	REMAINDER
<i>Fire Dept. Con't</i>			
NASHVILLE PLT. FIRE PROTECTION FEE		\$400.00	
MISC-CLOSING OF DEBIT ACCT.		\$400.00	
PAYROLL	\$13,610.00		
OFFICE FURNITURE/EQUIPMENT--FIREPROOF FILE	\$1,899.00		
INSURANCE	\$350.00		
ADVERTISING	\$339.48		
SUPPLIES	\$118.91		
EQUIPMENT	\$2,068.53		
DUES/TRAINING	\$593.31		
MILEAGE	\$197.73		
TELEPHONE	\$564.68		
STATE POLICE CALL SERVICE	\$655.96		
DIESEL	\$80.98		
GAS	\$64.01		
TOOLS	\$7.88		
REPAIRS	\$419.92		
FIRE EXTINGUISHER SERVICE	\$80.00		
UNIFORMS/GEAR	\$1,318.54		
VEHICLE INSPECTIONS	\$70.00		
TRUCK 1-2007 STERLING	\$636.83		
TRUCK 2-CHEVY PUMPER	\$853.44		
INSTALL-ANTIVIRUS SOFTWARE	\$49.00		
MISC	\$12.00		
<b>TO BE CARRIED FORWARD</b>			<u><u>\$5,683.08</u></u>
<b>POLICE PATROL</b>			
APPROPRIATION		\$5,000.00	
PAY EXPENSE	\$746.25		
<b>TO BE CARRIED FORWARD</b>			<u><u>\$4,253.75</u></u>
<b>ANIMAL CONTROL</b>			
APPROPRIATION		\$633.00	
CARRIED FORWARD		\$492.00	
ACO FEES COLLECTED		\$313.00	
NASHVILLE ANIMAL CONTROL PAYMENT		\$300.00	
PAYROLL	\$500.00		
PAYROLL-NASHVILLE ACO	\$300.00		
TRAINING	\$232.84		
MILEAGE	\$55.35		
POSTAGE	\$116.46		
ANIMAL CONTROL DUES	\$35.00		
<b>TO BE CARRIED FORWARD</b>			<u><u>\$498.35</u></u>

## **2016 EXPENSES & REVENUES BREAKDOWN**

	EXPENDED	BUDGET/ REVS/REIMB.	REMAINDER
<b>PUBLIC WORKS/ROADS</b>			
APPROPRIATION		\$83,675.00	
CARRIED FORWARD		\$1,825.00	
GAS TAX REIMBURSEMENT		\$11.15	
PAYROLL-FULL TIME	\$24,401.53		
PAYROLL-PART TIME	\$8,862.00		
MAINE MOTOR TRANSPORT DUES	\$25.00		
ROAD COMMISSIONER PAY	\$400.00		
PROPANE	\$113.85		
ACETYLENE TANK	\$90.75		
OSHA SUPPLIES	\$1,413.05		
SUPPLIES	\$1,591.73		
TOOLS	\$1,753.47		
CONTRACTED SERVICES	\$3,999.36		
MILEAGE	\$37.35		
ADVERTISING	\$120.90		
CELL PHONE	\$462.79		
SEED/HAY	\$782.63		
FIRE EXTINGUISHER TESTING	\$48.00		
GAS	\$86.76		
DIESEL	\$4,412.74		
GRAVEL/LOAM	\$5,040.00		
CULVERTS	\$1,026.00		
COLD PATCH	\$309.52		
HOT MIX	\$388.82		
ROAD SIGNS	\$1,062.80		
SAND	\$5,875.00		
SALT	\$3,164.80		
SPEED BUMPS	\$1,882.22		
EQUIPMENT PURCHASE--TRAC PHONE	\$31.49		
INSPECTIONS	\$96.00		
EQUIPMENT REPAIR	\$18.22		
05 INTL. PLOW	\$998.10		
BACKHOE	\$3,525.59		
LAWNMOWER PARTS/REPAIR	\$926.03		
1-TON	\$5,098.90		
TOW 1-TON TO ASHLAND	\$185.00		
REPLACE GUY WIRE-POLE 42408	\$112.03		
MISC	\$177.76		
<b>TO BE CARRIED FORWARD</b>			<u><u>\$6,990.96</u></u>
<b>ROAD IMPROVEMENTS</b>			
BUDGET FROM RD RESERVE-SPEC. TWN. MTG 9-7-2016		\$16,000.00	
PAVING	\$16,000.00		
<b>TO ROAD RESERVE ACCOUNT</b>			<u><u>\$0.00</u></u>



## **2016 EXPENSES & REVENUES BREAKDOWN**

	EXPENDED	BUDGET/ REVS/REIMB.	REMAINDER
<b>CONTRACTED SERVICES</b>			
APPROPRIATION		\$4,323.00	
CARRIED FORWARD		\$677.00	
ROADSIDE MOWING	\$1,750.00		
GRADER SERVICES	\$612.00		
CULVERTS	\$1,100.00		
MISC	\$652.50		
<b>TO BE CARRIED FORWARD</b>			<u>\$885.50</u>
<b>PUBLIC WORKS EQUIPMENT PURCHASE</b>			
PARTIAL BUDGET PER SPEC. TWN.MTG 10-19-2016		\$30,000.00	
EXPENDED	\$30,000.00		
			<u>\$0.00</u>
<b>N.A.S.W.A.</b>			
APPROPRIATED		\$32,758.00	
EXPENDED	\$32,758.00		
			<u>\$0.00</u>
<b>TRANSFER STATION</b>			
APPROPRIATION		\$3,345.00	
CARRIED FORWARD		\$1,155.00	
TIRE FEES COLLECTED		\$104.00	
SCRAP METAL REVENUE		\$1,197.70	
SHINGLE FEES COLLECTED		\$218.00	
PAYROLL	\$1,420.00		
PAYROLL-MOWING	\$343.50		
PAYROLL-PUBLIC WORKS	\$1,377.49		
SUPPLIES	\$532.82		
CONCRETE BLOCKS	\$1,061.75		
LICENSE FEE	\$423.00		
MOWING OF DISCONTINUED DUMP	\$390.00		
MULTIWASTE RECYCLING FEE	\$343.42		
<b>TO BE CARRIED FORWARD</b>			<u>\$127.72</u>
<b>CEMETERY</b>			
APPROPRIATION		\$2,147.00	
CARRIED FORWARD		\$353.00	
LOT SALES		\$400.00	
OPEN/CLOSE		\$900.00	
BURIAL PERMITS		\$15.00	
PAYROLL-MOWING	\$1,439.75		
PAYROLL-PUBLIC WORKS	\$487.43		
CONTRACTED LABOR-OPEN/CLOSE GRAVE	\$300.00		
FLAGS	\$337.68		

## **2016 EXPENSES & REVENUES BREAKDOWN**

	EXPENDED	BUDGET/ REVS/REIMB.	REMAINDER
<i>Cemetery Con't</i>			
HAY/SEED	\$92.00		
EARTH MATERIALS	\$375.00		
MOW BACK FIELD	\$240.00		
<b>TO BE CARRIED FORWARD</b>			<u>\$543.14</u>
<b>BEAUTIFICATION</b>			
APPROPRIATION		\$238.00	
CARRIED FORWARD		\$1,262.00	
FLAGS-MAIN ST.	\$192.90		
DECORATIONS	\$917.00		
FLOWER BARRELS	\$320.00		
<b>TO BE CARRIED FORWARD</b>			<u>\$70.10</u>
<b>PARKS/BEACH/CAMPGROUND/PAVILION</b>			
APPROPRIATION		\$9,908.00	
CARRIED FORWARD		\$5,092.00	
CAMPING FEES COLLECTED		\$1,453.00	
PAVILION RENTAL REVENUE		\$50.00	
PAVILION DEPOSIT FEE REVENUE		\$50.00	
MISC-SALE OF SEAPLANE BASE ALUMINUM DOCK		\$2,050.00	
PAYROLL-MOWING	\$5,061.75		
PAYROLL-PUBLIC WORKS	\$3,649.87		
CAMPGRND/PAVILION/BEACH CARETAKER STIPEND	\$400.00		
CAMPGROUND LICENSE FEE	\$150.00		
TOOLS	\$48.55		
POSTAGE WATER TEST	\$29.37		
ARTESIAN WELL TEST	\$120.00		
ARTESIAN WELL DRINKING LICENSE FEE	\$55.00		
FLAGS TOWN SQUARE	\$158.00		
SUPPLIES	\$289.93		
REPAIRS	\$408.10		
CAMPGROUND SEPTIC PUMPED	\$200.00		
BEACH TOILET RENTAL	\$840.00		
TRASH REMOVAL	\$106.66		
PAVILION PORTABLE TOILET RENTAL	\$420.00		
ELECTRICITY	\$545.25		
CAMPGROUND ELECTRICITY	\$214.45		
PAVILION ELECTRICITY	\$105.10		
SIGNS	\$62.20		
HAY/SEED	\$42.00		
EARTH MATERIALS	\$1,080.00		
GAZEBO-MUNI PLAYGROUND	\$2,200.00		
PERMIT BY RULE-SEAPLANE BASE	\$74.00		
GRIPPED WALKWAY-ARTESIAN BUILDING	\$270.00		

# 2016 EXPENSES & REVENUES BREAKDOWN

	EXPENDED	BUDGET/ REVS/REIMB.	REMAINDER
<i>Parks/Beach/Campground con't</i>			
MISC	\$109.40		
<b>TO BE CARRIED FORWARD</b>			<u>\$1,963.37</u>
<b>SEAPLANE BASE IMPROVEMENTS</b>			
BUDGET		\$5,000.00	
MMA WELLHEAD PROTECTION GRANT		\$555.00	
EARTH MATERIALS	\$555.00		
<b>TO BE CARRIED FORWARD</b>			<u>\$5,000.00</u>
<b>PORTAGE LAKE ORGANIZATIONS</b>			
PLA APPROPRIATION FROM BOAT EXCISE REVENUES		\$500.00	
APPROPRIATIONS		\$10,500.00	
PORTGE LAKE ASSOCIATION	\$500.00		
PORTAGE HILLS COUNTRY CLUB	\$1,000.00		
PORTAGE LAKERS SNOWMOBILE CLUB	\$2,500.00		
PORTAGE LAKE ATV CLUB	\$2,500.00		
PORTAGE LAKE HISTORICAL SOCIETY	\$2,000.00		
PORTAGE LAKE TOURISM CMTE.	\$2,500.00		
			<u>\$0.00</u>
<b>SOCIAL SERVICES DONATIONS/DUES</b>			
APPROPRIATION		\$3,125.00	
REIMBURSEMENT FROM TOURISM CMTE FOR CHAMBER DUES		\$130.00	
AMERICAN RED CROSS	\$200.00		
A.C.A.P.	\$78.20		
AROOSTOOK AGENCY ON AGING	\$295.00		
ASHLAND VFW	\$100.00		
CATHOLIC CHARITIES	\$100.00		
CENTRAL AROOST. HUMANE SOCIETY	\$742.90		
NORTHERN ME VETERANS CEMETERY	\$200.00		
ASHLAND FOOD PANTRY	\$100.00		
LIFEFLIGHT	\$391.00		
SHELTER FOR THE HOMELESS	\$586.50		
MARTHA'S FOOD KITCHEN	\$100.00		
MAINE PUBLIC BROADCASTING CORP.	\$100.00		
CENTRAL AROOSTOOK CHAMBER OF COMMERCE	\$130.00		
MAINE FAMILIES AROOSTOOK	\$200.00		
<b>TO BE CARRIED FORWARD</b>			<u>\$131.40</u>
<b>PORTAGE LAKE SCHOOL DEPARTMENT</b>			
2016 JAN - DEC COMMITMENT BUDGET		\$459,525.00	
STATE EDUCATION SUBSIDY RECEIVED		\$201,171.72	
STATE SPECIAL EDUCATION GRANT		\$10,222.00	
COMMITMENT EXPENSE 2016	\$459,524.98		

## **2016 EXPENSES & REVENUES BREAKDOWN**

	EXPENDED	BUDGET/ REVS/REIMB.	REMAINDER
<i>Portage Lake School Dept. con't</i>			
EDUCATION SUBSIDY EXPENDED	\$201,171.42		
STATE SPECIAL EDUCATION GRANT EXPENDED	\$10,222.00		
<b>TO SURPLUS</b>			<u>\$0.32</u>
<b>STREET LIGHTS</b>			
APPROPRIATION		\$8,005.00	
CARRIED FORWARD		\$495.00	
EXPENDED	\$7,472.87		
<b>TO BE CARRIED FORWARD</b>			<u>\$1,027.13</u>
<b>ASHLAND USER FEES</b>			
APPROPRIATION		\$47,085.00	
NEW ASHLAND AMBULANCE	\$29,849.83		
ASHLAND LIBRARY	\$1,621.52		
ASHLAND RECREATION	\$1,814.96		
ASHLAND AMBULANCE	\$13,797.27		
<b>TO SURPLUS</b>			<u>\$1.42</u>
<b>TOTAL ACCOUNT BALANCES TO SURPLUS &amp; CARRIED FORWARD</b>			<u><b>\$100,614.72</b></u>

<b>OTHER REVENUES</b>	BUDGETED	ACTUAL	BALANCE TO SURPLUS
TAX INTEREST		\$4,942.19	\$4,942.19
BEAR BAIT PERMITS		\$120.00	\$120.00
BOAT EXCISE TAXES	\$500.00	\$2,103.80	\$1,603.80
REAL ESTATE & PERS. PROPERTY TAX COMMIT., NET			-\$0.68
TAX ACQUIRED PROPERTY SALE, AFTER EXPENSES & TAXES PAID		\$9,442.45	\$9,442.45
BETE REIMBURSEMENT	\$55,000.00	\$55,295.00	\$295.00
REVENUE SHARING	\$17,411.00	\$16,662.54	-\$748.46
HOMESTEAD EXEMPTION REIMBURSEMENT		\$12,924.00	\$12,924.00
TREE GROWTH REIMBURSEMENT		\$9,257.98	\$9,257.98
VETERAN EXEMPTION REIMBURSEMENT		\$445.00	\$445.00
LAND LEASE AGREEMENT		\$1.00	\$1.00
INTEREST REVENUE CHCKNG & GENL. ICS		\$953.12	\$953.12
STUMPAGE, TOTAL DEPOSITED INTO RESERVE	\$22,429.64	\$22,429.64	\$0.00
LAND PURCHASE-SEVEN ISLANDS FOR MAINE WOODS		\$2,500.00	\$2,500.00
OVERLAY, NET		\$21,174.45	\$21,174.45
<b>TOTAL OTHER REVENUES TO SURPLUS</b>			<u><b>\$62,909.85</b></u>

