

TOWN OF HARTLAND MAINE ANNUAL REPORT 2016



Warren Square, corner of Rt 43 & Rt 151

Town of Hartland

21 Academy Street
PO Box 280
Hartland, ME 04943

Phone (207) 938-4401
Fax (207) 938-3018
Town Manager: Christopher Littlefield

Selectmen: Judith Alton
Shirley Humphrey
Harold Buker

Policy for Town Clerk Fees February 21, 2017

Photo copies of town records (other than vitals)	\$.50 each page
Faxing copies of town records (other than vitals)	\$ 1.00 each page
Non-certified copy of Vital Record (birth, death, marriage)	\$ 7.50 1 st page
Each additional copy purchased at the same time for same record	3.00 each page
Incoming Faxes – (Insurance ID cards, etc.)	\$.50 each page
Outgoing faxes of non-town related documents each transmission (Town will not be held liable for wrong phone numbers or failed transmission of documents).	\$ 1.00 each page

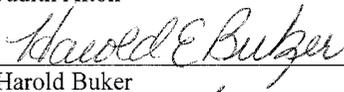
Adopted by Board of Selectmen on

2/21/17

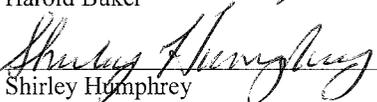
Date of meeting



Judith Alton



Harold Buker



Shirley Humphrey

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TOWN OF HARTLAND 200TH BICENTENNIAL

IS FEBRUARY 17, 2020

THE TOWN IS LOOKING FOR VOLUNTEERS TO JOIN
TO ORGANIZE EVENTS AND FUND RAISING FOR THE
BICENTENNIAL.

THIS TAKES A LOT OF PREPRATION AND TIME, IF
YOU ARE INTERESTED IN SERVING ON THIS
COMMITTEE PLEASE CONTACT

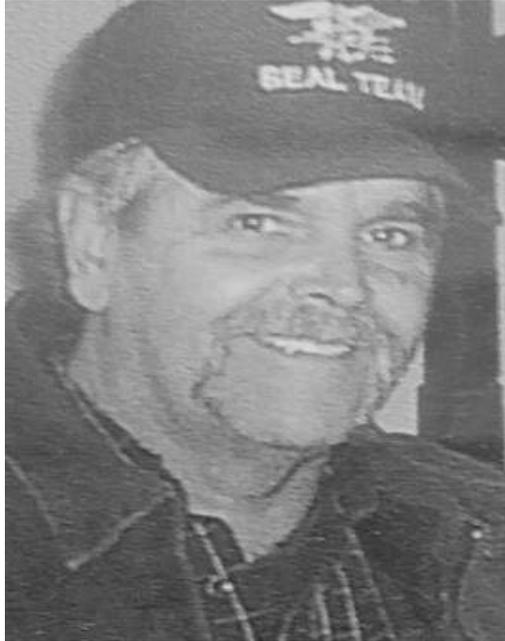
STACEY HALFORD-BURNHAM AT 938-2350

OR EMAIL

HARTLANDADMIN@GMAIL.COM

THANK YOU FOR YOUR SUPPORT.

DEDICATION TO



The 2016 Town Report is being dedicated to Bradley Russell as he has entered retirement. Brad worked from September of 1999 to November of 2016 at the Hartland Pollution Control Facility. Brad worked day and night to be sure the facility stayed on track. He was often asked to complete unsurmountable tasks with little or no funds to do so; however he would apply his creativity, ingenuity, and persistence and accomplish the task. Brad was hardworking, loyal, and witty. If you know Brad, you know that he has an unmatched sense of humor, a unique laugh, and a great attitude. On behalf of the Citizens of the Town of Hartland, the Selectmen, and myself I would like to Thank you for your 17 years of service. We all wish you many years of health and happiness in retirement Brad!

Sincerely,

Chris Littlefield

TOWN OF HARTLAND

PO BOX 280
21 ACADEMY STREET
HARTLAND, MAINE 04943
(207) 938-4401

TOWN OFFICE HOURS:

MON, TUES, WED and FRI
8:00 A.M. - 4:30 P.M.
THURSDAY
9:00 A.M. - 5:30 P.M.
CLOSED HOLIDAYS

TRANSFER STATION HOURS:

THURSDAY - SUNDAY
9:00 A.M. - 4:00 P.M.
CLOSED MAJOR HOLIDAYS

EMERGENCY NUMBERS:

AMBULANCE
HARTLAND FIRE DEPARTMENT
STATE POLICE OR SHERIFF'S DEPARTMENT
911

ANIMAL CONTROL OFFICER:

CHARLES GOULD
(207)612-6991 or (207)938-3827

CODE ENFORCEMENT OFFICER:

AL TEMPESTA
(207) 270-5191

**TOWN OF HARTLAND
ELECTED AND APPOINTED OFFICIALS**

**SELECTMEN, ASSESSORS AND
OVERSEERS OF THE POOR
3-YEAR TERM**

JUDITH ALTON (expiring 2018)
HAROLD BUKER (expiring 2017)
SHIRLEY HUMPHREY (expiring 2019)

**TOWN MANAGER, TREASURER,
TAX COLLECTOR and ROAD COMMISSIONER
CHRISTOPHER LITTLEFIELD**

**DEPUTY TREASURER, DEPUTY TAX COLLECTOR,
ADMINISTRATIVE ASSISTANT and GENERAL ASSISTANCE
SUSAN FROST**

**TOWN CLERK AND REGISTRAR OF VOTERS
KIMBERLY DIMUZIO (4/1/16 – 6/20/2016)
TRISS A SMITH (8/1/16 – CURRENT)**

**DEPUTY TOWN CLERKS
SUSAN FROST
JOYCE HALFORD**

**DEPUTY REGISTRAR OF VOTERS
SUSAN FALOOD**

**POLLUTION CONTROL PLANT
BRADLEY RUSSELL, PLANT SUPERVISOR
TIM KUESPERT, SUPERVISOR
JAKE BUTLER, LAB OPERATOR
ROBBIE MILLS**

PUBLIC WORKS

TIM KUESPERT, SUPERVISOR
FREEMAN RAMSDALL

TRANSFER STATION ATTENDANTS

HAROLD EMERSON
TERRY LEGERE

EMERGENCY MANAGEMENT DIRECTOR

RUSSELL DICKEY.

**CODE ENFORCEMENT OFFICER, PLUMBING INSPECTOR,
HEALTH OFFICER, 911 ADDRESSING OFFICER and
FENCE VIEWER**

AL TEMPESTA

ANIMAL CONTROL OFFICER

CHARLES GOULD

R. S. U. # 19 – DIRECTORS

3-YEAR TERM

SHAWN COOTS (expiring 2019)

ROBIN MCNEIL (expiring 2017)

BUDGET COMMITTEE

EXPIRING 2019:

BARBARA DAY
TIMOTHY KUESPERT
SUZAN ACKERMAN

EXPIRING 2017:

ARTHUR CHILDS
DUSTIN SINCLAIR

EXPIRING 2018:

JOAN CONNELLY
LINWOOD HUMPHREY JR
ELMER LITTLEFIELD
PATRICIA MARTIN

**HARTLAND FIRE DEPARTMENT
1-YEAR TERM FOR OFFICERS**

TIM KUESPERT, CHIEF
CHARLES GOULD, 1ST ASSISTANT CHIEF
KEVIN BURNHAM, 2ND ASSISTANT CHIEF
JOSH NEAL, CAPTAIN
ADAM COLE, 1ST LIEUTENANT
MARK RAMSDELL, 2ND LIUETENANT
GLEN CARMICHAEL, ENGINEER
MARSHA HIGGINS, SECRETARY

FIREFIGHTERS:

LINDY HUMPHREY, HALL CHIEF
BRANDON BADEEN, SAFETY OFFICER
RUSSELL DICKEY, SAFETY OFFICER
MATT BALLARD
HEATH BUTLER
KEN CHARRIER
ZACHARY FROST
LEE FULLER
COURTNEY FULLER
MICHAEL GOULD
WESTON GOULD
ANDREW HEUKLOM
BRANDON PEASE
BRUCE SNYDER
CHRISTOPHER WILSON

HARTLAND JUNIOR FIRE DEPARTMENT

JENA CHARRIER
JOSHUA NEAL, JR
MIKE GAGNE, JR
JOHN MIQUEST, JR

PLANNING BOARD

MAC CIANCHETTE

ART CHILDS

JAMES DENNIS

DANA LITTLEFIELD

GERALD MARTIN

RANDY BUTLER, ALTERNATE

HARTLAND HISTORICAL SOCIETY

DARTHEA ATKINSON

ANN FOSS

NATHANIEL FOSS

ELMER LITTLEFIELD

BRENDA SEEKINS

MARK KANTOR

Visit our website:

www.townofhartlandme.com

**Town of Hartland
Budget Summary
2015-2016**

	Budget	Expended
01 - GENERAL GOV'T		
01 - PAY TO OFFICERS	\$ 7,500.00	\$ 7,500.00
02 - ADMINISTRATION	\$ 126,423.00	\$ 127,709.16
03 - TOWN OFFICE	\$ 18,800.00	\$ 11,325.32
06 - ASSESSING	\$ 19,000.00	\$ 18,999.96
07 - OFFICE EQUIP/TECH	\$ 12,000.00	\$ 11,763.62
08 - SOCIAL SECURITY	\$ 19,000.00	\$ 16,875.31
10 - CONTINGENT	\$ 10,000.00	\$ 9,923.18
11 - ABATEMENTS	\$ 6,000.00	\$ 4,146.90
Department Totals	218,723.00	208,243.45
02 - PROTECTION		
01 - FIRE DEPARTMENT	\$ 31,050.00	\$ 31,210.10
03 - STREET LIGHTS	\$ 20,500.00	\$ 16,567.86
04 - TRAFFIC GUARDS	\$ 2,121.00	\$ 1,683.33
05 - DAM	\$ 3,500.00	\$ 236.48
06 - HYDRANTS RENTALS	\$ 98,500.00	\$ 87,194.75
07 - ANIMAL CONTROL	\$ 7,450.00	\$ 5,684.77
08 - INSURANCE	\$ 72,000.00	\$ 40,484.61
Department Totals	235,121.00	183,061.90
05 - HEALTH & WELFARE		
01 - GENERAL ASSISTANCE	\$ 15,000.00	\$ 3,812.15
02 - KV TRANSIT	\$ 560.00	\$ 560.00
04 - SOMERSET HOSPICE	\$ 300.00	\$ 300.00
05 - TRI TOWN FOOD BANK	\$ 1,500.00	\$ 1,500.00
06 - HARTLAND/ST.ALBANS SENIORS	\$ 500.00	\$ 500.00
07 - FOOD/LEGION BUILDING	\$ 500.00	\$ 184.89
Department Totals	18,360.00	6,857.04
06 - RECREATION		
01 - PUBLIC LIBRARY	\$ 46,670.00	\$ 46,118.00
02 - ITCC	\$ 2,000.00	\$ 2,000.00
03 - POOL	\$ 11,300.00	\$ 9,662.14
Department Totals	59,970.00	57,780.14

**Town of Hartland
Budget Summary
2015-2016**

	Budget	Expended
07 - PUBLIC SERVICE		
02 - KVCOG	\$ 2,500.00	\$ 2,387.00
03 - MAINE MUNICIPAL ASSOC.	\$ 2,420.00	\$ 2,461.00
04 - SOMERSET ECONOMIC DEV	\$ 100.00	\$ 100.00
05 - CHAMBER OF COMMERCE	\$ 200.00	\$ 200.00
06 - FIRST PARK	\$ 13,000.00	\$ 12,148.51
08 - GML ASSOCIATION	\$ 3,000.00	\$ 3,000.00
09 - STREET FLAGS	\$ 500.00	\$ 497.70
Department Totals	21,720.00	20794.21
15 - PUBLIC WORKS		
02 - ROADS	\$ 80,701.00	\$ 80,524.44
03 - SNOW REMOVAL	\$ 217,230.00	\$ 216,485.58
04 - TOWN TRUCK	\$ 6,000.00	\$ 2,471.56
05 - CEMETERIES	\$ 25,048.00	\$ 24,728.78
Department Totals	328,979.00	324,210.36
25 - SANITATION		
01 - TRANSFER STATION	\$ 129,725.00	\$ 129,503.31
02 - TREATMENT PLANT	\$ 45,000.00	\$ 45,000.00
03 - CODE ENFORCEMENT/LPI	\$ 10,000.00	\$ 8,502.86
Department Totals	184,725.00	183,006.17
30 - DEBT & INTEREST		
01 - DEBT SERVICE	\$ 254,920.00	\$ 254,552.29
06 - SALT SHED	\$ 5,910.00	\$ 5,909.20
Department Totals	260,830.00	260461.49
35 - RSU 19		
01 - SCHOOL	\$ 1,175,300.00	\$ 1,173,704.65
Department Totals	1,175,300.00	1,173,704.65
40 - SOMERSET COUNTY TAX		
01 - COUNTY	\$ 293,000.00	\$ 292,589.19
Department Totals	293,000.00	292,589.19
Final Totals	2,796,728.00	2,710,708.60

TOWN OF HARTLAND 2017/2018 BUDGET

	Budget 2016/2017	Request 2017/2018
GENERAL GOVERNMENT		
Pay to Officers	7,500	9,000
Administration	150,550	196,180
Town Office	27,300	27,800
Assessing	19,000	19,000
Office Equip/Tech	12,500	12,500
Payroll Taxes	19,000	19,000
Contingent	10,000	10,000
Abatements	6,000	6,000
 PROTECTION		
Fire Department	33,350	33,350
Dam	3,000	3,000
Street Lights	20,500	20,500
Hydrant Rental	98,500	100,000
Traffic Guides	2,121	0
Animal Control	7,450	7,450
 INSURANCE		
Workman's Comp	23,500	5,200
MMHT	20,000	25,000
SMP, Liability, Veh	15,000	18,000
Unemployment	5,000	3,500
Disability	2,800	1,500
 HEALTH & WELFARE		
KV Transit	560	0
Hospice	300	0
Tri Town Food Bank	2,000	2,000
Hartland/St. Albans SR's	500	500
General Assistance	14,400	14,400
Food/Legion Bldg.	200	200
Crisis Counseling	500	0

	Budget 2016/2017	Request 2017/2018
Kennebec Health	100	0
Life Flight	500	0
Mid Maine Lacrosse	100	0
PUBLIC WORKS		
Labor	15,241	25,000
Benefits/Vac	1,080	1,080
Roads	150,000	303,500
Snow Removal	217,120	249,120
Town Truck	6,000	6,000
Cemeteries	25,118	25,148
SANITATION		
Transfer Station	129,425	130,875
Code Enforcement	10,000	10,000
RECREATION		
Pool	11,300	13,800
ITCC	2,000	2,000
Library	46,670	46,670
PUBLIC SERVICE		
KVGOG	2,500	2,550
MMA	2,420	2,420
SEDC	100	100
Chamber of commerce	200	200
Street Flags	500	500
First Park	13,000	13,000
Lake Association	3,000	3,000
DEBT & INTEREST	191,910	30,910

**Budget
2016/2017**

**Request
2017/2018**

TOAL GENERAL GOVT	251,850		299,480
TOTAL PROTECTION	231,221		217,500
TOTAL H & W	19,160		17,100
TOTAL PUBLIC WORKS	414,559		609,848
TOTAL SANITATION	139,425		140,875
TOTAL RECREATION	59,970		62,470
TOTAL PUBLIC SERVICE	21,720		21,750
TOTAL DEBT & INTERST	191,910		30,910
TOTAL MUNICIPAL	1,329,815		1,399,933
SCHOOL PAYMENTS	1,339,842	(Est)	1,467,250
COUNTY TAX	301,790	(Est)	330,000
TOTAL	1,641,632		1,797,250
TOTAL MUNICIPAL, SCHOOL & COUNTY	2,971,447		3,197,183

STATE OF MAINE
MUNICIPAL ELECTION FOR THE TOWN OF HARTLAND
FRIDAY, MAY 5, 2017
OFFICIAL BALLOT

Place a cross (X) or a check (✓) in the square to the left of the name of the candidate for whom you choose to vote. You may vote for a person whose name does not appear on the ballot by writing the persons' name and municipality of residence in the blank space provided and marking the square at the left. **Use of "Stickers" is barred. IF YOU MAKE A MISTAKE, YOU MAY REQUEST A NEW BALLOT

<p style="text-align: center;">For Selectman</p> <p>3 Years Vote for not more than one</p> <p><input type="checkbox"/> Buker, Harold E., Hartland, ME</p> <p><input type="checkbox"/> _____ Write-in name and municipality of residence</p>	<p style="text-align: center;">For Budget Committee</p> <p>3 Years Vote for not more than two</p> <p><input type="checkbox"/> Childs, Arthur D., Hartland, ME</p> <p><input type="checkbox"/> _____ Write-in name and municipality of residence</p> <p><input type="checkbox"/> _____ Write-in name and municipality of residence</p>
<p style="text-align: center;">For RSU 19 Director</p> <p>3 Years Vote for not more than one</p> <p><input type="checkbox"/> McNeil, Robin A., Hartland, ME</p> <p><input type="checkbox"/> _____ Write-in name and municipality of residence</p>	<p style="text-align: center;">For RSU 19 Director</p> <p>2 Years Vote for not more than one</p> <p><input type="checkbox"/> Elwell, Joanne M., Hartland, ME</p> <p><input type="checkbox"/> _____ Write-in name and municipality of residence</p>

Triss A. Smith, Town Clerk

TOWN OF HARTLAND
WARRANT FOR ANNUAL TOWN MEETING
MAY 6, 2017
(Draft, please see posted final warrant)

To: Rusty Dickey, a resident of the Town of Hartland, Maine, County of Somerset

Greetings:

In the name of the State of Maine, you are hereby required to notify and warn the Inhabitants of the Town of Hartland in said county, qualified by law to vote in town affairs, to meet and assemble at the Hartland Town Hall in said town, on Saturday, May 6, 2017 A.D. at 9:00 in the morning then and there to act on the following articles:

Art. 1: To choose a moderator to preside at said meeting.

