

Town of Hartland, Maine 2017 Annual Town Report



Site of the Old Annex located off Pleasant Street before and after cleanup

Thank you to the men who made this happen!



Malcolm Cianchette & Calvin Warner

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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.



The 2017 Town Report is being dedicated in memory of Myrtle Lovely Marble for her gracious gift of the Bangor Savings Bank Building. “Myrt” as many called her was committed, passionate, and generous with her time and money benefiting the Town of Hartland. Myrtle pioneered the Hartland Historical Society and she had a lifelong love for Hartland and Great Moose Lake. The Citizens of the Town of Hartland, the Selectmen and I will be forever grateful for this gift.

Sincerely,

Chris Littlefield

Town Of Hartland
P.O. Box 280
Hartland, Maine 04943

Christopher Littlefield
Town Manager
Phone: 207 938 4401
Fax: 207 938 3018
hartlandmanager@gmail.com

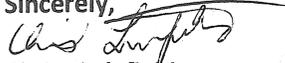
Selectman: Judith Alton
Harold Buker
Shirley Humphrey

**Spirit of America Award 2017
Calvin Warner**

Calvin Warner better known as "Cal" moved to Hartland Maine in the 2001 range. He quickly befriended many and became an inspiration to many citizens in Hartland. Cal is a giver in every sense of the word. He has adjusted clutches for one of the Town's trucks right at the Transfer Station. Large equipment is his specialty and he crawled right into the dirt to help out. Another time he donated his time and equipment to remove a house and improve the looks of a property that had burned and was left as rubble. Most recently he got involved with a project for the Town to clean up some serious blight and revamp the old Annex. Cal learned that an elderly woman in town who was handicapped had issues getting into her bathroom with a wheel chair and accessing her toilet. In true Cal fashion, he went to the house and made alterations at his expense for her. His latest endeavor is to volunteer his time on the Town's behalf to purchase a large vibrating roller which will require several days of travel. The Town of Hartland is Thankful that Cal Warner came to Hartland, ME. His generosity, kindness, and wit are infectious.

This was written on behalf of the Citizens of the Town of Hartland, The Selectmen, and me.

Sincerely,



Chris Littlefield

**Town Of Hartland
P.O. Box 280
Hartland, Maine 04943**

**Christopher Littlefield
Town Manager
Phone: 207 938 4401
Fax: 207 938 3018
hartlandmanager@gmail.com**

**Selectman: Judith Alton
Harold Buker
Shirley Humphrey**

March 15, 2018

The Hartland Public Library

On behalf of the Inhabitants of the Town of Hartland, the Selectmen, and I would like to recognize five Hartland Public Library Board of Trustee members all serving as much as 50 years as Trustees. The five are: Helene and Wayne Libby, Christie and Elwin Littlefield, and Janet Stedman.

In the words of Beth Clark, Acting Chairperson of Friends of the Hartland Public Library, "Each of these individuals has given countless hours to the library, serving for years in offices such as President, Secretary, and Treasurer. They have completed thousands of small and large maintenance tasks on the former and present building, spearheading the move to a new building and the completion of an addition to meet the needs of the library patrons. They have led Story Hours and Summer Reading Programs. They have served as stewards of scholarship funds, donated funds, and Town appropriated funds, as well as, writing grants and leading fund raising activities. They have hired and evaluated personnel, decorated bulletin boards, landscaped the library grounds, and served as ambassadors of the library to the schools and the citizens of Hartland and the surrounding communities. It would be impossible to quantify the hours these individuals have selflessly donated over a combined two and a half centuries of service to the Hartland Public Library and the Town of Hartland."

The Inhabitants of the Town of Hartland, the Selectmen, and I thank all five of the Trustees for their service, dedication, and success with regard to the Hartland Public Library.

Respectfully submitted,

Christopher Littlefield

**TOWN OF HARTLAND
PO BOX 280
21 ELM STREET
HARTLAND, MAINE 04943
(207) 938-4401**

TOWN OFFICE LOBBY HOURS:

MON, TUES, WED and FRI
8:00 A.M. - 4:15 P.M.
THURSDAY
9:00 A.M. - 5:15.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

HARTLAND FIRE DEPARTMENT

TIM KUESPERT, CHIEF
(207) 341-1573

**TOWN OF HARTLAND
ELECTED AND APPOINTED OFFICIALS**

***SELECTMEN, ASSESSORS AND
OVERSEERS OF THE POOR***

3-YEAR TERM

JUDITH ALTON (expiring 2018)

HAROLD BUKER (expiring 2020)

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, REGISTRAR OF VOTERS,
DEPUTY TAX COLLECTOR AND DEPUTY TREASURER***
TRISS A SMITH

DEPUTY TOWN CLERK
SUSAN FROST

DEPUTY REGISTRAR OF VOTERS
SUSAN FROST

POLLUTION CONTROL PLANT
JACOB BUTLER, PLANT SUPERVISOR
DALTON PLANTE, LAB TECHNICIAN

LANDFILL COORDINATOR
BRUCE MUNN

PUBLIC WORKS DEPARTMENT
BRUCE MUNN, SUPERVISOR
FREEMAN (BILL) RAMSDELL
JIM RUSS

TRANSFER STATION ATTENDANTS
TERRY LEGERE
HAROLD EMERSON

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
JOANNE ELWELL (expiring 2019)
ROBIN MCNEIL (expiring 2020)**

**BUDGET COMMITTEE MEMBERS
EXPIRING 2018:
JOAN CONNELLY
ELMER LITTLEFIELD
PATRICIA MARTIN**

**EXPIRING 2019:
BARBARA DAY
TIMOTHY KUESPERT
SUZAN ACKERMAN**

**EXPIRING 2020:
ARTHUR CHILDS
JOHN CLARK**

**PLANNING BOARD
MAC CIANCHETTE
ART CHILDS
JAMES DENNIS
DANA LITTLEFIELD
TIMOTHY BOULANGER
RANDY BUTLER, ALTERNATE**

**HARTLAND HISTORICAL SOCIETY
DOROTHY HUMPHREY, PRESIDENT
DARTHEA ATKINSON, VICE PRESIDENT
ELMER LITTLEFIELD, VICE PRESIDENT
BARBARA BROWN, SECRETARY
NATHANIEL FOSS, JR, TREASURER
BRENDA SEEKINS**

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

TIM KUESPERT, CHIEF
CHARLES GOULD, 1ST ASSISTANT CHIEF
KEVIN BURNHAM, 2ND ASSISTANT CHIEF
ADAM COLE, CAPTAIN
WESTON GOULD, 1ST LIEUTENANT
GLEN CARMICHAEL, 2ND LIUETENANT
HEATH BUTLER, ENGINEER
MARSHA HIGGINS, SECRETARY/TREASURER

FIREFIGHTERS:

RUSTY DICKEY, HALL CHIEF
BRANDON BADEEN, SAFETY OFFICER
BRANDON PEASE, SAFETY OFFICER
MATT BALLARD
KEN CHARRIER
ZACHARY FROST
LEE FULLER
COURTNEY FULLLER
MICHAEL GOULD
ANDREW HEUKLOM
DAVE LEDIN
DAVID MORRISON
JOSH NEAL
MARK RAMSDELL
CHRISTOPHER WILSON- LOA MILITARY

HARTLAND JUNIOR FIRE DEPARTMENT

JENA CHARRIER
JOSHUA NEAL, JR

******IN MEMORY*****

LINDY HUMPHREY – HALL CHIEF
CLIFF SPRAGUE – FIRE POLICE
MIKE SNOWMAN – SAFETY OFFICER

**Town of Hartland
Expended Budget Summary
2016-2017**

| | Budget | Expended |
|----------------------------------|-------------------|-------------------|
| 01 - GENERAL GOV'T | | |
| 01 - PAY TO OFFICERS | \$ 7,500.00 | \$ 7,500.00 |
| 02 - ADMINISTRATION | \$ 150,550.00 | \$ 139,966.09 |
| 03 - TOWN OFFICE | \$ 27,300.00 | \$ 14,392.73 |
| 06 - ASSESSING | \$ 19,000.00 | \$ 19,000.00 |
| 07 - OFFICE EQUIP/TECH | \$ 12,500.00 | \$ 12,232.27 |
| 08 - SOCIAL SECURITY | \$ 19,000.00 | \$ 14,317.08 |
| 10 - CONTINGENT | \$ 10,000.00 | \$ 559.08 |
| 11 - ABATEMENTS | \$ 6,000.00 | \$ 1,960.35 |
| Department Totals | 251,850.00 | 209,927.60 |
| 02 - PROTECTION | | |
| 01 - FIRE DEPARTMENT | \$ 33,350.00 | \$ 29,596.64 |
| 03 - STREET LIGHTS | \$ 20,500.00 | \$ 16,390.75 |
| 04 - TRAFFIC GUARDS | \$ 2,121.00 | \$ 89.91 |
| 05 - DAM | \$ 3,000.00 | \$ 238.38 |
| 06 - HYDRANTS RENTALS | \$ 98,500.00 | \$ 89,265.94 |
| 07 - ANIMAL CONTROL | \$ 7,450.00 | \$ 5,800.74 |
| 08 - INSURANCE | \$ 66,300.00 | \$ 54,680.52 |
| Department Totals | 231,221.00 | 196,062.88 |
| 05 - HEALTH & WELFARE | | |
| 01 - GENERAL ASSISTANCE | \$ 14,400.00 | \$ 1,726.80 |
| 02 - KV TRANSIT | \$ 560.00 | \$ 560.00 |
| 04 - SOMERSET HOSPICE | \$ 300.00 | \$ 300.00 |
| 05 - TRI TOWN FOOD BANK | \$ 2,000.00 | \$ 2,000.00 |
| 06 - HARTLAND/ST.ALBANS SENIORS | \$ 500.00 | \$ 500.00 |
| 07 - FOOD/LEGION BUILDING | \$ 200.00 | \$ 212.79 |
| 08 - KENNEBEC HEALTH | \$ 100.00 | \$ 100.00 |
| 09 - LIFE FLIGHT | \$ 500.00 | \$ 500.00 |
| 10 - CRISIS COUNSELING | \$ 500.00 | \$ 500.00 |
| 11 - MID MAINE LACROSSE | \$ 100.00 | \$ 100.00 |
| Department Totals | 19,160.00 | 6,499.59 |
| 06 - RECREATION | | |
| 01 - PUBLIC LIBRARY | \$ 46,670.00 | \$ 46,118.00 |
| 02 - ITCC | \$ 2,000.00 | \$ 2,000.00 |
| 03 - POOL | \$ 11,300.00 | \$ 7,982.58 |
| Department Totals | 59,970.00 | 56,100.58 |

**Town of Hartland
Expended Budget Summary
2016-2017**

| | Budget | Expended |
|---------------------------------|---------------------|----------------------|
| 07 - PUBLIC SERVICE | | |
| 02 - KVCOG | \$ 2,500.00 | \$ 2,497.00 |
| 03 - MAINE MUNICIPAL ASSOC. | \$ 2,420.00 | \$ 2,524.00 |
| 04 - SOMERSET ECONOMIC DEV | \$ 100.00 | \$ 100.00 |
| 05 - CHAMBER OF COMMERCE | \$ 200.00 | \$ 200.00 |
| 06 - FIRST PARK | \$ 13,000.00 | \$ 12,549.05 |
| 08 - GML ASSOCIATION | \$ 3,000.00 | \$ 3,000.00 |
| 09 - STREET FLAGS | \$ 500.00 | \$ 498.00 |
| Department Totals | 21,720.00 | \$ 21,368.05 |
| 15 - PUBLIC WORKS | | |
| 02 - ROADS | \$ 166,321.00 | \$ 166,854.54 |
| 03 - SNOW REMOVAL | \$ 217,120.00 | \$ 217,420.00 |
| 04 - TOWN TRUCK | \$ 6,000.00 | \$ 5,433.46 |
| 05 - CEMETERIES | \$ 25,118.00 | \$ 24,851.00 |
| Department Totals | 414,559.00 | 414,559.00 |
| 25 - SANITATION | | |
| 01 - TRANSFER STATION | \$ 129,425.00 | \$ 107,418.86 |
| 03 - CODE ENFORCEMENT/LPI | \$ 10,000.00 | \$ 9,768.77 |
| Department Totals | 139,425.00 | 117,187.63 |
| 30 - DEBT & INTEREST | | |
| 01 - DEBT SERVICE | \$ 186,000.00 | \$ 475,823.22 |
| 06 - SALT SHED | \$ 5,910.00 | \$ 5,909.20 |
| Department Totals | 191,910.00 | \$ 481,732.42 |
| 35 - RSU 19 | | |
| 01 - SCHOOL | \$ 1,366,820.00 | \$ 1,304,215.05 |
| Department Totals | 1,366,820.00 | 1,304,215.05 |
| 40 - SOMERSET COUNTY TAX | | |
| 01 - COUNTY | \$ 320,540.00 | \$ 320,539.51 |
| Department Totals | 320,540.00 | 320,539.51 |
| Final Totals | 3,017,175.00 | 3,128,192.31 |