<b>TOTAL ACCOUNT BALANCES TO SURPLUS &amp; CARRIED FORWARD</b>	<b>\$100,614.72</b>
<b>TOTAL OTHER REVENUES TO SURPLUS</b>	<b>\$62,909.85</b>
<b>TOTAL TO SURPLUS &amp; CARRIED FORWARD (NET INCOME)</b>	<u><b>\$163,524.57</b></u>

# 2016 EXPENSES & REVENUES SUMMARY

	Budget/ Appropriation	Forwarded Balance	Other Additions	Expended	To Be Carried Forward	To Surplus	To Reserve Account
General Administration	\$24,386.00	\$3,614.00	\$4,233.29	\$28,066.98	\$4,166.31		
Town Officers	\$77,000.00		\$4,500.00	\$75,006.13	\$6,493.87		
Assessing	\$4,045.00	\$2,955.00	\$2,237.00	\$9,237.00		\$0.00	
Town Hall	\$13,273.00	\$11,727.00	\$1,093.81	\$14,881.20	\$11,212.61		
Planning & Appeals	\$400.00	\$600.00	\$40.48	\$846.42	\$194.06		
Code Enforcement	\$4,142.00	\$8,358.00	\$1,905.00	\$9,726.56	\$4,678.44		
Annual Dues	\$3,300.00			\$3,279.56		\$20.44	
Discounts	\$12,210.00	\$1,790.00		\$13,038.86	\$961.14		
Abatements	\$4,000.00				\$4,000.00		
County Tax	\$81,211.90			\$81,211.90		\$0.00	
ITF	\$84,171.23			\$21,042.81			\$63,128.42
Insurance Benefits	\$46,229.00	\$7,771.00	\$1,011.50	\$50,208.90	\$4,802.60		
General Assistance		\$3,766.00		\$0.00	\$3,766.00		
Town Hall Improvements	\$15,400.00	\$10,640.00	\$2,240.00	\$9,773.53	\$18,506.47		
Motor Vehicle Excise	\$101,949.99			\$87,313.45		\$14,636.54	
Fire Department	\$19,990.00	\$8,010.00	\$1,673.28	\$23,990.20	\$5,683.08		
Police Patrol	\$5,000.00			\$746.25	\$4,253.75		
Animal Control	\$633.00	\$492.00	\$613.00	\$1,239.65	\$498.35		
Public Works/Roads	\$83,675.00	\$1,825.00	\$11.15	\$78,520.19	\$6,990.96		
Road Improvements	\$16,000.00			\$16,000.00			
Public Works Equipment Res.	\$30,000.00			\$30,000.00		\$0.00	
Contracted Services	\$4,323.00	\$677.00		\$4,114.50	\$885.50		
NASWA	\$32,758.00			\$32,758.00			
Transfer Station	\$3,345.00	\$1,155.00	\$1,519.70	\$5,891.98	\$127.72		
Cemetery	\$2,147.00	\$353.00	\$1,315.00	\$3,271.86	\$543.14		
Beautification	\$238.00	\$1,262.00		\$1,429.90	\$70.10		
Parks/Beach/Camp/Pav	\$9,908.00	\$5,092.00	\$3,603.00	\$16,639.63	\$1,963.37		
Seaplane Base Improvements	\$5,000.00		\$555.00	\$555.00	\$5,000.00		
PLA	\$500.00			\$500.00			
Snow/ATV/Tourism/Historical	\$10,500.00			\$10,500.00			
Social Services	\$3,125.00		\$130.00	\$3,123.60	\$131.40		
Portage Lake School	\$459,525.00		\$201,171.72	\$660,696.40		\$0.32	
Street Lights	\$8,005.00	\$495.00		\$7,472.87	\$1,027.13		
Ashland User Fees	\$47,085.00			\$47,083.58		\$1.42	
Other Revenues					\$62,909.85	\$77,568.57	\$63,128.42
	\$1,213,475.12	\$70,582.00	\$227,852.93	\$1,348,166.91	\$85,956.00		

Expense And Revenue Summary

# 2016 GENERAL LEDGER ACCOUNTS

ALL ENDING BALANCES ARE AS OF 12/31/2016

<b>GENERAL CHECKING</b>			
BEGINNING BALANCE 1/1/16	\$161,684.34		
2016 INTEREST	\$222.18		
DEPOSITS	\$1,914,417.79		
CHECKS/WITHDRAWALS		\$1,950,747.39	
<b>CHECKBOOK BALANCE</b>			<u>\$125,576.92</u>
<b>PETTY CASH</b>			
			<u>\$100.00</u>
<b>STUMPAGE BANK ACCOUNT-NORSTATE</b>			
BEGINNING BALANCE 1/1/16	\$204,553.88		
STUMPAGE REVENUE	\$10,829.39		
INTEREST	\$315.98		
SILVICULTURE INTEREST EXCESS	\$700.04		
CLOSED TO ACADIA FCU ACCOUNT-11/17/16		\$216,399.29	
<b>BALANCE AS OF 11/17/16</b>			<u>\$0.00</u>
<b>STUMPAGE BANK ACCOUNT-ACADIA FCU</b>			
SHARE: BEGINNING BALANCE 11/17/16	\$25.00		
INTEREST	\$0.01		
ENDING BALANCE:			\$25.01
SUPER SHARE: BEGINNING BALANCE 11/17/16	\$108,187.15		
DEPOSITS	\$11,600.25		
INTEREST	\$57.68		
SILVICULTURE INTEREST EXCESS	\$57.54		
ENDING BALANCE SUPER SHARE:			\$119,902.62
6 MONTH CD BEGINNING BALANCE 11/17/16	\$108,187.14		
INTEREST	\$60.03		
6 MO. CD ENDING BALANCE			\$108,247.17
<b>BALANCE TOTAL STUMPAGE ACCOUNT</b>			<u>\$228,174.80</u>
<b>PORTAGE LAKE ASSOCIATION-ACADIA FCU</b>			
SHARE: BEGINNING BALANCE 1/1/16	\$25.01		
INTEREST	\$2.63		
TRANSFERRED FROM PLA CD-ROLL OVER	\$9,997.52		
TRANSFER TO PLA CD		\$9,999.63	
<b>SHARE/SAVINGS BALANCE</b>			<u>\$25.53</u>
SAVINGS CD:			
BEGINNING BALANCE 1/1/16	\$9,978.81		
INTEREST	\$40.55		
FROM PLA SHARE-CD ROLL OVER	\$9,999.63		
TO PLA SHARE-CD ROLL OVER		\$9,997.52	
<b>SAVINGS BALANCE</b>			<u>\$10,021.47</u>
<b>BALANCE TOTAL PORTAGE LAKE ASSN. ACCOUNT</b>			<u>\$10,047.00</u>
<b>MINISTERIAL SCHOOL LOT BANK ACCOUNT-NORSTATE</b>			
SHARE: BEGINNING BALANCE 1/1/16	\$25.00		
DEPOSIT IN ERROR FROM CD BY BANK	\$5,156.43		
INTEREST	\$1.71		
<b>SHARE/SAVINGS BALANCE</b>			<u>\$5,183.14</u>
RESERVE CD:			
BEGINNING BALANCE 1/1/16	\$20,711.17		
INTEREST/DIVIDEND	\$140.01		
WITHDRAWAL IN ERROR BY BANK		\$5,156.43	
<b>CD BALANCE</b>			<u>\$15,694.75</u>
<b>BALANCE TOTAL MINISTERIAL SCHOOL LOT ACCOUNT</b>			<u>\$20,877.89</u>

## 2016 GENERAL LEDGER ACCOUNTS

### PUBLIC WORKS EQUIPMENT BANK ACCOUNT-KATAHDIN

#### *ICS SAVINGS*

BEGINNING BALANCE 1/1/16	\$59,961.08
DEPOSIT PER ART 17-2015 REPORT	\$10,000.00
INTEREST	\$204.35

NEW PLOW PARTIAL PMT-SPEC. TWN. MTG 10/19/16 \$30,000.00

**BALANCE** \$40,165.43

#### *CHECKING: BEGINNING & ENDING BALANCE*

**BALANCE TOTAL PUBLIC WORKS EQUIPMENT ACCOUNT** \$50.00  
\$40,215.43

### ROAD RESERVE BANK ACCOUNT-NORSTATE

#### *SHARE*

BEGINNING BALANCE 1/1/16	\$76,399.11
REMAINDER 2015 ROAD IMPROVEMENT	\$922.33
LRAP REVENUE	\$9,996.00
INTEREST	\$172.49
EXCISE-PER ART 16-2015 REPORT	\$70,000.00

FOR ROAD IMPROVEMENT SPEC. TWN. MTG 9/7/16 \$16,000.00

**BALANCE ROAD RESERVE** \$141,489.93

### PUBLIC WORKS DEBIT BANK ACCT.-KATAHDIN

BEGINNING BALANCE 1/1/16 \$200.00

CLOSED TO SURPLUS \$200.00

**BALANCE** \$0.00

### FIRE DEPARTMENT EQUIPMENT BANK ACCOUNT-NORSTATE

#### *EQUIPMENT RESERVE CD*

BEGINNING BALANCE 1/1/16	\$76,534.82
DEPOSIT PER ART 17-2015 REPORT	\$10,000.00
TANKER TRUCK SALE	\$2,000.00
INTEREST	\$545.70

**BALANCE-RESERVE** \$89,080.52

#### *DEBIT DRAFT*

BEGINNING BALANCE 1/1/16 \$400.00

CLOSED TO SURPLUS \$400.00

**BALANCE -DEBIT** \$0.00

#### *SAVINGS*

BEGINNING BALANCE 1/1/16	\$26.93
INTEREST	\$0.26

**BALANCE -SAVINGS** \$27.19

**BALANCE TOTAL FIRE DEPARTMENT SAVINGS & CD** \$89,107.71

### GENERAL ICS SAVINGS BANK ACCOUNT-KATAHDIN

BEGINNING BALANCE 1/1/16	\$328,129.41
DEPOSIT-SCHOOL PAYMENTS for JUN-JUL 2017	\$229,762.56
FROM GENL. CHKING TO SAVINGS	\$25,000.00
INTEREST	\$730.94

TO GENL. CHKG FOR 2015 SCHOOL JAN-JUN \$229,762.54

**BALANCE** \$353,860.37

### TAX INCREMENT FINANCING BANK ACCOUNTS-KATAHDIN

#### *TIF ICS SAVINGS*

BEGINNING BALANCE 1/1/16	\$203,007.27
INTEREST	\$620.94
2014 TIF @ 75%	\$63,128.42

ROADS LOAN PMTS-PER SPEC. TWN. MTG 1/21/15 \$121,843.95

**BALANCE ICS** \$144,912.68

#### *CHECKING*

**BALANCE TOTAL TIF ACCOUNTS** \$525.00  
\$145,437.68

## 2016 GENERAL LEDGER ACCOUNTS

### SILVICULTURE BANK ACCOUNT-KATAHDIN

#### *SILVICULTURE ICS SAVINGS:*

BEGINNING BALANCE 1/1/16	\$200,059.45	
INTEREST	\$701.87	
TO STUMPAGE SAVINGS-EXCESS INTEREST		\$701.88 *

#### **BALANCE ICS**

#### *CHECKING: BEGINNING*

	\$50.00	
WITHDRAWAL IN ERROR BY BANK		\$50.00
BALANCE		\$0.00

#### **BALANCE TOTAL SILVICULTURE ACCOUNTS**

\$200,059.44

\*Per Silviculture Account By-Laws (approved 5/7/2014), the Silviculture bank account shall not exceed \$200,000

Monthly interest from the Silviculture ICS is now being deposited into the Stumpage savings in accordance with these By-Laws

### KEY BANK SAVINGS (opened in conjunction with the Road Improvement loan 2015)

BEGINNING BALANCE 1/1/16	\$100.27	
INTEREST	\$0.00	

#### **BALANCE**

\$100.27

### 2017 REAL ESTATE TAXES PRE-PAYMENTS

BEGINNING BALANCE 1/1/16	\$0.00	
RECEIVED	\$1,052.12	

#### **BALANCE**

\$1,052.12

### INSUFFICIENT FUNDS RECEIVABLE

BEGINNING BALANCE 1/1/16	\$0.00	
RECEIVABLE	\$56.00	

#### **BALANCE 12/31/2016**

\$56.00

### SCHOLARSHIPS

BEGINNING BALANCE 1/1/16	\$0.00	
BALANCE FORWARD FROM EXPENSE ACCT	\$750.00	
APPROPRIATION-ART. 42, 2015 REPORT	\$4,250.00	
EXPENDED	\$1,000.00	

#### **BALANCE**

\$4,000.00

### LIEN & DISCHARGE COSTS

BALANCE AS OF 1/1/16	\$1,954.51	
RECEIVED	\$2,285.91	
POSTAGE	\$676.04	
PAID TO TAX COLLECTOR, PER MRSA §942	\$37.00	
EXPENDED TO REGISTRY OF DEEDS	\$1,317.50	