Art. 2: To see if the town will vote to authorize the Board of Assessors to apply \$50,000 of the undesignated fund balance to reduce the 2017-2018 tax mil rates.

Art. 3: To see if the Town will vote to authorize the Board of Selectmen to apply \$35,000 of the undesignated fund balance to the following reserve accounts; Equipment reserve \$ 25,000 and Fire Department reserve \$10,000.

Art. 4: To see if the town will vote to accept any or all funds or property from Federal, State or private funding in the form of grants or donations, public or anonymous that the Municipal Officers deem appropriate and in the best interest of the Town.

Art. 5: To see if the Town will vote to authorize the Municipal Officers, on behalf of the Town to sell and dispose of any real estate acquired by the Town for non-payment of taxes and/or sewer liens thereon, on such terms as they deem advisable and to execute quit-claim deeds for such property.

Art. 6: To see if the Town will vote to authorize the Municipal Officers to dispose of equipment, vehicles or furniture no longer necessary to Town operations that the Municipal Officers deem appropriate and in the best interest of the Town.

Art. 7: To see if the Town will vote to establish Sept 15 & Mar 1 due dates on taxes, and set the interest rate at 7% that shall be applied after the due dates.

Art. 8: To see if the Town will vote to authorize the Tax Collector to accept prepayments of taxes not yet committed, pursuant to 36 M.R.S.A., sec 506.

Art. 9: To see if the Town will vote to authorize the Selectmen to borrow money in anticipation of the ensuing year's taxes, if necessary.

Art. 10: To see if the Town will vote to authorize the Selectmen to serve as Assessors and Overseers of the Poor.

GENERAL GOVERNMENT

Art. 11: To see what sum the Town will vote to raise and/or appropriate for the following General Governmental accounts:

Request:

Pay to Officers	\$ 9,000
Administration	\$196,180
Town Office	\$ 27,800
Assessing	\$ 19,000
Office Equip/Tech	\$ 12,500
Social Security	\$ 19,000
Contingent	\$ 10,000
Abatements	\$ <u>6,000</u>
TOTAL	\$299,480

Selectman & Budget Committee Recommends \$ 299,480

PROTECTION

Art. 12: To see what sum the Town will vote to raise and/or appropriate for the following Protection accounts:

Request:

Fire Department	\$ 33,350
Street Lights	\$ 20,500
Dam	\$ 3,000
Hydrant Rental	\$100,000
Animal Control	\$ 7,450
Insurance	<u>\$ 53,200</u>
TOTAL	\$217,500

Selectman & Budget Committee Recommends \$217,500

HEALTH & WELFARE

Art. 13: To see what sum the Town will vote to raise and/or appropriate for the following Health & Welfare accounts:

Request:

General Assistance	\$ 14,400
Tri Town Food Bank	\$ 2,000
Hartland/St Albans Srs	\$ 500
Food / Legion Bldg.	<u>\$ 200</u>
TOTAL	\$ 17,100

Selectman & Budget Committee Recommends \$17,100

PUBLIC WORKS

Art. 14: To see what sum the Town will vote to raise and/or appropriate for the following Public Works accounts:

Request:

Labor	\$ 26,080
Supplies/Services	\$ 3,500
Roads	\$ 300,000
Snow Removal	\$ 249,120
Town Truck	\$ 6,000
Cemeteries	<u>\$ 25,148</u>
TOTAL	\$ 609,848

Selectman & Budget Committee Recommends \$609,848

SANITATION

Art. 15: To see what sum the Town will vote to raise and/or appropriate for the following Health & Sanitation accounts:

Request:

Transfer Station	\$130,875
Code Enforcement	\$ <u>10,000</u>
TOTAL	\$140,875

Selectman & Budget Committee Recommends \$140,875

RECREATION

Art. 16: To see what sum the Town will vote to raise and/or appropriate for the following Recreation accounts:

Request:

ITCC	\$ 2,000
Library	\$ 46,670
Pool	\$ <u>13,800</u>
TOTAL	\$ 62,470

Selectman & Budget Committee Recommends \$62,470

PUBLIC SERVICE

Art. 17: To see what sum the Town will vote to raise and/or appropriate for the following Public Service accounts:

Request:

KVCOG	\$ 2,530
MMA	\$ 2,420
SEDC	\$ 100
Chamber Commerce	\$ 200
First Park	\$ 13,000
G M L A	\$ 3,000
Street Flags	\$ <u>500</u>
TOTAL	\$ 21,750

Selectman & Budget Committee Recommends \$21,750

DEBT SERVICE

Art. 18: To see what sum the Town will vote to raise and/or appropriate for the following Debt Service accounts:

Request:

ME Municipal Bond Bank	\$ 25,000
Salt/Sand Shed	\$ <u>5,910</u>
 TOTAL	 \$ 30,910

Selectman & Budget Committee Recommends \$ 30,910

Art. 19: To see if the Town will vote to increase the Property Tax Levy Limit of \$866,912 established for Hartland by State Law in the event that the municipal budget approved under the preceding articles will result in a tax commitment that is greater than that property tax levy limit. (This article only need to be voted on, if the budget is increased more than \$38,450 in the preceding articles).

Art. 20: To see if the Town will vote to apply from the following accounts for the 2017/18 budget:

Request:

Excise Tax	\$ 200,000
Boat Excise	\$ 3,500
Departmental Accounts	\$ 20,000
Highway Assistance	\$ 20,000
(For Capital use only)	
Other	\$ <u>18,000</u>
TOTAL	\$ 261,500

Art. 21: To see if the Town will vote to allocate the snowmobile registration funds received from the State of Maine to Smokey's Angels Snowmobile Club for the maintenance of snowmobile trails for the benefit and use of the public.

Art. 22: Shall the town adopt the “2016 Town of Hartland Comprehensive Plan”, which shall repeal and replace the Comprehensive Plan dated 1992? (An attested copy of the plan is on file at the town office).

Selectmen and Comprehensive Plan Committee Recommend Favorable Action

Art. 23: Shall an ordinance entitled “Moratorium Ordinance Regarding Recreational Marijuana Retail Establishments and Social Clubs” be enacted? (An attested copy of the ordinance is on file at the town office).

Selectmen Recommend Favorable Action

The Registrar will be in session for the purpose of maintaining the list of voters on Saturday, May 6, 2017 from 8:30 a.m. to 9:00 a.m. at the Town Hall.

Given under our hands this 20 day of March, A.D. 2017

A True Copy
Attest:

Triss A Smith, Clerk

Judith Alton, Selectman

Shirley Humphrey, Selectman

Harold Buker, Selectman

Town Manager / Selectman

To: The Citizens of the Town of Hartland,

It is my pleasure to report to you as the Town Manager on behalf of the Selectmen and myself.

TOWN OF HARTLAND

The Annex Project has been moving forward a little slower than anticipated. But the environmental projects that were slated for 2016 have been completed. The transfer to Cal's Way should take place in 2017.

We managed to spend \$301,000 +/- on road improvements in the summer of 2016. A tally will be available at Town meeting, but we provided service on a variety of roads. We expended a large portion of funds on Great Moose Drive changing 27 culverts and ditching from Route 43 to the Vigue road. Another large portion of funds was dedicated to rebuild 3200+/- feet of road on the Morrill Pond Road. We are continuing our quest to improve roads as responsibly as possible.

The Comprehensive Plan is complete and will be available for review at the Town office. The legislative body will be asked to accept the 2016 version at our 2017 Town meeting

HARTLAND LANDFILL

We are still searching for potential partners for our landfill. Our license has been changed so we can accept most industrial waste streams. We have been able to receive contaminated soil, non-friable asbestos, municipal sludge and tannery waste to date. Although we are not where we need to be financially, we are headed in a positive direction. We are receiving Brewer's municipal sludge at this time and we have a five year agreement on that. There is no money budgeted in the Town budget for this operation at this time. We are searching for a small landfill compactor and hope to acquire one soon!

The landfill is still the biggest area of concern from the Town's perspective. We have an unfunded liability of \$6,000,000 +/- for opening, closure, and post-closure costs.

HARTLAND POLLUTION CONTROL FACILITY (HPCF)

Not much has changed with the management or the project for the HPCF. We are still working with Chuck Applebee of Water Quality and Compliance Services of Wiscasset, ME. Chuck is still under contract to provide a Superintendent's license for the HPCF. Jake Butler is preparing to sit for his Grade IV Waste Water Treatment License in the spring of 2017.

We are continuing on with a major upgrade at the HPCF. It is a \$9,500,000 project which we decided to combine two projects into one. We have secured and received Maine Municipal Bond Bank's approval to borrow \$2,000,000 to receive \$7,500,000 in grants which makes the funding package 28% loan to grant which is rare today. We have secured \$6,500,000 in grants/loan forgiveness at this time and we are waiting on another \$1,000,000 CDBG grant decision. The Town's portion of this debt service will be approximately \$10,000 per year as long as the Tannery is operating. In the event that they go away, we are designing systems that can be efficiently operated in their absence. Either way, this is an exciting project and a win for the Town of Hartland.

Currently, Tasman Leather Group, LLC's cost share is at 94%. Thank you, Tasman Leather Group, LLC and the Tasman family for agreeing to pay your fair and equitable share of the HPCF budget!

2017/2018 will be the second year in the history of the HPCF that the budget will be funded 100% by the users.

Goals for 2016/2017

Secure two or three partners for the landfill to generate revenue
Brewer Secured, DEP bringing Contaminated Soils

Get the Aeration/Lagoon project designed, bid, and under construction
Combined with second part of project to make one project
Not Done

Do one major ditching/culvert project this summer
Completed Great Moose Drive from Rt 43 to Vigue Rd Done

Continue adding data and learning the Road Plan software
Continue this process

Work on the Comprehensive plan with the team
Done

Apply for the \$1,000,000 CDBG grant in winter of 2016
Received

Our Goals for 2017/2018

Continue developing the landfill

Continue working with the Road Plan

Finish design at HPCF for the \$9,500,000 project and prepare for
2017/2018 Construction Transfer lots 1 and 2 at the Annex to Cal' Way
and do environmental assessment on remaining portions of the property

Study benefits of moving Transfer Station to the Landfill site

Pave Great Moose Drive from Route 43 to the Vigue Road

Sincerely,

Chris Littlefield, Town Manager
Judith Alton, Chairman of Board of Selectman
Shirley Humphrey, Selectman
Harold Buker, Selectman

Report from the Assessor's desk

Hello Friends and Neighbors,

Taxes, who can say they like them or are looking forward to that tax bill in the mail? Not me for sure however this is one of the things we cannot avoid being a home owner and wonder why. I have had the pleasure to work with the selectman in a lot of towns and they really put a lot of effort into trying to keep your tax bill down. Between school, county and your town's budget it can be a hair pulling experience. I hear questions all the time about peoples appraisal value and the tax value of your home and why the difference. Why does it matter in the end I still have to pay taxes? We would like to have the assessment right on your home so come in and talk with us make an appointment if there is problems with your home that the assessor does not know about it will make a difference in valuing your home. As the assessor we have to put a value on land and home throughout your whole community and this process is done by sales in your community.

I would like to talk about the homestead exemption again this year. Last year the homestead changed from \$10,000 to \$15,000 in reduction of value of your home. This year the exemption has gone up to \$20,000 reduction in value this is great. This is State mandated and does help the residents that qualify for this exemption but as we know the more the exemption the more the mill rate will go up to towns expenses. If you qualify for this exemption it needs to be filed before April first it takes minutes to fill out and easy process to get qualified. First you will have to claim residency in town, live there for a year and you can only claim the homestead exemption in one town. If you think you qualify please let us know we can help you if need for this exemption.

If you are 62 years or older and served in a federally recognized war period you may qualify for the veteran's exemption. If you have a VA paper work that shows you qualify and are under 62 you may also qualify for this exemption. Bring in you DD2 14 or you tax emption code paperwork from your VA office we would be glad to sit down with you and help fill out these exemption forms. The veterans' exemption if qualified reduces your tax value \$6,000.

We at Hamlin Associates wish you the best and hope the year brings you many good things.

Respectfully,

Joshua Morin

Joshua Morin, President

Hamlin Associates Inc. (207) 876-3300 Fax (207) 876-3330

hamlinassociatesinc@gmail.com web site: hamlinassociates.net

625 State Highway 150, Parkman, ME 04443

To the Residents of Hartland:

I want to thank you for allowing me the privilege of serving as Town Clerk and Registrar of Voters. The position of Town Clerk is a challenging one and one that I take very seriously. I look forward to assisting you in any capacity that I can, so please feel free to contact me. I can be reached during normal business hours at 207-938-4401 or by email at hartlandmainetownclerk@gmail.com.

DOGS:

Dogs must be licensed yearly. Licenses are available October 15th. Non-altered dogs are \$11.00 and altered dogs are \$6.00. A late fee of \$25.00 per dog begins February 1st. Any dog that remains unregistered may also be summonsed to court by the Animal Control Officer...so please don't delay! These fines and deadlines are required by state law and cannot be waived locally.

2016 Dogs licensed: 229

2016 Kennels licensed: 0

VITAL RECORDS:

The State of Maine Office of Vital Records is working on a state-wide electronic system for all births, deaths, and marriages. Currently all births and deaths are handled at the state level, but can still be obtained at the local level for the convenience of residents. One certified copy of a vital record is \$15.00 for the first record and \$6.00 for each addition record purchased at the same time.

2016 Births: 22

2016 Deaths: 39

2016 Marriages: 10

Town Elections will be held May 5, 2017 from 10 am – 8:00 pm

Town Meeting will be held May 6, 2017 at 9:00am

Triss A Smith

Hartland Town Clerk

2016

REPORT OF THE CODE ENFORCEMENT OFFICER AND THE PLUMBING INSPECTOR

It continues to be my pleasure to serve the Town of Hartland as Code Enforcement Officer, Plumbing Inspector and Health Officer. There were 51 Land Use Permits issued and 19 Plumbing Permits Issued. The Land Use Permits were issued for uses such as new house construction, additions, barns & garages, earthwork, commercial business, signs and several for the demolition of existing structures. There were some minor violations during the year. Please remember that the Town's people enacted all of the Town's Ordinances to preserve everybody's property rights. If you have any questions, or if I can be of any help, please feel free to contact me at the Town Office. I'm in the office on Wednesday from 12:30 to 4:30 and the Town Office employees can reach me on the days I'm not in.