TOWN OF HARTLAND
2018/2019 BUDGET

| | Budget 2017/2018 | Request Budget 2018/2019 |
|----------------------------------|-----------------------------|---|
| 01 - GENERAL GOV'T | | |
| 01 - PAY TO OFFICERS | \$ 9,000.00 | \$ 9,000.00 |
| 02 - ADMINISTRATION | \$ 196,180.00 | \$ 198,100.00 |
| 03 - TOWN OFFICE | \$ 27,800.00 | \$ 16,400.00 |
| 06 - ASSESSING | \$ 19,000.00 | \$ 11,000.00 |
| 07 - OFFICE EQUIP/TECH | \$ 12,500.00 | \$ 16,200.00 |
| 08 - SOCIAL SECURITY | \$ 19,000.00 | \$ 19,100.00 |
| 10 - CONTINGENT | \$ 10,000.00 | \$ 10,000.00 |
| 11 - ABATEMENTS | \$ 6,000.00 | \$ 6,000.00 |
| Department Totals | 299,480.00 | \$ 285,800.00 |
| 02 - PROTECTION | | |
| 01 - FIRE DEPARTMENT | \$ 33,350.00 | \$ 28,750.00 |
| 03 - STREET LIGHTS | \$ 20,500.00 | \$ 20,500.00 |
| 05 - DAM | \$ 3,000.00 | \$ 3,000.00 |
| 06 - HYDRANTS RENTALS | \$ 100,000.00 | \$ 103,000.00 |
| 07 - ANIMAL CONTROL | \$ 7,450.00 | \$ 7,450.00 |
| 08 - INSURANCE | \$ 53,200.00 | \$ 67,100.00 |
| Department Totals | 217,500.00 | \$ 229,800.00 |
| 05 - HEALTH & WELFARE | | |
| 01 - GENERAL ASSISTANCE | \$ 14,400.00 | \$ 10,400.00 |
| 02 - KV TRANSIT | \$ - | |
| 04 - SOMERSET HOSPICE | \$ - | |
| 05 - TRI TOWN FOOD BANK | \$ 2,000.00 | \$ 2,000.00 |
| 06 - HARTLAND/ST.ALBANS SENIC | \$ 500.00 | \$ 500.00 |
| 07 - FOOD/LEGION BUILDING | \$ 200.00 | \$ 200.00 |
| Department Totals | 17,100.00 | \$ 13,100.00 |
| 06 - RECREATION | | |
| 01 - PUBLIC LIBRARY | \$ 46,670.00 | \$ 46,670.00 |
| 02 - ITCC/REC DEPT. | \$ 2,000.00 | \$ 4,000.00 |
| 03 - POOL | \$ 13,800.00 | \$ 14,000.00 |
| Department Totals | 62,470.00 | \$ 64,670.00 |

07 - PUBLIC SERVICE

| | | | | |
|-----------------------------|----|-----------|----|-----------|
| 02 - KVCOG | \$ | 2,530.00 | \$ | 2,500.00 |
| 03 - MAINE MUNICIPAL ASSOC. | \$ | 2,420.00 | \$ | 2,540.00 |
| 04 - SOMERSET ECONOMIC DEV | \$ | 100.00 | \$ | 100.00 |
| 05 - CHAMBER OF COMMERCE | \$ | 200.00 | \$ | 200.00 |
| 06 - FIRST PARK | \$ | 13,000.00 | \$ | 13,000.00 |
| 08 - GML ASSOCIATION | \$ | 3,000.00 | \$ | 3,000.00 |
| 10 - SEXUAL ASSAULT | \$ | - | \$ | 500.00 |
| 09 - STREET FLAGS | \$ | 500.00 | \$ | 500.00 |

Department Totals **21,750.00** \$ **22,340.00**

15 - PUBLIC WORKS

| | | | | |
|-------------------|----|------------|----|------------|
| 02 - ROADS | \$ | 329,580.00 | \$ | 329,580.00 |
| 03 - SNOW REMOVAL | \$ | 249,120.00 | \$ | 249,620.00 |
| 04 - TOWN TRUCK | \$ | 6,000.00 | \$ | 6,000.00 |
| 05 - CEMETERIES | \$ | 25,148.00 | \$ | 26,300.00 |

Department Totals **609,848.00** \$ **611,500.00**

25 - SANITATION

| | | | | |
|---------------------------|----|------------|----|------------|
| 01 - TRANSFER STATION | \$ | 130,875.00 | \$ | 134,875.00 |
| 03 - CODE ENFORCEMENT/LPI | \$ | 10,000.00 | \$ | 9,000.00 |

Department Totals **140,875.00** \$ **143,875.00**

30 - DEBT & INTEREST

| | | | | |
|-------------------|----|-----------|----|-----------|
| 01 - DEBT SERVICE | \$ | 25,000.00 | \$ | 25,000.00 |
| 06 - SALT SHED | \$ | 5,910.00 | \$ | 5,910.00 |

Department Totals **30,910.00** \$ **30,910.00**

TOTAL MUNICIPAL **1,399,933.00** **1,401,995.00**

35 - RSU 19

| | | | | | |
|-------------|----|--------------|----|--------------|-----------|
| 01 - SCHOOL | \$ | 1,445,322.00 | \$ | 1,589,854.00 | Estimated |
|-------------|----|--------------|----|--------------|-----------|

Department Totals **1,445,322.00** \$ **1,589,854.00**

40 - SOMERSET COUNTY TAX

| | | | | | |
|-------------|----|------------|----|------------|-----------|
| 01 - COUNTY | \$ | 322,630.00 | \$ | 338,762.00 | Estimated |
|-------------|----|------------|----|------------|-----------|

Department Totals **322,630.00** \$ **338,762.00**

Final Totals **3,167,885.00** **3,330,611.00**

**STATE OF MAINE
MUNICIPAL ELECTION FOR THE TOWN OF HARTLAND
FRIDAY, MAY 4, 2018
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>For Selectman/Assessor/Overseer of Poor 3 Years Vote for one</p> <p><input type="checkbox"/> Alton, Judith E., Hartland, ME</p> <p><input type="checkbox"/> _____ Write-in name and municipality of residence</p> <hr/> <p style="text-align: center;">For RSU 19 Director 2 Years Vote for one</p> <p><input type="checkbox"/> McNeil, Robin A., Hartland, ME</p> <p><input type="checkbox"/> _____ Write-in name and municipality of residence</p> <hr/> <p style="text-align: center;">For RSU 19 Director 1 Years Vote for one</p> <p><input type="checkbox"/> Hansen, Mark A., Hartland, ME</p> <p><input type="checkbox"/> _____ Write-in name and municipality of residence</p> | <p style="text-align: center;">For Budget Committee 3 Years Vote for not more than Four</p> <p><input type="checkbox"/> Connelly, Joan A., Hartland, ME</p> <p><input type="checkbox"/> Littlefield, Elmer H., Hartland, ME</p> <p><input type="checkbox"/> Martin, Patricia A., Hartland, ME</p> <p>_____</p> <p><input type="checkbox"/> Write-in name and municipality of residence</p> <p>_____</p> <p><input type="checkbox"/> Write-in name and municipality of residence</p> <p>_____</p> <p><input type="checkbox"/> Write-in name and municipality of residence</p> <p>_____</p> <p><input type="checkbox"/> Write-in name and municipality of residence</p> |
|---|---|

Judd A. Smith

_____, Town Clerk

TOWN OF HARTLAND
WARRANT FOR ANNUAL TOWN MEETING
MAY 5, 2018
(Draft, please see posted final warrant)

To: Susan Frost, 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 Fire Station in said town, on Saturday, May 5, 2018 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 2018-2019 tax mil rates.

Art. 3: To see if the Town will vote to authorize the Board of Selectmen to apply \$10,000 of the undesignated fund balance to the Fire Department reserve account.

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 | \$198,100 |
| Town Office | \$ 16,400 |
| Assessing | \$ 11,000 |
| Office Equip/Tech | \$ 16,200 |
| Social Security | \$ 19,100 |
| Contingent | \$ 10,000 |
| Abatements | \$ <u>6,000</u> |
| TOTAL | \$285,800 |

Selectman & Budget Committee Recommends \$ 285,800

PROTECTION

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

Request:

| | |
|-----------------|------------------|
| Fire Department | \$ 28,750 |
| Street Lights | \$ 20,500 |
| Dam | \$ 3,000 |
| Hydrant Rental | \$103,000 |
| Animal Control | \$ 7,450 |
| Insurance | \$ <u>67,100</u> |
| TOTAL | \$229,800 |

Selectman & Budget Committee Recommends \$229,800

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 | \$ 10,400 |
| Tri Town Food Bank | \$ 2,000 |
| Hartland/St Albans Srs | \$ 500 |
| Food / Legion Bldg. | \$ <u>200</u> |
| TOTAL | \$ 13,100 |

Selectman & Budget Committee Recommends \$13,100

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 | \$ 2,500 |
| Roads | \$ 301,000 |
| Snow Removal | \$ 249,620 |
| Town Truck | \$ 6,000 |
| Cemeteries | <u>\$ 26,300</u> |
| TOTAL | \$ 611,500 |

Selectman & Budget Committee Recommends \$611,500

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 | \$134,875 |
| Code Enforcement | <u>\$ 9,000</u> |
| TOTAL | \$143,875 |

Selectman & Budget Committee Recommends \$143,875

RECREATION

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

| | |
|----------|------------------|
| Request: | |
| I.T.C.C. | \$ 4,000 |
| Library | \$ 46,670 |
| Pool | <u>\$ 14,000</u> |
| TOTAL | \$ 64,670 |

Selectman & Budget Committee Recommends \$64,670

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 | \$ 2,500 |
| MMA | \$ 2,540 |
| SEDC | \$ 100 |
| Chamber Commerce | \$ 200 |
| First Park | \$ 13,000 |
| G M L A | \$ 3,000 |
| Sexual Assault | \$ 500 |
| Street Flags | <u>\$ 500</u> |
| TOTAL | \$ 22,340 |

Selectman & Budget Committee Recommends \$22,340

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 \$858,070 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 \$32,051 in the preceding articles).

Art. 20: To see if the Town will vote to apply from the following accounts for the 2018/19 budget:

| | |
|--|------------------|
| Request: | |
| Excise Tax | \$ 220,000 |
| Boat Excise | \$ 3,000 |
| Departmental Accounts | \$ 20,000 |
| Highway Assistance (For Capital use only) | \$ 20,000 |
| Other | <u>\$ 18,500</u> |
| TOTAL | \$ 281,500 |

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 trials for the benefit and use of the public.

Art. 22: To see if the Town will authorize the Board of Selectmen to apply \$150,000 of the undesignated fund balance and \$50,000 from the equipment reserve account toward the purchase of the following equipment: 1 Ten Wheeler plow truck with plow and sander, 2 Six Wheel plow trucks with plows and sanders, 1 Piece of Equipment to plow/snow blow sidewalks, and 1 Loader.

The Registrar will be in session for the purpose of maintaining the list of voters on Saturday, May 5, 2018 from 8:30 a.m. to 9:00 a.m. at the Town Meeting.

Given under our hands this 19th day of March, A.D. 2018

A True Copy
Attest:

Judith Alton, Selectman

Triss A. Smith, Clerk

Shirley Humphrey, Selectman

Harold Buker, Selectman

To: The Citizens of the Town of Hartland,

Many exciting things took place in 2017: blight cleaned up, gift of a new Town office, pavement and SHAPE safety award!