#### **BALANCE**

\$2,209.88

### MOTOR VEHICLE REGISTRATIONS

BEGINNING BALANCE 1/1/16	\$45.00	
RECEIVED	\$30,172.35	
PAID TO STATE OF MAINE	\$30,217.35	

#### **BALANCE**

\$0.00

### MOTOR VEHICLE SALES TAX

BEGINNING BALANCE 1/1/16	\$0.00	
RECEIVED	\$8,781.89	
PAID TO STATE OF MAINE	\$8,781.89	

#### **BALANCE**

\$0.00

### MOTOR VEHICLE TITLES

BEGINNING BALANCE 1/1/16	\$0.00	
RECEIVED	\$1,155.00	



## 2016 GENERAL LEDGER ACCOUNTS

*Motor Vehicle Titles Continued*

<b>PAID TO STATE OF MAINE</b>	\$1,155.00		
<b>BALANCE</b>			\$0.00
<b>ATV REGISTRATIONS</b>			
BEGINNING BALANCE 1/1/16		\$0.00	
RECEIVED		\$2,837.00	
<b>PAID TO STATE OF MAINE</b>	\$2,837.00		
<b>BALANCE</b>			\$0.00
<b>BOAT REGISTRATIONS</b>			
BEGINNING BALANCE 1/1/16		\$0.00	
RECEIVED		\$5,066.00	
<b>PAID TO STATE OF MAINE</b>	\$5,066.00		
<b>BALANCE</b>			\$0.00
<b>SNOWMOBILE REGISTRATIONS</b>			
BEGINNING BALANCE 1/1/16		\$0.00	
RECEIVED		\$6,256.00	
<b>PAID TO STATE OF MAINE</b>	\$6,256.00		
<b>BALANCE</b>			\$0.00
<b>DOG LICENSES</b>			
BEGINNING BALANCE 1/1/16		\$0.00	
RECEIVED		\$439.00	
<b>PAID TO STATE OF MAINE</b>	\$439.00		
<b>BALANCE</b>			\$0.00
<b>HUNT/FISH LICENSES</b>			
BEGINNING BALANCE 1/1/16		\$0.00	
RECEIVED		\$5,695.00	
<b>PAID TO STATE OF MAINE</b>	\$5,695.00		
<b>BALANCE</b>			\$0.00
<b>STATE PLUMBING FEE</b>			
BEGINNING BALANCE 1/1/16		\$0.00	
RECEIVED		\$417.50	
<b>PAID TO STATE OF MAINE</b>	\$417.50		
<b>BALANCE</b>			\$0.00
<b>NACSB</b>			
BEGINNING BALANCE 1/1/16		\$0.00	
RECEIVED		\$1,125.00	
<b>PAID TO NACSB</b>	\$1,125.00		
<b>BALANCE</b>			\$0.00
<b>FEDERAL WITHHOLDING</b>			
BEGINNING BALANCE 1/1/16		\$0.00	
WITHHELD		\$13,510.02	
<b>PAID TO US TREASURY</b>	\$13,510.02		
<b>BALANCE</b>			\$0.00
<b>FICA WITHHOLDING</b>			
BEGINNING BALANCE 1/1/16		\$0.00	
WITHHELD		\$22,576.90	
<b>PAID TO US TREASURY</b>	\$22,576.90		
<b>BALANCE</b>			\$0.00
<b>STATE WITHHOLDING</b>			
BEGINNING BALANCE 1/1/16		\$0.00	

## 2016 GENERAL LEDGER ACCOUNTS

### *State Withholding Continued*

WITHHELD		\$4,128.10	
PAID TO STATE OF MAINE	\$4,128.10		
<b>BALANCE</b>			<u>\$0.00</u>

### **RV SALES TAX**

BEGINNING BALANCE 1/1/16		\$0.00	
RECEIVED		\$2,858.52	
PAID TO STATE OF MAINE	\$2,858.52		
<b>BALANCE</b>			<u>\$0.00</u>

### **SNOWMOBILE FEE REIMBURSEMENT**

BEGINNING BALANCE 1/1/16		\$0.00	
RECEIVED FROM STATE OF MAINE		\$470.02	
PAID TO PLSC	\$470.02		
<b>BALANCE</b>			<u>\$0.00</u>

### **SNOWMOBILE TRAIL GRANT**

BEGINNING BALANCE 1/1/16		\$0.00	
RECEIVED DEPT. OF CONSERVATION		\$26,590.00	
PAID TO PL SNOWMOBILE CLUB	\$26,590.00		
<b>BALANCE</b>			<u>\$0.00</u>

### **SEPTIC GRANT**

BEGINNING BALANCE 1/1/16		\$2,448.89	
STATE SEPTIC GRANT RECEIVED		\$6,028.00	
EXPENDED	\$5,837.00		
<b>BALANCE</b>			<u>\$2,639.89</u>

### **DEP SURCHARGE**

BEGINNING BALANCE 1/1/16		\$0.00	
RECEIVED		\$30.00	
PAID TO STATE OF MAINE	\$30.00		
<b>BALANCE</b>			<u>\$0.00</u>

### **FIRE DEPARTMENT DONATIONS**

BEGINNING BALANCE 1/1/16		\$1,823.22	
DONATIONS RECEIVED		\$35.60	
SALE OF SNOW TRAILER		\$200.00	
ADJUSTMENT	\$0.10		
FIREWORKS DONATION	\$100.00		
DONATION-J. ROBERTSON MEMORY	\$250.00		
<b>BALANCE</b>			<u>\$1,708.72</u>

### **ROAD IMPROVEMENT LOAN-KEY BANK**

BEGINNING BALANCE 1/1/16		\$300,400.34	
LOAN PAYMENT W/INTEREST	\$121,843.95		
<b>BALANCE</b>			<u>\$178,556.39</u>

### **VITALS SURCHARGE**

BEGINNING BALANCE 1/1/16		\$96.20	
RECEIVED		\$50.00	
PAID TO STATE OF MAINE	\$28.00		
<b>BALANCE</b>			<u>\$118.20</u>

### **DESIGNATED VITAL RESTORATIONS**

BEGINNING BALANCE 1/1/16		\$2,845.54	
APPROPRIATION PER ART 18-2015 REPORT		\$1,500.00	
RECEIVED		\$130.00	
EXPENDED: VITALS SUPPLIES	\$390.57		

## **2016 GENERAL LEDGER ACCOUNTS**

<i>Designated Vital Restorations Continued</i>		
<b>BALANCE</b>		<b>\$4,084.97</b>
<b>DESIGNATED LEGAL</b>		
BEGINNING BALANCE 1/1/16	\$4,682.14	
EXPENDED: E. JANDREAU SHOP FORECLOSURE	\$402.50	
<b>BALANCE</b>		<b>\$4,279.64</b>
<b>DESIGNATED KITCHEN IMPROVEMENTS</b>		
BEGINNING BALANCE 1/1/16	\$1,319.73	
WATERCOOLER	\$197.00	
MICROWAVE	\$94.99	
<b>BALANCE</b>		<b>\$1,027.74</b>
<b>OTHER DESIGNATED LEDGER ACCOUNTS:</b>		
TIF ADMINISTRATIVE FEES		\$525.00
TIF FUND DESIGNATED		\$144,912.68
DESIGNATED ROAD RESERVE		\$141,489.93
DESIGNATED MINISTERIAL SCHOOL LOT FUND		\$20,877.89
DESIGNATED PUBLIC WORKS EQUIPMENT		\$40,215.43
DESIGNATED VETERANS PARK DONATIONS IN MEMORY OF GILBERT CYR		\$1,085.00
DESIGNATED SENIOR MEMORIAL PARK		\$50.00
DESIGNATED PLA SAVINGS ACCOUNT		\$10,047.00
DESIGNATED CEMETERY PERPETUAL CARE		\$1,075.00
DESIGNATED ROAD IMPROVEMENT LOAN		\$178,556.39
DESIGNATED KEY BANK SAVINGS-RD IMPROVEMENT LOAN		\$100.27
DESIGNATED REVENUE SHARING		\$4,425.50
DESIGNATED STUMPAGE		\$228,174.80
DESIGNATED SILVICULTURE		\$200,059.44
DESIGNATED FIRE DEPT RESERVE		\$89,107.71
DESIGNATED REVALUATION		\$15,000.00
DESIGNATED CEMETERY LOT		\$9,825.33
<b>UNDESIGNATED/UNASSIGNED FUNDS</b>		
BEGINNING BALANCE 1/1/16	\$540,591.85	
BEGINNING BALANCE ADJUSTMENTS	\$854.65	
NET INCOME	\$163,524.57	
INITIAL BUDGET	\$18,388.00	
HOMESTEAD EXEMPTION RECEIVABLE ADJUSTMENT	\$2,626.80	
DECEMBER INTEREST-CHECKING & GENL. ICS	\$116.86	
MISC ACCOUNT CORRECTIONS, NET	\$263.27	
GENERAL LEDGER & EXPENSE BUDGETS	\$43,060.90	
CARRIED FORWARD EXPENSE BUDGETS	\$75,332.00	
DESIGNATED ACCT ADJUSTMENTS	\$20,000.00	
2016 TIF EXPENSE BUDGET & DESIGNATED ACCT	\$84,171.23	
2016 OVERLAY BUDGET	\$23,411.45	
REPAY IF&W--CORRECTION FOR 2015	\$2,268.00	
2015 BETE REPAYMENT TO STATE	\$2,025.00	
<b>BALANCE</b>		<b>* \$476,097.42</b>

\* (Surplus balance includes real estate and personal property taxes owed but not yet paid)

# 2016 GENERAL LEDGER SUMMARY

		Beginning Balance	Interest	Other Additions	Expended	Ending Balance
ASSETS	General Checking	\$161,684.34	\$222.18	\$1,914,417.79	\$1,950,747.39	\$125,576.92
	Stumpage Savings	\$204,553.88	\$433.70	\$23,187.22		\$228,174.80
	PLA Savings CD	\$10,003.82	\$43.18			\$10,047.00
	Ministerial School Lot	\$20,736.17	\$141.72			\$20,877.89
	Public Works Equipment Res.	\$59,961.08	\$204.35	\$10,000.00	\$30,000.00	\$40,165.43
	Road Reserve	\$76,399.11	\$172.49	\$80,918.33	\$16,000.00	\$141,489.93
	Public Works Debit Acct.	\$200.00		\$12,000.00	\$200.00	\$0.00
	Fire Dept. Equip. Res-CD	\$76,534.82	\$545.70			\$89,080.52
	Fire Dept. Equip. Res-debit	\$400.00			\$400.00	\$0.00
	Fire Dept. Equip. Res.-savings	\$26.93	\$0.26			\$27.19
	General ICS	\$328,129.41	\$730.94	\$254,762.56	\$229,762.54	\$353,860.37
	TIF ICS	\$203,007.27	\$620.94	\$63,128.42	\$121,843.95	\$144,912.68
	Silviculture ICS	\$200,059.45	\$701.87		\$701.88	\$200,059.44
	Insufficient Funds Receivable	\$0.00		\$56.00		\$56.00
	Road Loan Savings	\$100.27				\$100.27
	Scholarships	\$0.00		\$5,000.00	\$1,000.00	\$4,000.00
	Lien & Discharge Costs	\$1,954.51		\$2,285.91	\$2,030.54	\$2,209.88
	Motor Vehicle Registrations	\$45.00		\$30,172.35	\$30,217.35	\$0.00
	Motor Vehicle Sales Tax	\$0.00		\$8,781.89	\$8,781.89	\$0.00
	Motor Vehicle Titles	\$0.00		\$1,155.00	\$1,155.00	\$0.00
	ATV Registrations	\$0.00		\$2,837.00	\$2,837.00	\$0.00
LIABILITIES	Boat Registrations	\$0.00		\$5,066.00	\$5,066.00	\$0.00
	Snowmobile Registrations	\$0.00		\$6,256.00	\$6,256.00	\$0.00
	Dog Licenses	\$0.00		\$439.00	\$439.00	\$0.00
	Hunting/Fishing Licenses	\$0.00		\$5,695.00	\$5,695.00	\$0.00
	State Plumbing Fee	\$0.00		\$417.50	\$417.50	\$0.00
	NACSB	\$0.00		\$1,125.00	\$1,125.00	\$0.00
	Federal Withholding	\$0.00		\$13,510.02	\$13,510.02	\$0.00
	FICA Withholding	\$0.00		\$22,576.90	\$22,576.90	\$0.00
	State Withholding	\$0.00		\$4,128.10	\$4,128.10	\$0.00
	RV Sales Tax	\$0.00		\$2,858.52	\$2,858.52	\$0.00
	Snowmobile Fee Reimbursement	\$0.00		\$470.02	\$470.02	\$0.00
	Snowmobile Trail Grant	\$0.00		\$26,590.00	\$26,590.00	\$0.00
	Septic Grant	\$2,448.89		\$6,028.00	\$5,837.00	\$2,639.89
	DEP Surcharge	\$0.00		\$30.00	\$30.00	\$0.00
	Fire Dept. Donations	\$1,823.22		\$235.60	\$350.10	\$1,708.72

General Ledger Summary

# 2016 GENERAL LEDGER SUMMARY

DESIGNATED ACCOUNTS					
	Beginning Balance	Interest	Other Additions	Expended	Ending Balance
Road Improvement Loan	\$300,400.34			\$121,843.95	\$178,556.39
Vitals Surcharge	\$96.20		\$50.00	\$28.00	\$118.20
Designated Vitals Restoration	\$2,845.54		\$1,630.00	\$390.57	\$4,084.97
Designated Legal	\$4,682.14			\$402.50	\$4,279.64
Designated Kitchen Improve.	\$1,319.73			\$291.99	\$1,027.74
Undesignated/Unassigned Funds	\$540,591.85		\$185,774.15	\$250,268.58	\$476,097.42
TIF Administrative Fees					\$525.00
Designated TIF Fund					\$144,912.68
Designated Road Reserve					\$141,489.93
Designated Ministerial School Lot					\$20,877.89
Designated Public Works Equipment Reserve					\$40,215.43
Designated Veterans Park Donations in memory of Gilbert Cyr					\$1,085.00
Designated Senior Memorial Park					\$50.00
Designated PLA Savings					\$10,047.00
Designated Cemetery Perpetual Care					\$1,075.00
Designated Road Improvement Loan					\$178,556.39
Designated Key Bank Savings-Road Improvement Loan					\$100.27
Designated Revenue Sharing					\$4,425.50
Designated Stumpage					\$228,174.80
Designated Silviculture					\$200,059.44
Designated Fire Dept Equipment Reserve					\$89,107.71
Designated Revaluation					\$15,000.00
Designated Cemetery Lot					\$9,825.33

## ***2016 BANK ASSETS SUMMARY***

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This report shows the total amount of assets in the Town of Portage Lake bank accounts, categorized by bank to let the taxpayers know exactly where the Town's money is.

\*The exception is the Portage Lake Assn. savings account at Acadia, which is being held in the Town's name for use by the PLA.