Respectfully Submitted,

Albert Tempesta
CEO/LPI/LHO
Town of Hartland

ANIMAL CONTROL OFFICER

The Animal Control Officer (ACO) is responsible for enforcing municipal and State ordinances relating to the regulation and control of dogs and other animals.

The Town of Hartland contracts with Charles Gould, a certified Animal Control Officer, on a yearly basis to enforce dog licensures, respond to complaints of loose or stray domestic animals, and rescues and/or aids in the rescue of trapped, wounded, sick or injured domestic animals. The local ACO is unable to handle undomesticated animals.

If you need assistance, please contact Charles at (207) 612-6991 or (207) 938-3872.



HARTLAND VOLUNTEER FIRE DEPARTMENT

To: The Citizens of the Town of Hartland

"On behalf of the firefighters of the Hartland Volunteer Fire Department, I am pleased to submit the annual report for 2016. The report offers an insight into the efforts and achievements that the department has accomplished in the past year. The report allows readers to gain an understanding of the services we offer to our citizens."

I would like to thank the dedicated men and women on the department that give so selflessly of their time to serve our community. Also deserving of recognition are the families that support the firefighters so they may serve. Lastly, our thanks and appreciation goes out to the community that offers unconditional support to the Hartland Volunteer Fire Department.

HVFD provides fire coverage for Hartland and Palmyra as well as mutual aid for several surrounding communities. Our calls totaled 157 for 2016.

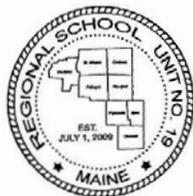
- 36-Accidents**
- 3-CO alarms**
- 19-Structure fires (11 of which were mutual aid)**
- 3-Permit burns**
- 18-Trees down**
- 3-Citizen Assists**
- 17- Fire/Sprinkler alarms**
- 2-Vehicle fires**
- 13-Ambulance assists**
- 1-Water problem**

**10-Trees with wires
1-Missing child
9-Standby calls
1-Wires down
8-Woods/brush fires
1-Hazmat call
5-Smoke/fire investigations
1-Traffic control
3-Chimney fires
1-Propane odor
1-Grass fire**

Major accomplishments:

**Purchase of a Tanker/Pumper Truck
Purchase of 6 new sets of turnout gear
Purchase of new boots for all firefighters**

**Respectfully submitted,
Tim Kuespert-Fire Chief**



REGIONAL SCHOOL UNIT 19

*Corinna Dixmont Etna Hartland
Newport Palmyra Plymouth St. Albans*

PO Box 40 (182 Moosehead Trail)
Newport, ME 04953-0040

Telephone (207) 368-5091
Fax (207) 368-2192

Mr. Michael Hammer, Superintendent of Schools
mhammer@rsu19.org

December 14, 2016

Citizens of RSU 19,

It is my honor to be the Superintendent of Schools for your town. I work very hard on your behalf to provide a high quality education for your students while taking into consideration the tax implications of our budget.

I am excited by the opportunity for a new school building which will give us a state of the art facility at the same time reducing our outlay of capital improvement dollars. This project is a large part of a long term financial stability plan. With only four buildings to take care of in the future, we should be in a better place to manage capital improvement in other areas. We will also be making the educational programming for our students more consistent with all the middle school students attending in the same building. The same can be said for our elementary schools.

It is always a challenge to put a budget together as we have many needs and fewer and fewer resources, but you can be assured that I am watching how and for what your tax dollars are being spent. Regaining the respect and integrity of the Superintendent's position is one of my top priorities. Other priorities are marketing the district, working with community/business leaders to bring economic development to the area through high quality educational programming, and getting as many students as possible back into our schools.

Please reach out to my office if there is anything we can do for you or stop by to introduce yourself.

Yours in education,

Mike Hammer, Superintendent of Schools, RSU 19



Irving Tanning Community Center

62 Elm Street * Hartland, Maine 04943

Phone (207)938-4456 * Fax (207)938-5148

Citizens of St. Albans, Hartland & Palmyra,

Irving Tanning Community Center is operated through a thirteen member Board of Directors each representing a group with an interest in the facility. RSU #19 provides the operating costs, maintenance, and cleaning of the Center. Scheduling of events is done through the office at the Hartland Consolidated School.

The children from Hartland, Palmyra and St. Albans participate in tri town soccer, basketball and cheerleading programs. Due to league rules baseball/softball teams have to be fielded by individual towns. The Center is used to play many of the games. The Youth Sports Program involves a lot of volunteers who coach and supervise the students. Games and practices are held at the Irving Tanning Community Center weeknights and Saturdays.

Irving Tanning Community Center is also available for private events. Birthday parties, bridal and baby showers, anniversary parties, and family functions are some of the events that have taken place at the Center. Area groups use the Center for dances, concerts, trainings and meetings.

If you are interested in using Irving Tanning Community Center please contact the office at the Hartland Consolidated School for a “Building Use Form”. If you are interested in being part of the Center or if you have any suggestions or ideas for programs to better serve our community please contact me via email at dkimball@rsu19.org. We welcome your support.

Respectfully Submitted by,
Denise Kimball, Secretary, Irving Tanning Community Center

GREAT MOOSE LAKE ASSOCIATION

Great Moose Lake (“Moose Pond” too many of us) is our town’s most beautiful asset, and one of the economic drivers of our town’s economy. The Great Moose Lake Association (GMLA) is a 501c3 community organization of homeowners, families, friends, business members and community organizations with a mission to preserve, protect and enhance our lake for current and future generations. We all enjoy our lake in many different ways: boating, swimming, boat/shore/ice fishing, viewing, listening to the loons, watching the sunsets, vacationing, celebrating occasions and creating family memories. Our lake is a core part of our town and our future.

The GMLA undertakes several initiatives to meet our mission including a comprehensive water testing program, funding for erosion control projects, a July 4th boat parade, support for the loon count, an annual July picnic/bbq where we host our annual general meeting, and a winter ice-fishing derby. Our communications program includes an active Facebook page with lively discussions and lovely photographs; an annual paper newsletter mailed to members and the community with information, stories and news on the lake; and an email newsletter 4-6 times per year. Our board meets 3-4 times a year and we welcome members and guests to our open board meetings.

Water Testing

The GMLA organizes and funds regular, professional, independent water testing several times during the summer and fall season. We also pay for testing to detect any invasive plants. Testing is also conducted around the boat landing including 500’ of waterfront and up to 12’ water depth by kayak and also with a person in SCUBA gear. Our member Rich Woodbury tests the water every two weeks using a Secchi disk to determine our water clarity.

We are pleased to report that our water quality remains above average, with good results on clarity with no detected invasive plants. Thirty-one native plant species were observed during the course of the water survey, as was a dense colony of freshwater mussels, and several colonies of bryozoans. Freshwater mussels and bryozoans are associated with good water quality. We publish the results of the water testing in our newsletter and on our Facebook page.

Erosion Control

The GMLA membership also supports several erosion control projects to protect the lake. We actively seek out proposals from members and the community for these projects and we provide matching funding for these projects.

Loon Count

We are active supporters of the annual loon count organized under the Audubon Society by Mary Ellen Bossom. The loon count for 2016 was 74 adults and 4 chicks. We have been educating the public on speed controls in the Narrows area of the lake, as we have reports and sightings of speeding vessels, potentially harming our loons. Please slow down, be safe and protect our loons.

Annual Picnic BBQ and AGM

We invite members and the community to our annual picnic/bbq where we hold our annual general meeting. This is a fun gathering of about 100+ people from around the lake. Details of the location are posted across all of our communications platforms.

4th of July Boat Parade hope the community will join us on the lake for our Boat Parade on the 4th of July with a 3pm start. Many boaters decorate their boats and the parade can be enjoyed on the water and from the shore. Details are posted on our Facebook site and in our newsletter.

Ice Fishing Derby

We hope the community will join us annually for our ice fishing derby. We aim to hold this in February (weather dependent) with several prizes in many categories. Details are posted on our Facebook site and in our e-alerts and in posters around town.

Safety and Education Programs

The GMLA supports education and safety programs around the lake. Recently we provided educational programs to fisherman on the use and adverse impact of rubber and/or lead worms used in fishing that have harmed our lake fish and birds. We provide and maintain community signage on safety around the lake. We are interested to hear from the community on future education efforts that will help protect and preserve the lake.

Financial Support

Our annual budget is approximately \$8000-\$10,000 depending on our programs, and funding of erosion control projects. Funds come from The Town of Hartland, member contributions (suggested annual donation of \$20), and business support through donations and purchase of advertising in our newsletter and e-alerts. The Town of Hartland generously supports the GMLA with \$3000; and our members, newsletter advertisers, and businesses also provide significant financial support. We thank the town and our members and friends for their support. We are currently seeking funds from the adjacent towns of St Albans and Harmony that also enjoy the lake and we will keep you informed on this progress in our newsletter. We have 13 active, engaged board members and we are always seeking volunteers to help with our annual meeting, water testing, merchandise, communications and other jobs. We liaise with several other organizations around the state with an interest in protecting lakes and advancing the capabilities of boards of Lake Associations and local groups such as the Hartland Historical Society.

Please feel free to contact a GMLA board member, or MaryKate (Scott) Cianchette the President of the GMLA (MaryKateScott@gmail.com), message us on Facebook or send a note to PO Box 555 Hartland ME 04943 with your comments or suggestions for The Great Moose Lake Association.

Respectfully submitted

MaryKate (Scott) Cianchette

President GMLA

February 2017

GMLA Board Members:

Gail Allen, Heather Bisson (Secretary), Don Childs (VP), Lynda Childs, MaryKate Cianchette (President), Lori Findaca, BettieJayne Frosch, Mike Gallagher (Treasurer), Shannon Griffith, Randy Lary, Steve Seekins, Kevin Thies, Janet Woodbury

Hartland/St. Albans Senior Citizens Report

The Hartland/St. Albans Senior Citizens group celebrates the end of a year and look forward to the “New Year”.

We meet on Tuesdays from 9:00 am to 1:00 pm at the Hartland Fire Station meeting room. Our attendance averages 25 people weekly. To many this is the only day of the week for socialization with others.

We try to keep up to date on community and elderly issues and lend a hand where needed. Any senior is welcome to join us.

Thank you for your continued support.

Meredith Randlett, President

Joyce Kenney, Secretary

January 11, 2016



Hartland Historical Society

The members of the HHS made it through another tough Maine winter and despite the 40 inches of snow it took to cancel our February meeting, we are now back to business. For those folks not familiar with the Hartland Historical Society, I'll give you a brief summary of who we are and what we do. The society was started by a few Hartland residents that wanted to preserve the historical record of Hartland for future generations and become custodians of historical artifacts. Presently there are about 15 active members that attend our meetings and about 90 other paid supporters. The membership fee is only \$10 a year and that is for the whole family. Since we do not have a permanent home, we meet at the Irving Tanning Community Center on the second Monday of each month. We have lots of old pictures, some so old that they are on glass plates, and file cabinets filled with interesting historical information stored in several different locations. We have been looking for a permanent location since the society started but haven't found one we can afford with our limited resources. The options are spending money on a building or spending it on useful projects, so far projects take priority.

We have completed the restoration of the Ireland, Starbird-Jordan, Black Stream and Fuller Corner cemeteries which are now all in great shape. I suggest you walk through them and see for yourself what can be accomplished by a small group of dedicated individuals. There are graves there that date back to the early 1800s. This spring we will continue the project and hopefully complete the restoration of the Nevins and old section of Pine Grove cemeteries. We have a good start on raising funds for these ambitious projects and the town has budgeted some money as well. Our annual "Spring Fling" concert raised almost \$1000 which will go toward this project.

You may have noticed the town gazebo was decorated with bunting last summer. The funds and labor for that project were supplied by the HHS. I think it looked very nice and we hope to do it again this year.

We purchased a dedicated laptop computer for the society and have loaded hundreds of our pictures on it with plans to develop an HHS website so everyone will be able to look through these pictures and see what the town looked like years ago. Included are recent pictures of the inside of our town hall. There are some of the third floor, a place that most town residents have never seen. Our 2017 calendar, which you can purchase, has some of those pictures along with many others. There is an HHS Facebook page where people place pictures and all types of interesting historical information. Currently we have over 350 followers. So if you are interested in joining or have some historical pictures please contact me. Hope to hear from you soon.

Mark Kantor
938-2304



Hartland Public Library

16 Mill St.

Hartland, ME 04943

207-938-4702

February 27, 2015

Dear Residents of Hartland,

Thank you for another wonderful year at the library. I continue to receive excellent feedback and thank everyone for their kind words. We continue to improve the collection and the service we provide which includes high speed wi-fi available 24/7. I take pride in serving as the librarian for this community and am grateful for continued support from Hartland.

We continue to add new materials and rearrange the library to give you better and easier access to the books, movies and cds that you want. We always welcome suggestions regarding what we should be adding to the library. One big addition to the library this year has been Amazon Fire Tablets, purchased through a generous donation that will also be used to buy replacement laptops and to add Hartland Public Library to the InfoNet Download Library which will allow you to download ebooks and audiobooks from anywhere simply by using your HPL card number. You might also notice that we are getting some new floors to replace the old carpets. Don't worry; we will make sure the library is still comfy enough for your children to sit and read or play with puzzles!

This year we held a full Summer Reading Program complete with programs, goals, and prizes. In our first year restarting the program we had 15 kids, ranging in ages from 1-13, complete the program. Every child received a bag with school supplies in addition to prizes that ranged from colored pencils to the grand prize of an iPad. We hope to continue this success with the story time this coming summer, the theme is Build a Better World. Sign-ups begin the week after school is out for the summer!

Feel free to let us know any suggestions of programs you want to see at your library!

We also continue to offer a story time on Saturday mornings at 10:30 a.m. We hope to continue holding programs that benefit members of the community of all ages. We have also started a Dungeons and Dragons group for area teens that is currently being held on Saturday afternoons and there is already interest in forming a second group. In addition to being a fun pastime, this tabletop role playing game helps participants learn critical thinking, planning, and socialization. If you or your children would like to learn more about the game please let the librarian know. As a tabletop game enthusiast, I will also be holding gaming days at the library. Anyone interested in playing or learning games such as Settlers of Catan or Betrayal at House on the Hill is welcome to join us. Our newly formed Friends of the Library Group will also be holding programs, including a month long display for Women's History Month and an author visit!