ANNEX

The Annex Project has been moving forward and we have transferred lots 2 and 3 to Cal's Way. There were still environmental issues on lot 3 which were scheduled to be remediated in the fall of 2017. Once the remediation process is finalized lot 3 will transfer to Cal's Way too. We thank Calvin "Cal" Warner for his hard work and dedication cleaning up the blight at the Annex site.

TOWN

In the spring of 2017, Myrtle Lovely Marble donated \$ 143,000+/- to purchase the Bangor Savings Bank building for a new Town office. We are forever grateful for this gift!

We managed to spend \$456,000 +/- on road improvements in the summer of 2017. 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 paving to the Public Boat Landing. Another large portion of funds were dedicated to pave 3200+/- feet of road on the Morrill Pond Road. We were also able to pave Mill Street and North Street in town!

Congratulations to the Hartland Volunteer Fire Department for receiving the SHAPE (Safety and Health Award for Public Employees) award for the second time in a row! Great work guys!

HARTLAND LANDFILL

Bruce Munn was hired as the Public Works Supervisor and Landfill Coordinator and Jim Russ is our equipment operator at the Landfill. Both men have provided a great deal of value to our Team. We are still searching for potential partners for our landfill. As stated last year, 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 still and we had a five year agreement when we started this partnership. This is the second year that no money has been budgeted in the Town budget for this operation. 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 passed his Grade IV Waste Water Treatment License in the spring of 2017. Jake is on track to take on the

Superintendent's role in the fall of 2019/spring of 2020. Dalton Plante is our plant operator and lab technician who currently holds a Grade II Waste Water Treatment License. Dalton has been a great addition to our operation. We are continuing on with a major upgrade at the HPCF and this project will break ground in the spring of 2018. 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! The 2018/2019 fiscal year will be the third year in the history of the HPCF that the budget will be funded 100% by the users with no taxation.

Our Goals for 2017/2018

Continue developing the landfill

No Change on partners

Continue working with the Road Plan

On-going

Finish design at HPCF for the \$9,500,000 project and prepare for 2017/2018 Construction

Project split into phases

Done

Study benefits of moving Transfer Station to the Landfill site

On-going

Our Goals for 2018/2019

Understand the impacts of partnering with a firm on CDD at Landfill

Do feasibility study for moving transfer station to the Landfill Site?

Tear down the Old Town Hall

Continue Working on the Roads

Seek funding for Commercial Street Sewer Project

Find a purpose for the Hartland Consolidated School building

Take on more Tax Assessing in House

Hire part time staff for the Town Office

Work on Business Development/Recruiting for the Town

Get Remaining Irving Tanning properties back onto the Tax Roles

We would like to thank all the town employees for all that they do. Their dedication, loyalty, and hard work serve the community well! Congratulations to Triss Smith for taking and passing the Certified Town Clerk examination.

Sincerely

Chris Littlefield, Town Manager

Judith Alton Chairman of the Board

Shirley Humphrey, Selectman

Harold Buker, Selectman

Assessor's Office

The Office of the Assessor is charged by State law with discovering, describing, and valuing property, as well as the ownership of that property, for the purpose of taxation. To raise the funds for the budget approved at Annual Town Meeting, the Assessor prepares a list of these properties and commits the assessments to the Treasurer for collection. The records compiled by the Assessor are made available for public inspection at the Town Office. The Office of the Assessor then submits an annual report to the Maine Revenue Service.

Tax Year: July to June
Assessment Date: April 1st
Assessment Ratio: 91%

Property Tax Reduction Programs

Homestead Exemption— The Homestead exemption reduces the property tax bill of a residents who apply for the exemption by April 1st and who have owned and lived in their home for the prior 12 months. The exempt amount of \$20,000 is deducted from the property's total taxable value. Applications can be obtained at the Town Office or at Maine Revenue Services and must be filed on or before April 1st of the year the exemption will go into effect.

Veteran's Exemption – A resident who was in active service in the armed forces of the US during a federally recognized war period and, if discharged *or* retired under honorable conditions, may be eligible for a \$6,000 reduction in valuation. The veteran must have reached age 62 or be receiving a pension or compensation from the US Military for total disability. Applications can be picked up at the town office or at Maine Revenue Services and must be filed with discharge documents (DD214) on or before April 1st of the year the exemption will go into effect.

Blind Exemption – A resident who is certified to be legally blind by their eye care professional is eligible for a \$4,000 reduction in valuation. A letter from your eye care professional must be filed by April 1st of the year the exemption will go into effect.

Tax Billing

The Town of Hartland commits Taxes every year either late July or early August. The Tax due dates are always 9/15 & 3/1. Interest starts 9/16 & 3/2. Per state law we have to lien any unpaid taxes within 8 to 12 months of date of commitment. Per state law automatic foreclosure is 18 months form date of lien.

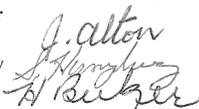
Abatement Request

Application for abatement of property taxes can be picked up at the Town Office or downloaded from the Maine Revenue web site. Abatement request must be made within the first 185 days of commitment. Maine Revenue Property Tax Bulletin No. 10 explains the laws of an abatement.

Please feel free to contact Susan Frost, Assistant to Assessor's with any questions or appointment schedules at 207-938-4401.

Sincerely,

Board of Assessor
Judith Alton
Shirley Humphrey
Harold Buker



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.

2017 Dogs licensed: 211

2017 Kennels licensed: 0

VITAL RECORDS:

The State of Maine Office of Vital Records has implemented 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. An application to request a record along with proof of identification is required in order to purchase a record or obtain any information on a record.

2017 Births: 18

2017 Deaths: 33

2017 Marriages: 8

ELECTIONS – Held at the Hartland Fire Station.

Annual Town Election will be held Friday, May 4, 2018 from 10 am – 8:00 pm

Annual Town Meeting will be held Saturday, May 5, 2018 at 9:00 am

Tina A Smith

Hartland Town Clerk/Registrar

Visit our Website:
www.townofhartlandme.com

Town of Hartland Residents who passed away in 2017

| Decedent Name | Date of Death |
|------------------------------|----------------------|
| Arsenault,Mabel M. | 01/21/2017 |
| Barnes,James Albert Jr | 05/12/2017 |
| Bizeau,Gertrude E. | 04/07/2017 |
| Bowden,Lois A. | 09/09/2017 |
| Brown,Joyce Lorraine | 10/31/2017 |
| Brown,Ruth S. | 03/09/2017 |
| Butler,Ernest D. Jr. | 02/23/2017 |
| Buzzell,Elizabeth Leona | 04/01/2017 |
| Cookson,Marilyn Mason | 04/07/2017 |
| Day,Nellie May | 01/11/2017 |
| Frost,Edwin H | 01/21/2017 |
| Hartsgrove,Robert Albert | 01/04/2017 |
| Hewins,Celia Etta | 04/04/2017 |
| Humphrey,Linwood G Jr. | 08/08/2017 |
| Kitchen-Pomeroy,Lesley Marie | 11/26/2017 |
| LaPiere,Rosemary L. | 10/27/2017 |
| Libby,Robert Lawrence | 08/27/2017 |
| Lindsay,Elizabeth H. | 12/10/2017 |
| Marble,Myrtle Ina | 11/24/2017 |
| Martin,Gerald Edgar | 05/04/2017 |
| Morgan,Peggy Ann | 06/08/2017 |
| Park,Edward W. | 07/01/2017 |
| Pedersen,Joshua Lee | 12/31/2017 |
| Robinson,Aubrey Francis | 01/18/2017 |
| Spencer,Esther L. | 04/01/2017 |
| St. Laurent,Michelle Monique | 06/13/2017 |
| Stedman,Arland Vernard | 04/20/2017 |
| Tash,Carlton Wilfred | 01/02/2017 |
| Tripodi,Frank Lucas Jr | 07/08/2017 |
| Webber,Richard Albert Jr. | 07/23/2017 |
| Wietzke,Edith M. | 02/09/2017 |
| Wilber,Ruth S | 09/18/2017 |
| Woodbury,Jack F | 07/20/2017 |

2017
**REPORT OF THE CODE ENFORCEMENT OFFICER AND THE
PLUMBING INSPECTOR**

It continues to be my pleasure to serve the Town of Hartland as its Code Enforcement Officer, Plumbing Inspector and its Health Officer. There were 42 Land Use Permits issued and 24 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 ordinances and State Law relating to the regulation and control of dogs and other domestic animals.

The Town of Hartland contracts with Charles Gould, a certified ACO, 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 wild animal complaints, please contact the Maine Warden Service for help with undomesticated animals.

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



Hartland Volunteer Fire Department

43 Canaan Road
Hartland Maine 04943
Phone/Fax 207-938-4725
Tax Exempt # E81837



*I can think of no more stirring symbol of man's humanity to man
than a fire engine.*

The members of the Hartland Volunteer Fire Department are pleased to offer you this annual report for the fiscal year of 2017. It is our goal to offer the highest level of service possible for the citizens and business community of Hartland. The HVFD has achieved several accomplishments during the past year.

- A grant from the Tabitha and Stephen King Foundation which allowed us to purchase 12 new sets of turnout gear
- An updated Utility Truck
- A Rescue Boat
- A new Portable Pump

The fire department suffered one of its greatest losses in 2017 with the passing of Lindy (Hump) Humphrey. Lindy was the longest running member of HVFD, serving the community for 55+ years. We would like to thank everyone for their donations to the fire department on behalf of Lindy Humphrey and Gerald Martin. HVFD was able to purchase a Rescue Boat with these donations.

I would like to thank the members of the HVFD and their families, for their dedicated service to the department. I would also like to thank the citizens of Hartland for their continued support of the HVFD over the past years. Without their dedication to the fire department and its mission goals, we would not be able to continue to provide the quality of service to the citizens that they expect from us.

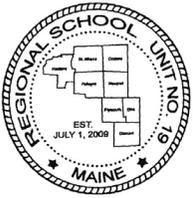
Finally, I would like to thank you for allowing me to be your fire chief. I am blessed to be able to serve in this capacity and lead such a dedicated organization. I value the people I work with and witness their commitment daily. I am honored to be a member of this organization and of this community. I do not take this responsibility lightly, nor the safety of our citizens.

Sincerely,
Tim Kuespert
Fire Chief

Hartland Volunteer Fire Department
Total Number of Calls
01/01/2017 through 12/31/2017

16 Ambulance Assists
40 Accidents
5 Stand-by
16 Structure Fires
3 Chimney Fires
3 Investigations
7 Fire Alarms
4 Odor Investigations
6 Trees
2 Propane
1 Wood/Brush
1 Life flight
2 Water Problems (Basement Etc.)
2 Trees and Wires
1 CO
1 Wire Problem
2 Citizen Assists
1 Traffic Control
10 Others (No information on run sheets)

123 Total Calls



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.net

Citizens of RSU 19:

It is my continued honor and privilege to be the Superintendent of Schools for your School District. I work very hard with the Board members from your towns to provide a high quality education for your students while taking into consideration the tax implications of our budget.

I am happy to report that the building project is well underway and the contractor will continue to build throughout 2018, allowing for our students to take over the building in August of 2019. We are excited about the opportunity for a new school building for our students. We will occupy a state of the art facility, while at the same time reducing our outlay of capital improvement dollars. With only four buildings to take care of in the future, we should be able to manage capital improvement in other areas. We will also be making educational programming for our students more consistent with all the middle school students attending in the same building and utilizing a consistent group of teachers.

As you know, we have faced a challenge to put budgets together over the past few years. As the State changes the resources we are allocated each year, we are forced to creatively adjust our spending. This year the district is in a better place financially, ending the year with a positive fund balance, according to our auditors. This will go a long way toward correcting the cash flow problems we have had in the past. I thank each of our member towns for their great commitment and cooperation in making the financial adjustments that made this possible.

Regaining the respect and integrity of the Superintendent's position remains one of my top priorities. We are striving toward open communication and accountability. We will continue working with community/business leaders to support high quality education. This will give students the skills and knowledge needed to be productive workers and therefore will support further economic development in our region.

As always, please let us know if there are concerns or opportunities that you become aware of.