### **Katahdin Trust:**

General Checking	\$125,576.92	
Public Works Equipment Reserve	\$40,215.43	
General ICS Savings	\$353,860.37	
TIF ICS Savings	\$145,437.68	
Silviculture ICS Savings	<u>\$200,059.44</u>	
Total at Katahdin Trust as of 12/31/15		<u><u>\$865,149.84</u></u>

### **NorState Federal Credit Union:**

Ministerial School Lot	\$20,877.89	
Fire Dept. Equip. Reserve & Debit	\$89,107.71	
Public Works Road Reserve	<u>\$141,489.93</u>	
Total at NorState FCU as of 12/31/15		<u><u>\$251,475.53</u></u>

### **Acadia Federal Credit Union**

Portage Lake Town Stumpage	\$228,174.80	
*Portage Lake Assn. Savings	<u>\$10,047.00</u>	
		<u><u>\$238,221.80</u></u>

### **Key Bank**

Savings for Road Improvement Loan		<u><u>\$100.27</u></u>
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Total Assets in Bank Accounts		<u><u>\$1,354,947.44</u></u>
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## Year to Year Comparisons

As of December 31 of each year

EXPENDED:		2013	2014	2015	2016
	General Administration	\$23,652.95	\$25,410.24	\$27,996.06	\$28,066.98
	Town Officers	\$73,974.26	\$72,313.31	\$75,456.16	\$75,006.13
*	Assessing	\$41,656.65	\$6,374.50	\$6,545.50	\$9,237.00
	Town Hall	\$24,187.59	\$24,745.71	\$16,814.43	\$14,881.20
	Fuel	\$9,293.00	\$9,151.91	\$5,783.83	\$3,702.94
	Electricity	\$4,708.00	\$5,053.98	\$4,312.01	\$3,878.61
	Planning & Appeals Boards	\$455.00	\$549.60	\$400.00	\$846.42
	Code Enforcement	\$10,406.66	\$10,497.38	\$11,576.79	\$9,726.56
**	Abatments	\$6,786.52	\$13,262.19	\$0.00	\$0.00
	Discounts	\$15,012.40	\$13,219.25	\$13,209.60	\$13,038.86
	Annual Dues	\$3,357.82	\$3,686.25	\$3,314.66	\$3,279.56
	General Assistance	\$256.68	\$672.11	\$233.19	\$0.00
	Insurance	\$60,802.34	\$57,129.15	\$50,213.35	\$50,208.90
	Town Hall Improvements	\$8,500.00	\$15,795.00	\$19,130.00	\$9,773.53
	County Tax	\$74,841.75	\$74,636.65	\$72,500.40	\$81,211.90
	TIF	\$49,554.91	\$21,057.26	\$19,086.46	\$21,042.81
	Fire Department	\$25,159.71	\$22,313.50	\$20,786.75	\$23,990.20
	Animal Control	\$773.64	\$990.89	\$821.99	\$1,239.65
x	Public Works	\$77,136.89	\$76,303.53	\$84,979.84	\$78,520.19
	Sand	\$6,960.00	\$8,225.00	\$7,050.00	\$5,875.00
	Salt	\$1,870.04	\$4,910.87	\$4,973.03	\$3,164.80
	Contracted Services	\$5,141.93	\$3,883.00	\$8,823.00	\$4,114.50
	NASWA	\$31,608.00	\$31,608.00	\$32,758.00	\$32,758.00
	Transfer Station	\$3,769.86	\$3,742.35	\$4,748.62	\$5,891.98
	Cemetery	\$2,437.02	\$6,256.50	\$2,157.09	\$3,271.86
	Beautification	\$602.00	\$1,810.14	\$1,238.19	\$1,429.90
	Silviculture-Forester	\$803.25	\$6,091.47	\$0.00	\$0.00
→	Parks/Beach/Campground/Pavil	\$9,728.95	\$19,303.67	\$20,375.63	\$16,639.63
	Portage Lake Assn	\$500.00	\$500.00	\$500.00	\$500.00
	P.L. Snowmobile Club	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00
	P.L. ATV Club	\$2,500.00	\$2,500.00	\$4,000.00	\$2,500.00
	P.L. Tourism Cmte.	\$1,500.00	\$1,500.00	\$1,500.00	\$2,500.00
	P.L. Historical Society				\$2,000.00
	Portage Hills Country Club				\$1,000.00
	Social Services	\$2,853.20	\$2,653.10	\$2,803.20	\$3,123.60
	Portage Lake School Dept.	\$489,524.90	\$482,025.00	\$467,025.02	\$459,524.98
	Street Lights	\$6,755.40	\$7,627.39	\$7,755.50	\$7,472.87
^	Ashland User Fees	\$15,771.33	\$21,244.47	\$16,731.80	\$47,083.58
		\$1,095,342.65	\$1,059,543.37	\$1,018,100.10	\$1,029,002.14

\*2013 Assessing amount includes payments for the Town property Revaluation

\*\*2014 Abatements include Personal Property abatement for ownership error

x 2014 Public Works Expenses include \$9500 for the purchase of sweeper brushes for the Backhoe

→ Expenses for Parks/Beach/Campground/Pavilion in 2014 & 2015 include repairs to the Seaplane Base & beach bridge

^ 2014 Ashland Fees includes \$5,000 for the community rec. center; 2016 includes \$28,849.83 one-time fee for new ambulance

REVENUES:		2013	2014	2015	2016
	Building Permits	\$285.00	\$195.00	\$4,765.00	\$590.00
	Plumbing Permits	\$5.00		\$487.50	\$1,065.00
	Town Hall Rental	\$125.00	\$375.00	\$0.00	\$200.00
	Town Hall Cleaning Deposit	\$150.00	\$250.00	\$75.00	\$0.00

#	Town Hall Table Rentals				\$500.00
	Soda Machine/Bottle Redemption	\$82.91	\$22.45	\$114.30	\$51.35
	Tax Interest	\$8,505.51	\$9,414.05	\$8,832.82	\$4,942.19
	Agent Fees	\$2,985.25	\$2,854.75	\$2,940.00	\$2,885.00
	Bear Bait Permits	\$120.00		\$120.00	\$120.00
	Vehicle Excise Tax	\$83,598.87	\$91,477.95	\$100,967.60	\$101,949.99
	Boat Excise Tax	\$2,351.80	\$2,277.90	\$2,194.80	\$2,103.80
	Nashville Plt. Election Fees	\$400.00	\$400.00	\$0.00	\$530.00
	Nashville Plt. Fire Dept Fees	\$400.00	\$400.00	\$0.00	\$400.00
	BETE Reimbursement	\$25,570.00	\$36,334.00	\$38,321.00	\$55,295.00
	Revenue Sharing	\$12,500.18	\$14,653.60	\$17,776.36	\$16,662.54
	Homestead Reimbursement	\$16,127.00	\$10,810.00	\$9,631.00	\$12,924.00
	Tree Growth Reimbursement	\$5,887.55	\$10,811.00	\$10,859.26	\$9,257.98
	Veteran Exempt. Reimbursement	\$464.00	\$476.00	\$293.00	\$445.00
	Checking/Genl Savings Interest	\$753.67	\$1,041.77	\$1,048.05	\$953.12
	Fax/Copies	\$356.00	\$432.84	\$362.25	\$434.19
	Insurance Dividends	\$1,430.00	\$1,724.00	\$984.00	\$0.00
	Dog License Fees	\$438.00	\$147.00	\$189.00	\$313.00
	State Gas Refund: FD & PW	\$84.35	\$35.98	\$0.00	\$17.76
	Transfer Stn. Tire Fee	\$240.00	\$108.00	\$156.00	\$104.00
	Transfer Stn. Shingle Fee	\$252.00	\$49.00	\$0.00	\$218.00
	Transfer Stn. Scrap Metal	\$975.00	\$1,035.60	\$1,247.20	\$1,197.70
	Cemetery Lot Sales	\$350.00	\$400.00	\$0.00	\$400.00
	Campground Rental Fee	\$1,125.00	\$870.00	\$835.00	\$1,453.00
	Pavilion Rental	\$50.00	\$25.00	\$300.00	\$50.00
	Education Subsidy/Grants-State	\$188,028.85	\$193,402.77	\$217,375.57	\$201,171.72
	Overlay	\$12,740.20	\$25,407.00	\$23,874.00	\$21,174.45
		\$366,381.14	\$405,430.66	\$443,748.71	\$437,408.79

# 2015 & 2016 Excise taxes include Nashville Plantation excise received

General Ledger Accounts:		2013	2014	2015	2016
*	General Checking	\$176,903.04	\$215,306.38	\$161,684.34	\$125,576.92
	Stumpage Bank Acct.	\$1,313.26	\$57,981.75	\$204,553.88	\$228,174.80
	Ministerial School Lot Bank Acct.	\$25,514.44	\$25,693.10	\$20,736.32	\$20,877.89
	Public Works Equip Res.	\$38,615.17	\$49,762.56	\$60,011.08	\$40,215.43
	Road Reserve	\$86,728.93	\$195,940.71	\$76,399.11	\$141,489.93
	Fire Dept. Equip. Reserve	\$55,668.64	\$66,065.19	\$76,534.82	\$89,107.71
	General ICS	\$341,528.19	\$334,827.22	\$328,129.41	\$353,860.37
	TIF ICS	\$91,118.48	\$145,162.88	\$203,532.27	\$145,437.68
	Silviculture ICS	\$50,163.63	\$171,264.67	\$200,059.45	\$200,059.44
	Septic Grant	\$3,157.01	\$576.22	\$2,448.89	\$2,639.89
	Scholarships				\$4,000.00
	Undesignated Funds (Surplus)	\$468,923.23	\$529,190.69	\$540,591.85	\$476,097.42
		\$1,339,634.02	\$1,791,771.37	\$1,874,681.42	\$1,827,537.48

\*2014 Road Reserve includes \$49,000 from the State for discontinuance of West Rd.

Taxes Outstanding at Year End: Real Estate & Personal Property

2012	\$34,490.29	\$13,662.39	\$41.15	
2013	\$117,388.47	\$29,643.52	\$3,014.44	
2014		\$83,398.41	\$23,775.16	\$5,418.97
2015			\$69,616.52	\$23,617.78
2016				\$72,422.85



FELCH & COMPANY, LLC  
*Certified Public Accountants*

TOWN OF PORTAGE LAKE, MAINE  
as of  
DECEMBER 31, 2016

## *Financial Statements*

TOWN OF PORTAGE LAKE, MAINE

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**FELCH & COMPANY, LLC**  
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**INDEPENDENT AUDITORS' REPORT**

To the Board of Selectpersons of the  
Town of Portage Lake, Maine

**Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Portage Lake, Maine as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

**Management's Responsibility for the Financial Statements**

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

**Auditors' Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Governmental Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

To the Board of Selectpersons of the  
Town of Portage Lake, Maine

### **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Portage Lake, Maine, as of December 31, 2016, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Other Matters**

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary information on Pages I through IV and Schedules 1 and 2, be present to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Portage Lake's basic financial statements. Schedules 3 and 4 are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards (Schedule 5) is presented for purposes of additional analysis as required by the Maine Department of Education, and is also not a required part of the basic financial statement.

These schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

To the Board of Selectpersons of the  
Town of Portage Lake, Maine

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated February 16, 2017 on our consideration of the Town of Portage Lake's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grants and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Portage Lake's internal control over financial reporting and compliance.

*Felch & Company LLC*

Caribou, Maine  
February 16, 2017

Town of Portage Lake, Maine

Management's Discussion and Analysis  
For the Year Ended December 31, 2016

UNAUDITED

In accordance with generally accepted accounting principles, the management of the Town of Portage Lake presents the following narrative overview and analysis of the financial activities of the Town for the year ended December 31, 2016. This narrative should be used in conjunction with the accompanying basic financial statements. This discussion and analysis includes comparative data from the current and the prior year.

FINANCIAL HIGHLIGHTS

- The assets of the Town of Portage Lake exceeded its liabilities at the close of the most recent fiscal year by \$2,404,813. Of this amount, \$1,444,264 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors in accordance with the Town's fund designation and fiscal policies.
- The Town's total net position increased by \$16,157.
- At the close of the current fiscal year, the Town of Portage Lake's governmental funds reported a combined ending fund balance of \$1,395,189. Operations decreased the fund balance by \$55,225.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the Town's basic financial statements. The Town's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements.

Government-wide financial statements – The government-wide financial statements are designed to provide readers with a broad overview of the Town's finances, in a manner similar to a private-sector business.

The *Statement of Net Position* presents information on all of the Town's assets, liabilities, and deferred inflows and outflows of resources with the difference between these classifications reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Town is improving or deteriorating.

The *Statement of Activities* presents information showing how the Town's net position changed during the fiscal year. All changes in net position are reported when the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in the future fiscal periods (e.g. uncollected taxes). Both the Statement of Net Position and the Statement of Activities are prepared using the accrual basis of accounting as opposed to the modified accrual basis used in prior reporting models.

In the Statement of Net Position and the Statement of Activities, the Town reports only the general operations of the Town. Currently, the Town has no business-type activities or component units.

Town of Portage Lake, Maine

Management's Discussion and Analysis  
For the Year Ended December 31, 2016

UNAUDITED

REPORTING THE TOWN'S MOST SIGNIFICANT FUNDS

Fund Financial Statements

The fund financial statements provide detailed information about the most significant funds – not the Town as a whole. Some funds are required to be established by state law and by debt covenants. However, the Town establishes many other funds to help control and manage money for particular purposes or to show that it is meeting legal responsibilities for using certain taxes, grants and other money. The Town has a general fund and a special revenue fund.

The governmental funds use the modified accrual basis of accounting which measures cash and all other financial assets that can readily be converted into cash. The governmental fund statements provide a detailed short-term view of the Town's general governmental operations and the basic services it provides. Governmental fund information helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the Town's programs. By comparing information presented for governmental funds with similar information presented for governmental activities in the government-wide statements, readers may better understand the long-term effect of the government's near-term financing decisions. The relationships or differences between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds are detailed in a reconciliation following the fund financial statements.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found immediately following the basic financial statements.

GOVERNMENTAL-WIDE FINANCIAL ANALYSIS

The Town's net position is \$2,404,813, which includes a net position of \$19,262 from the school department since the school department is part of the Town. The largest portion of the Town's net position consists of cash and short-term investments, (\$1,156,129 in cash accounts and \$218,180 invested in short-term certificates of deposit) and capital assets (\$1,104,622, net). The Town uses these assets to provide service to citizens. The following is a summary of net position of the Town:

	<u>2016</u>	<u>2015</u>
NET POSITION		
Current assets	\$1,477,399	\$1,527,884
Capital assets, net of depreciation	<u>1,104,622</u>	<u>1,154,908</u>
Total Assets	<u>2,582,021</u>	<u>2,682,792</u>
Current liabilities	118,878	119,138
Long-term liabilities	<u>58,330</u>	<u>174,998</u>
Total Liabilities	<u>177,208</u>	<u>294,136</u>
Net Position:		
Net investment in capital assets	929,624	863,242
Restricted	30,925	30,740
Unrestricted	<u>1,444,264</u>	<u>1,494,674</u>
Total Net Position	<u>\$2,404,813</u>	<u>\$2,388,656</u>

Net position increased from the normal operations of the Town.



Town of Portage Lake, Maine

Management's Discussion and Analysis  
For the Year Ended December 31, 2016

UNAUDITED

Governmental Activities

Net position from operations provided by governmental activities was \$16,157. This is a change from an increase of \$339,081 in 2015 provided by operations. General revenues decreased by approximately \$112,000 from 2015. The majority of this decrease was due to less stumpage received in 2016.