Sincerely,

Nick Berry, MLIS, Director
Hartland Public Library

SMOKEY'S ANGELS SNOWMOBILE CLUB, INC

We started out the 2017 snow season with much more snow than the 2016 season. It was hard to do anything with the trails last year. It has taken those who do the dragging many hours to try and get the trails opened and groomed already this year because of how much snow we got in the beginning. Our thanks to them for giving so much of their time to this so all can ride our trails. This is something that they do without pay and are tired as they all work full time jobs. Without their efforts we would have no trails to ride on and I hope when you are riding on our trails you ride them with respect. If you see any of our members on the trail please stop and tell them how much you appreciate all their hard work. There was a lot of work that had to be done last fall concerning large trees down over trails, culverts to replace, brush to trim and all kinds of things not mentioned before the snow falls. This again is all done by volunteers. If you can donate any time to help in what seems to be never ending please contact a member of the club. We had some work done by a contractor behind Elwins and will get more done in the spring by the County road. Plum Creek is wooding in some areas and those trails are either closed or they have been plowed wide enough that there should not be a problem with trail riding but they do not want them dragged. . Always remember it is a privilege to be able to ride on other people's land so please stay on marked trails. Without them letting us use their land there would be no trails to ride on and no club. Please never take this for granted. There is going to be a change for I84. With Joe Higgins approval our club along with the Palmyra club in agreement we are going to make that change and I84 will run through the Town of Hartland. We would like to thank the ATV club again for all their help. We share many trails with them and by working with them it makes for a better trails system for all to enjoy. Our thanks to Mark who is a member of both clubs for all his hard work. We have had our trails inspected again this year and got great remarks. We try to keep everything marked good but if anyone sees

something that needs further marking please let a member of the club know so it can be fixed. We are putting up new signs on the CMP power lines. Our thanks to those who do all the paperwork for the grants. We certainly need them to help keep us existing. As always there are expenses to keep our machines running. We have 2 buggies and these are run by members of our club. We are thankful we have a few younger members who have put many hours on seeing that our trails are groomed. We are not doing the turkey pies this year. There comes a time when the age of our members who volunteer to do this just can't do it anymore. Last year we used the profit from the sales to make a donation to Pine Tree Camp. We are pleased that a member of our club is going to setup a Facebook page and also an account so if anyone would like to make a donation to the club it can be done. We again at Christmas time donated \$200.00 each to the Hartland Library and the Hartland and Canaan Food Cupboards. The Margaret Chase Smith scholarship applications are available to any graduating senior whose family has been a member of the club for 2 years as of January 1, 2017. The selected student or students will be awarded a \$250.00 scholarship payable at the beginning of their second semester. The application can be obtained by contacting Joan Connelly at 938-2169. We urge anyone who owns a snowmobile and enjoys riding our trails in our area to join your local club. We always are thankful for our members who always rejoin and have been so grateful that we have some new members. We also have some younger members who have given so much of their time to this club and we want them to know how much they are appreciated. Remember, if there is no club there are no trails to ride on. So if you have not renewed your membership for this year or perhaps you have not join for a few years please do as we certainly want you as a member and to attend our meetings as we very much want to hear from you as your input is very important to us. I would just like to quote from an article in the MSA paper about free-mobiling. About 80,000 machines were registered last year. Most clubs will tell you that about 5 or 6 do most of the trail work. Multiply that by 290 clubs and that is about 1740 trail fairies that make these trails great. They do this freely so they feel they have done their part in their respective trail system and not feel guilty in riding someone else's trails. Free-mobilers are

usually easy to spot. They complain first and want to know why the trails are not groomed or an intersection does not tell them where a gas station and etc. can be located. Maybe the groomer is broke or the place they are looking for did not renew their membership but we still groomed to their business. We know you paid to register your machine but it is costly to fill a groomer, pay for repairs and the club paid a lot of money to buy that groomer. Snowmobiling in Maine is a volunteer sport and we need your help in joining a club and volunteer if you can or this sport will keep dwindling down. There are lots of trails in the County that are gone due to the lack of volunteers. So please remember when you are riding on a trail think of how that trail got there. These words are not meant to criticize but to make you think. We meet the first Tuesday of each month except the months of June, July and August at the Hartland Public Library at 7:00 pm. Our November meeting is the second Tuesday because of voting. You don't have to own a machine or ride our trails to attend our meetings. We welcome you. As I have said before it takes a lot of volunteers to keep our trails in good shape and if you can donate any time please call one of our trail masters. Elwin Littlefield at 938-4905 or Artie Burrill at 938-4762 they would certainly appreciate your help. Remember safety is our number one priority in riding a snowmobile. Always ride to the right, keep your speed down and ride safely.

Respectfully Submitted,

Irene Dolly Robbins, Sec.

TRI-TOWN FOOD CUPBOARD REPORT TO THE TOWN

March 16, 2017

Dear citizens,

Tri-Town Food Cupboard continues to serve food to those eligible in the tri-town area. Of the four towns we serve, 1,805 were from Hartland.

The volunteers attend training on safe handling of food etc., every year to assure we are providing the best service possible.

We continue to apply for grants each year and depend on the generous donations of the three Towns, area groups and individuals to keep our shelves stocked. TTFC is very fortunate in that the donations have been enough to enable us to give out healthy food to those who need it. This past year we received a matching grant from Modern Woodsmen of America in the amount of \$2,500 thanks to the benefit supper put on by St. Martin's Episcopal Church and those who donated at that time. These grants and others received this year enabled us to purchase a much-needed freezer, a refrigerator, shelving, and to repair an older freezer.

We thank the Town of Hartland for its continued support of this program.

Sincerely,

Judy Alton, Pres.

Kennebec Regional Development Authority Annual Report: 2014-2015

Kennebec Regional Development Authority Annual Report: 2015-2016

The Staff, General Assembly, and the 24 member communities of the Kennebec Regional Development Authority are pleased to present this annual report for the fiscal year ending June 30, 2016.

Financial Overview

At fiscal year-end 2015-2016, KRDA's government funds reported a positive fund balance (equity) of \$463,980, an improvement of \$336,332 from the previous fiscal year. This is the second consecutive positive fund balance since 2001. Annual revenue distributions, to member communities totaled \$245,460. We reduced our long term debt principal by \$234,824. We are still on target to pay off our long term debt in fiscal year ending June 30, 2021. The total long-term debt for the organization stands at approximately \$987,210. For investments, we have 2 CD's and a money market account at the Maine State Credit Union totaling \$205,186; a savings account with TD Bank totaling \$248,952 and; a CD with Skowhegan National Bank totaling \$218,157. These cash allocations represent designated funds toward a small operating reserve, and a growing infrastructure reserve. These funds could be used for future capital expenditures should the KRDA membership so decide at some point in the future. We project adequate cash flow for operations and debt service through the coming fiscal year without additional borrowing or increases in the municipal assessments which have remain unchanged since 2007.

Operations Overview

During FY 2015-2016, the organization continued executing (on the 2nd year) on a long term operational plan for the development of the existing serviced lots on the park. The first phase – and main effort – of this plan, is to address the demand side of the park. The operating budget sustained the marketing effort in order to “establish credibility with investment attraction.” The intent is to surge the marketing effort, through June 2017 and establish a greater density of leads, through our networking activities. Once this phase is completed, the operational plan will focus on addressing the supply side of the park – to incentivize

developers to FirstPark both operationally and financially. Through this process, we hope to develop the remaining serviced lots (which total seven) by the time the debt service is paid off. If we are successful in this effort, this will help with the on-going effort to eventually position the KRDA so that it can operate independently at or about the time the existing long term debt is paid off. The organization will be actively exploring, identifying and securing additional forms of revenue to place the organization in a position to compete with other regions in the US and beyond.

From the Director's Desk....

At the end of the FY we succeeded in securing a 2nd federal grant fund to support our marketing efforts. This activity has leveraged the marketing "surge" currently in place – which is intended to last two funding cycles. The federal funding support initiates the prospect of establishing a self-funded marketing program by the time we complete paying off the existing debt service. These federal funds and municipal support will be substituted by commission and sponsorship activity in time. If we can achieve this goal sooner, it will provide allow us to shift the existing municipal support to developing buildings on the park – and support the 2nd phase of the operational plan.

Respectfully Submitted,

Brad Jackson
Executive Director
KRDA/FirstPark



Integrity Respect Fairness Dedication SOMERSET COUNTY SHERIFF'S OFFICE

2016 Annual Communication

As your Sheriff, I would like to provide you with a summary of the responsibilities of the Somerset County Sheriff's Office and some of the highlights from the 2016 calendar year. The Sheriff's Office is responsible for the county jail, law enforcement, court security, civil process, and the Madison Division. Somerset County is approximately 4000 square miles. Presently there are ten rural patrol deputies, one of which is dedicated to patrolling the unorganized territories, and four Madison Division deputies to handle calls for service. The Detective Division has three detectives and a Lieutenant to investigate serious crimes.

Law Enforcement

This year deputies were trained and carry Narcan in all our patrol vehicles. To date we have saved two lives.

All Sheriff's Office patrol vehicles are now equipped with in-car cameras.

The Sheriff's Office was awarded \$90,562 in grant funding during 2016. These funds were used to address traffic safety, to update approximately half of our patrol vehicle mobile data terminals, and to make updates to equipment in need of replacement without effecting the taxpayers.

We have dedicated significant time updating policies and procedures to stay current with the latest policing standards.

The Somerset County Sheriff's Office has partnered with the MDEA to enhance our drug enforcement by adding a dedicated MDEA agent.

The Detective Division executed numerous drug search warrants culminating with the seizure of over 600 grams of heroin / fentanyl and cocaine.

Jail

To reduce the possibility of contraband being introduced into the jail the county has procured a BSCAN body scanner.

Substantial steps have been taken toward national accreditation for the jail. Our goal is to complete this process by the spring of 2018.

At the end of 2016 the Somerset County Jail was awarded a \$169,000 grant. This grant enables us to add a caseworker and resources for the purpose of addressing substance abuse treatment, and to facilitate resources outside the jail in the hopes of reducing recidivism.

The Somerset County Jail processed 1,680 bookings in 2016.

Civil Process

The Somerset County Sheriff’s Office civil deputies received 2,563 papers to process in 2016.

Calls for Service

In 2016 the Sheriff’s Office received 12,706 calls for service from our citizens. This represents a 9.4% increase over calls for service in 2015.

During 2016 the Sheriff’s Office responded to 751 calls for service from the Town of Hartland. These calls included 99 motor vehicle stops, 60 unknown / misdial 911 calls, 39 motor vehicle accidents, 34 assist citizen complaints, 29 disturbances, 26 suspicious activity complaints and responses to alarms, domestic disturbances, thefts, welfare checks, as well as other requests.



Dale P. Lancaster, Sheriff

United States Senate

WASHINGTON, DC 20510

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

Dear Friends of Hartland,

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 barbecue 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.

ANGUS S. KING, JR.
MAINE

133 HART SENATE OFFICE BUILDING
(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.

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

AUGUSTA
4 Gabriel Drive, Suite F1
Augusta, ME 04330
(207) 622-8292

BANGOR
202 Harlow Street, Suite 20350
Bangor, ME 04401
(207) 945-8000

PRESQUE ISLE
169 Academy Street, Suite A
Presque Isle, ME 04769
(207) 764-5124

SCARBOROUGH
383 US Route 1, Suite 1C
Scarborough, ME 04074
(207) 883-1588

In Maine call toll-free 1-800-432-1599
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Congress of the United States
House of Representatives
Washington, DC 20515-1902

Town of Hartland
21 Academy Street
Hartland, ME 04943

Dear Friends,

This past year—my first as your Congressman in the U.S. House of Representatives—I am proud to have supported Maine families, local businesses and communities by working hard with Republicans and Democrats to promote policies that will preserve and create jobs and lower energy costs. I have worked to ensure our Veterans and active military members have the services they have earned and deserve, protected the individual rights and liberties they have fought for, and strengthened our national security to keep Americans safe and free.

I have fought tooth and nail to protect and create jobs for Maine. I stood up against the Washington political establishment, including Congressional leadership, to oppose granting fast-track authority to the President, a policy that allows him to facilitate massive international trade agreements that are unfair to American businesses, especially those in Maine. I am also extremely proud to have led the charge in successfully ending unfair and job-killing Canadian subsidies and to win a major victory for Maine by pushing into law a provision that will continue the FDA's use of paper inserts, efforts that combined to preserve hundreds of traditional Maine papermaking jobs.

As a proud member of the Military Veterans Caucus, I have been fighting for our Veterans by supporting several bills to increase funding for Veterans' health programs and hold the VA accountable. I also am proud to have introduced my own bill—the Helping Our Rural Veterans Receive Health Care Act— to give our rural Veterans easier access to their earned health care services by letting local hospitals care for them instead of VA centers far from home. I extend my thanks to all who have served. In this first year, I also had one of my own bills signed into law. My critical and bipartisan Child Support Assistance Act will help children and their families receive legally due support in a timelier manner from delinquent parents. My District offices also helped hundreds of Maine families resolve issues with federal agencies and get the answers, benefits and services they deserved.

There is much more work to be done. Our Great State and Nation face many critical challenges. Please know that I am working hard, every day, to serve you and that I will continue to work here at home and in Washington for our families, local businesses and communities.

If you ever have any concerns or if I can provide assistance, please contact my Congressional Offices in Bangor (942-0583), Lewiston (784-0768), Presque Isle (764-1968) and Washington, DC (202-225-6306), or visit my website at poliquin.house.gov. It is an honor to represent you and our fellow Mainers in Congress.

Best wishes,

A handwritten signature in black ink that reads "Bruce Poliquin". The signature is written in a cursive, slightly slanted style.

Bruce Poliquin

Member of Congress

HOUSE OF REPRESENTATIVES
2 STATE HOUSE STATION
AUGUSTA, MAINE 04333-0002

(207) 287-1440
TTY: (207) 287-4469

January 2017

Dear Friends and Neighbors,

I am truly honored and humbled to have been re-elected to serve as your voice in Augusta for a second term.

This year I will continue my work on the Joint Standing Committee on Labor, Commerce, Research, and Economic Development. On this committee we cover a wide variety of topics that range from workers compensation issues to wage laws. I am very passionate about serving on this committee to work on your behalf to promote more business and job growth in rural Maine and the State of Maine a whole.

I am proud to be a part of delivering what was promised when I took office. Lower income taxes, welfare reform, and less regulation on business are just a few things that the legislature has accomplished in the past couple years. However, I am equally proud of the achievements we have made in fighting for our rural Maine traditions, our personal liberties, and our freedom. I look forward to continuing these objectives over the next two years.

One of the most rewarding components of the job is being able to help constituents when they get bogged down attempting to navigate the bureaucracy of various government programs and agencies. Feel free to contact me if I can be of assistance in any way. The best way to contact me is via e-mail, at Joel.Stetkis@legislature.maine.gov, or by **cell phone** at **207-399-7801**. I do a weekly State News Update via e-mail which many people find to be useful for learning about state issues that affect their personal and business lives. I would love to add you to the newsletter list, and of course you may unsubscribe at any time.

Thank you again, for the honor to serve our families in Augusta!

Sincerely,



Joel R. Stetkis
State Representative

128th Legislature
Senate of Maine
Senate District 4

Senator Paul T. Davis, Sr. 3 State House Station Augusta, ME 04333-0003
(207) 287-1505

*Fax: (207) 287-1527 * TTY (207) 287-1583 * Message Service 1-800-423-6900 * Web Site: legislature.maine.gov/senate*

Dear Friends and Neighbors:

Let me begin by thanking you for the honor of serving you in the Maine Senate. I am humbled that you have put your trust in me to represent your interests and can assure you I will continue to work tirelessly on your behalf. Please let me provide you with a recap of the 127th Legislature, as well as my hopes for the upcoming 128th Legislature, which convenes in December. Last year, we continued the work of reforming our state's welfare system and achieved the long sought-after goal of banning the purchase of alcohol, tobacco and lottery tickets with welfare benefits. While there is more work to be done in reforming our welfare system, I believe these efforts will help to deter such abuse of the system and help ensure that benefits are going to those who truly need them.

Another accomplishment of the last session was the passage of tax relief for commercial agriculture, aquaculture, and wood harvesting businesses that employ so many of our fellow Mainers. We were also successful in conforming Maine's tax code to the federal code, making permanent tax cuts meant to stimulate job creation in Maine.

I was pleased to have played a part supporting tax relief efforts in my previous term, and am hopeful we can build on that momentum to enact further relief during the coming session. It is clear that we must continue to do all we can to attract more jobs to our state and you have my promise to continue advocating for proposals which will expand economic opportunity for all Mainers.

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

Sincerely,

Paul T. Davis, Sr.

State Senator, District 4



Paul R. LePage
GOVERNOR

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

Dear Citizens of Hartland:

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.