Yours in education,

Mike Hammer, Superintendent of Schools, RSU 19



Irving Tanning Community Center

62 Elm Street * Hartland, Maine 04943

Phone (207)938-5191 * Fax (207)938-5148

February 1, 2018

Dear Citizens of Hartland, Palmyra and St. Albans,

The Irving Tanning Community Center has been very busy this year hosting our children's sports teams and many community and private events.

Children from Hartland, Palmyra and St. Albans participate in tri town soccer, basketball and cheerleading. Games and practices take place at the Irving Tanning Community Center. All of this is possible due to the untiring efforts of Jason and Toni Allen, and Shawn and Betsy Coots who have scheduled the events and have spent many hours keeping the building clean. This also would not have been possible without the help of our coaches. They, along with the Allens and Coots, have volunteered many hours to make sure that our children and community members have clean place to go.

Many of our community organizations have used the Irving Tanning Community Center. The Couples Club recently enjoyed an evening of music, and the Rec Committee had a Paint Party to raise money for the youth sports programs. Organizations such as the Historical Society and Alanon have used the facility for their meetings. The gym has been home to many of our Daddy & Daughter Dances and Mother & Son dances. A men's basketball league uses the gym on Sundays. Many families use the community center for birthday parties and baby showers and celebrations of life. Each year the community center hosts the Great Moose Lake Fishing Derby.

Due to the closing of the Hartland Consolidated School the future of the Irving Tanning Community Center is uncertain. Currently there is a committee that is looking into how to keep the center open for our community members, especially our children. If you are interested in being part of this committee, please contact Hadley Buker at 938-2229.

Respectfully Submitted by,

Denise Kimball
Secretary, Irving Tanning Community Center

GMLA Annual Report to Hartland ME 2018

Great Moose Lake ("Moose Pond" to 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. Our focus is on monitoring water quality, educating neighbors and visitors on how to maintain our water quality and enjoying our lake.

The past year for GMLA has been busy, focused on water quality programs, events to enjoy our lake and celebrations of our 30th anniversary. We partner with many people and organizations to be successful in achieving our mission. We have focused on engaging with local groups including the Hartland Historical Society, our Town Office, our local Snowmobile Association, and State groups including the Maine Lakes Society.

It was exciting to realize that our association is 30 years old! What foresight our neighbors had to create our organization and focus our attention on ensuring the quality of our lake water. At our annual meeting we cut a celebratory anniversary cake and we were delighted to see members attending who were part of the original organizing group in 1987.

A major effort in the past year was to create new signage for our neighborhood and I'm sure you have all seen and appreciated the new signs welcoming everyone to Great Moose Lake. This effort was led by Heather Bisson who worked with Maine Metal Creations to design the new signs. We engaged many people and different groups to ensure we created a sign that would be enjoyed by all. There are now 6 new signs welcoming neighbors and visitors to the lake. The old signs were auctioned off at our annual meeting and picnic and we raised over \$800 with considerable enthusiastic bidding for these Great Moose Lake antiques!

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 and enable all of us enjoy our lake. Our priority initiatives include 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 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 Secci disk to determine our water clarity. We were delighted to award Rich Woodbury one of GMLA Awards, recognizing his efforts and hard work at managing the water testing program and our water testing provider.

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. We also provide our reports to the State.

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 by Mary Ellen Bossom, under the Audubon Society. The loon count for 2017 was 49 adults and 4 chicks. This is an average number for our lake. If you'd like to participate in the annual loon count, check out our Facebook page, the count is usually around the 3rd weekend in July.

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. It's quite the party with music, great food, lots of visiting and our annual meeting where we update the membership on our programs and elect our board. Details of the location are posted across all of our communications platforms. In 2017 we were delighted to be welcomed to John Perry's home and lovely front garden on Great Moose Drive at the river's edge. Stay tuned for details on this meeting, it's usually the 3rd week in July and the same day as the loon count. While it takes a big group of volunteers to make this event happen, we wanted to particularly thank our meeting/picnic organizer Don Childs for his leadership for this event. We've lost count of the number of years he has been organizing these events, thank you Don for all you do.

Our Board uses the opportunity of the Annual Meeting to recognize several of our neighbors that make special contributions to our Association. In 2017 we awarded 5 Certificates of Recognition: Lynda Childs for 10 years on the GMLA board, Bettie-Jayne Frosch for her leadership over the past 15 years of the GMLA, John Perry for hosting our annual meeting, Dick Tucker for his legal assistance, and Rich Woodbury for leading our water testing program.

4th of July Boat Parade

We 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. Each year we switch up the route, in 2017 we started in the upper lake, boated through the narrows, then along the shore of Great Moose Drive finishing at the mouth of the river. Details are posted on our Facebook site and in our newsletter. In 2017 congratulations to the Childs-Jordan-Hawkins family who won the best decorated boat and enjoyed \$25 of Gifford's ice-cream.

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. In 2017 we were not able to host a derby but as I write this report, we are full speed ahead for a successful 2018 ice-fishing derby. Randy Lary is a great organizer of this event and we all appreciate his hard work that makes it so successful. We also appreciate the many sponsors from around town that support this derby. Proceeds go to fish stocking or other elements of our water quality program. We recommend warm boots!

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.

Communications Program

Our communications program includes an active Facebook page with lively discussions and lovely photographs; an annual paper newsletter mailed to members and widely distributed in the community with information, stories and news on the lake; and an email newsletter 4 times per year. We very much appreciate the support of our advertisers for our paper newsletter and hope that our community thanks and supports these businesses.

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 have 12 active, engaged board members and we are always seeking new board members and 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.

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 2018

2017-2018 GMLA Board Members (term is July 2017-July 2018 in line with the AGM meeting date)

Gail Allen, Heather Bisson (Secretary), Don Childs (VP), MaryKate Cianchette (President), Mike Gallagher (Treasurer), Shannon Griffith, John Hikel, Randy Lary, Rick McKinley, Chris Ring, Steve Seekins, Janet Woodbury

Greetings Fellow Hartland Residents

Hartland Historical Society continues to collect and preserve documents and archives from Hartland's past. We have a new website, www.hartlandmainehistoricalsociety.org where you will find interesting photos, documents, cemetery censuses, and some early Hartland family histories.

If you come across something that you think would be of interest to the Historical Society, please consider contacting one of our members. We would love to add a photograph to our files!

The Historical Society is pleased to be able to say that our cemetery restoration project is nearly complete. This spring, we will be back at Pine Grove to assess the remaining stones for cleaning and repairs.

Thank you to the Town of Hartland, for allowing us to go through the old Town Hall/Opera House, to save some of the artifacts and take photographs. Those of you following our Facebook page have seen pictures of some of the items that were rescued. Collectively, we have over 93 hours into the town hall project, and are thankful to our volunteers and members who have been very generous with their time.

We are now working on a cookbook fundraiser, and would like to have some of your favorite recipes, or ones from your grandmother's kitchen! Along with another Spring Music Show, the proceeds will be used to fund our various restoration projects.

Hartland Historical Society meets the 2nd Monday of each month, downstairs at the library at 6:00. (Elevator available) Immediately following our meeting, is a History Hour, where various topics of local interest are presented and discussed. All are welcome.

Respectfully Submitted,
Dot Humphrey, President

December 31, 2017

Town of Hartland
21 Elm St.
Hartland, ME 04943

The Hartland/St. Albans Senior Citizens group is glad to report that we had another great year in 2017. We meet on Tuesdays at the Hartland Fire Station from 9:00 a.m. to 1:00 p.m. Our attendance averages 25 people per week.

Our officers for 2017 are as follows:

Meredith Randlett- President
Rita Farrington – Vice President
Joyce Kenney – Secretary
Noni Rusgaitis – Treasurer

To many of our members, this group is their only chance to join with others to socialize with friendly company. We are grateful for your donation as without your help, we could not survive as a group. We welcome new members any time.

God Bless You All,

Meredith Randlett
Joyce Kenney



Hartland Public Library
16 Mill St.
Hartland, ME 04943
207-938-4702

Dear Residents of Hartland,

It has been another great year at the library and that is all thanks to you. Your excellent feedback has been wonderful and we thank everyone for their kind words. We strive 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 the continued support from Hartland.

We are always adding new materials and rearranging the library to give you better and easier access to the books, movies and cds that you want. We welcome suggestions regarding what we should be adding to the library. As usual donations are also welcome. This year we were added to the Maine Cloudlibrary, which is the new version of the Download Library. Now anyone with a Hartland Library Card can download eBooks and audiobooks from anywhere with their kindles, nooks, computers or tablets. If you do not know your card number to use this service you can come in to find out. However, over the next few months we will be issuing new barcodes and new library cards to patrons. We will keep you informed when the new cards can be picked up.

This year was another great year for the Summer Reading Program, complete with programs, goals, and prizes. We doubled the amount of participants with 30 kids, ranging in ages from 1-13. Every child who completes the program received a bag of school supplies and a prize. We hope to continue this success with the story time this coming summer, the theme will be "Libraries Rock!" The summer reading program will also include Science in the Summer with the Maine Discovery Museum through a grant from GSK. This years Science in the Summer theme is the science of space. Sign ups for the 2018 Summer Reading Program 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 for any age group.

We also offer Story Time on Saturday mornings at 10:30 a.m. We now have kids crafts once a month after story time, led by Beth Clark from the Friends of the Hartland Public Library and the Board of Trustees. The Friends of the Hartland Public Library have started a new lecture series titled Travel Talks that has and will include locations ranging from Alaska to the Holy Land and Africa. They also ran a program on human trafficking and how it affects Maine. We hope to continue holding programs that benefit members of the community of all ages. We now have two Dungeons and Dragons groups, one for teens age 13 and up and one for adults and young adults. In addition to being a fun pastime, this tabletop role playing game helps participants learn critical thinking, planning, and socialization. Anyone interested in improv, role playing, or high fantasy in general is encouraged to join us.

If you wish to stay informed about programs at Hartland Public Library visit our Facebook page, our new website <https://hartlandpubliclibrary.org/> or find our weekly updates in the Rolling Thunder written by Helen Gallagher of the Friends of the library and the Board of Trustees.

Sincerely,

Nick Berry, MLIS, Director
Hartland Public Library

SMOKEY'S ANGELS SNOWMOBILE CLUB, INC

We started out this snow season with much more snow than last year. The volunteers got out and dragged and we had wonderful trails to ride on. Then came the warm weather and it was not good for riding. The wonderful men who do all the work decided to go back out anyway and do what they could to get back decent trails. Thankfully we had a freeze and they were good again. 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 and remember the hours they put in for all of us to enjoy our ride. 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 after we had that terrible wind storm. 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 again by a member of our club and he ran into lots of water and did a lot of ditching and put in culverts. More work will be done on trails in different locations in the near future. The company that bought 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 have taken over about 8-10 miles of trail from Palmyra club and will be cleaning out that trail which is the railroad bed come spring time. 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 all our members who belong to both clubs. 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 two grants we received this past year. We certainly need them to help keep us existing. As always there are expenses to keep our machines running. We have 2 buggies which are 20 and 22 years old. We have a committee who are looking into up grading as we are paying a lot for maintenance. There are also grants available for such a purchase that are being checked into. We have had some younger people join the club and they are a welcome breath of fresh air. Some of the younger members have put many hours on seeing that are trails are groomed. We were pleased that Harvey Chesley came to a meeting and talked about Camp Capella. We made a donation of \$1000.00 to that camp and he also thanked Jim and Anne Herrin for all their help with the 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 want to thank the Town of Hartland for sending the club the snowmobile reimbursement check from people who register machines. 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, 2018. 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 are so grateful that we have some new members. 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. 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

2017 REPORT TO THE TOWN OF HARTLAND

Tri-Town Food Cupboard (TTFC) has had another busy year providing food to the low-income citizens of Hartland. We fed 680 families including 1882 people from Hartland this year. We now serve four towns as we added Ripley. Total people fed from all four towns 3650.

Our board of directors consists of citizens of the three towns we serve, as do the many volunteers. We wouldn't be able to do this work without these people who give freely of their time.

We continue to apply for grants each year and depend on the generous donations of 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. We were able to purchase a much-needed refrigerator this past year due to a donation for that purpose.