Employee benefits and insurances were allocated directly to the department that incurred them in 2016.

The following is a summary of the governmental activity for the years ended December 31, 2016 and December 31, 2015.

CHANGE IN NET POSITION

	<u>2016</u>	<u>2015</u>
<b><u>REVENUES:</u></b>		
General Revenues:		
Property taxes	\$1,002,003	\$ 983,160
Federal and state aid not restricted	25,921	28,635
Miscellaneous revenues	<u>141,806</u>	<u>269,599</u>
Total General Revenues	<u>1,169,730</u>	<u>1,281,394</u>
Program Revenues:		
Capital and operating grants	255,430	319,071
Charges for services	<u>12,223</u>	<u>6,804</u>
Total Program Revenues	<u>267,653</u>	<u>325,875</u>
Total Revenues	<u>1,437,383</u>	<u>1,607,269</u>
<b><u>EXPENSES:</u></b>		
General Government	195,577	198,561
Education	742,273	597,795
Tax Increment Financing	21,043	19,086
Highway Department	99,191	110,357
Public Safety	36,640	33,192
Recreation	19,331	22,793
County tax	81,212	72,500
Solid Waste District	32,758	32,758
Road Improvement	64,103	29,971
Other	<u>129,098</u>	<u>151,175</u>
Total Expenses	<u>1,421,226</u>	<u>1,268,188</u>
TOTAL CHANGE IN NET POSITION FROM OPERATIONS	16,157	339,081
NET POSITION – January 1	<u>2,388,656</u>	<u>2,049,575</u>
NET POSITION – December 31	<u>\$2,404,813</u>	<u>\$2,388,656</u>

Town of Portage Lake, Maine

Management's Discussion and Analysis  
For the Year Ended December 31, 2016

UNAUDITED

GOVERNMENT FUND FINANCIAL ANALYSIS

The focus of the Town of Portage Lake's governmental funds is to provide information on near-term inflows, outflows, and balances of expendable resources. Such information is useful in assessing the Town's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At the end of the year, the Town of Portage Lake's governmental funds reported a fund balance of \$1,395,189. Approximately 68% of this fund balance represented select persons' assigned fund balance and 2% is restricted for future school expenditures and the Portage Lake Association. The remaining fund balance is unassigned and is available for new spending.

CAPITAL ASSETS

The Town of Portage Lake's investment in capital assets for its governmental activities as of December 31, 2016 amounted to \$929,624, net of depreciation and related long-term debt. This investment in capital assets includes land, buildings, equipment and roads. All balances are at historical cost or estimated value at time of purchase. Infrastructure assets such as roads, bridges, and networks are capitalized only during the year of implementation. All construction of infrastructure for the Town is capitalized if the cost of the asset exceeds \$25,000. The Town of Portage Lake had an increase in the investment of capital assets for 2016 of \$66,382. The detail of capital assets at the end of 2016 and 2015, net of accumulated depreciation is as follows:

	<u>2016</u>	<u>2015</u>
Land	\$ 71,930	\$ 71,930
Buildings and improvements	183,939	183,703
Vehicles	16,399	19,023
Equipment	253,262	250,883
Roads	<u>579,092</u>	<u>629,369</u>
Total capital assets, net of depreciation	<u>\$1,104,622</u>	<u>\$1,154,908</u>

During 2016, the Town had approximately \$5,500 in building improvements and \$30,000 in public works equipment. Additional information on the Town of Portage Lake's capital assets can be found in Note 5 of this report.

DEBT ADMINISTRATION

At year end, the Town of Portage Lake had \$174,998 remaining on the 1.97% bond payable obtained to finance the road improvements. This is due in semi-annual principal payments of \$58,334 plus interest until June 2018.

GENERAL BUDGETARY ANALYSIS

During 2016, there were no budget amendments for the General Fund. Actual budgetary revenues of \$1,193,371 were higher than budgeted revenues of \$1,078,996 by \$114,375. Actual expenditures of \$1,002,620 were lower than budgeted expenses of \$1,119,817 by \$117,197.

CONTACTING THE TOWN'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers and investors 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, contact the Town Manager, at the Town Office in Portage Lake, P.O. Box 255, Portage Lake, Maine 04768.

## TOWN OF PORTAGE LAKE, MAINE

## EXHIBIT A

STATEMENT OF NET POSITION  
AS OF DECEMBER 31, 2016

	<u>Governmental Activities</u>
<u>ASSETS</u>	
CURRENT ASSETS	
Cash and temporary investments (Notes 1 and 2)	\$1,156,129
Short-term investments (Note 1)	218,180
Uncollected taxes (Schedule 3)	100,407
Other receivables	<u>2,683</u>
Total current assets	<u>1,477,399</u>
NONCURRENT ASSETS	
Capital assets (Note 5)	1,760,691
Less allowance for depreciation	<u>(656,069)</u>
Total noncurrent assets	<u>1,104,622</u>
Total assets	<u>2,582,021</u>
<u>LIABILITIES</u>	
CURRENT LIABILITIES	
Accounts payable	2,210
Current portion of bond payable (Note 9)	<u>116,668</u>
Total current liabilities	<u>118,878</u>
NONCURRENT LIABILITIES	
Noncurrent portion of bond payable (Note 9)	<u>58,330</u>
Total liabilities	<u>177,208</u>
<u>NET POSITION</u>	
Net investment in capital assets	929,624
Restricted	30,925
Unrestricted	<u>1,444,264</u>
Total net position	<u>\$2,404,813</u>

*The accompanying notes are an integral part of this financial statement.*

## TOWN OF PORTAGE LAKE, MAINE

EXHIBIT B

STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2016

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expenses)</u> <u>Revenue and</u> <u>Changes in Net</u> <u>Position</u>
		<u>Charges</u> <u>for</u> <u>Services</u>	<u>Operating</u> <u>Grants and</u> <u>Contributions</u>	<u>Governmental</u> <u>Activities</u>
<b>Primary Government</b>				
<b>Governmental Activities:</b>				
Education	\$ 742,273	\$ -	\$ 211,394	\$ (530,879)
Tax increment financing	21,043	-	-	(21,043)
General Government	195,577	6,487	-	(189,090)
Protection	36,640	-	867	(35,773)
Highway Department	99,191	-	9,996	(89,195)
Road Improvement	64,103	-	-	(64,103)
Recreation	19,331	3,603	-	(15,728)
County tax	81,212	-	-	(81,212)
Solid Waste District	32,758	-	-	(32,758)
Ashland facilities	47,084	-	-	(47,084)
Street lights	7,473	-	-	(7,473)
Grants	32,427	-	32,618	191
Code Enforcement	9,727	-	-	(9,727)
Interest Expense	5,176	-	-	(5,176)
Other	27,211	2,133	555	(24,523)
Total governmental activities	<u>1,421,226</u>	<u>12,223</u>	<u>255,430</u>	<u>(1,153,573)</u>
<b>General revenues:</b>				
<b>Taxes</b>				
Property taxes, levied for general purposes				945,719
Discounts and abatements				(13,039)
Homestead reimbursement and other tax related				69,323
Excise				86,240
Federal and state aid not restricted to specific purposes				25,921
Interest, lien and lease income				11,097
Stumpage				22,430
Sale of Town property				11,442
Miscellaneous revenues				<u>10,597</u>
Subtotal, general revenues				<u>1,169,730</u>
CHANGE IN NET POSITION				16,157
NET POSITION - JANUARY 1				<u>2,388,656</u>
NET POSITION - DECEMBER 31				\$ 2,404,813

*The accompanying notes are an integral part of this financial statement.*

## TOWN OF PORTAGE LAKE, MAINE

EXHIBIT C

BALANCE SHEET  
GOVERNMENTAL FUNDS  
AS OF DECEMBER 31, 2016

	<u>General Fund</u>		<u>Special Revenue Fund</u>	<u>Total</u>
	<u>Town</u>	<u>School</u>		
<u>ASSETS</u>				
Cash and temporary investments (Notes 1 and 2)	\$1,134,227	\$19,262	\$2,640	\$1,156,129
Short-term investments (Note 1)	218,180	-	-	218,180
Uncollected taxes (Note 7 and Schedule 3)	100,407	-	-	100,407
Other receivables	<u>2,683</u>	<u>-</u>	<u>-</u>	<u>2,683</u>
Total assets	<u>\$1,455,497</u>	<u>\$19,262</u>	<u>\$2,640</u>	<u>\$1,477,399</u>
<u>LIABILITIES AND FUND BALANCES</u>				
Liabilities:				
Accounts payable	<u>\$ 2,210</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,210</u>
Deferred Inflows of Resources				
Unavailable revenue (Note 6)	<u>80,000</u>	<u>-</u>	<u>-</u>	<u>80,000</u>
Fund balances:				
Restricted:				
School expenditures	20,878	-	-	20,878
Portage Lake Association	10,047	-	-	10,047
Unrestricted:				
Assigned (Schedule 4)	944,338	-	2,640	946,978
Unassigned	<u>398,024</u>	<u>19,262</u>	<u>-</u>	<u>417,286</u>
Total fund balances	<u>1,373,287</u>	<u>19,262</u>	<u>2,640</u>	<u>1,395,189</u>
Total liabilities and fund balances	<u>\$1,455,497</u>	<u>\$19,262</u>	<u>\$2,640</u>	<u>\$1,477,399</u>

*The accompanying notes are an integral part of this financial statement.*

## TOWN OF PORTAGE LAKE, MAINE

EXHIBIT D

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2016

	General Fund		Special	
	<u>Town</u>	<u>School</u>	<u>Revenue Fund</u>	<u>Total</u>
REVENUES				
Property taxes	\$ 481,194	\$459,525	\$ -	\$ 940,719
Homestead and veterans reimburse-				
ment/BETE Reimbursement	69,323	-	-	69,323
Discounts and abatements	(13,039)	-	-	(13,039)
Federal assistance	-	10,222	-	10,222
State assistance				
Education subsidy	-	201,172	-	201,172
Revenue sharing	16,663	-	-	16,663
Tree growth reimbursement	9,258	-	-	9,258
Highway block grant	9,996	-	-	9,996
State grants	1,422	-	32,618	34,040
Stumpage	22,430	-	-	22,430
Excise taxes	86,240	-	-	86,240
Sale of Town property	11,442	-	-	11,442
Other revenues	33,917	-	-	33,917
TOTAL REVENUES	<u>728,846</u>	<u>670,919</u>	<u>32,618</u>	<u>1,432,383</u>
EXPENDITURES				
Education	-	742,273	-	742,273
General government	194,195	-	-	194,195
Tax increment financing	21,043	-	-	21,043
Protection	25,086	-	-	25,086
Highway department	112,635	-	-	112,635
Road Improvements	16,000	-	-	16,000
Recreation	16,640	-	-	16,640
Street lights	7,473	-	-	7,473
County tax	81,212	-	-	81,212
Solid waste district	32,758	-	-	32,758
Ashland facilities	47,084	-	-	47,084
Grants	-	-	32,427	32,427
Code Enforcement	9,727	-	-	9,727
Other	25,242	-	1,969	27,211
TOTAL EXPENDITURES	<u>589,095</u>	<u>742,273</u>	<u>34,396</u>	<u>1,365,764</u>
OTHER FINANCING USES				
Payments on long-term bond	<u>121,844</u>	<u>-</u>	<u>-</u>	<u>121,844</u>
EXCESS OF REVENUES OVER (UNDER)				
EXPENDITURES	17,907	(71,354)	(1,778)	(55,225)
FUND BALANCE - JANUARY 1	<u>1,355,380</u>	<u>90,616</u>	<u>4,418</u>	<u>1,450,414</u>
FUND BALANCE - DECEMBER 31	<u>\$1,373,287</u>	<u>\$ 19,262</u>	<u>\$ 2,640</u>	<u>\$1,395,189</u>

*The accompanying notes are an integral part of this financial statement.*

TOWN OF PORTAGE LAKE, MAINE  
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
WITH THE STATEMENT OF NET POSITION  
DECEMBER 31, 2016

EXHIBIT E

Total fund balance - governmental funds (Exhibit C)		\$1,395,189
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 is	\$1,760,691	
Accumulated depreciation is	<u>(656,069)</u>	
		1,104,622
Bond Payable		(174,998)
Deferred Inflows of property taxes		<u>80,000</u>
Total net position - governmental activities (Exhibit A)		<u>\$2,404,813</u>

*The accompanying notes are an integral part of this financial statement.*

TOWN OF PORTAGE LAKE, MAINE

EXHIBIT F

RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES,  
EXPENDITURES AND CHANGES IN FUND BALANCES WITH THE  
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2016

Total net change in fund balances - governmental funds (Exhibit D) \$ (55,225)

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

Capital outlays to purchase or build capital assets are reported  
in governmental funds as expenditures. However, for govern-  
mental activities those costs are shown in the statement of  
net position and allocated over their estimated useful lives  
as annual depreciation expenses in the statement of activities.  
This is the amount by which depreciation exceeds capital outlays  
in the period:

Depreciation expense	\$(85,764)	
Capital outlays	<u>35,478</u>	
		(50,286)

Deferred inflows recognized 5,000

Principal payments on bonds are accounted for as expenditures  
using the governmental approach. These payments are used to  
off-set liabilities in governmental activities. 116,668

Change in net position of governmental activities (Exhibit B) \$ 16,157

*The accompanying notes are an integral part of this financial statement.*



TOWN OF PORTAGE LAKE, MAINE

NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2016

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Town of Portage Lake, Maine was incorporated in 1909 under the laws of the State of Maine. The Town operates under a selectperson-town meeting form of government and provides the following services: Public safety, public works, health/social services, education, improvements, planning/zoning and general administrative services.

In evaluating how to define the Town for financial reporting purposes, management has considered all potential component units. The criteria for including a potential component unit within the reporting entity is that of manifestation of oversight responsibility and financial interdependency. There are no entities that are controlled by or dependent on the Town.

The financial statements of the Town have been prepared in conformity with generally accepted accounting principles as applied to governmental units. The authority establishing the standards for governmental accounting principles is the Governmental Accounting Standards Board.

The Town of Portage Lake's basic financial statements include government-wide statements, including a statement of net position and a statement of activities, and fund financial statements which provide a more detailed level of financial information.

Government-wide Financial Statements - The statement of net position and the statement of activities display information about the Town as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. These statements distinguish between those activities of the Town that are governmental and those that are considered business-type activities. The Town currently has no business-type activities.