Sincerely,

Paul R. LePage
Governor



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TTY USERS CALL 711
www.maine.gov

PHONE: (207) 287-3531 (Voice)

FAX: (207) 287-1034

Outstanding Real Estate Taxes by Year

Hartland

Tax Year: 2010-1 To 2010-2

Principal Only

Name ----	Year	Tax	Original Due	Payment / Adjustments	Amount Due
PEDERSEN, RICKY		2010	813.17	324.38	488.79
WASHBURN, WADE A		2010	594.31	121.17	473.14
2 Accounts as of 6/30/16			1,407.48	445.55	961.93

Hartland

Tax Year: 2011-1 To 2011-2

Principal Only

Name ----	Year	Tax	Original Due	Payment / Adjustments	Amount Due
PEDERSEN, RICKY		2011	813.17	324.38	488.79
WASHBURN, WADE A		2011	594.31	121.17	473.14
2 Accounts as of 6/30/16			1,407.48	445.55	961.93

Hartland

Tax Year: 2012-1 To 2012-2

Principal Only

Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
**	2012	1,425.24	938.48	486.76
PEDERSEN, RICKY	2012	813.17	324.38	488.79
WASHBURN, WADE A	2012	594.31	121.17	473.14
3 Accounts as of 6/30/16		2,832.72	1,384.03	1,448.69
**2 Accounts as of 12/31/16				

Hartland
Tax Year: 2013-1 To 2013-2
Principal Only

Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
**	2013	1,425.24	938.48	486.76
PEDERSEN, RICKY	2013	813.17	324.38	488.79
WASHBURN, WADE A	2013	594.31	121.17	473.14
3 Accounts as of 6/30/16		2,832.72	1,384.03	1,448.69
**2 Accounts as of 12/31/16				

Hartland
Tax Year: 2014-1 To 2014-2
Principal Only

Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
**	2014	1,478.85		1,478.85
**	2014	1,451.94		1,451.94
**	2014	1,425.24	938.48	486.76
PEDERSEN, RICKY	2014	813.17	324.38	488.79
WASHBURN, WADE A	2014	594.31	121.17	473.14
5 Accounts as of 6/30/16		5,763.51	1,384.03	4,379.48
**2 Accounts as of 12/31/16				

**Hartland
Tax Year: 2015-1 To 2015-2
Principal Only**

Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
**	2015	261.23	0.00	261.23
**	2015	820.46	751.92	68.54
**	2015	1,201.68	302.01	899.67
**	2015	949.97	242.05	707.92
**	2015	1,287.50	575.32	712.18
**	2015	980.99	0.00	980.99
CONKLIN, JAMIE	2015	1,428.67	0.00	1,428.67
**	2015	1,250.17	751.25	498.92
**	2015	926.00	651.21	274.79
**	2015	616.04	0.00	616.04
DORSO, JAMES A. III &	2015	267.91	0.00	267.91
**	2015	1,774.65	0.00	1,774.65
FANTASIA, PHILIP M. &	2015	367.18	0.00	367.18
**	2015	569.83	115.66	454.17
**	2015	3,731.92	3,493.91	238.01
GOODNOW, MALCOLM F.	2015	623.87	0.00	623.87
**	2015	410.85	0.00	410.85
**	2015	376.18	0.00	376.18
**	2015	310.66	0.00	310.66
**	2015	2,372.43	0.00	2,372.43
**	2015	1,285.24	636.03	649.21
**	2015	942.49	0.00	942.49
**	2015	1,016.44	0.00	1,016.44
**	2015	231.34	0.00	231.34
**	2015	933.87	0.00	933.87
**	2015	261.80	0.00	261.80
**	2015	922.00	0.00	922.00
**	2015	685.97	0.00	685.97
**	2015	680.18	157.40	522.78
**	2015	662.97	399.79	263.18
**	2015	636.14	383.05	253.09
HICKEY, GUYFRED	2015	167.58	58.74	108.84
HUMPHREY, DARYL L.	2015	3,317.15	0.00	3,317.15
HUMPHREY, DARYL L.	2015	3,169.05	0.00	3,169.05
IRLAND, RANDY &	2015	2,001.56	1,884.01	117.55
**	2015	473.68	0.00	473.68
**	2015	484.40	0.00	484.40
**	2015	735.21	60.06	675.15
**	2015	1,266.22	0.00	1,266.22
		Original	Payment /	Amount

Name ----	Year	Tax	Adjustments	Due
**	2015	506.07	269.60	236.47
LOGAN, WHITNEY	2015	568.52	0.00	568.52
**	2015	221.18	0.00	221.18
**	2015	3,140.51	0.00	3,140.51
**	2015	2,252.71	0.00	2,252.71
**	2015	515.84	0.00	515.84
**	2015	462.94	0.00	462.94
**	2015	1,545.59	0.00	1,545.59
**	2015	654.16	0.00	654.16
**	2015	366.76	0.00	366.76
MOONEY, ALFRED	2015	755.06	0.00	755.06
**	2015	459.32	7.52	451.80
PEDERSEN, RICKY	2015	630.96	0.00	630.96
**	2015	473.12	149.78	323.34
RANDLETT, THOMAS M.	2015	193.84	0.00	193.84
**	2015	1,621.82	0.00	1,621.82
**	2015	1,207.23	0.00	1,207.23
RICHARDSON, ERIC	2015	214.86	0.00	214.86
**	2015	832.33	257.29	575.04
**	2015	984.24	0.00	984.24
**	2015	829.85	0.00	829.85
**	2015	262.00	0.00	262.00
**	2015	2,273.79	0.00	2,273.79
**	2015	2,400.42	844.20	1,556.22
**	2015	567.94	3.69	564.25
**	2015	1,611.69	0.00	1,611.69
**	2015	513.33	88.05	425.28
**	2015	303.19	0.00	303.19
WASHBURN, WADE A	2015	591.33	0.00	591.33
**	2015	1,518.36	0.00	1,518.36
**	2015	636.52	198.80	437.72
WILLIAMS, JOHN &	2015	271.19	26.02	245.17
**	2015	348.40	323.06	25.34

72 Accounts as of 6/30/16 70,136.55 12,630.42 57,506.13
**15 Accounts as of 12/31/16

Hartland

Tax Year: 2016-1 To 2016-2 Principal Only

Name ----	Original Tax	Payments	Due
ADAMS, MAUREEN L.	857.26	0	857.26
**	1,579.50	0	1,579.50
**	821.29	0	821.29
**	281.27	0	281.27
**	733.88	0	733.88
BAKER, JOHN &	180.32	0	180.32
BAKER, JOHN C. &	2,868.11	0	2,868.11
BENGSTON, KIMBERLY &	855.89	0	855.89
**	667.49	0	667.49
BOWDEN, MYRTLE L.	1,240.92	0	1,240.92
BRALEY, THOMAS	829.9	0	829.9
BRANN, LAURIE	563.64	0	563.64
BROWN, ROMONA M.	988.96	0	988.96
BUBAR, STEPHEN D., DEBBIE D.	309.39	0	309.39
BUKER, HAROLD & BERNIE	1,329.11	0	1,329.11
BUTLER, DONALD P. II	1,014.15	0	1,014.15
CARR, JASON	714.34	0	714.34
**	995.05	0	995.05
CLARK, JOHN S.	225.57	0	225.57
CLOWERY, JARROD	431.08	0	431.08
COHEN, DAVID & CLAIRINA	499.19	0	499.19
COHEN, DAVID & CLAIRINA	886.39	0	886.39
COHEN, DAVID AND CLAIRINE	450.37	0	450.37
CORDICE, KEITH C.	1,297.42	0	1,297.42
COUCH, BECKY-LYN M.	618.1	0	618.1
CRANE, JOHN N.	957.65	0	957.65
DAVIS, NICOLE	645.84	0	645.84
DERAPS, ROY E.A.	799.13	0	799.13
DORSO, JAMES A. III &	281.48	0	281.48
**	1,836.79	0	1,836.79
ELLIOTT, ARLENE	1,141.31	0	1,141.31
ELLIOTT, ARLENE M. C/O RYAN AND MICHELLE	620.84	0	620.84
**	1,213.76	0	1,213.76
**	687.81	0	687.81
FANTASIA, PHILIP M. & FEDERAL NATIONAL MORTGAGE ASSOC.	390.13	0	390.13
FOSS, LISA	1,400.17	0	1,400.17
	598.6	0	598.6

FROST, MARIE	391.52	0	391.52
**	1,199.96	0	1,199.96
GARDNER, RODNEY R. &	802.06	0	802.06
GETCHELL, JOHN A. &	3,847.42	0	3,847.42
GIBBS,STANLEY	7,644.47	0	7,644.47
GOBIEL, HENRY E. III	191.82	0	191.82
GOODNOW, MALCOLM F.	1,248.01	0	1,248.01
**	435.01	0	435.01
GOULD, HARRY &	1,350.57	0	1,350.57
GOULD, KEITH R.	399.38	0	399.38
GOULD, MICHAEL &	282.85	0	282.85
GOULD, NORMA	1,273.40	0	1,273.40
**	2,443.87	0	2,443.87
GRONDA. SHAUN A.	1,728.72	0	1,728.72
HALE, KEVIN C.	1,333.44	0	1,333.44
HARRIMAN, JOYCE	981.27	0	981.27
HARVILLE, THOMAS	1,057.26	0	1,057.26
HARVILLE, THOMAS	250.57	0	250.57
HARVILLE, THOMAS	972.42	0	972.42
HARVILLE, THOMAS	281.87	0	281.87
HARVILLE, THOMAS	960.21	0	960.21
HARVILLE, THOMAS W.	717.69	0	717.69
HAWKINS, HILDA A.	948.86	0	948.86
HEWINS, BRIAN E	1,536.98	0	1,536.98
HEWINS, BRUCE	694.07	0	694.07
**	659.82	0	659.82
HICKEY, GUYFRED	218.48	0	218.48
HUMPHREY, DARYL L. &	3,421.24	0	3,421.24
HUMPHREY, DARYL L. & DOROTHY E	3,269.07	0	3,269.07
**	2,069.47	0	2,069.47
JOHNSON, MARTIN J.	1,490.92	0	1,490.92
KERN, MONICA A.	635.6	0	635.6
KITCHEN, EDWARD	489.15	0	489.15
KNIGHT, JESSICA FAYE	492.89	0	492.89
KNOWLTON, DOUGLAS &	464.15	0	464.15
LAPIERE-FORD, WALLIS	768.28	0	768.28
**	700.75	0	700.75
**	157.76	0	157.76
**	255.09	0	255.09
**	1,497.42	0	1,497.42
**	889.36	831.77	57.59
LINDSAY, WAYNE	515.14	0	515.14
LOGAN, WHITNEY	597.02	0	597.02
	243.29	0	243.29

LUNT, TAMMI & MUNZNER, CHARLES
& GAYLE

LUNT, TAMMY LYNN	303.52	0	303.52
MACINTOSH, RICHARD	855.29	0	855.29
MANNIELLO, BOBBIE A.	691.98	0	691.98
MARTIN, ANDREW J. III & **	325.67	0	325.67
**	240.14	0	240.14
MC NEIL, ROBIN	3,239.74	0	3,239.74
MCCARTHY, AMBROSE G. JR.	800.17	0	800.17
MCCORMACK, ANITA	2,327.54	0	2,327.54
**	542.89	0	542.89
McGRAW, FREDERICK A. & **	636.79	0	636.79
**	1,354.30	0	1,354.30
**	685.02	0	685.02
MITCHELL, BONNIE-JEAN	393.09	0	393.09
MITCHELL, BONNIE-JEAN	593.87	0	593.87
MOONEY, ALFRED,ELIZABETH AND	1,023.60	0	1,023.60
MORGAN, JAMES C. &	439.55	0	439.55
MUNN, REBECCA	484.82	0	484.82
**	1,912.77	853.91	1,058.86
**	684.38	0	684.38
PEDERSEN, RICKY	654.51	0	654.51
PERKINS, RICHARD	290.79	0	290.79
PHILLIPS, MICHAEL I. &	593.68	382.66	211.02
RANDLETT, THOMAS M.	214.35	0	214.35
RANDLETT, THOMAS M. & KATHY JO	194.47	0	194.47
REAZOR, VERA &	1,672.62	0	1,672.62
REID, GAIL	1,246.63	0	1,246.63
RICHARDSON, ERIC	233.64	0	233.64
RIGGS, KARLA	868.08	0	868.08
RINES, WAYNE L. & PATRICIA M. **	1,017.50	0	1,017.50
**	839.94	0	839.94
**	815.73	489.1	326.63
SALLEY, MAHLON LYLE	1,090.92	0	1,090.92
SCHNEIDER, SHELDON	282.06	0	282.06
SCHULZ, DONALD A. **	2,362.58	0	2,362.58
**	292.44	0	292.44
**	166.57	0	166.57
**	166.57	0	166.57
**	166.57	0	166.57
**	166.57	0	166.57
**	166.57	0	166.57
**	166.57	0	166.57
**	166.57	0	166.57
**	166.57	0	166.57

**	166.57	0	166.57
**	166.57	0	166.57
**	166.57	0	166.57
**	166.57	0	166.57
**	166.57	0	166.57
**	166.57	0	166.57
**	166.57	0	166.57
SEDGWICK, ROBERT	2,349.19	0	2,349.19
**	794.86	299.03	495.83
SHAW, LISA	583.05	0	583.05
SIDES, MONTELLE W.	422.27	0	422.27
SISCO, KARLA JEAN, JAMES ALEN,	277.44	0	277.44
SMART, BONNIE E.	337.57	0	337.57
SMART, BONNIE E.	354.7	0	354.7
SMART, BONNIE E.	327.15	0	327.15
SMART, BONNIE E.	394.27	0	394.27
SMART, BONNIE E.	442.1	0	442.1
SMART, BONNIE E.	567.3	0	567.3
SMART, BONNIE E.	2,479.31	0	2,479.31
SMITH, DEBRA	226.11	0	226.11
SMITH, REBECCA	695.84	0	695.84
STEWART, WAYNE JR	589.74	0	589.74
THOMPSON, BEATRICE	288.74	0	288.74
TOZIER, ESTELLE B.	1,865.73	0	1,865.73
TURNER, CLARENCE O. JR. &	533.63	0	533.63
TURNER, JUDY M.	324.39	0	324.39
VANADESTINE, BRADLEY & RACHEL	733.75	199.88	533.87
VANADESTINE, MILO A. & KATHY J	181.27	0	181.27
WASHBURN, WADE A	620.45	0	620.45
WEBBER, ROBERTA	1,566.31	0	1,566.31
**	660.21	0	660.21
WILLIAMS, JOHN &	291.51	0	291.51
WITHAM, JASON &	915.33	0	915.33
WITHEE, VELMA	215.71	0	215.71
WITHEE, VELMA	370.85	0	370.85
WITHEE, VELMA	175.91	0	175.91
WOODMAN, GLENICE M.	835.1	0	835.1
160 Accounts as of 06/30/2016	136,577.54	3,056.35	133,521.19
**118 Accounts as of 12/31/2016			101,846.26

SEWER ACCOUNTS OUTSTANDING as of 6/30/2016

NAME	TOTAL
ACKERMAN CHARLES	198.56
ADAMS ROBERT	64.11
ARMSTRONG CORALEE	87.68
BAILEY PATIENCE	21.22
BARTLETT KRISTI	137.33
BATCHELDER LAURA	377.01
BELANGER MARISA	35.51
BIERSCHWALE DOUG	66.31
BIZEAU TRUDY	224.56
BOLLIGER NORMAN	495.82
BOWRING MURTON	648.76
BOYD DARLENE	26.08
BROWN ROMONA	340.15
BROWN TODD	21.37
BROWN TODD	33.32
BUBAR JR CHARLES	69.04
BUKER HAROLD	122.86
BUTLER DAYNA	30.80
BUTLER DONALD	1,729.87
BUTLER PRISCILLA	4.70
CAMPBELL CLARENCE	85.48
CAREY BENJAMIN	35.51
CAREY ARTHUR	30.80
CARR DARRYL	49.65
CARR DORIS	16.66

CHASE ANGELA	448.59
CHASE ANGELA	486.32
CN BROWN CO	16.66
COHEN CLAIRINA	760.73
COHEN CLAIRINA	443.01
COHEN CLAIRINA	783.72
COLBY LAUREEN	63.78
COLE MICHELE	30.80
CONKLIN JAIME	803.49
CONNELL CAROLYN	66.81
COOPER MARISA	16.66
COOTS BELINDA	21.37
CORDICE KEITH	379.55
CORSON MAHLON	230.04
CRANE D.O. JOHN	33.32
CRAY JEFF	124.14
CUMMINGS AMY	75.01
DAVIS JR EARL	26.08
DAVIS TIMOTHY	30.80
DEERING ALAN	35.51
DHARMESH, JOSHI LLC	26.08
DUNTON, ANGELA	160.88
ELDRIDGE JEFFREY	16.66
ELWELL EDWARD	33.32
ELWELL JOANNE	659.58
EMERY TIMOTHY	36.68
F&H PROPERTIES	92.39
FANTASIA SARAH	734.17
FARR CAROLYN	16.66