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

Sincerely,

Judy Alton
President

KENNEBEC REGIONAL DEVELOPMENTAL AUTHORITY

Fiscal Year 2016-17

Financial Overview

At fiscal year-end 2016-2017, KRDA's government funds reported a positive fund balance ("net equity") of \$787,151, an improvement of \$323,171 from the previous fiscal year. The last several fiscal years have continued to build our net worth. 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 \$747,689. We project adequate cash flow for operations and debt service through the coming fiscal year without additional borrowing or increasing the municipal assessments, which have remained unchanged at \$587,000, since 2007. Annual revenue distributions to member communities totaled \$259,038. Funds held at various local banks, are comprised of a business checking account, plus certificates of deposits totaling \$354,945, a money market account of \$70,128 in, and a savings account totaling \$248,952. Some of these cash allocations represent designated funds, toward an operating reserve, and a growing infrastructure reserve. Our audited financial statements should be available at the Town Office.

Operations Overview

In mid-2017 new officers were installed and they are Mike Roy, President; Stephen Monsulick, Vice President; James Jurdak, Treasurer; Doug Eugley, Assistant Treasurer; Peter Mills, Secretary/Clerk; and Howard Mette, Past Immediate President. The Town of Hartland is represented on the KRDA General Assembly by Harold Buker and Christopher Littlefield is the alternate. During FY 2016-2017, the organization had a change of leadership. Mr. James Dinkle of Mesa, Arizona, become its Executive Director on November 6 following a national search. KRDA was awarded a grant by the Maine International Trade Center to bolster overseas business recruitment efforts. A refresh of KRDA's website commenced late year. The refresh will include a translation feature that will enable visitors to the website to read it in English, Chinese, French, Spanish or German. A late year call trip established KRDA and central Maine with a multinational construction company that performs site selection for its US, Canadian and Japanese clients.

From the Director's Desk

Much work from 2017 has carried over into 2018 as I get settled in my new position as Executive Director. Strategic planning, marketing, recruitment and outreach to KRDA's 24 member communities are among my priorities. KRDA/FirstPark has a fiduciary responsibility to its member communities and their taxpayers. Accountability to our member communities is of paramount importance to the General Assembly, Executive Board and staff.

Respectfully submitted,

James W. Dinkle

Executive Director

KRDA/FirstPark



Integrity Respect Fairness Dedication
SOMERSET COUNTY SHERIFF'S OFFICE

2017 Annual Communication



Dale P. Lancaster
Sheriff

As your Sheriff, it is a privilege to have the opportunity to serve the people of Somerset County. The Sheriff's Office is responsible for the County Jail, Law Enforcement, Court Security, Civil Process, and the Madison Division. Somerset County is approximately 4,000 square miles. The County is comprised of 27 towns, 6 plantations, and 83 unorganized townships. We continue to focus on the opiate problem within our communities. I am pleased to announce that in June, I received an appointment from Governor LePage to be a member of the Maine Drug Enforcement Agency's Advisory Board.

Law Enforcement

Presently, there are 10 rural patrol deputies, 1 of which is dedicated to patrolling the unorganized townships. There is a staff sergeant that oversees the Patrol Division. The Detective Division has 3 detectives and a lieutenant. The duties of the Detective Division is to investigate serious crimes. In addition, an agent from the Maine Drug Enforcement Agency is assigned to the Detective Division to enhance County drug operations.

- This year the Sheriff's Office has partnered with the District Attorney's Office to go paperless. Deputies submit their cases for prosecution or review via the Cloud.
- We took substantial steps toward completing the project of updating all of the mobile data terminals in our patrol vehicles. This project has been funded utilizing grant money.
- In 2017, we established a State recognized, Certified Incident Stress Debriefing Team. The Team received training and is called upon whenever a traumatic event occurs in which our Law Enforcement or Correctional personnel are exposed. The team uses an educational model to help those exposed to critical stress to understand how the stress affects them mentally and physically, and then provides options and practical ways to lessen the effects of the stress on the officer. Thus, by mitigating the effects of the stress the officer is able to return to work sooner and is less likely to develop long term physical issues.
- The Sheriff Office was able to secure \$79,017.38 dollars in grant funding to augment operations.
- In 2017 the Sheriff's Office coordinated two Drug Take-Back days for Somerset County. 1356 pounds of expired and unwanted prescription drugs were collected and properly destroyed.
- In 2017 the Sheriff's Office executed 26 drug search warrants which culminated in 43 individuals arrested and charged with heroin and fentanyl distribution.
- In 2017 the Crimes against Persons Detective investigated 26 sex crimes. Two individuals that were charged received convictions and sentences of 20-25 years and lifetime registration requirements.

Jail

The Somerset County Jail operates with 46 correctional officers, 8 shift supervisors, 2 cooks, 12 program and support staff, and 9 administrative staff including the major who is the jail administrator.

- In 2017, the Somerset County Jail became the first county jail in Maine to become PREA Certified. PREA is an acronym for Prison Rape Elimination Act. PREA is a Federal Department of Corrections Standard. These Standards make it a safer environment for our inmates and corrections officers. This was a year-long project.
- The Somerset County Jail collaborated with the United States Veteran's Administration to identify veterans that enter into this correctional facility. This partnership allows for veterans to obtain services through the federal government. This assistance will be provided by the veteran's administration and the jail's program staff to help the veteran assimilate back into the community.
- The jail introduced the "Hats Program". The inmates have knitted 552 hats that have been disseminated to school children, veterans, new born infants at local hospitals, and people in need.
- The substance abuse grant was awarded at the end of 2016 has been extremely successful. This grant allows Somerset County inmates with known or self-identified substance abuse issues (alcohol or controlled



Integrity Respect Fairness Dedication
SOMERSET COUNTY SHERIFF'S OFFICE

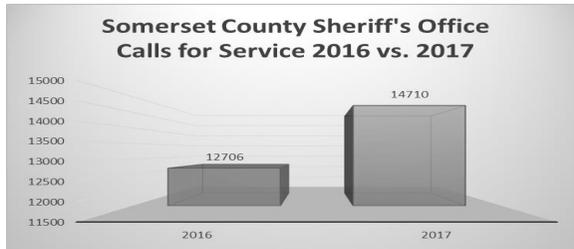
- substances), to participate in programs and treatments that will aid them in overcoming addictions, with the goal that they will successfully reintegrate into the community.
- In 2017 the Somerset County Jail processed 1,161 bookings.

Civil Process

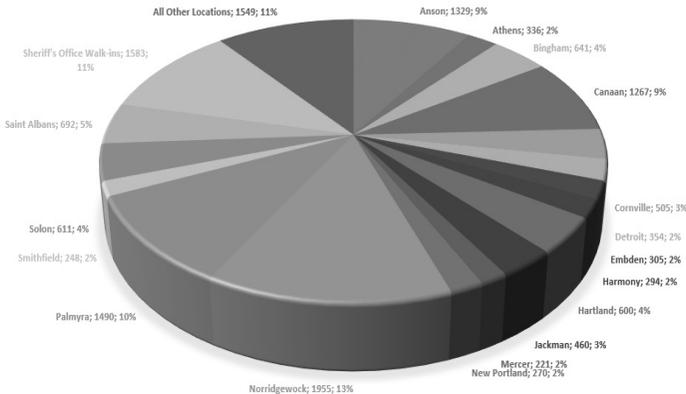
- In 2017 the Somerset County Sheriff's Office Civil Deputies received 2,658 papers to process, an increase of 3.4% over 2016.

Calls for Service

- In 2017 the Sheriff's Office received 14,710 calls for service from our citizens. This represents a 15.7% increase over our calls for service in 2016.
- During 2017 the Sheriff's Office responded to 600 calls for service from the Town of Hartland. These calls included 88 motor vehicle stops, 41 unknown 911 hang-ups, 32 assist citizen, 30 motor vehicle accidents, 28 call requests, and responses to domestic disturbances, thefts, burglar alarms, as well as other requests for police services.
- The Somerset County Sheriff Office remains committed to our core values: INTEGRITY-RESPECT-FAIRNESS-DEDICATION. The following graphs represent our calls for service:



**SOMERSET COUNTY SHERIFF'S OFFICE
 CALL VOLUME - BY JURISDICTION**



SUSAN M. COLLINS
MAINE

413 DIRKSEN SENATE OFFICE BUILDING
WASHINGTON, DC 20510-1904
(202) 224-2623
(202) 224-2693 (FAX)

United States Senate
WASHINGTON, DC 20510-1904

Dear Friends:

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

Maine has the oldest average age in the nation. As Chairman of the Senate Aging Committee, my top three priorities for the Committee are fighting fraud and financial abuse directed at our nation's seniors, increasing investments in biomedical research, and improving retirement security. Following the Committee's investigation into skyrocketing prescription drug costs, I authored bipartisan legislation to foster generic competition, which was signed into law. The Aging Committee's toll-free hotline (1-855-303-9470) makes it easier for seniors to report suspected fraud and receive assistance. To support the 40 million family caregivers in the United States, I am proud to have authored the RAISE Family Caregivers Act to create a coordinated strategy to support family members who make countless personal and financial sacrifices to care for their loved ones.

The opioid crisis touches families and communities across our state. As a member of the Appropriations Committee, I fought for significant increases in funding to support community, law-enforcement, and public health efforts. In April, the State of Maine was awarded over \$2 million to fight this devastating public health crisis. Additionally, I have authored legislation to support grandparents and other extended family members who are raising grandchildren as a result of the nation's opioid epidemic.

Biomedical research has the potential to improve and save lives, and also supports good jobs at research facilities here in Maine. Last year, the Appropriations Committee approved a \$2 billion increase for the National Institutes of Health for the third consecutive year. This includes an increase of nearly 30 percent for research on Alzheimer's, our nation's most costly disease. As founder and co-chair of the Senate Diabetes Caucus, I work to raise awareness of the threats posed by diabetes, invest in research, and improve access to treatment options. My bill to establish a national commission of health care experts on diabetes care and prevention was signed into law in 2017.

We owe our veterans so much. Last year, I worked to secure the authorization of a Community-Based Outpatient Clinic in Portland to support the health care of Maine's veterans in the southern part of our state. I also worked to secure funding extensions to help veterans throughout rural Maine receive health care within their communities. I also worked to secure funding for housing vouchers for veterans to reduce veterans' homelessness.

Maine's contributions to our national security stretch from Kittery to Limestone. I successfully advocated for critical funding for projects at the Portsmouth Naval Shipyard for construction of an additional ship that will likely be built at Bath Iron Works. This funding will strengthen our national security and preserve great jobs in our state.

As chairman of the Transportation and Housing Appropriations Subcommittee, I worked to increase funding for the TIGER program that has provided Maine with more than \$122 million for vital transportation projects. For housing, I worked to provide \$160 million to help communities protect children from the harmful effects of lead poisoning.

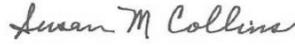
Growing our economy remains a top priority. I supported the comprehensive tax reform bill because it will help lower- and middle-income families keep more of their hard-earned money; boost the economy; and encourage businesses, both small and large, to grow and create jobs here in Maine and around the country. This legislation contains key provisions I authored that are important to Mainers, including preserving the deduction

for state and local taxes, expanding the deduction for medical expenses, and enabling public employees such as firefighters, teachers, and police officers, as well as clergy and employees of nonprofits, to make “catch-up” contributions to their retirement accounts. I led the effort to ensure that the tax cut will not trigger automatic budget cuts to Medicare or any other programs.

A Maine value that always guides me is our unsurpassed work ethic. As of December 2017, I have cast more than 6,500 consecutive votes, continuing my record of never missing a roll-call vote since my Senate service began in 1997.

I appreciate the opportunity to serve Somerset County and Maine in the United States Senate. If ever I can be of assistance to you, please contact my Augusta office at 207-622-8414 or visit my website at www.collins.senate.gov. May 2018 be a good year for you, your family, your community, and our state.

Sincerely,

A handwritten signature in cursive script that reads "Susan M. Collins".

Susan M. Collins
United States Senator

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

January 3, 2018

Dear Friends,

Representing Maine in the United States Senate is an honor.

I continue my work on the Senate Armed Services Committee, each year authorizing the funding required to build our military capabilities and ensuring that our service members are trained and equipped to defend our nation. I was pleased to be part of a bipartisan effort to enact a new law to simplify the appeals review process to reduce the backlog our veterans are facing, as well as a new law that provides critical funding to the VA Choice Program, allowing veterans in rural Maine to access services closer to home.