The statement of net position presents the financial condition of the governmental activities of the Town at year-end. The statement of activities presents a comparison between direct expenses and program revenues for each department or function of the Town's governmental activities. Direct expenses are those that are specifically associated with a service or department and, therefore, clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the department, grants and contributions that are restricted to meeting the operational or capital requirements of a particular department and interest earned on grants that is required to be used to support a particular department. Revenues that are not classified as program revenues are presented as general revenues of the Town, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each business segment or governmental function is self-financing or draws from the general revenue of the Town.

Fund Financial Statements - During the year, the Town segregates transactions related to certain Town functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the Town at this more detailed level. The focus of governmental and enterprise fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. The General Fund is reported as a major fund by the Town.

TOWN OF PORTAGE LAKE, MAINE

NOTES TO THE FINANCIAL STATEMENTS (Continued)  
DECEMBER 31, 2016

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Accounting

The accounts of the Town are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. Each fund is accounted for by a separate set of self-balancing accounts that comprise its assets and account for the governmental resources allocated to them for the purpose of carrying on specific activities in accordance with laws, regulations or other restrictions. The various funds are summarized by type in the financial statements.

GOVERNMENTAL FUNDS

Governmental funds are those through which most governmental functions typically are financed.

General Fund - The general fund accounts for financial resources in use for general types of operations. This is a budgeted fund, and any fund balances are considered as resources available for use. Revenues are derived primarily from property and other local taxes, state and federal distributions, licenses, permits, charges for services, and interest income.

Special Revenue Fund - The special revenue fund accounts for revenues derived from specific sources that are restricted by legal and regulatory provisions to finance specific activities. The Town is not required to budget for this fund.

Measurement Focus

Government-wide Financial Statements - The government-wide financial statements are prepared using the economic resources measurement focus. All assets and liabilities associated with the operation of the Town are included in the statement of net position.

Fund Financial Statements - All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

Like the government-wide statements, all proprietary funds are accounted for on a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of these funds are included on the statement of net position. The statement of changes in fund net position presents increases (i.e., revenues) and decreases (i.e., expenses) in net total position. The statement of cash flows provides information about how the Town finances and meets the cash flow needs of its proprietary activities. During 2016, there were no proprietary funds.

Basis of Accounting

The basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements, together with fiduciary funds, are prepared using the accrual basis of accounting.

TOWN OF PORTAGE LAKE, MAINE

NOTES TO THE FINANCIAL STATEMENTS (Continued)  
DECEMBER 31, 2016

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Governmental funds use the modified accrual basis of accounting. On the accrual basis of accounting, expenses are recognized at the time they are incurred. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue and in the presentation of expenses versus expenditures.

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On the modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current year. For the Town, available means expected to be received within 60 days of fiscal year-end. Licenses and permits, charges for services, fines and forfeits and miscellaneous revenues are recorded as revenues when received in cash. General property taxes, self-assessed taxes and investment earnings are recorded when they become both measurable and available. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for expenditures for debt service, prepaid expenses and other long-term obligations, which are recognized when paid.

Nonexchange transactions, in that the Town receives value without directly giving equal value in return, include property taxes, grants, entitlements and donations. Revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the Town must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the Town on a reimbursement basis. On the modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization are not recognized in governmental funds.

Budgetary Data

Formal budgetary accounting is employed as a management control for all funds of the Town. Annual operating budgets are adopted each year through the passage of an annual budget ordinance and amended as required for the General Fund. In accordance with generally accepted accounting principles, these budgets use the same accounting basis to reflect actual revenues and expenditures. Budgets for the Special Revenue Funds, if applicable, are made on a project basis, sometimes spanning over more than one fiscal year. Budgetary control is exercised at the departmental level or by project. All unencumbered budget appropriations, except reserve budgets, lapse at the end of each fiscal year.

TOWN OF PORTAGE LAKE, MAINE

NOTES TO THE FINANCIAL STATEMENTS (Continued)  
DECEMBER 31, 2016

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Budgetary Data (Continued)

The general operating fund is legally required to be budgeted and appropriated. The major document prepared is the tax budget, which separates these funds by function and estimated appropriation needed to fund each function. The tax budget demonstrates a need for existing or increased tax rates. This budget is approved by an annual town meeting and may be amended during the year if projected increases or decreases in revenues or expenditures are identified by the Town. The amounts reported as the original budget amounts in the budgetary statements (Schedule 1) reflect the amounts in the legally adopted budget. Changes, if any, are reflected in the final budget column.

Cash and Temporary Investments

Available cash is deposited in interest-bearing accounts to as great a degree as possible. These residual investments are classified for reporting purposes as cash. Earnings from these investments are reported by the applicable funds. The Town's policy is to invest in regional banks and federal securities and to insure the funds to as great a degree as possible. Deposits with a maturity of three months or less are included in cash and temporary investments for financial reporting purposes.

Monies for all funds are maintained in a pool. Individual funds are maintained through the Town's accounting records to allow proper segregation of cash for each fund.

Short-term Investments

The Town invested some of their cash in Certificates of Deposit. These deposits are scheduled to mature within a year but more than the three months, thereby excluding them from cash and temporary investments.

Compensated Absences

The Town employees are granted vacation and sick leave in varying amounts. Earned vacation time is intended to be used within the year earned. Unused vacation is subject to approval of the selectpersons as to whether it is paid or transferred to the next year. Accumulated sick leave is not payable to employees upon termination or retirement.

Property Taxes

Property taxes are levied as of April 1, committed for collection in July, and are due and payable on or before September. It is the Town's policy to allow a 2% discount on any property taxes paid within 30 days of mailing. Property taxes levied on April 1 are used to finance the operations of the Town for the calendar budget year beginning January 1. In accordance with Maine law, taxes not collected within eight months following the date of the commitment are secured by liens. Property tax revenues are recognized in the fiscal year for which the items have been levied, in conformity with the policy of other local governments in Maine.

The Town has adopted the standard established by Generally Accepted Accounting Principles regarding the recognition of property taxes. The criterion for this standard is to recognize property tax revenue as it becomes both "measurable and available". Measurable is defined as the amount that the Town can reasonably expect to receive of the property taxes assessed for the current year. Available is defined as the amount that will be collected of current and past due taxes during the current period or expected to be collected shortly thereafter to pay current liabilities. For the purposes of this report, 60 days is used as the collection period after year-end. Accordingly, a liability has been established on the balance sheet for the taxes considered collectible but not available for current liabilities.

TOWN OF PORTAGE LAKE, MAINE

NOTES TO THE FINANCIAL STATEMENTS (Continued)  
DECEMBER 31, 2016

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Prepaid Expense

Payments made benefiting future periods under the governmental fund basis are recorded under the non-allocated method and are currently expensed as paid. Payments made to vendors for services that will benefit periods beyond December 31, 2016, are recorded as prepaid items using the consumption method for government-wide activities. A current asset for the prepaid amount is recorded at the time of the purchase and an expense is reported in the year in which services are consumed. As of December 31, 2016, there were no prepaid expenses.

Capital Assets

General capital assets are those assets not specifically related to activities reported in the proprietary funds. These assets generally result from expenditures in the governmental funds. These assets are reported in the governmental activities column of the government-wide statement of net position but are not reported in the fund financial statements. Capital assets utilized by any proprietary funds are reported both in the business-type activities column of the government-wide statement of net position and in the respective funds.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their estimated fair value as of the date received. The Town maintains a capitalization threshold of \$5,000. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Infrastructure assets have a separate threshold for capitalization of \$25,000.

Capital assets are depreciated using the straight-line method over the following useful lives:

<u>Description</u>	<u>Governmental Activities Estimated Lives</u>
Buildings and Improvements	20-50 years
Furniture and Equipment	5-20 years
Vehicles	5-10 years
Infrastructure	15-100 years

Accounts Payable, Accrued Expenses and Long-term Obligations

All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements.

Net Position

Net position represents the difference between assets, liabilities and deferred inflows and outflows. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction, or improvement of those assets. Net position is reported as restricted when there are limitations imposed on use either through the enabling legislation adopted by the Town or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. When an expense is incurred for purposes for which both restricted and unrestricted net position is available, restricted net position is applied first.

TOWN OF PORTAGE LAKE, MAINE

NOTES TO THE FINANCIAL STATEMENTS (Continued)  
DECEMBER 31, 2016

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Balance Classifications

Generally accepted accounting principles require fund balance to be classified as Nonspendable, Restricted or Unrestricted. Unrestricted is then determined to be Committed, Assigned, or Unassigned by the Town's management. The Town considers expenditures that are incurred for purposes where restricted and unrestricted fund balances are available, to be expended in the following order - Restricted, Committed, Assigned and Unassigned. In the 2016 fiscal year there were no nonspendable funds.

Restricted Fund Balance

Restricted fund balances are restricted due to external contributors that have donated the funds to the Town. These contributors have placed restrictions on how or when the Town can use the funds.

Committed Fund Balance

Funds that have been set aside for specific purposes which require formal action (such as a town vote) in order for these funds to be released.

Assigned Fund Balance

Funds assigned by the authority of the Town Selectpersons for which they intend to use them for specific purposes. These assignments are recommended in the proposed budget which then gets voted on by the Town's people. If the budget is approved, the funds are then assigned for a specific purpose. The Selectpersons do not need a Town vote to release these funds.

Unassigned Fund Balance

The remaining fund balance that is not restricted, committed or assigned is considered unassigned. These funds are spendable funds in the ordinary course of government operations.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

(2) CASH AND TEMPORARY INVESTMENTS

Deposits with financial institutions are subject to custodial risk, which is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. The Town's policy is to invest in regional banks and to insure the funds to as great a degree as possible. As of December 31, 2016, the Town's carrying amount of deposits was \$1,374,309 and the bank balance was \$1,391,104. All of the money was insured or collateralized.

(3) LEGAL DEBT LIMIT

The Town's legal debt limit is \$5,223,750 which represents 7.5% of the Town's 2016 state valuation of \$69,650,000.



TOWN OF PORTAGE LAKE, MAINE

NOTES TO THE FINANCIAL STATEMENTS (Continued)  
DECEMBER 31, 2016

(4) JOINT VENTURES

Northwestern Aroostook County Septage Board

The Northwestern Aroostook County Septage Board is owned jointly by the Towns of Portage Lake, Ashland, Masardis, the Plantations of Oxbow, Garfield, Nashville and the Unorganized Territories of Aroostook County, Township 11 Range 4, and Township 10 Range 4. As of December 31, 2014, the most recent report available at the audit date, the Town of Portage Lake owned 32.2% of this facility. A summary of the facility's activity for 2014 is as follows:

	<u>Amount</u>	<u>Portage Lake's Share</u>
Total Assets	\$51,047	\$16,437
Total Liabilities	-	-
Total Net Position	<u>\$51,047</u>	<u>\$16,437</u>
Total Revenues	\$ 2,685	
Less Total Expenditures	<u>(3,793)</u>	
Decrease in Net Position	<u>\$ (1,108)</u>	

Northern Aroostook Solid Waste Association

The Northern Aroostook Solid Waste Association is owned jointly by the Towns of Eagle Lake, Portage Lake, Wallagrass, New Canada, Nashville, Winterville and the County of Aroostook. As of December 31, 2012, the most recent internal report available at the audit date, the Town of Portage Lake, owned 16.42% of this facility. The purpose of the Association is to provide for the planning, development, acquisition, leasing, operation and closure of an environmentally sound transfer station. During 2016, the Town paid \$32,758 to the Association.

(5) CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2016, was as follows:

	<u>Balance January 1, 2016</u>	<u>Addi- tions</u>	<u>Retire- ments</u>	<u>Balance December 31, 2016</u>
<u>Governmental Activities</u>				
Land	\$ 71,930	\$ -	\$ -	\$ 71,930
Buildings and improvements	320,140	5,478	-	325,618
Vehicles	87,239	-	-	87,239
Equipment	480,902	30,000	-	510,902
Roads	<u>765,002</u>	<u>-</u>	<u>-</u>	<u>765,002</u>
Totals at historical cost	<u>1,725,213</u>	<u>35,478</u>	<u>-</u>	<u>1,760,691</u>
Less accumulated depreciation for:				
Buildings and improvements	136,437	5,242	-	141,679
Vehicles	68,216	2,624	-	70,840
Equipment	230,019	27,621	-	257,640
Roads	<u>135,633</u>	<u>50,277</u>	<u>-</u>	<u>185,910</u>
	<u>570,305</u>	<u>85,764</u>	<u>-</u>	<u>656,069</u>
Governmental activities capital assets, net	<u>\$1,154,908</u>	<u>\$ (50,286)</u>	<u>\$ -</u>	<u>\$1,104,622</u>

TOWN OF PORTAGE LAKE, MAINE

NOTES TO THE FINANCIAL STATEMENTS (Continued)  
DECEMBER 31, 2016

(5) CAPITAL ASSETS (Continued)

Depreciation expense was charged to governmental functions as follows:

General government	\$ 6,860
Highway Department	16,556
Protection	11,554
Roads	48,103
Recreation	<u>2,691</u>
	<u>\$85,764</u>

(6) DEFERRED INFLOW OF RESOURCES

The Town has adopted the standard established by generally accepted accounting principles regarding the recognition of property taxes. The criterion for this standard is to recognize property tax revenue as it becomes both "measurable and available". Measurable is defined as the amount that the Town can reasonably expect to receive of the property taxes assessed for the current year. Available is defined as the amount that will be collected of current and past due taxes during the current period or expected to be collected shortly thereafter to pay current liabilities. For the purposes of this report, 60 days is used as the collection period after year-end. Accordingly, a liability has been established on the balance sheet for the taxes considered collectible but not available for current liabilities.

(7) CREDIT ENHANCEMENT AGREEMENT

On November 1, 1998, the Town entered into a "credit enhancement agreement" with Maine Woods Company, LLC. The agreement states that within 45 days after the effective date, the Town shall create and establish a segregated fund in the name of the Town designated as the "Maine Woods Company Municipal Development and Tax Increment Financing Development Program Fund" (Development Program Fund).

Deposits into the Fund - There shall be deposits into the Development Program Fund contemporaneously with each payment of property tax by the Company in the following amounts:

Years 1 through 5	100%
Years 6 through 10	75%
Years 11 through 15	50%
Years 16 through 20	25%

Withdrawals from the Fund - The portion of tax increment revenues to be retained by the Town for the purposes of economic development and related activities are as follows:

Years 1 through 5	0%
Years 6 through 10	25%
Years 11 through 15	50%
Years 16 through 20	75%

On November 1, 1998, the Town entered into a "reimbursement agreement" with Maine Woods Company, LLC for the reimbursement of administrative costs associated with the tax increment financing (TIF) created by the Town. The agreement states that the Town will invoice Maine Woods Company, LLC for such administrative costs and the limit for reimbursement shall be 10% of the amount of the credit enhancement payments made to the Company in the year such costs are incurred.