FIRST BAPTIST CHURCH	49.65
FIRST BAPTIST CHURCH	40.22
GAGNON PAUL	83.30
GALLAGHER ANDREW	501.99
GALLISON CHARLES	159.54
GANGEMI JESSICA	33.32
GARDINER RODNEY	513.02
GETCHELL JENNIFER	322.28
GILMORE BRIAN	1,102.72
GODSOE CHRISTOPHER	829.80
GOLDBACH RAYMOND	282.71
GOSBEE VICTORIA	290.50
GOULD DEVON	899.46
GOULD KEITH	1,413.79
GOULD MICHAEL	21.45
GREENWOOD GEORGE	1,377.87
GRIFFITH CARRIE	35.51
GRIGNON RUSTY	758.31
HALE KEVIN	965.57
HARDY CARROLL	16.66
HANCOCK MICHELE	61.60
HARRIMAN JOYCE	984.97
HART ASHLEY	49.65
HARVILLE THOMAS	1,634.80
HARVILLE THOMAS	938.04
HARVILLE THOMAS	1,267.61
HARVILLE THOMAS	1,715.76
HEWINS ALIC	71.02

HODGKINS JR ROBERT	16.62
HOLMBOM JOSHUA	910.28
HOPKINS JENNIFER	199.92
HUARD RENE & CINDY	89.86
JEWETT ROBERT	727.22
JOHNSON MARTIN	75.73
JONES JEANETTE	35.51
KAHERL MILDRED	77.92
KENNEY KELLY	35.51
KERN ANNA	21.37
KNIGHT GERALD	108.72
KNIGHT JESSICA	651.73
LAMSON LAWRENCE	26.08
LAMSON LAWRENCE	26.08
LAPIERE FORD	425.54
LAUDAROWICZ DANIELLE	16.66
LAWLER ROSEMARY	223.48
LEAVITT ROCKY	32.23
LECOURT VICTOR	30.80
LEGERE TERRY	30.80
LEWIS GLENN	934.52
LOGAN WHITNEY	536.60
LONG DEANNA	66.30
LORD SR JAMES	26.08
LUNDBERG DENNIS	35.51
MAGBEE JENNIFER	104.01
MARTIN JERRY	30.80
MCDUGAL ARLO	574.77
MCINTOSH JEAN	33.32

MILLS RICHARD	685.52
MOONEY ELIZABETH	35.51
MOULTON PAUL	76.23
MULHEARN HONEY RAE	812.47
MUNN STEVEN & TERI	236.69
NICHOLS FRANK	35.51
PENA NOREEN	243.86
PERKINS RICHARD	396.72
PLOURDE SHARON	243.49
PORTER EDWARD	3,270.15
PRATT JENNIFER	1,067.89
RANDLETT KATHY	30.80
RANDLETT MEREDITH	30.80
RANDLETT MEREDITH	59.07
RANDLETT MEREDITH	26.08
RANDLETT MEREDITH	16.66
RANDLETT THOMAS	33.32
RANDLETT THOMAS	46.45
REID DENISE	26.08
REID GAIL	646.18
RIGGS KARLA	227.24
RINES WAYNE	191.04
ROBBINS JAMES	527.30
ROBINSON ROSE	21.37
RUSSELL CHARLES	21.37
RUSSELL MICHAEL	30.80
RYAN JAMES	1,006.15
SANBORN RICK	40.22

SANFIELD CONGREGATES	16.66
SANFIELD LIMITED PARTNERSHIP	252.28
SANFIELD LIMITED PARTNERSHIP	280.55
SANFIELD LIMITED PARTNERSHIP	256.99
SERG & CO	26.08
SHAW BRENT	44.93
SIDES HOWARD & GENEVA	66.31
SIMONDS SR ROBERT	26.08
SISCO JAMES & KARLA	581.08
SISCO JR HOWARD	21.37
SMART BONNIE	923.17
SMART BONNIE	1,111.63
SMART BONNIE	614.48
SMART BONNIE	1,410.74
SMART BONNIE	1,697.94
SMART BONNIE	487.04
SMART BONNIE	1,085.57
SMART BONNIE	1,623.44
SMITH AMY	133.28
SNOWMAN LAUREEN	30.80
SNOWMAN MICHAEL	21.37
STILLRIDGE LLC	21.37
STOOTS RICHARD	147.47
TAMMAC HOLDING	308.02
TAPLEY ESTELLE	40.22
TASKER GREG	73.53
THORPE DAWNA	30.80
TIMOTHY WILLIAM	16.66
TRIPODI MIKE	94.58

TUTTLE VICKI	26.08
US BANK NAT'L ASSOC	16.66
V & R VARIETY	73.21
VANADESTINE LEROY	63.36
VANADESTINE MILO	35.51
VANADESTINE RACHEL	175.35
VEARD-HARTLAND LIMITED PARTNERSHIP	18.85
WASHBURN WADE	1,084.20
WEBBER ROBERTA	871.52
WHITTEMORE MERINA	17.45
WIERS GREGORY	54.36
WRIGHT DAVID	165.92
WRIGHT JAMES	76.51
Outstanding as 6/30/2016	58,438.74

TOWN OF HARTLAND, MAINE
INDEPENDENT AUDITORS' REPORT AND
FINANCIAL STATEMENTS
JUNE 30, 2016

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Maine Municipal Audit Services, PA

Mindy J. Cyr, CPA

Independent Auditors' Report

To the Board of Selectmen
Town of Hartland
Hartland, Maine

We have audited the accompanying financial statements of the governmental activities, business-type activities, and the aggregate remaining fund information of Town of Hartland, Maine, as of and for the year ended June 30, 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 preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

AUDITOR'S RESPONSIBILITY

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

OPINIONS

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, and the aggregate remaining fund information of the Town of Hartland, Maine, as of June 30, 2016, and the respective changes in financial position in accordance with accounting principles generally accepted in the United States of America.

3

OTHER MATTERS

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 5-7 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The budgetary comparison information on page 26 is required by accounting principles generally accepted in the United States of America. This 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. The budgetary comparison schedule has been subjected to the auditing procedures applied in the audit of the basic financial statements.

Other Information

The other supplemental information section is the responsibility of management and the schedules 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 to the basic financial statements. In our opinion, the other supplemental information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Maine Municipal Audit Services, PA

Levant, Maine
November 1, 2016

Town of Hartland

21 Academy Street

PO Box 280

Hartland, ME 04943

Phone (207) 938-4401

Fax (207) 938-3018

Christopher Littlefield, Town Manager

Selectman: Judith Alton

Harold Buker

Shirley Humphrey

Management Discussion and Analysis Period Ending June 30, 2016

As management of the Town of Hartland, this narrative provides an overview and analysis of our financial activities for the fiscal year ended June 30, 2016. This is in compliance with implementation of the Governmental Accounting Standards Board statement No. 34 (GASB 34). This information should be read in conjunction with the financial statements.

Financial Highlights

The Town provides services for highways and streets, protection, sanitation, public improvements, education, and health and welfare. The Town operates on a fiscal year, July-June.

The Town also owns and operates a pollution control facility and landfill that primarily serves the Town's most significant industry, Tasman Leather Group, LLC and in town sewer users. The Town currently pays 20% of the HPCF budget and Tasman pays 80%. Debt service is split the same percentage. In November of 2015, the landfill became stand alone and Tasman Leather Group pays for service by the ton.

The Town's budget for 2015-16 totaled as follows:

Municipal	\$1,328,450
RSU #19	\$1,175,300
County	<u>\$ 293,000</u>
TOTAL	\$2,796,750

The pollution control facility and landfill enterprise funds have assets of \$4,507,845 as of June 30, 2016, but liabilities of \$1,659,047. The largest liability is the unfunded amount of estimated landfill closure costs of \$1,659,047. The Town has begun setting money aside for this liability. Net position is \$2,838,767.

Overview of the Financial Statements

The Town of Hartland's basic financial statements consist of the following:

- Government-wide financial statements
- Fund financial statements
- Notes to financial statements

GOVERNMENT WIDE FINANCIAL STATEMENTS

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

The statement of net assets presents information on all of the Town's assets and liabilities, with the difference between the two being reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the Town of Hartland's financial position is improving or deteriorating.

The statement of activities presents information showing how the Town's net assets change during the year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the time of related cash requirements. This means that revenue and expenses are reported in this statement even if the resulting cash related movement does not occur until future fiscal periods (e.g. uncollected taxes).

The statements distinguish between activities of the Town of Hartland that are principally supported by taxes and intergovernmental revenue (governmental activity) and those activities that are intended to recover all or a significant portion of their costs through user fees (e.g. the treatment plant). Governmental activities include Administration, Education, County Tax, Fire, Public Works, Highways, Solid Waste, Library, Recreation, Cemetery Care, Charitable Aid, Debt Service and Capital Maintenance.

FUND FINANCIAL STATEMENTS

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town of Hartland, like other state and local governments, uses fund accounting to insure and demonstrate compliance with finance related legal requirements. All of the funds of the town can be divided into these categories: government funds, proprietary funds and fiduciary funds.

GOVERNMENTAL FUNDS are used to account for essentially the same functions as are reported in the government-wide financial statements. However, the fund financial statements focus on near-term cash flows as well as balances of spendable resources. This type of accounting is called modified accrual, which means it focuses on cash and all other financial assets that can readily be converted to cash.

To allow the reader to better understand the fund financial statements in relation to the government-wide financial statements, reconciliations are provided between the two.

PROPRIETARY FUNDS are used to report activities that are supported primarily through charges to customers for services provided by the town. Proprietary funds are reported in the Statement of Net Position and the Statement of Activities. The Treatment Plant and Landfill activities are reflected in the Proprietary Funds.

FIDUCIARY FUNDS are used to account for monies held for the benefit of parties outside the town. Fiduciary funds are found in our financial statements as cemetery trust funds and as funds that are to be turned over to outside organizations.

Financial Analysis

TOWN AS A WHOLE

The Town's net position is increasing every year due to the reorganizing of our debt and monitoring spending.

The net assets were:

Town	\$ 3,070,098
HPCF & Landfill	<u>\$(1,293,836)</u>
Total	\$ 1,776,622

CAPITAL ASSETS AND DEBT ADMINISTRATION

The Town's capital assets totaled \$1,581,545 in its governmental activities as of June 30, 2016. These assets are primarily buildings and equipment because most of Town infrastructure (Roads, Bridges, Sewer Lines, Sidewalks) are not included in the assets. The Town will include all new infrastructure in future financial statements.

LONG TERM DEBT

The Town's long term Bond Debt is as follows as of June 30, 2016

Bond Bank (Landfill Closure)	\$ 76,813	1%	2019
Bond Bank (2009 Refinance)	\$502,951	5.50%	2019
Bond Bank (1997 HPCF)	\$121,550	3%	2017
Maine Water Company (salt shed)	\$153,639	0%	2042
USDA (Landfill)	\$214,758	2.0%	2043

ECONOMIC FACTORS AND FUTURE BUDGETS

The Federal and State government continues to cut funding, which forces the town to be more financially responsive at a local level. These factors along with the general economic climate as a whole make it very challenging to maintain the mil rate.

FIDUCIARY NON-TOWN ACCOUNTS

The Town acts as the fiduciary for non-expendable trust funds, the income of which may be used for cemetery maintenance. The balance in those funds is approximately \$48,644.

Respectfully submitted,

Christopher Littlefield
Town Manager

Town of Hartland, Maine
Statement of Net Position
June 30, 2016

	Governmental Activities	Business-Type Activities	Total
ASSETS:			
<i>Current assets:</i>			
Cash and cash equivalents	\$ 1,360,559.72	\$ 275,094.18	\$ 1,635,653.90
Investments	1,033,217.48	-	1,033,217.48
Accounts receivable	-	14,165.56	14,165.56
Tax acquired property	5,954.44	-	5,954.44
Taxes receivable	37.24	-	37.24
Tax liens receivable	184,134.50	-	184,134.50
<i>Total current assets</i>	<u>2,583,903.38</u>	<u>289,259.74</u>	<u>2,873,163.12</u>
<i>Non-current assets:</i>			
Capital assets, net of accumulated depreciation	1,581,545.00	4,218,584.87	5,800,129.87
<i>Total non-current assets</i>	<u>1,581,545.00</u>	<u>4,218,584.87</u>	<u>5,800,129.87</u>
TOTAL ASSETS	<u>\$ 4,165,448.38</u>	<u>\$ 4,507,844.61</u>	<u>\$ 8,673,292.99</u>
LIABILITIES:			
<i>Current liabilities:</i>			
Accounts payable	\$ 12,236.71	\$ 10,030.40	\$ 22,267.11
Current portion of long-term debt	231,589.74	-	231,589.74
<i>Total current liabilities</i>	<u>243,826.45</u>	<u>10,030.40</u>	<u>253,856.85</u>
<i>Non-current liabilities:</i>			
<i>Non-current portion of long-term debt:</i>			
Bonds payable	838,121.70	-	838,121.70
Estimated landfill closure costs	-	4,131,650.00	4,131,650.00
Estimated post-closure and leachate costs	-	1,660,000.00	1,660,000.00
<i>Total non-current liabilities</i>	<u>838,121.70</u>	<u>5,791,650.00</u>	<u>6,629,771.70</u>
TOTAL LIABILITIES	1,081,948.15	5,801,680.40	6,883,628.55
DEFERRED INFLOWS OF RESOURCES:			
Prepaid property taxes	13,043.28	-	13,043.28
TOTAL DEFERRED INFLOWS OF RESOURCES	13,043.28	-	13,043.28
NET POSITION:			
Invested in capital assets, net of related debt	511,833.56	4,218,584.87	4,730,418.43
Unrestricted	2,558,623.39	(5,512,420.66)	(2,953,797.27)
TOTAL NET POSITION	<u>3,070,456.95</u>	<u>(1,293,835.79)</u>	<u>1,776,621.16</u>
TOTAL LIABILITIES AND NET POSITION	<u>\$ 4,165,448.38</u>	<u>\$ 4,507,844.61</u>	<u>\$ 8,673,292.99</u>

The accompanying notes are an integral part of this statement.

Town of Hartland, Maine
Statement of Activities
For the year ended June 30, 2016

	Net (Expense) revenue and Changes in Net Position					
	Program Revenues		Primary Government		Business-Type Activities	
	Charges for Services	Operating Grants and Contributions	Governmental Activities	Business-Type Activities		
Expenses					Total	
Governmental Activities:						
General government	\$	183,096.47	\$	5,896.98	\$	(187,199.49)
Protection		183,061.90		(183,061.90)		(183,061.90)
Health and welfare		6,857.04		(6,857.04)		(6,857.04)
Public works		225,503.36		(225,503.36)		(225,503.36)
Sanitation		162,006.17		(162,006.17)		(162,006.17)
Recreation		57,677.12		(57,677.12)		(57,677.12)
Public service		20,794.21		3,150.25		(17,643.96)
County tax		292,589.19		(292,589.19)		(292,589.19)
Education		1,173,704.65		(1,173,704.65)		(1,173,704.65)
Interest on long-term debt		34,445.75		(34,445.75)		(34,445.75)
Unclassified		30,181.17		23,408.00		(6,773.17)
Depreciation		77,194.00		(77,194.00)		(77,194.00)
Total Governmental Activities		2,457,111.03		5,896.98		(2,424,655.80)
Business-Type Activities:						
HPCE		907,974.18		869,270.42		(38,703.76)
Landfill		78,192.99		56,596.76		(21,596.23)
Total Business-Type Activities		986,167.17		925,867.18		(60,299.99)
Total Primary Government		3,443,278.20		931,764.16		(2,424,655.80)
General revenues:						
Property taxes, levied for general purposes				2,336,987.17		2,336,987.17
Excise taxes				246,524.30		246,524.30
Interest on taxes and lien fees				29,710.91		29,710.91
Grants and contributions not restricted to specific programs:						
State revenue sharing				106,418.80		106,418.80
Homestead exemption				43,971.00		43,971.00
Grant proceeds				260,005.00		260,005.00
Other				43,236.38		43,236.38
Unrestricted investment earnings				21,949.64	404.37	21,954.01
Miscellaneous revenues				80,508.47		80,508.47
Change in landfill closure estimate				-	(3,191,650.00)	(3,191,650.00)
Interfund transfers				36,261.12		36,261.12
Total general revenues and transfers				3,132,650.55		(22,335.96)
Changes in net position						
				707,994.75		(2,215,284.50)
NET POSITION - BEGINNING				2,362,462.20		1,921,448.71
NET POSITION - ENDING				\$ 3,070,456.95		\$ (1,293,835.79)
						\$ 1,776,621.16

The accompanying notes are an integral part of this statement.