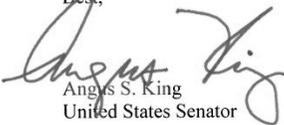
While my committee work is important, working to combat the opioid epidemic is one of my top priorities. Although Congress has made some important strides, much remains to be done to provide additional funding for prevention, treatment and enforcement. I am working with colleagues on both sides of the aisle to pressure the Drug Enforcement Administration to reduce the amount of opioids produced and to thwart the flow of fentanyl and other deadly drugs into our country.

I am very optimistic about the integrated, multiagency effort I led with Senator Collins to foster innovation and commercialization in Maine's forest economy. Through the Economic Development Assessment Team (EDAT) we are already experiencing increased federal investments that will strengthen our existing forest products industry and help support job creation in rural communities. Initiatives like Cross Laminated Timber, Combined Heat and Power, nanocellulose, 3D printing with biobased materials and other biobased products will mean that Maine's wood-basket will continue to be a major jobs and economic contributor for our future.

Finally, the coming year will continue the work of the Senate Select Committee on Intelligence in the ongoing investigation of Russian interference in the 2016 election. Our Committee has held seven public hearings and numerous classified sessions, reviewed tens of thousands of pages of documents and conducted hundreds of interviews. I remain focused on the security of our elections and committed to developing strategies to prevent interference by foreign governments in our democracy.

May 2018 be a good year for you, your family, your community and our great State.

Best,



Angus S. King
United States Senator

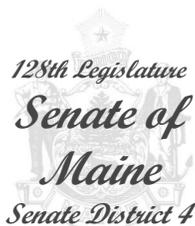
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Senator Paul T. Davis, Sr.
3 State House Station
Augusta, ME 04333-0003
(207) 287-1505

Dear Friends and Neighbors:

I would like to thank you for the opportunity to represent you in the Maine Senate. It has been an honor to work on your behalf to make our state an even better place to live, work and conduct business.

On August 2, Maine lawmakers finally adjourned for the year, after what proved to be the longest session in recent memory due to a brief government shut down over budgetary disagreements. While no state budget is ever perfect, the end product was a state budget that makes a record investment in our students, supports our communities and will tremendously benefit small businesses and our economy.

Perhaps the most significant action the Legislature took last year, as part of the biennial budget, was the removal of the burdensome, job-killing surtax that was already hurting small businesses, doctors and other professionals that we so critically need. In November 2016, voters sent a clear message that education funding was to be a priority of the 128th Legislature, and we heard that message loud and clear. However, the funding mechanism which was included in the measure – the surtax – presented a serious threat to the state’s economy. This new tax gave Maine the ominous distinction of being the highest-taxed state in the country and primarily impacted small businesses, which are the backbone of our economy, taxing them at a rate that is higher than larger corporations are subject to pay. I am proud to say that after much hard work and negotiating, thanks to our rebounding economy, we were able to support our local schools at a level we have never been able to before – without any additional taxation.

The Homestead Exemption, which provides much-needed property tax relief for homeowners, was also preserved in the budget with an increased exemption of \$20,000.

The Legislature also passed a measure to make Maine compliant with the REAL ID Act. As a result of this important new law, the federal government has granted Maine a waiver, meaning that Maine citizens can continue to use their driver’s licenses to board commercial airplanes and access certain federal buildings.

While we accomplished much, there is still a lot of work ahead of us next session. Again, thank you for putting your trust in me to represent you in Augusta. Please feel free to contact me if you need my help in navigating the state bureaucracy. I can be reached at home, 343-0258, in Augusta at 287-1505, or by email at sendavis@myottmail.com.

Sincerely,

A handwritten signature in dark ink, appearing to read "Paul T. Davis Sr.", written in a cursive style.

Paul T. Davis, Sr.
State Senator, District 4

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



HOUSE OF REPRESENTATIVES
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Joel Stetkis

PO Box 336
Canaan, ME 04924
Cell Phone: (207) 399-7801
Joel.Stetkis@legislature.maine.gov

January 2018

Dear Friends and Neighbors,

It has been an honor to serve as your Representative in the 128th Maine State Legislature. This is a responsibility that I take very seriously. We have faced some very substantial challenges over the past year in the Legislature, and I will continue to represent your interests to the best of my ability.

While we were able to address many issues during the first session, on January 3, 2018, the Legislature came in to begin the second regular session which is the session where we only take up bills considered to be emergency legislation. I can assure you that there are many challenges ahead of us, and I will do my best to address the issues with a thoughtful approach. Maine's drug crisis, Medicaid expansion funding, and recreational marijuana laws will be at the forefront of several issues considered this half of the session.

As many of you know, I currently serve on the Joint Standing Committee on Labor, Commerce, Research, and Economic Development. I look forward in continuing to fight for Rural Maine's economy, jobs, and making Maine more business friendly. Reducing taxes, energy costs, and anti-business government mandates like skyrocketing minimum wage increases continue to be my top priorities.

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**](mailto:Joel.Stetkis@legislature.maine.gov) or by **cell phone** at **207-399-7801**.

I provide 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,

A handwritten signature in cursive script that reads "Joel R. Stetkis".

Joel R. Stetkis
State Representative

Congress of the United States
House of Representatives
Washington, DC 20515-1902

Town of Hartland
21 Academy St.
Hartland, ME 04943

Fellow Mainers,

It is a true honor to serve on behalf of the honest and hardworking men and women of our Great State. As your Representative, I am proud that, by working with everyone – Republicans, Democrats, and Independents – we were able to achieve some major victories for Maine in 2017.

Creating and protecting jobs has been and remains one of my top priorities in Congress, and this year we had some big successes. Continuing our work from last Congress, I joined forces with Senators Collins and King to fight to ensure the Department of Defense uses American tax dollars to purchase American made products, like the shoes made by the nearly 900 hardworking Mainers at New Balance. Too often in the past, our foreign competitors made these shoes for our troops, but we won the fight this year and now those shoes can be made in the Pine Tree State. This is a huge victory for the 900 hardworking Mainers at New Balance in Skowhegan, Norway, and Norridgewock.

In addition, the House of Representatives voted 418 – 1 to pass my bill to help business development and job creation in Old Town, and the House Natural Resources Committee voted unanimously in favor of my bill to help worm and clam harvesters settle boundary disputes with Acadia National Park. These are two more big wins for job creation in Maine, and I will not let up one inch until they become law.

Thankfully, this year we stopped the Trans-Pacific Partnership (TPP) in its tracks and fought against other unfair trade deals. I testified before the International Trade Commission (ITC) on behalf of Colombia Forest Products in Aroostook County when illegal Chinese products were hurting their business and threatening its 161 workers. I was thrilled the ITC ruled in favor of Mainers and against illegal Chinese manufacturers. Mainers are the hardest working people in the world and we can compete and win against anyone, but the rules must be fair.

As a new member of the House Veterans Affairs Committee, I created a Veterans Advisory Panel comprised of Maine Veterans from all corners of our Great State. This panel gives Maine Veterans a direct seat at the table and a voice in Washington, D.C. Together, we worked to address malpractice at Togus, resolved numerous late payments from the Department of Veterans Affairs (VA) to several rural Maine hospitals, and settled dozens of Maine Veteran's disability claims at the VA.

Unacceptably, this past year multiple members of Congress committed sexual harassment in the workplace. This is reprehensible behavior and should not be tolerated anywhere. As the lead Republican, I joined Democrats and Republicans to pass a resolution that significantly changes outdated sexual harassment procedures in the House of Representatives. Employees should always feel safe and comfortable in their own workplace, and it is past time Congress resolves this issue.

Lastly, I am extremely proud of the services that our Congressional office has been able to provide to help hundreds of Mainers in the past two years. Whether it is a helping a Veteran navigate the bureaucracy at the

VA, assisting an elderly Mainer with Medicare issues, or advising a Mainer with a case at the IRS, my office is always available to help. I encourage anyone who is experiencing problems with a government agency, including our Veterans when dealing with the VA, to contact one of my Congressional offices in Maine—Bangor (942-0583), Lewiston (784-0768), Caribou (492-1600)—or visit my website at Poliquin.House.Gov.

We have made great progress, but our work is far from over. The Great State of Maine and our 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 D.C. for our families, Veterans, elderly Mainers, local small businesses and communities. 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
Maine's 2nd District Congressman



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

PAUL R. LePAGE
GOVERNOR

Dear Citizens of Hartland:

For the past seven years as your Governor, my priority has been to make Maine—our people—prosper. Helping you keep more money in your wallet by reducing taxes has been part of that mission.

Too many Maine families are facing skyrocketing property taxes that strain household budgets. Our elderly on fixed incomes are particularly vulnerable to these increases. School budgets are often blamed for annual increases in property taxes. But there's another reason. A tremendous amount of land and property value has been taken off the tax rolls, leaving homeowners to pick up the tab.

As of 2016, towns and cities owned land and buildings valued at nearly \$5.5 billion statewide. Large and wealthy non-profits, such as hospitals and colleges, often escape paying property taxes on their vast real estate holdings—totaling more than \$5.1 billion statewide.

In Maine, nearly 2.5 million acres of land have been set aside for conservation by the federal and state governments and non-profit organizations, including land trusts. Municipalities are losing out on property taxes on an estimated \$2 billion in land that has been either removed from the tax rolls or prohibited from development—shifting the cost of municipal services to local homeowners through higher property taxes.

It's time to recognize the results of taking property off the tax rolls and identify solutions to reduce the burden on our homeowners. My administration's proposals have been met with staunch resistance.

In 1993, about 35,800 acres of land were documented as land-trust owned. That number has increased by an astonishing 1,270 percent. Land trusts now control over 490,000 acres with an estimated value of \$403 million. We must restore the balance. We will be working this session to ensure all land owners are contributing to the local tax base. It's time for them to pay their fair share.

I encourage you to ask your local officials how much land in your municipality has been taken off the tax rolls, as well as how much in tax revenue that land would have been contributing today to offset your property taxes.

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,

A handwritten signature in black ink that reads 'Paul R. LePage'.

Paul R. LePage
Governor

Outstanding Real Estate Taxes by Year**Principal Only****Tax Year: 2015**

| Name | Year | Original Due | Payment/ Adjustment | Amount Due |
|------------------------------|------|--------------|------------------------|------------|
| ** | 2015 | 1428.67 | | 1428.67 |
| ** | 2015 | 623.87 | 297.68 | 326.19 |
| ** | 2015 | 630.96 | | 630.96 |
| ** | 2015 | 193.84 | | 193.84 |
| ** | 2015 | 591.33 | | 591.33 |
| 5 Accounts as of 96/30/2017 | | 3468.67 | 297.68 | 3170.99 |
| ** 0 Accounts as of 12/31/17 | | | | |