TOWN OF PORTAGE LAKE, MAINE

NOTES TO THE FINANCIAL STATEMENTS (Continued)  
DECEMBER 31, 2016

(8) LONG-TERM LEASES

The Town leases land to the golf course for an annual fee of \$1. This is a fifty-year lease that expires in 2018.

(9) LONG-TERM DEBT

Governmental Activities:

As of December 31, 2016, governmental long-term debt consisted of a 1.97% unsecured bond payable in semi-annual installments of \$58,334 principal plus interest through 2018.

The following is a summary of changes in long-term debt for the year ended December 31, 2016:

	Balance January 1, 2016	Additions	Retire- ments	Balance December 31, 2016	Due Within One Year
<u>Governmental Activities</u>					
Bond payable	\$291,666	\$ -	\$116,668	\$174,998	\$116,668

As of December 31, 2016, long-term obligation matures as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>
2017 (included in current liabilities)	\$116,668	\$2,873
2018	58,330	575
	<u>\$174,998</u>	<u>\$3,448</u>

(10) SCHOOL DEPARTMENT

As a department of the Town, the Portage Lake School Department has been included in these financial statements. For comparative purposes, the school activity has been reported separately on the governmental funds balance sheet and the statement of revenues, expenditures and changes in fund balance.

(11) SUBSEQUENT EVENTS

Management has reviewed subsequent events through February 16, 2017, the date that these financial statements were available to be issued and determined that no additional adjustments or disclosures are required in order for these financial statements to be fairly stated.

## TOWN OF PORTAGE LAKE, MAINE

SCHEDULE 1

BUDGETARY COMPARISON SCHEDULE FOR THE GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2016

	General Fund			
	Budgeted Amounts		Actual (Budgetary) Basis	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
REVENUES				
Property taxes	\$ 945,719	\$ 945,719	\$ 945,719	\$ -
Homestead exemption	13,583	13,583	13,583	-
BETE Reimbursement	55,283	55,283	55,295	12
Discounts and abatements	(18,000)	(18,000)	(13,039)	4,961
State assistance				
Revenue sharing	17,411	17,411	16,663	(748)
Other revenues	65,000	65,000	175,150	110,150
TOTAL REVENUES	1,078,996	1,078,996	1,193,371	114,375
EXPENDITURES				
Education	459,525	459,525	459,525	-
General Government	221,340	221,340	194,195	27,145
Tax increment financing	86,182	86,182	21,043	65,139
Protection	33,000	33,000	25,086	7,914
Highway department	90,500	90,500	82,635	7,865
Recreation	15,000	15,000	16,640	(1,640)
Street lights	8,500	8,500	7,473	1,027
County tax	81,212	81,212	81,212	-
Solid Waste District	32,758	32,758	32,758	-
Ashland facilities	47,084	47,084	47,084	-
Code Enforcement	12,500	12,500	9,727	2,773
Other	32,216	32,216	25,242	6,974
TOTAL EXPENDITURES	1,119,817	1,119,817	1,002,620	117,197
EXCESS OF REVENUES OVER EXPENDITURES FROM OPERATIONS	(40,821)	(40,821)	190,751	231,572
OTHER SOURCES (USES)				
From surplus	95,732	95,732	-	(95,732)
Transfer to reserves	(26,500)	(26,500)	-	26,500
Payments on long-term bond	-	-	(121,844)	(121,844)
Road Improvements	-	-	(16,000)	(16,000)
New equipment	-	-	(30,000)	(30,000)
Overlay	(28,411)	(28,411)	-	28,411
TOTAL OTHER SOURCES (USES)	40,821	40,821	(167,844)	(208,665)
NET INCREASE IN FUND BALANCE	\$ -	\$ -	22,907	\$ 22,907
FUND BALANCE - JANUARY 1			1,430,380	
FUND BALANCE - DECEMBER 31			\$ 1,453,287	

TOWN OF PORTAGE LAKE, MAINE

SCHEDULE 2

RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENTS WITH THE  
BUDGETARY COMPARISON SCHEDULE FOR THE GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2016

Governmental funds - fund balance (Exhibit C)	\$1,373,287
Amounts reported for the governmental funds - fund balance (Exhibit C) differed from the budgetary basis - fund balance (Schedule 1) as follows:	
Deferred taxes reported on the modified accrual basis are expected to be unavailable within the 60 days after year end.	<u>80,000</u>
Budgetary comparison - fund balance (Schedule 1)	<u>\$1,453,287</u>
Total net change in fund balance - budgetary basis (Schedule 1)	\$ 22,907
Amounts reported for the governmental funds statement of revenues, expenditures and changes in fund balance (Exhibit D) differed with the budgetary basis of accounting as presented on Schedule 1 as follows:	
Adjustments to reconcile net change in fund balance budgetary basis to net change in fund balance - governmental funds (Exhibit D):	
Change in deferred inflows of resources from unavailable revenue	<u>(5,000)</u>
Total net change in fund balance - governmental funds (Exhibit D)	<u>\$ 17,907</u>

## TOWN OF PORTAGE LAKE, MAINE

## SCHEDULE 3

SCHEDULE OF PROPERTY TAXES - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2016

	<u>Total</u>	<u>2017 Taxes</u>	<u>2016 Taxes</u>	<u>2015 Taxes and Liens</u>	<u>Prior Taxes and Liens</u>
UNCOLLECTED AT JANUARY 1	\$ 94,746	\$ -	\$ (1,701)	\$ 69,616	\$ 26,831
2016 COMMITMENT (\$71,488,211 @.01325)	947,219	-	947,219	-	-
COLLECTIONS, including discounts	933,171	1,052	873,095	43,176	15,848
TAX ACQUIRED	8,387	-	-	2,823	5,564
	<u>941,558</u>	<u>1,052</u>	<u>873,095</u>	<u>45,999</u>	<u>21,412</u>
UNCOLLECTED AT DECEMBER 31	<u>\$100,407</u>	<u>\$(1,052)</u>	<u>\$ 72,423</u>	<u>\$ 23,617</u>	<u>\$ 5,419</u>
REPRESENTED BY:					
Real Estate Taxes	\$ 98,051	\$(1,052)	\$ 71,322	\$ 22,944	\$ 4,837
Personal Property Taxes	2,356	-	1,101	673	582
	<u>\$100,407</u>	<u>\$(1,052)</u>	<u>\$ 72,423</u>	<u>\$ 23,617</u>	<u>\$ 5,419</u>

## TOWN OF PORTAGE LAKE, MAINE

SCHEDULE 4

SCHEDULE OF CAPITAL AND NONCAPITAL OUTLAYS - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2016

	Balances <u>January 1</u>	<u>Transfers</u>	<u>Receipts</u>	Total <u>Available</u>	Expendi- <u>tures</u>	Balances <u>December 31</u>
<u>Assigned for subsequent years' commitment</u>						
Tax Increment Financing	\$205,532	\$ -	\$ 63,749	\$269,281	\$123,844	\$ 145,437
Scholarships		5,000	-	5,000	1,000	4,000
Road Project	76,399	-	81,090	157,489	16,000	141,489
Equipment Reserve	60,011	10,000	204	70,215	30,000	40,215
Plow Truck Reserve		-	55,000	55,000	-	55,000
Fire Truck	76,562	10,000	2,546	89,108	-	89,108
TOTAL	<u>\$418,504</u>	<u>\$25,000</u>	<u>\$202,589</u>	<u>\$646,093</u>	<u>\$170,844</u>	<u>\$ 475,249</u>
<u>Assigned for subsequent years' expenditures</u>						
Revenue Sharing	\$ 4,425	\$ -	\$ -	\$ 4,425	\$ -	\$ 4,425
Stumpage	204,613	-	23,562	228,175	-	228,175
Lot Sales	9,825	-	-	9,825	-	9,825
Silviculture	200,050	-	59	200,109	-	200,109
Town Revaluation	10,000	5,000	-	15,000	-	15,000
Other	10,609	1,500	530	12,639	1,084	11,555
TOTAL	<u>\$439,522</u>	<u>\$ 6,500</u>	<u>\$ 24,151</u>	<u>\$470,173</u>	<u>\$ 1,084</u>	<u>\$ 469,089</u>

## TOWN OF PORTAGE LAKE, MAINE

SCHEDULE 5

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2016

<u>Federal Grantor/ Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass- through Grantor's Number</u>	<u>Expendi- tures</u>
<u>U.S. Department of Education</u>			
Passed through State Department of Education:			
Special Education - Grants to States, Individuals with Disabilities Act - Part B - Local Entitlement	84.027	013-05A-3046-12	<u>\$10,222</u>

TOWN OF PORTAGE LAKE, MAINE

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2016

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the Town of Portage Lake, Maine and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements for Federal Awards (Uniform Guidance). Therefore, some amounts presented in the schedule may differ from amounts presented in, or used in the preparation, of the basic financial statements.

NOTE B - BASIS OF PRESENTATION

Reporting Entity

The accompanying Schedule of Expenditures of Federal Awards presents the activity of federal financial assistance programs administered by the Town, an entity as defined in the notes to the financial statements.

Pass-through Programs

Where the Town receives funds from a government entity other than the federal government (pass-through), the funds are accumulated based upon the Catalog of Federal Domestic Assistance (CFDA) number advised by the pass-through grantor.

NOTE C - INDIRECT COSTS

Indirect costs are included in the reported expenditures to the extent such costs are included in the federal financial reports used as the source for the data presented.

NOTE D - MATCHING COSTS

Matching costs that represent the Town's share of certain program costs, if any, are not included in the Schedule of Expenditures of Federal Awards.

# FELCH & COMPANY, LLC

*Certified Public Accountants*

P.O. BOX 208  
CARIBOU, MAINE 04736  
(207) 498-3176  
FAX (207) 498-6278  
E-MAIL: CPA@FELCHCPA.COM

## INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Selectpersons of the  
Town of Portage Lake, Maine

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Portage Lake, Maine, as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the Town of Portage Lake, Maine's basic financial statements, and have issued our report thereon dated February 16, 2017.

### Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town of Portage Lake, Maine's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Portage Lake, Maine's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described below, that we consider to be a significant deficiency.



To the Board of Selectpersons of the  
Town of Portage Lake, Maine

The size of the Town imposes practical limitations on the establishment of those internal control structure policies and procedures that depend on segregation of duties (i.e., one person handles almost all accounting functions relating to receipts and disbursements). Failure to segregate duties such as the preparation of checks, check signing, posting transactions, preparing deposits, and reconciling the bank statements, could lead to the misuse of cash as well as the misuse of cash not being detected.

#### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Town of Portage Lake, Maine's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

#### **Town of Portage Lake, Maine's Response to Findings**

Management has responded that budget constraints will prohibit the Town from hiring additional accounting staff. The Town's selectpersons and manager have additional procedures to help counteract the segregation of duties such as reviewing the bank statements and reconciliations as well as reviewing all invoices before the checks are mailed. We did not audit the Town's response and, accordingly, we express no opinion on it.

#### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Town's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Felch & Company LLC*

Caribou, Maine  
February 16, 2017

# 2017 WARRANT

AROOSTOOK, §

STATE OF MAINE

To: Corrine M. Routhier, resident of the Town of Portage Lake, County of Aroostook, and State of Maine

GREETINGS: In the name of the State of Maine, you are hereby required to notify and warn the Voters of the Town of Portage Lake, in said County, qualified by law to vote in the town affairs, to meet at the Municipal Building in said town on **Thursday the thirtieth (30<sup>th</sup>) of March, 2017, at three o'clock (3:00) in the afternoon until seven o'clock (7:00) in the evening**, then and there to act upon the following articles to wit:

ART. 1 To elect a Moderator to preside at said meeting

ART. 2 To elect by secret ballot the following Officer(s):

One (1) Selectperson for a term of three (3) years

One (1) Portage Lake Schoolboard member for a term of three (3) years

And to notify and warn said voters to assemble at the Portage Lake Municipal Building on **Friday, the thirty-first (31<sup>st</sup>) of March, 2017, at six-thirty (6:30) in the evening**, then and there, to act on the following Articles to wit:

ART. 3 To see if the Town will vote to authorize the Selectboard to appoint all necessary officers not elected by ballot for the ensuing year.

ART. 4 To see if the Town will vote to authorize the Selectboard to spend an amount not to exceed 3/12 of the budgeted amount in each budget category of the Town's annual budget during the period from January 1, 2018 to the annual March Town Meeting.

**SELECTBOARD (SB) RECOMMENDS**

**YES**

ART. 5 To see if the Town will authorize the Selectboard to accept any gifts, donations, grants and State funding or reimbursements on behalf of the Town, and exercise such authority as needed to implement grants.

**SB RECOMMENDS**

**YES**

ART. 6 To see if the Town will vote to allow a 2% discount on taxes paid within 30 days of the mailing date and set an interest rate of 7% on unpaid taxes 60 days after the date of tax commitment.

**SB RECOMMENDS**

**YES**

ART. 7 To see if the Town will vote to authorize the Tax Collector or Treasurer to accept prepayments of taxes not yet committed, pursuant to 36 M.R.S.A. Sec. 506.

**SB RECOMMENDS**

**YES**

ART. 8 To see if the Town will vote to authorize the Board of Selectpersons: to bring writs of entry for recovery of such parcels of land as have been acquired by the Town by reason of non-payment of taxes, the time of redemption having expired; to sell or dispose of any property acquired by tax lien foreclosure for payment of all back taxes, fees and interest, after first offering the property to the previous owners; and if they decline, advertising for sealed bids on the same, stating the lowest bid acceptable; and to allow the Selectboard to authorize the Treasurer to waive automatic lien foreclosure when it is in the best interest of the Town.

**SB RECOMMENDS**

**YES**

ART. 9 To see if the Town will vote to authorize the Selectboard and Treasurer, on behalf of the Town, to publish the proposed sale of any Town acquired property and Town owned personal property over \$500, under such terms and conditions as they deem advisable.