Town of Hartland, Maine
Balance Sheet
Governmental Funds
June 30, 2016

	General Fund	Other Governmental Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 1,083,115.36	\$ 277,444.36	\$ 1,360,559.72
Investments	1,033,217.48	-	1,033,217.48
Interfund receivable	1,087.68	-	1,087.68
Tax acquired property	5,954.44	-	5,954.44
Taxes receivable, net	37.24	-	37.24
Tax liens receivable	184,134.50	-	184,134.50
TOTAL ASSETS	\$ 2,307,546.70	\$ 277,444.36	\$ 2,584,991.06

LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES

<i>Liabilities:</i>			
Accounts payable	\$ 12,236.71	\$ -	\$ 12,236.71
Interfund payable	-	1,087.68	1,087.68
<i>Total liabilities</i>	12,236.71	1,087.68	13,324.39
<i>Deferred inflows of resources:</i>			
Prepaid property taxes	13,043.28	-	13,043.28
Deferred property tax revenue	164,680.00	-	164,680.00
<i>Total deferred inflows of resources</i>	177,723.28	-	177,723.28

Fund balances:

Assigned	191,050.00	265,258.43	456,308.43
Committed	-	8,000.00	8,000.00
Unassigned	1,926,536.71	3,098.25	1,929,634.96
<i>Total fund balances</i>	2,117,586.71	276,356.68	2,393,943.39

TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES \$ 2,307,546.70 \$ 277,444.36

Amounts reported for governmental activities in the statement of net position (Smt. 1) are different because:

Depreciable and non-depreciable capital assets as reported in Smt. 1	1,581,545.00
Long-term liabilities, including bonds payable, as reported on Smt. 1	(1,069,711.44)
Deferred property taxes not reported on Smt. 1	164,680.00

NET POSITION OF GOVERNMENTAL ACTIVITIES \$ 3,070,456.95

The accompanying notes are an integral part of this statement.

Town of Hartland, Maine
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2016

	General Fund	Other Governmental Funds	Total Governmental Funds
REVENUES:			
Property taxes	\$ 2,336,987.17	\$ -	\$ 2,336,987.17
Excise taxes	246,524.30	-	246,524.30
Intergovernmental revenue	196,776.43	23,408.00	220,184.43
Charges for services	5,896.98	-	5,896.98
Interest on taxes and liens	29,710.91	-	29,710.91
Interest	20,659.67	889.97	21,549.64
Other revenue	30,491.53	50,016.94	80,508.47
<i>Total revenues</i>	<u>2,867,046.99</u>	<u>74,314.91</u>	<u>2,941,361.90</u>
EXPENDITURES:			
General government	193,096.47	-	193,096.47
Protection	183,061.90	-	183,061.90
Health and welfare	6,857.04	-	6,857.04
Public works	245,210.36	-	245,210.36
Sanitation	162,006.17	-	162,006.17
Recreation	57,677.12	-	57,677.12
Public service	20,794.21	-	20,794.21
County tax	292,589.19	-	292,589.19
Education	1,173,704.65	-	1,173,704.65
Debt service	186,461.49	-	186,461.49
Unclassified	-	231,903.19	231,903.19
<i>Total expenditures</i>	<u>2,521,458.60</u>	<u>231,903.19</u>	<u>2,753,361.79</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	345,588.39	(157,588.28)	188,000.11
OTHER FINANCING SOURCES (USES):			
Operating transfers in	-	112,649.10	112,649.10
Operating transfers (out)	(87,649.02)	(61,261.20)	(148,910.22)
Received from grants	260,005.00	-	260,005.00
Expended from grants	(260,005.00)	-	(260,005.00)
<i>Total other financing sources (uses)</i>	<u>(87,649.02)</u>	<u>51,387.90</u>	<u>(36,261.12)</u>
<i>Net change in fund balances</i>	257,939.37	(106,200.38)	151,738.99
FUND BALANCES - BEGINNING	<u>1,859,647.34</u>	<u>382,557.06</u>	<u>2,242,204.40</u>
FUND BALANCES - ENDING	<u>\$ 2,117,586.71</u>	<u>\$ 276,356.68</u>	<u>\$ 2,393,943.39</u>

The accompanying notes are an integral part of this statement.

(Continued)

Town of Hartland, Maine
Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances of Governmental Funds
to the Statement of Activities
For the Year Ended June 30, 2016

Net change in fund balances - total governmental funds (Statement 4)	\$ 151,738.99
<i>Amounts reported for governmental activities in the Statement of Activities (Stmt. 2) are different due to the following items:</i>	
Depreciation expense recorded on Statement of Activities, yet not required to be recorded as expenditures on governmental funds	(77,194.00)
Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position. More specifically, this represents the net amount of principal reduction in debt service made during the fiscal year.	224,464.76
Capital outlays expensed on the Governmental Funds report (Stmt. 4), yet not considered an expense for the purposes of Statement of Activities (Stmt. 2)	408,985.00
<hr/>	
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES (STMT. 2)	\$ 707,994.75

The accompanying notes are an integral part of this statement.

Town of Hartland, Maine
 Statement of Net Position
 Proprietary Funds
 June 30, 2016

	Business-type activities Enterprise Funds	
	HPCF	LANDFILL
ASSETS:		
<i>Current assets:</i>		
Cash and cash equivalents	\$ 213,397.57	\$ 61,696.61
Accounts receivable	-	14,165.56
<i>Total current assets</i>	213,397.57	75,862.17
<i>Non-current assets:</i>		
Capital assets:		
Property, plant, and equipment	9,967,702.00	-
Less accumulated depreciation	(5,749,117.13)	-
<i>Total non-current assets</i>	4,218,584.87	-
TOTAL ASSETS	\$ 4,431,982.44	\$ 75,862.17
LIABILITIES:		
<i>Current liabilities:</i>		
Accounts payable	10,030.40	-
<i>Total current liabilities</i>	10,030.40	-
<i>Non-current liabilities:</i>		
Estimated landfill closure costs	4,131,650.00	-
Estimated post-closure and leachate costs	1,660,000.00	-
<i>Total non-current liabilities</i>	5,791,650.00	-
TOTAL LIABILITIES	5,801,680.40	-
NET POSITION:		
Invested in capital assets, net of related debt	4,218,584.87	-
Unrestricted	(5,588,282.83)	75,862.17
TOTAL NET POSITION	(1,369,697.96)	75,862.17
TOTAL NET POSITION OF BUSINESS-TYPE ACTIVITIES	\$ 4,431,982.44	\$ 75,862.17

The accompanying notes are an integral part of this statement.

Town of Hartland, Maine
 Statement of Revenues, Expenses, and Changes in Fund Net Position
 Proprietary Funds
 For the year ended June 30, 2016

	Business-type activities	
	Enterprise Funds	LANDFILL
	HPCF	
Operating revenues:		
Tasman Leather Group, LLC	\$ 647,462.91	\$ -
Town of Hartland	203,067.48	-
Fees	18,457.03	56,596.76
Miscellaneous	283.00	-
<i>Total operating revenues</i>	<i>869,270.42</i>	<i>56,596.76</i>
Operating expenses:		
Operations	739,234.64	78,192.99
Depreciation expense	168,739.54	-
<i>Total operating expenses</i>	<i>907,974.18</i>	<i>78,192.99</i>
<i>Operating income (loss)</i>	<i>(38,703.76)</i>	<i>(21,596.23)</i>
Non-operating revenues (expenses):		
Transfers (to) from special revenue fund	(25,000.08)	61,261.20
Transfers from HPCF	(36,197.20)	36,197.20
Change in estimated landfill closure cost	(3,191,650.00)	-
Interest income	404.37	-
<i>Total non-operating revenues (expenses)</i>	<i>(3,252,442.91)</i>	<i>97,458.40</i>
<i>Net income (loss)</i>	<i>(3,291,146.67)</i>	<i>75,862.17</i>
NET POSITION - BEGINNING	1,921,448.71	-
NET POSITION - ENDING	\$ (1,369,697.96)	\$ 75,862.17

The accompanying notes are an integral part of this statement.

Town of Hartland, Maine
 Statement of Cash Flows
 Proprietary Funds
 For the year ended June 30, 2016

	Business-type activities Enterprise Funds	
	HPCF	LANDFILL
CASH FLOWS FROM OPERATING ACTIVITIES:		
Receipts from customers	\$ 869,270.42	\$ 56,596.76
Payments to suppliers	(735,827.27)	(92,358.55)
<i>Net cash provided by operating activities</i>	133,443.15	(35,761.79)
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:		
Transfers to other funds	(61,197.28)	97,458.40
<i>Net cash (used) in non-capital financing activities</i>	(61,197.28)	97,458.40
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest on investments	404.37	-
<i>Net cash provided by investing activities</i>	404.37	-
<i>Net increase (decrease) in cash and cash equivalents</i>	72,650.24	61,696.61
CASH BALANCE - BEGINNING OF YEAR	140,747.33	-
CASH BALANCE - END OF YEAR	\$ 213,397.57	\$ 61,696.61
<i>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</i>		
Operating income (loss)	\$ (38,703.76)	\$ (21,596.23)
<i>Adjustments to reconcile operating income to net cash provided (used) in operating activities:</i>		
Depreciation expense	168,739.54	-
<i>Change in assets and liabilities:</i>		
(increase)/decrease in accounts receivable	-	(14,165.56)
Increase/(decrease) in accounts payable	3,407.37	-
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	\$ 133,443.15	\$ (35,761.79)

The accompanying notes are an integral part of this statement.

Town of Hartland Maine
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2016

	Trust Fund	
Assets:		
Investments	\$	48,644.08
TOTAL ASSETS	\$	48,644.08
Net position:		
Non-spendable	\$	23,335.60
Unrestricted		25,308.48
NET POSITION - FIDUCIARY FUNDS	\$	48,644.08

The accompanying notes are an integral part of this statement.

Town of Hartland, Maine
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the year ended June 30, 2016

	Non-Expendable Trust Fund
<hr/>	
Additions:	
Investment income	\$ 3,068.82
	<hr/> 3,068.82
Change in Net Assets	3,068.82
NET POSITION - BEGINNING OF YEAR	<hr/> 45,575.26
NET POSITION - END OF YEAR	<hr/> \$ 48,644.08 <hr/>

The accompanying notes are an integral part of this statement.

**TOWN OF HARTLAND, MAINE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2016**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The Town of Hartland, Maine (the Town) was incorporated in 1820. The Town of Hartland, Maine operates under a town meeting – selectmen form of government and is incorporated under the laws of the State of Maine.

The accounting policies of the Town conform to U.S. generally accepted accounting principles (GAAP) as applicable to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. GASB Statement No. 34, *Basic Financial Statements – and Management’s Discussion and Analysis – For State and Local Governments*, and its amendments, established new financial reporting requirements for governments and caused the Town to restructure much of the information presented in the past. For enterprise funds, GASB Statement Nos. 20 and 34 provide the Town the option of electing to apply FASB pronouncements issued after November 30, 1989. The Town has elected not to apply those pronouncements. The more significant of the government’s accounting policies are described below.

In evaluating how to define the Town for financial purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity is made by applying the criteria set forth in GASB Statement No. 14 *The Financial Reporting Entity* as amended by GASB Statement No. 39. The basic, but not the only, criterion for including a potential component unit within the reporting entity is the governing body’s ability to exercise oversight responsibility. Based on the criteria, it was determined that no other entities should be included in the Town’s financial statements.

B. Basis of Presentation

The Town’s basic financial statements include both government-wide (reporting the Town as a whole) and fund financial statements (reporting the Town’s major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business-type.

Government-Wide Financial Statements

The Government-wide financial statements consist of a Statement of Net Position and a Statement of Activities and reports information on all of the non-fiduciary activities of the Town as a whole.

The Statement of Net Position reports all financial and capital resources of the Town and reports the difference between assets and liabilities as “net position” not fund balance or equity. The Statement of Activities shows the degree to which the direct expenses of a given function or segment are offset by program revenue and reflects the “net (expense) revenue” of the Town’s individual functions before applying general revenues. The Town has elected not to allocate indirect costs among programs. Program revenues include 1) charges to customers for services and 2) grants and contributions that are restricted to meeting operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported as general revenues.

**TOWN OF HARTLAND, MAINE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2016**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Financial Statements

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the Government-wide financial statements. The focus of governmental and proprietary fund financial statements is on major funds. Major individual governmental funds and major individual proprietary funds are reported as separate columns in the fund financial statements, with non-major funds being aggregated and displayed in a single column. The General Fund is always a major fund.

Because of the basis of accounting and reporting differences, summary reconciliations to the Government-wide financial statements are presented at the end of each applicable fund financial statement.

C. Measurement Focus and Basis of Accounting

Governmental Fund Types

General Fund - The General Fund is the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund.

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

Capital Project Funds - Capital projects funds are used to account for financial resources to be used for the acquisitions or construction of major capital facilities.

Proprietary Fund Type

Enterprise Funds – This fund is used to account for operations of the wastewater treatment plant and a related landfill along with a closed dumpsite that are operated in a manner similar to a private business. The costs of providing treatment services to Tasman Leather Group, LLC and the general public and operating the landfill are financed through user fees to Tasman and Town appropriations. Fees paid by Tasman and appropriations from the town are recorded as revenues by the enterprise fund since they provide funds necessary to operate the facility. The measurement of financial activity focuses on net income similar to the private sector.

Fiduciary Fund Type (Not included in government-wide statements)

Expendable Trust Fund – This fund accounts for transactions related to assets held by the Town in a trustee capacity.

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting is a conceptual description of the timing of the accounting measurements made.

The Government-wide financial statements use the economic resources measurement focus and the accrual basis of accounting, in accordance with GASB #34. Revenues are recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the grantor have been met.

**TOWN OF HARTLAND, MAINE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2016**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

As a general rule, the effect of interfund activity has been eliminated from the Government-wide financial statements.

Governmental Fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis concept, revenues are recognized when they become measurable (estimable as to the net amount to be collected) and available as current assets. Revenues are considered to be available when they are collected within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

Operating revenues and expenses for proprietary funds are those that result from providing services and producing and delivering goods and/or services. It also includes all revenue and expenses not related to capital and related financing, non-capital financing, or investing activities.

When both restricted and unrestricted resources are available, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed.

D. Budgets and Budgetary Accounting

Formal budgetary accounting is employed as a management control for the general fund only. Annual operating budgets are adopted each fiscal year by the registered voters of the Town at their annual Town meeting. Budgets are established in accordance with generally accepted accounting principles. Budgetary control is exercised at the selectmen level, since individual department heads do not exist. All unencumbered budget appropriations lapse at the end of the year unless specifically designated by the Board of Selectmen or required by law.

E. Assets, Liabilities, Fund Equity, Revenue, Expenditures and Expenses

Cash and Cash Equivalents

Cash and cash equivalents include currency on hand, demand deposits with financial institutions, and other accounts with an original maturity of three months or less when purchased. Investments are recorded at fair value.

Interfund Receivables and Payables

Short-term advances between funds are accounted for in the appropriate interfund receivable and payable accounts.

Capital Assets and Depreciation

Capital assets, which include property, plant, equipment and infrastructure assets (roads, bridges, sidewalks and similar items) are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. The Town defines capital assets as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical costs or estimated historical costs, if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. 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.

**TOWN OF HARTLAND, MAINE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2016**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Major outlays for capital assets and improvements are capitalized as projects are constructed. Property, plant, and equipment are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings and Improvements	25-50
Infrastructure	25-50
Treatment plant	50
Machinery and Equipment	3-20

Net Position and Fund Balances

In the Government-wide financial statements, the difference between the Town’s total assets and total liabilities represents net position. Net position displays three components – invested in capital assets, net of related debt; restricted (distinguished between major categories of restrictions); and unrestricted. Unrestricted net position represents the net assets available for future operations.