Outstanding Real Estate Taxes by Year**Principal Only****Tax Year: 2016**

| Name | Year | Original Due | Payment/ Adjustment | Amount Due |
|------------------------------|------|--------------|------------------------|------------|
| ** | 2016 | 857.26 | 0 | 857.26 |
| ** | 2016 | 855.89 | 839.4 | 16.49 |
| ** | 2016 | 1,240.92 | 0 | 1,240.92 |
| ** | 2016 | 829.9 | 39.83 | 790.07 |
| ** | 2016 | 563.64 | 166.79 | 396.85 |
| ** | 2016 | 988.96 | 530.15 | 458.81 |
| ** | 2016 | 309.39 | 0 | 309.39 |
| ** | 2016 | 1,014.15 | 0 | 1,014.15 |
| ** | 2016 | 714.34 | 0 | 714.34 |
| ** | 2016 | 225.57 | 0 | 225.57 |
| ** | 2016 | 499.19 | 0 | 499.19 |
| COHEN, DAVID & CLAIRINA | 2016 | 886.39 | 0 | 886.39 |
| COHEN, DAVID AND CLAIRINE | 2016 | 450.37 | 0 | 450.37 |
| ** | 2016 | 1,297.42 | 856.73 | 440.69 |
| ** | 2016 | 618.1 | 0 | 618.1 |
| FANTASIA, PHILIP M. & | 2016 | 390.13 | 0 | 390.13 |
| FEDERAL NATIONAL MORTGAGE AS | 2016 | 1,400.17 | 0 | 1,400.17 |
| ** | 2016 | 598.6 | 44.34 | 554.26 |
| ** | 2016 | 391.52 | 281.68 | 109.84 |
| ** | 2016 | 802.06 | 0 | 802.06 |
| ** | 2016 | 3,847.42 | 2,055.71 | 1,791.71 |
| GIBBS, STANLEY | 2016 | 7,644.47 | 0 | 7,644.47 |
| GOBIEL, HENRY E. III | 2016 | 191.82 | 0 | 191.82 |
| ** | 2016 | 1,248.01 | 319.01 | 929 |
| ** | 2016 | 399.38 | 0 | 399.38 |
| ** | 2016 | 282.85 | 0 | 282.85 |
| ** | 2016 | 1,273.40 | 0 | 1,273.40 |

| Name | Year | Original Due | Payment/ Adjustment | Amount Due |
|----------------------|------|--------------|------------------------|------------|
| ** | 2016 | 1,728.72 | 78.44 | 1,650.28 |
| ** | 2016 | 1,333.44 | 716.74 | 616.7 |
| ** | 2016 | 981.27 | 0 | 981.27 |
| ** | 2016 | 1,057.26 | 0 | 1,057.26 |
| ** | 2016 | 250.57 | 0 | 250.57 |
| ** | 2016 | 972.42 | 0 | 972.42 |
| ** | 2016 | 281.87 | 0 | 281.87 |
| ** | 2016 | 960.21 | 0 | 960.21 |
| ** | 2016 | 717.69 | 0 | 717.69 |
| ** | 2016 | 1536.98 | 1298.96 | 238.02 |
| ** | 2016 | 694.07 | 660.99 | 33.08 |
| ** | 2016 | 218.48 | 0 | 218.48 |
| ** | 2016 | 3421.24 | 0 | 3421.24 |
| ** | 2016 | 3269.07 | 0 | 3269.07 |
| JOHNSON, MARTIN J. | 2016 | 1490.92 | 0 | 1490.92 |
| ** | 2016 | 489.15 | 0 | 489.15 |
| ** | 2016 | 492.89 | 86.37 | 406.52 |
| KNOWLTON, DOUGLAS | 2016 | 464.15 | 0 | 464.15 |
| LAPIERE-FORD, WALLIS | 2016 | 768.28 | 0 | 768.28 |
| ** | 2016 | 515.14 | 69.9 | 445.24 |
| ** | 2016 | 243.29 | 139.77 | 103.52 |
| ** | 2016 | 303.52 | 3.43 | 300.09 |
| ** | 2016 | 691.98 | 375 | 316.98 |
| ** | 2016 | 240.14 | 0 | 240.14 |
| ** | 2016 | 3239.74 | 0 | 3239.74 |
| MCCARTHY, AMBROSE JR | 2016 | 800.17 | 481.76 | 318.41 |
| ** | 2016 | 2327.54 | 11.88 | 2315.66 |
| ** | 2016 | 393.09 | 0 | 393.09 |
| ** | 2016 | 593.87 | 0 | 593.87 |
| ** | 2016 | 484.82 | 0 | 484.82 |
| ** | 2016 | 654.51 | 0 | 654.51 |
| ** | 2016 | 214.35 | 0 | 214.35 |
| ** | 2016 | 1672.62 | 0 | 1672.62 |
| ** | 2016 | 1246.63 | 0 | 1246.63 |
| ** | 2016 | 1017.5 | 0 | 1017.5 |
| ** | 2016 | 1090.92 | 82.57 | 1008.35 |
| ** | 2016 | 2349.19 | 0 | 2349.19 |
| ** | 2016 | 583.05 | 387.53 | 195.52 |
| ** | 2016 | 277.44 | 0 | 277.44 |
| ** | 2016 | 337.57 | 233.74 | 103.83 |
| ** | 2016 | 567.3 | 219.76 | 347.54 |
| ** | 2016 | 2479.31 | 582.84 | 1896.47 |
| SMITH, DEBRA | 2016 | 226.11 | 0 | 226.11 |

| Name | Year | Payment/ | | Amount Due |
|-------------------------------|------|--------------|------------|------------|
| | | Original Due | Adjustment | |
| ** | 2016 | 695.84 | 0 | 695.84 |
| ** | 2016 | 589.74 | 0 | 589.74 |
| THOMPSON, BEATRICE | 2016 | 288.74 | 0 | 288.74 |
| ** | 2016 | 533.63 | 234.55 | 299.08 |
| ** | 2016 | 324.39 | 57.95 | 266.44 |
| ** | 2016 | 620.45 | 0 | 620.45 |
| ** | 2016 | 1566.31 | 0 | 1566.31 |
| ** | 2016 | 291.51 | 0 | 291.51 |
| ** | 2016 | 215.71 | 0 | 215.71 |
| ** | 2016 | 370.85 | 0 | 370.85 |
| ** | 2016 | 175.91 | 0 | 175.91 |
| 81 Accounts as of 6/30/2017 | | 79172.88 | 10855.82 | 68317.06 |
| ** 12 Accounts as of 12/31/17 | | | | |

Outstanding Real Estate Taxes by Year
Principal Only
Tax Year: 2017

| Name | Year | Payment/ | | Amount Due |
|--|------|--------------|------------|------------|
| | | Original Due | Adjustment | |
| ACORN ACRES OAK HILL LAND TRU ^S | 2017 | 678.19 | 329.51 | 348.68 |
| ADAMS, MAUREEN L. | 2017 | 747.51 | 0 | 747.51 |
| ADAMS, ROBERT E. II | 2017 | 284.93 | 132.88 | 152.05 |
| ** | 2017 | 1,298.92 | 865.44 | 433.48 |
| ** | 2017 | 2,137.60 | 0 | 2,137.60 |
| ** | 2017 | 852.03 | 0 | 852.03 |
| ** | 2017 | 1,017.60 | 499.21 | 518.39 |
| ** | 2017 | 543.14 | 4.8 | 538.34 |
| ** | 2017 | 774.65 | 800 | -25.35 |
| BOWDEN, MYRTLE L. | 2017 | 1,266.70 | 0 | 1,266.70 |
| BRALEY, THOMAS | 2017 | 718.04 | 0 | 718.04 |
| BRANN, LAURIE | 2017 | 1,261.40 | 0 | 1,261.40 |
| BROWN, ROMONA M. | 2017 | 995.34 | 0 | 995.34 |
| BUBAR, STEPHEN D., DEBBIE D. | 2017 | 318 | 0 | 318 |
| ** | 2017 | 1,361.68 | 664.66 | 697.02 |
| BUTLER, DONALD P. II | 2017 | 916.48 | 0 | 916.48 |
| CARR, JASON | 2017 | 699.6 | 0 | 699.6 |
| ** | 2017 | 782.28 | 0 | 782.28 |
| ** | 2017 | 454.74 | 0 | 454.74 |
| CLARK, JOHN S. | 2017 | 1,001.91 | 0 | 1,001.91 |
| CLARK, JOHN S. | 2017 | 173.2 | 0 | 173.2 |
| ** | 2017 | 2,896.98 | 1,438.90 | 1,458.08 |
| CLOWERY, JARROD | 2017 | 394.53 | 22.26 | 372.27 |
| COHEN, DAVID & CLAIRINA | 2017 | 467.88 | 0 | 467.88 |

| Name | Year | Original Due | Payment/ Adjustment | Amount Due |
|---------------------------------|------|--------------|------------------------|------------|
| COHEN, DAVID & CLAIRINA | 2017 | 884.89 | 0 | 884.89 |
| COHEN, DAVID AND CLAIRINE | 2017 | 415.31 | 0 | 415.31 |
| CORDICE, KEITH C. | 2017 | 1,221.54 | 0 | 1,221.54 |
| CORSON, MAHLON R. HEIRS OF | 2017 | 1,115.97 | 150.5 | 965.47 |
| COUCH, BECKY-LYN M. | 2017 | 708.72 | 0 | 708.72 |
| ** | 2017 | 855.63 | 670.75 | 184.88 |
| CROSS, DENNIS | 2017 | 838.46 | 0 | 838.46 |
| DAVIS, NICOLE | 2017 | 625.82 | 100.72 | 525.1 |
| DAVIS, TIMOTHY J. & LINDA M. | 2017 | 1,795.85 | 888.34 | 907.51 |
| DEMAREST, ADAM P. & | 2017 | 1,438.21 | 0 | 1,438.21 |
| DERAPS, JESSICA L. | 2017 | 1,893.58 | 0 | 1,893.58 |
| DERAPS, ROY E.A. | 2017 | 849.06 | 0 | 849.06 |
| DIXON, ANNA | 2017 | 989.62 | 153.68 | 835.94 |
| DOUBLE DIAMOND COMPANY, LLC | 2017 | 370.79 | 0 | 370.79 |
| DOUBLE DIAMOND, LLC | 2017 | 108.54 | 0 | 108.54 |
| ** | 2017 | 498.2 | 232.92 | 265.28 |
| DUNTON, ANGELA | 2017 | 1,789.49 | 856.67 | 932.82 |
| ELLIOTT, ARLENE | 2017 | 1,053.43 | 0 | 1,053.43 |
| ELLIOTT, ARLENE M. C/O RYAN ANC | 2017 | 598.9 | 0 | 598.98 |
| FANTASIA, PHILIP M. & | 2017 | 350.44 | 0 | 350.44 |
| ** | 2017 | 463.86 | 0 | 463.86 |
| GARDNER, RODNEY R. & | 2017 | 1,507.96 | 0 | 1,507.96 |
| GETCHELL, JOHN A. & | 2017 | 3,967.79 | 0 | 3,967.79 |
| GIBBS,STANLEY | 2017 | 8,163.06 | 0 | 8,163.06 |
| GOBIEL, HENRY E. III | 2017 | 309.52 | 0 | 309.52 |
| ** | 2017 | 1,168.33 | 334.75 | 833.58 |
| GOULD, DEVIN W. | 2017 | 245.92 | 0 | 245.92 |
| ** | 2017 | 1,278.78 | 496.04 | 782.74 |
| GOULD, KEITH | 2017 | 679.67 | 0 | 679.697 |
| GOULD, KEITH | 2017 | 393.68 | 148.35 | 245.33 |
| GOULD, KEITH R. | 2017 | 360.4 | 0 | 360.4 |
| GOULD, MICHAEL & | 2017 | 234.9 | 0 | 234.9 |
| GOULD, NORMA | 2017 | 1,195.68 | 0 | 1,195.68 |
| GOULD'S DOUBLE DIAMOND COMF | 2017 | 348.32 | 0 | 348.32 |
| GRONDA. SHAUN A. | 2017 | 1,792.04 | 0 | 1,792.04 |
| HALE, KEVIN C. | 2017 | 1,260.34 | 0 | 1,260.34 |
| HALFORD, KYLE A.B. | 2017 | 346.62 | 0 | 346.62 |
| HALFORD, STACY E.B. & | 2017 | 167.9 | 116.47 | 51.43 |
| HAMILTON, MERLINE H. | 2017 | 459.4 | 0 | 459.4 |
| HARRIMAN, JOYCE | 2017 | 987.07 | 0 | 987.07 |
| HARVILLE, THOMAS | 2017 | 1,068.90 | 0 | 1,068.90 |
| HARVILLE, THOMAS | 2017 | 200.13 | 0 | 200.13 |
| HARVILLE, THOMAS | 2017 | 977.53 | 0 | 977.53 |