**SB RECOMMENDS**

**YES**

ART. 10	To see if the Town will vote to authorize the Selectpersons to appropriate \$25,000 from surplus, as they deem advisable, to meet emergencies that occur during the calendar year. <b>SB RECOMMENDS</b>	<b>YES</b>
ART. 11	To see if the Town will vote to deposit into the Public Works Road Reserve account all monies received for the 2017-2018 year from the Maine Department of Transportation Local Road Assistance Program. <b>SB &amp; BUDGET COMMITTEE (BC) RECOMMEND</b>	<b>YES</b>
ART. 12	To see if the Town will vote to appropriate \$65,000 from anticipated revenue sources for the purpose of reducing the 2017 tax commitment. <b>SB RECOMMENDS</b>	<b>YES</b>
ART. 13	To see if the Town will vote to raise and appropriate \$5,000 for the Revaluation Reserve Account on the Town books in anticipation of the next 10 year total town property revaluation. <b>SB &amp; BC RECOMMEND</b>	<b>YES</b>
ART. 14	To see if the Town will vote to appropriate \$70,000 from anticipated motor vehicle excise revenue for the Road Reserve account. <b>SB &amp; BC RECOMMEND</b>	<b>YES</b>
ART. 15	To see if the Town will vote to raise and appropriate \$20,000 for the following reserve accounts: Portage Lake Fire Department Reserve Account                      \$10,000 Public Works Equipment Reserve Account                              \$10,000 <b>SB &amp; BC RECOMMEND</b>	<b>YES</b>
ART. 16	To see if the Town will vote to raise and appropriate \$1,500 for Vital & Municipal record preservation and to allow all fees collected from vital record transactions to be used for the same. <b>SB &amp; BC RECOMMEND</b>	<b>YES</b>
ART. 17	To see if the Town will vote to raise and appropriate \$24,834 in addition to \$4,166 carried forward for a total budget of \$29,000 for the General Administration operating account, and to allow any reimbursements and fees to be used for the same. <b>SB &amp; BC RECOMMEND</b>	<b>YES</b>
ART. 18	To see if the Town will vote to raise and appropriate \$71,506 in addition to \$6,494 carried forward for a total budget of \$78,000 for Town Selectpersons, Town Manager, Town Clerk, and Town Treasurer. <b>SB &amp; BC RECOMMEND</b>	<b>YES</b>
ART. 19	To see if the Town will vote to raise and appropriate \$8,000 for real & personal property assessing and registry fees. <b>SB &amp; BC RECOMMEND</b>	<b>YES</b>
ART. 20	To see if the Town will vote to raise and appropriate \$12,787 in addition to \$11,213 carried forward for a total budget of \$24,000 for Municipal Building operating expenses and to allow the rental fees and any reimbursements to be used for the same. <b>SB &amp; BC RECOMMEND</b>	<b>YES</b>
ART. 21	To see if the Town will vote to carry forward the balance of \$18,507 for Town Hall Improvements to re-surface the final side of the municipal building with vinyl siding and re-surface ½ of the Municipal Building roof. <b>SB RECOMMEND</b>	<b>YES</b>

- ART. 22 To see if the Town will vote to raise and appropriate \$806 in addition to \$194 carried forward for a total budget of \$1,000 carried forward for the Planning & Appeals Boards.  
**SB & BC RECOMMEND YES**
- ART. 23 To see if the Town will vote to raise and appropriate \$6322 in addition to \$4,678 carried forward for a total budget of \$11,000 for Code Enforcement activities, and to allow plumbing & building permit fees, fines received in the calendar year, and any other reimbursements to be used for the same.  
**SB & BC RECOMMEND YES**
- ART. 24 To see if the Town will vote to raise and appropriate \$13,039 in addition to \$961 carried forward for a total budget of \$14,000 for discounts on taxes paid within thirty (30) days of the mailing date of tax bills, and to carry forward the balance of \$4,000 for abatements.  
**SB & BC RECOMMEND YES**
- ART. 25 To see if the Town will vote to raise and appropriate \$3,400 for approximate annual membership dues for Maine Municipal Assn., NMDC, Maine Tourism Assn., Maine Acadian Heritage Council, Maine Town & City Clerks Assn., Maine Municipal Tax Collectors & Treasurer's Assn., Maine Welfare Directors Assn., the Aroostook Municipal Assn. and Aroostook Municipal Clerks Assn.  
**SB & BC RECOMMENDS YES**
- ART. 26 To see if the Town will vote to carry forward \$3,766 for the General Assistance Program and to allow any reimbursements to be used for the same.  
**SB & BC RECOMMENDS YES**
- ART. 27 To see if the Town will vote to raise and appropriate \$49,697 in addition to \$4,803 carried forward for a total budget of \$54,500 for the Insurance & Social Security accounts, and to allow any reimbursements or dividends to be used for the same.  
**SB & BC RECOMMEND YES**
- ART. 28 To see if the Town will vote to raise and appropriate \$22,317 in addition to \$5,683 carried forward for a total budget of \$28,000 for the Portage Lake Fire Department operating account, and to allow any reimbursements to be used for the same.  
**SB & BC RECOMMENDS YES**
- ART. 29 To see if the Town will vote to carry forward \$4,254 for specific Police Patrol for the coming year.
- ART. 30 To see if the Town will vote to raise and appropriate \$627 in addition to \$498 carried forward for a total budget of \$1,125 for the Animal Control operating account, and to allow any dog license fees to be used for the same.  
**SB & BC RECOMMEND YES**
- ART. 31 To see if the Town will vote to raise and appropriate \$81,009 in addition to \$6,991 carried forward for a total budget of \$88,000 for the Public Works operating account, and to allow any reimbursements to be used for the same.  
**SB & BC RECOMMEND YES**
- ART. 32 To see if the Town will vote to raise and appropriate \$34,400 for Northern Aroostook Solid Waste Association.  
**SB & BC RECOMMEND YES**
- ART. 33 To see if the Town will vote to raise and appropriate \$4,372 in addition to \$128 carried forward for a total budget \$4,500 for the operation of the Transfer Station, and to allow any revenue from tire & shingle disposal fees and the sale of scrap metal to be used for the same.  
**SB & BC RECOMMEND YES**

- ART. 34 To see if the Town will vote to raise and appropriate \$3,614 in addition to \$886 carried forward for a total budget of \$4,500 for contracted services for road side mowing, grader work, special culvert work and miscellaneous expenses related to this account.  
**SB & BC RECOMMEND YES**
- ART. 35 To see if the Town will vote to raise and appropriate \$1,957 in addition \$543 carried forward for a total budget of \$2,500 for the maintenance of the Portage Lake Municipal Cemetery, and to allow lot sale revenue to be used for the same.  
**SB & BC RECOMMEND YES**
- ART. 36 To see if the Town will vote to raise and appropriate \$1,430 in addition to \$70 carried forward for a total budget of \$1,500 for Portage Lake Beautification.  
**SB & BC RECOMMEND YES**
- ART. 37 To see if the Town will vote to raise and appropriate \$750 for the Portage Lake Recreation Department.
- ART. 38 To see if the Town will vote to raise and appropriate \$14,037 in addition to \$1,963 carried forward for a total budget of \$16,000 for upkeep and maintenance of the Campground, Public Beach, Boat Landing, Seaplane Base, Pavillion and Parks, and allow revenues from camping permits, donations and other reimbursements to be used for the same.  
**SB & BC RECOMMEND YES**
- ART. 39 To see if the Town will vote to carry forward \$5,000 for continued restorations and improvements to the Seaplane Base.
- ART. 40 To see if the Town will vote to appropriate \$500 from anticipated boat excise revenue for the Town's share of matching funds for the Portage Lake Association's cost share grant to aid in the identification and education of invasive aquatic plants in, or on, Portage Lake.  
**SB & BC RECOMMEND YES**
- ART. 41 To see if the town will vote to raise and appropriate \$9,500 for the following Portage Lake Organizations/Clubs:
- |   |         |
|---|---------|
| Portage Lake Tourism Committee  | \$2,500 |
| Portage Lakers Snowmobile Club for Town's portion of cost share grant | \$2,500 |
| Portage Lakers ATV Club for the Town's portion of a cost share grant  | \$2,500 |
| Portage Lake Historical Society                                       | \$2,000 |
- SB RECOMMENDS YES**  
**BC MAKES NO RECOMMENDATIONS**
- ART. 42 To see if the Town will vote to raise and appropriate \$6,973 in addition to \$1,027 carried forward for a total budget of \$8,000 for street lights.  
**SB & BC RECOMMEND YES**
- ART. 43 To see if the Town will vote to raise and appropriate \$17,751 for Ashland User Fees:
- |                   |             |
|-------------------|-------------|
| Ambulance Service | \$14,211.19 |
| Library           | \$1,670.17  |
| Recreation        | \$1,869.41  |
- SB & BC RECOMMEND YES**
- ART. 44 To see if the Town will vote to raise and appropriate \$3,394 in addition to \$131 carried forward for a total budget of \$3,525 for the following requested financial social services assistance:
- |                           |       |
|---------------------------|-------|
| American Red Cross        | \$200 |
| Aroostook Agency on Aging | \$295 |

Aroostook County Action Program	\$78.20
Ashland Food Pantry	\$300
Catholic Charities of Maine	\$100
Central Aroostook Humane Society	\$743
Central Aroostook Chamber of Commerce	\$130
Homeless Services of Aroostook	\$587
Life Flight Foundation	\$391
Maine Families Aroostook	\$200
Martha & Mary's Soup Kitchen	\$100
Maine Public Broadcasting Corp.	\$100
Northern Maine Veteran's Cemetery	\$200
VFW Post #9699	\$100

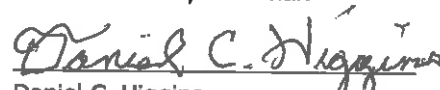
**SB RECOMMENDS**

**YES**

- ART. 45 To see if the Town will vote to appropriate from Surplus \$9,000 to automate the Municipal Building entry doors for better handicap accessibility.
- ART. 46 To see if the Town will appropriate \$6,000 from Surplus for repairing the canopies over the picnic tables at the beach and putting the tables on concrete slabs.
- ART. 47 To see if the Town will vote to appropriate up to \$15,000 from Surplus to remove carpeting and install vinyl flooring in the Town Office and Conference Room.
- ART. 48 To see if the Town will vote to expend \$20,000 from the Road Reserve account to double chip seal Hathaway Road.
- ART. 49 To see if the Town will vote to raise and appropriate \$2,500 for the Portage Hills Country Club to help expand their services, like a youth program.

Dated: Wednesday, February 15, 2017

  
David M. Pierce, Chairman

  
Daniel C. Higgins

  
Barry Kenney

# PORTAGE LAKE ICE-OUT DATES

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1925	May 10		1961	May 15		1997	May 6
1926	May 26		1962	May 10		1998	April 30
1927	April 30		1963	May 11		1999	May 3
1928	May 16		1964	May 6		2000	April 30
1929	May 10		1965	May 4		2001	May 5
1930	May 7		1966	May 9		2002	April 27
1931	May 1		1967	May 7		2003	May 7
1932	May 8		1968	May 2		2004	April 27
1933	May 7		1969	May 11		2005	May 7
1934	May 30		1970	May 13		2006	April 25
1935	May 12		1971	May 13		2007	May 10
1936	May 3		1972	May 19		2008	May 4
1937	May 13		1973	May 7		2009	April 29
1938	April 28		1974	May 21		2010	April 21
1939	May 13		1975	May 15		2011	April 23
1940	May 11		1976	May 2		2012	April 17
1941	May 2		1977	May 12		2013	May 1
1942	May 4		1978	May 12		2014	May 9
1943	May 19		1979	May 3		2015	May 5
1944	May 8		1980	May 4		2016	May 7
1945	April 14	Earliest	1981	May 1			
1946	May 11		1982	May 9			
1947	May 18		1983	May 1			
1948	May 5		1984	May 8			
1949	May 1		1985	May 6			
1950	May 7		1986	April 28			
1951	April 29		1987	April 20			
1952	May 8		1988	April 28			
1953	May 5		1989	May 5			
1954	May 2		1990	April 30			
1955	May 3		1991	May 5			
1956	May 12		1992	May 11			
1957	May 2		1993	May 3			
1958	May 28	Latest	1994	May 12			
1959	May 9		1995	May 4			
1960	May 8		1996	May 3			

Totals per month:    April        16  
                                  May        76

# TOWN SERVICES DIRECTORY

---

Portage Lake Town Office 435-4361  
Fax 435-6229  
Municipal Garage 435-4361  
Fire Department - Information 435-4361  
Ashland town office 435-2311

**\*EMERGENCY SERVICES DIAL 911\***

Fire Department  
Ambulance Service  
Maine State Police  
Game Warden Services  
Sheriff's Department 1-800 -432-7842

**TOWN OFFICE HOURS:**

Mon -Thurs 8 AM - 4:30 PM  
Fri 8 AM - 2:00 PM

**CODE ENFORCEMENT:**

Mon & Thurs, 12:30 -4:30

**TRANSFER STATION:**

Saturdays 7:00 AM - 12:00 PM  
May to October.

**N.A.S.W.A. (Eagle Lake) HOURS:**

Summer Hrs on Wednesdays  
6:00 PM - 8:00 PM Summer/Winter  
Hours are Saturdays 8:00 AM - 5:00 PM

**FOOD STAMP REPRESENTATIVES:** To make an appointment call their toll-free number 1 (800) 432-7340

**GENERAL ASSISTANCE:** Applications will be taken Monday thru Friday from 8:00 AM - 4:30 PM at the Town Office

**STATE OF MAINE DRIVERS**

**EXAMINATIONS:** Ashland Municipal Building by appointment. Appointments are made through the Secretary of State.

**PHOTO DRIVER LICENSE:** State of Maine Motor Vehicle Division at the Ashland Municipal Building. FMI: 435-2311

Ashland Community Library 435-6532  
Mon 9-4 Wed & Fri 9-4 & 6-8

**M.S.A.D. # 32**

Superintendent's Office 435-3661  
High School 435-3481

Katahdin Valley Health Center 435-6341

**ASHLAND FOOD PANTRY**

Every 2<sup>nd</sup> Tues 5-7 PM  
Every 3<sup>rd</sup> Thurs 2-4 PM  
FMI contact Mary Caron 435-6015

**ASHLAND DISTRICT SCHOOL LIBRARY** is available to the entire community during the hours of 7:30 AM - 3:30 PM during regular school hours (September thru mid-June). Note that this library is for your use as well as for our pre-K to Grade 12 students. The staff will be happy to assist you with your library needs.

**Inland Fisheries & Wildlife Ashland Branch:** Station Hill Rd, Ashland. 435-3231

**PORTAGE LAKE ASSOCIATION:** For more information contact Jim Kelley @ 435-2441

**PORTAGE LAKERS ATV CLUB:** For more information call Alyce Bryant-Reece at 435-2010

**PORTAGE HILLS COUNTRY CLUB:** Opened May 1st thru September 30th. Green fees and membership information available by calling 435-8221.

*More information about Portage Lake's clubs & organizations can be found at*  
[www.townofportage.org](http://www.townofportage.org)