In the Fund financial statements, governmental funds report reservations of fund balances for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. These designations are categorized as follows:

Non-spendable – Funds that are not in spendable form, such as funds that are legally required to be maintained in tact (corpus of a permanent fund).

Committed - Funds that are constrained for specific purposes that are determined by a formal action of the inhabitants of the Town. The inhabitants of the Town through Town meetings are the highest level of decision-making authority of the Town. Commitments may be established, modified or rescinded only through a Town meeting vote.

Assigned – Funds intended to be used for specific purposes set by the Board of Selectmen.

Unassigned – Funds available for any purpose.

Deferred Revenue

Deferred revenue arises when potential revenue does not meet both the “measurable” and “available” criteria for recognition in the current period. Deferred revenue arises when resources are received by the Town before it has legal claim to them. In subsequent periods, when both revenue recognition criteria are met, or when the Town has a legal claim to the resources, the liability for deferred revenue is removed from the balance sheet and revenue is recognized.

**TOWN OF HARTLAND, MAINE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2016**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Property Taxes

Property taxes for the current year were committed on July 23, 2015, on the assessed value listed as of April 1, 2015, for all real and personal property located in the Town. Payment of taxes was due September 15, 2015, and March 1, 2016, with interest at 7% on all tax bills unpaid as of the due date.

The Town is permitted by the laws of the State of Maine to levy taxes up to 105% of its net budgeted expenditures for the related fiscal period. The amount raised in excess of 100% is referred to as overlay, and amounted to \$34,599.93 for the year ended June 30, 2016.

Tax liens are placed on real property within twelve months following the tax commitment date if taxes are delinquent. The Town has the authority to foreclose on property eighteen months after the filing of the lien if tax liens and associated costs remain unpaid.

Compensated Absences

Vacation and sick pay benefits are substantially non-vesting and are not material. Therefore, no liability has been recorded in the financial statements for the year ended June 30, 2016.

Risk Management

The Town pays insurance premiums to Maine Municipal Association to cover risks that may occur in normal operations. The Town purchases employee fidelity bond coverage. There have been no significant reductions in insurance coverage from the prior year. No settlements of claims have exceeded insurance coverage in the current year.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Estimates are used to determine depreciation expense. Actual results could differ from those estimates.

2. DEPOSITS AND INVESTMENTS

Deposits

Custodial credit risk of deposits is the risk that, in the event of a bank failure, the Town's deposits may not be returned to it. The Town does not have a deposit policy for custodial credit risk.

GASB Statement No. 40 directs that deposits be disclosed as exposed to custodial credit risk if they are not covered by depository insurance and the deposits are either uncollateralized or collateralized by securities held by the pledging financial institution's trust department but not in the Town's name. At June 30, 2016, cash deposits had a carrying value of \$1,635,653.90. Of the deposited amounts, \$250,000 per bank was protected by depository insurance, plus pledged securities with the financial institution. Accordingly, the Town was not exposed to custodial credit risk at June 30, 2016.

**TOWN OF HARTLAND, MAINE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2016**

2. DEPOSITS AND INVESTMENTS

Investments

The Town does not have a written investment policy, but follows state statutes. At June 30, 2016 the Town had funds invested with a Bangor Savings Bank certificate of deposit in the amount of \$586.49, equities with Symetra in the amount of \$48,057.59, and a certificate of deposit with Maine Savings Federal Credit Union in the amount of \$1,033,217.48. All invested funds were protected by federal deposit insurance or Securities Investor Protection Corporation.

3. CAPITAL ASSETS

Governmental activities:	Balance 7/1/15	Additions	Deletions	Balance 6/30/16
Machinery, equipment & vehicles	\$ 603,638.00	\$ -	\$ -	\$ 603,638.00
Building	1,809,827.00	-	-	1,809,827.00
Construction in progress	-	260,005.00	-	260,005.00
Roads	157,388.00	148,980.00	-	306,368.00
<i>Total capital assets being depreciated</i>	2,570,853.00	408,985.00	-	2,979,838.00
<i>Less accumulated depreciation:</i>				
Machinery, equip & vehicles	(407,594.00)	(25,039.00)	-	(432,633.00)
Buildings	(895,954.00)	(42,482.00)	-	(938,436.00)
Roads	(17,551.00)	(9,673.00)	-	(27,224.00)
<i>Total accumulated depreciation</i>	(1,321,099.00)	(77,194.00)	-	(1,398,293.00)
 Governmental activities Capital assets, net	 \$ 1,249,754.00	 \$ 331,791.00	 \$ -	 \$ 1,581,545.00

Depreciation expense is broken down by department as follows:

Public works	\$ 13,241.00
Public safety	32,094.00
Town wide	31,859.00

Business-type activities:	Balance 7/1/15	Additions	Deletions	Balance 6/30/16
Treatment plant	\$ 8,344,438.00	\$ -	\$ -	\$ 8,344,438.00
Landfill	1,623,263.00	-	-	1,623,263.00
<i>Total capital assets being depreciated</i>	9,967,701.00	-	-	9,967,701.00
<i>Less accumulated depreciation</i>				
Treatment plant	(5,085,113.00)	(137,152.00)	-	(5,222,265.00)
Landfill	(495,264.00)	(31,587.00)	-	(526,851.00)
<i>Total accumulated depreciation</i>	(5,580,377.00)	(168,739.00)	-	(5,749,116.00)
 Business – type activities Capital assets, net	 \$ 4,387,324.00	 \$ (168,739.00)	 \$ -	 \$ 4,218,585.00

**TOWN OF HARTLAND, MAINE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2016**

4. LONG-TERM DEBT

	Balance 7/1/15	Issued	Retired	Balance 6/30/16
MMBB, 1.33% dated 10/27/1997, \$1,215,500, due annually \$60,775 through 10/27/2017	\$ 182,325.06	\$ -	\$ (60,775.02)	\$ 121,550.04
MMBB 2009SR, 1.0% due annually \$19,203 through 2019	96,016.00	-	(19,203.20)	76,812.80
MMBB 2009SD, 5.5% due quarterly, through 2019	629,854.74	-	(126,903.34)	502,951.40
USDA, 2% due annually \$11,674, 30 years, dated 5/16/2012	226,432.00	-	(11,674.00)	214,758.00
Maine Water Company lease, due annually to April 2042, 0.00%, dated 8/15/2012	159,548.40	-	(5,909.20)	153,639.20
Totals	\$ 1,294,176.20	\$ -	\$ (224,464.76)	\$ 1,069,711.44

The annual future principal payment requirement for bonds payable outstanding as of June 30, 2016, is as follows:

Year ending June 30,	Principal due
2017	\$ 231,589.74
2018	239,114.73
2019	186,287.20
2020	114,655.37
2021	17,583.20
2022-2026	87,916.00
2027-2031	87,916.00
2032-2036	69,194.00
2037-2041	29,546.00
2042	5,909.20
	\$ 1,069,711.44

5. MUNICIPAL SOLID WASTE LANDFILL CLOSURE COSTS

The Town of Hartland operates a secure sludge landfill. At present, one section of the landfill, about one-fifth of the available capacity, is in use. As each section reaches capacity, the top and part of the slope are closed and another section is opened next to it.

State and federal laws and regulations require that the Town place a cover on each section of the landfill when it is closed and perform certain maintenance and monitoring functions on each section for thirty years after closure. In addition to operating expenses related to current activities of the landfill, an expense provision and related liability are being recognized based on future closure and post-closure care costs that will be incurred near or after the time when the currently active section of the landfill no longer accepts waste. The recognition of these landfill closure and post-closure costs is based on the portion of this section used during the year.

The estimated liability for closure, post-closure, and leachate costs has a balance of \$5,791,650 based on 89% usage (filled) of Phase I and Phase II, and post-closure monitoring costs of the old landfill that was closed in 1990 and 1994.

**TOWN OF HARTLAND, MAINE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2016**

6. COMMITMENTS AND CONTINGENCIES

According to Town management, there are no matters that would result in adverse losses, claims, or assessments against the Town through the date of the audit report.

7. FUND BALANCES

ASSIGNED FUND BALANCES:

General Fund:

Office-town clerk	\$ 7,300.00
Transfer station	21,000.00
Snow removal	39,000.00
Road maintenance	27,000.00
Cemeteries	13,000.00
Debt service - roads	74,000.00
Perpetual care revenue	1,750.00
Contingent	<u>8,000.00</u>
	<u>\$ 191,050.00</u>

Special Revenue Fund:

Pool	\$ 7,777.76
Roads	23,408.00
CDBG	49,446.12
Property sales	38,276.85
Equipment sales	27,313.97
Perpetual care	1,125.00
Raised road money	10,227.79
Landfill	77,746.91
HPCF upgrades	<u>29,936.03</u>
	<u>\$ 265,258.43</u>

COMMITTED FUND BALANCES:

Capital Project Fund:

Redevelopment	\$ 4,207.50
Annex redevelopment	<u>3,792.50</u>
	<u>\$ 8,000.00</u>

8. SUBSEQUENT EVENTS

Management has made an evaluation of subsequent events to and including the audit report date, which was the date the financial statements were available to be issued, and determined that any subsequent events that would require recognition or disclosure have been considered in the preparation of the financial statements.

Town of Hartland, Maine
General Fund
Budgetary Comparison Schedule
For the Year Ended June 30, 2016

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with
	Original	Final		Final Budget-
				Positive (negative)
REVENUES:				
Property taxes	\$ 2,342,379.66	\$ 2,342,379.66	\$ 2,336,987.17	\$ (5,392.49)
Excise taxes	198,500.00	198,500.00	246,524.30	48,024.30
Intergovernmental revenue	140,470.27	140,470.27	196,776.43	56,306.16
Charges for services	-	-	5,896.98	5,896.98
Interest income	-	-	20,659.67	20,659.67
Interest on taxes and liens	-	-	29,710.91	29,710.91
Other revenues	82.00	82.00	30,491.53	30,409.53
<i>Total revenues</i>	<u>2,681,431.93</u>	<u>2,681,431.93</u>	<u>2,867,046.99</u>	<u>185,615.06</u>
EXPENDITURES:				
General government	219,023.00	219,023.00	193,096.47	25,926.53
Protection	255,221.00	255,221.00	183,061.90	72,159.10
Health and welfare	17,860.00	17,860.00	6,857.04	11,002.96
Public works	282,719.00	282,719.00	245,210.36	37,508.64
Sanitation	194,925.00	194,925.00	162,006.17	32,918.83
Recreation	59,920.00	59,920.00	57,677.12	2,242.88
Public service	21,200.00	21,200.00	20,794.21	405.79
County tax	293,000.00	293,000.00	292,589.19	410.81
Education	1,175,300.00	1,175,300.00	1,173,704.65	1,595.35
Debt service	260,830.00	260,830.00	186,461.49	74,368.51
Unclassified	26,834.00	26,834.00	-	26,834.00
<i>Total expenditures</i>	<u>2,806,832.00</u>	<u>2,806,832.00</u>	<u>2,521,458.60</u>	<u>258,539.40</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>(125,400.07)</u>	<u>(125,400.07)</u>	<u>345,588.39</u>	<u>(72,924.34)</u>
OTHER FINANCING SOURCES (USES):				
Operating transfers (out)	(25,000.00)	(25,000.00)	(87,649.02)	(62,649.02)
Received from grants	-	-	260,005.00	260,005.00
Expenditures from grants	-	-	(260,005.00)	(260,005.00)
<i>Total other financing sources</i>	<u>(25,000.00)</u>	<u>(25,000.00)</u>	<u>(87,649.02)</u>	<u>(62,649.02)</u>
<i>Net changes in fund balances</i>	<u>(150,400.07)</u>	<u>(150,400.07)</u>	<u>257,939.37</u>	<u>(135,573.36)</u>
FUND BALANCES - BEGINNING			<u>1,859,647.34</u>	
FUND BALANCES - ENDING			<u>\$ 2,117,586.71</u>	

Town of Hartland, Maine
 Combining Balance Sheet - All Other Non-Major Governmental Funds
 June 30, 2016

	<i>Special Revenue Funds</i>	<i>Capital Project Funds</i>	<i>Total Other Governmental Funds</i>
ASSETS:			
Cash and cash equivalents	\$ 269,444.36	\$ 8,000.00	\$ 277,444.36
TOTAL ASSETS	\$ 269,444.36	\$ 8,000.00	\$ 277,444.36
LIABILITIES AND FUND BALANCE:			
<i>Liabilities:</i>			
Interfund payable	\$ 1,087.68	-	\$ 1,087.68
<i>Total liabilities</i>	<u>1,087.68</u>	<u>-</u>	<u>1,087.68</u>
<i>Fund balance:</i>			
Committed	-	8,000.00	8,000.00
Assigned	265,258.43	-	265,258.43
Unassigned	3,098.25	-	3,098.25
<i>Total fund balance</i>	<u>268,356.68</u>	<u>8,000.00</u>	<u>276,356.68</u>
TOTAL LIABILITIES AND FUND BALANCES	\$ 269,444.36	\$ 8,000.00	\$ 277,444.36

Town of Hartland, Maine
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
 All Other Non-Major Governmental Funds
 For the Year Ended June 30, 2016

	Special Revenue Funds	Capital Project Funds	Total Other Governmental Funds
REVENUES:			
Interest income	\$ 889.97	\$ -	\$ 889.97
Other revenues	71,414.94	2,010.00	73,424.94
<i>Total revenues</i>	<u>72,304.91</u>	<u>2,010.00</u>	<u>74,314.91</u>
EXPENDITURES:			
Special Projects	228,923.19	2,980.00	231,903.19
<i>Total expenditures</i>	<u>228,923.19</u>	<u>2,980.00</u>	<u>231,903.19</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(156,618.28)</u>	<u>(970.00)</u>	<u>(157,588.28)</u>
OTHER FINANCING SOURCES (USES) OF FUNDS:			
Transfers from general fund	78,679.02	8,970.00	87,649.02
Transfers from enterprise fund (HPCF)	25,000.08	-	25,000.08
Transfers to enterprise fund (landfill)	(61,261.20)	-	(61,261.20)
<i>Total other financing sources (uses)</i>	<u>42,417.90</u>	<u>8,970.00</u>	<u>51,387.90</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	<u>(114,200.38)</u>	<u>8,000.00</u>	<u>(106,200.38)</u>
FUND BALANCE - BEGINNING OF YEAR	382,557.06	-	382,557.06
FUND BALANCE - END OF YEAR	<u>\$ 268,356.68</u>	<u>\$ 8,000.00</u>	<u>\$ 276,356.68</u>

Town of Hartland, Maine
 Schedule of Property Valuation, Assessments, and Appropriations
 General Fund
 For the Year Ended June 30, 2016

<i>Assessed Valuation:</i>	
Real estate valuation	\$ 118,850,340.00
Personal property valuation	<u>4,432,800.00</u>
 <i>Total valuation</i>	 <u>123,283,140.00</u>
 <i>Tax Commitment:</i>	
Tax assessment at \$19.00 per thousand	<u>2,342,379.66</u>
 <i>Reconciliation of Commitment with Appropriation:</i>	
Current year tax commitment, as above	2,342,379.66
Appropriated from fund balance	185,000.00
Budgeted transfers out	(25,000.00)
Estimated revenues	<u>339,052.27</u>
 Appropriations per original budget	 <u>2,841,431.93</u>
 <i>Overlay</i>	 <u>(34,599.93)</u>
 TOTAL APPROPRIATIONS	 <u>\$ 2,806,832.00</u>

TOWN OF HARTLAND 2017 HOLIDAY SCHEDULE

NEW YEARS DAY	MON. JANUARY 1
MARTIN LUTHER KING DAY	MON. JANUARY 16
PRESIDENT'S DAY	MON. FEBRUARY 20
PATRIOT'S DAY	MON. APRIL 17
MEMORIAL DAY	MON. MAY 29
INDEPENDENCE DAY	TUES. JULY 4
LABOR DAY	MON. SEPTEMBER 4
COLUMBUS DAY	MON. OCTOBER 9
VETERAN'S DAY	FRI. NOVEMBER 10
THANKSGIVING	THURS. NOVEMBER 23
DAY AFTER THANKSGIVING	FRI. NOVEMBER 24
CHRISTMAS DAY	MON. DECEMBER 25