| Name | Year | Original Due | Payment/ Adjustment | Amount Due |
|------------------------------|------|--------------|------------------------|------------|
| HARVILLE, THOMAS | 2017 | 233.84 | 0 | 233.84 |
| HARVILLE, THOMAS | 2017 | 964.39 | 0 | 964.39 |
| HARVILLE, THOMAS W. | 2017 | 703.2 | 0 | 703.2 |
| ** | 2017 | 1,351.50 | 945.18 | 406.32 |
| ** | 2017 | 1,623.50 | 601.96 | 1,021.54 |
| ** | 2017 | 986.86 | 0 | 986.86 |
| HEWINS, BRIAN E | 2017 | 1,479.55 | 0 | 1,479.55 |
| HEWINS, BRUCE | 2017 | 571.76 | 0 | 571.76 |
| ** | 2017 | 640.88 | 46.52 | 594.36 |
| HEWINS, WESLEY | 2017 | 569.86 | 356.8 | 213.06 |
| HICKEY, GUYFRED | 2017 | 165.57 | 0 | 165.57 |
| HUMPHREY, DARYL L. & | 2017 | 3,508.81 | 0 | 3,508.81 |
| HUMPHREY, DARYL L. & DOROTHY | 2017 | 3,450.94 | 0 | 3,450.94 |
| JOHNSON, MARTIN J. | 2017 | 1,535.94 | 0 | 1,535.94 |
| JOHNSTON, ROBERT D. | 2017 | 498.2 | 0 | 498.2 |
| JONES, KENNETH | 2017 | 142.68 | 0 | 142.68 |
| KAHERL, MILDRED P. & | 2017 | 908.84 | 767.7 | 141.14 |
| ** | 2017 | 614.8 | 0 | 614.8 |
| KITCHEN, EDWARD | 2017 | 351.07 | 0 | 351.07 |
| KNIGHT, JESSICA FAYE | 2017 | 355.1 | 0 | 355.1 |
| KNOWLTON, DOUGLAS & | 2017 | 430.15 | 0 | 430.15 |
| LAPIERE-FORD, WALLIS | 2017 | 651.69 | 0 | 651.69 |
| LARY, CARL & | 2017 | 1,293.41 | 0 | 1,293.41 |
| LECLAIR, ADAM L. | 2017 | 205 | 0 | 205 |
| ** | 2017 | 890.61 | 831.6 | 59.01 |
| ** | 2017 | 347.68 | 267.49 | 80.19 |
| LINDSAY, WAYNE | 2017 | 485.06 | 0 | 485.06 |
| LONGEVIN, JUSTIN & | 2017 | 624.55 | 0 | 624.55 |
| LUNT, TAMMI & MUNZNER, CHARL | 2017 | 388.6 | 0 | 388.6 |
| LUNT, TAMMY LYNN | 2017 | 151.16 | 0 | 151.16 |
| MANNIELLO, BOBBIE A. | 2017 | 838.04 | 0 | 838.04 |
| MARTIN, ELIZABETH REILLY | 2017 | 188.89 | 0 | 188.89 |
| MC NEIL, ROBIN | 2017 | 3,313.35 | 0 | 3,313.35 |
| MCCARTHY, AMBROSE G. JR. | 2017 | 792.03 | 0 | 792.03 |
| MCCORMACK, ANITA | 2017 | 2,436.94 | 0 | 2,436.94 |
| ** | 2017 | 514.95 | 247.89 | 267.06 |
| McGRAW, FREDERICK A. & | 2017 | 616.07 | 0 | 616.07 |
| MERROW, ANTHONY | 2017 | 1,282.81 | 1,265.22 | 17.59 |
| MITCHELL, BONNIE-JEAN | 2017 | 353.62 | 0 | 353.62 |
| MITCHELL, BONNIE-JEAN | 2017 | 673.95 | 0 | 673.95 |
| MONDINO, MITCHELL & | 2017 | 234.05 | 55.38 | 178.67 |
| ** | 2017 | 403.65 | 0 | 403.65 |
| ** | 2017 | 1,415.95 | 0 | 1,415.95 |

| Name | Year | Payment/ | | Amount Due |
|--------------------------------|------|--------------|------------|------------|
| | | Original Due | Adjustment | |
| MUNN, REBECCA | 2017 | 452.41 | 0 | 452.41 |
| NAPOLI, JOSEPH & | 2017 | 1,801.15 | 1,228.06 | 573.09 |
| ** | 2017 | 195.89 | 0 | 195.89 |
| ** | 2017 | 635.15 | 0 | 635.15 |
| PERKINS, RICHARD | 2017 | 478.27 | 65.84 | 412.43 |
| PHILLIPS, DAWNA, MICHAEL AND N | 2017 | 285.99 | 23.19 | 262.8 |
| PLOURDE, SHARON D. | 2017 | 811.54 | 0 | 811.54 |
| PUSHARD, MIKE | 2017 | 488.66 | 0 | 488.66 |
| ** | 2017 | 161.12 | 0 | 161.12 |
| REAZOR, DIANE L. | 2017 | 1,045.58 | 0 | 1,045.58 |
| REAZOR, VERA & | 2017 | 1,625.62 | 0 | 1,625.62 |
| REID, GAIL | 2017 | 1,166.85 | 0 | 1,166.85 |
| REYNOLDS - FOSS, LISA | 2017 | 574.94 | 0 | 574.94 |
| RICE, ROCKFORD D. & VICTORIA A | 2017 | 576.64 | 0 | 576.64 |
| RICHARDSON, THOMAS | 2017 | 1,989.20 | 0 | 1,989.20 |
| RINES, WAYNE L. & PATRICIA M. | 2017 | 920.08 | 0 | 920.08 |
| ** | 2017 | 483.36 | 0 | 483.36 |
| ROWELL MOUNTAIN LAND TRUST | 2017 | 979.86 | 480.34 | 499.52 |
| RUSSELL, LOREN | 2017 | 808.78 | 505.68 | 303.1 |
| SALLEY, MAHLON LYLE | 2017 | 999.16 | 0 | 999.16 |
| SCHWARTZ, ARTHUR B. | 2017 | 498.2 | 0 | 498.2 |
| SCHWARTZ, ARTHUR TRUSTEE | 2017 | 222.81 | 0 | 222.81 |
| SCHWARTZ, ARTHUR TRUSTEE | 2017 | 222.81 | 0 | 222.81 |
| SCHWARTZ, ARTHUR TRUSTEE | 2017 | 222.81 | 0 | 222.81 |
| SCHWARTZ, ARTHUR TRUSTEE | 2017 | 222.81 | 0 | 222.81 |
| SCHWARTZ, ARTHUR TRUSTEE | 2017 | 222.81 | 0 | 222.81 |
| SCHWARTZ, ARTHUR TRUSTEE | 2017 | 222.81 | 0 | 222.81 |
| SCHWARTZ, ARTHUR TRUSTEE | 2017 | 222.81 | 0 | 222.81 |
| SCHWARTZ, ARTHUR TRUSTEE | 2017 | 222.81 | 0 | 222.81 |
| SCHWARTZ, ARTHUR TRUSTEE | 2017 | 222.81 | 0 | 222.81 |
| SCHWARTZ, ARTHUR TRUSTEE | 2017 | 222.81 | 0 | 222.81 |
| SCHWARTZ, ARTHUR TRUSTEE | 2017 | 222.81 | 0 | 222.81 |
| SCHWARTZ, ARTHUR TRUSTEE | 2017 | 222.81 | 0 | 222.81 |
| SCHWARTZ, ARTHUR TRUSTEE | 2017 | 222.81 | 0 | 222.81 |
| SCHWARTZ, ARTHUR TRUSTEE | 2017 | 222.81 | 0 | 222.81 |
| ** | 2017 | 561.8 | 271.31 | 290.49 |
| SEDGWICK, ROBERT | 2017 | 2,460.26 | 0 | 2,460.26 |
| ** | 2017 | 1,361.25 | 923.74 | 437.51 |
| SHAW, LISA | 2017 | 558.2 | 0 | 558.2 |
| SHIELDS, DOROTHY (DEWISEES) | 2017 | 1,319.70 | 0 | 1,319.70 |
| SHIELDS, DOROTHY (DEWISEES) | 2017 | 509.65 | 245.24 | 264.41 |
| SIDES, MONTELLE W. | 2017 | 449.02 | 0 | 449.02 |
| SISCO, KARLA JEAN, JAMES ALEN, | 2017 | 1,357.01 | 0 | 1,357.01 |

| Name | Year | Original Due | Payment/ Adjustment | Amount Due |
|--------------------------------|------|--------------|------------------------|------------|
| SMART, BONNIE E. | 2017 | 293.83 | 0 | 293.83 |
| SMART, BONNIE E. | 2017 | 312.28 | 0 | 312.28 |
| SMART, BONNIE E. | 2017 | 282.6 | 0 | 282.6 |
| SMART, BONNIE E. | 2017 | 354.89 | 0 | 354.89 |
| SMART, BONNIE E. | 2017 | 406.4 | 0 | 406.4 |
| SMART, BONNIE E. | 2017 | 556.08 | 0 | 556.08 |
| SMART, BONNIE E. | 2017 | 2,494.39 | 0 | 2,494.39 |
| SMITH, AMY S. | 2017 | 627.52 | 0 | 627.52 |
| SMITH, DEBRA | 2017 | 225.78 | 0 | 225.78 |
| ** | 2017 | 963.33 | 714.78 | 248.55 |
| STEWARD, WAYNE JR | 2017 | 565.4 | 0 | 565.4 |
| ** | 2017 | 1,179.78 | 0 | 1,179.78 |
| THOMPSON, BEATRICE | 2017 | 312.06 | 0 | 312.06 |
| TOZIER, ESTELLE B. | 2017 | 1,939.59 | 0 | 1,939.59 |
| TURNER, CLARENCE O. JR. & | 2017 | 398.98 | 0 | 398.98 |
| TURNER, JUDY M. | 2017 | 279.63 | 0 | 279.63 |
| ** | 2017 | 125.5 | 0 | 125.5 |
| WARREN, LINDA & | 2017 | 891.04 | 0 | 891.04 |
| ** | 2017 | 492.48 | 0 | 492.48 |
| WASHISKO, DAVID P. & | 2017 | 3,061.07 | 0 | 3,061.07 |
| WEBBER, ROBERTA | 2017 | 1,617.14 | 0 | 1,617.14 |
| WHEELER, GERALD | 2017 | 1,490.36 | 0 | 1,490.36 |
| WHITNEY, DONALD II | 2017 | 598.26 | 0 | 598.26 |
| WILLIAMS, MARLIN C. & | 2017 | 1,822.99 | 895.32 | 927.67 |
| WITHAM, JASON & | 2017 | 810.05 | 0 | 810.05 |
| WITHEE, VELMA | 2017 | 236.17 | 0 | 236.17 |
| WITHEE, VELMA | 2017 | 205.22 | 0 | 205.22 |
| WITHEE, VELMA | 2017 | 173.84 | 0 | 173.84 |
| WOODMAN, GLENICE M. | 2017 | 1,697.27 | 843.05 | 854.22 |
| ** | 2017 | 522.37 | 0 | 522.37 |
| 183 Accounts as of 6/30/2017 | | 160824.06 | 20489.14 | 140334.92 |
| ** 147 Accounts as of 12/31/17 | | | | |

SEWER ACCOUNS OUTSTANDING AS OF 6/30/2017

| NAME | TOTAL |
|-----------------------------|--------------|
| ACKERMAN SUZAN & CHARLES | \$ 102.55 |
| ADAMS ROBERT | \$ 208.18 |
| ARMSTRONG CORALEE | \$ 305.27 |
| BATCHELDER BENJAMIN | \$ 406.60 |
| BATCHELDER LAURA | \$ 215.28 |
| BOLLIGER NORMAN | \$ 247.59 |
| BOWRING MURTON | \$ 904.04 |
| BROWN ROMONA & DON | \$ 710.41 |
| BUTLER DONALD | \$ 2,073.16 |
| CAMPBELL CLARENCE | \$ 253.10 |
| CAREY BENJAMIN | \$ 82.04 |
| COHEN CLAIRINA | \$ 825.44 |
| COHEN CLAIRINA | \$ 665.31 |
| COHEN CLAIRINA | \$ 942.42 |
| CORDICE KEITH | \$ 230.92 |
| CORSON ESTATE OF MAHLON | \$ 264.92 |
| CRAY JEFF | \$ 52.17 |
| CUMMINGS AMY | \$ 76.11 |
| DUNTON ANGELA | \$ 320.87 |
| ELWELL JOANNE | \$ 496.28 |
| F&H PROPERTIES | \$ 601.95 |
| FANTASIA SARAH | \$ 484.74 |
| GAGNE ARTHUR & KARYN | \$ 105.89 |
| GAGNON PAUL | \$ 39.78 |
| GALLAGHER ANDREW | \$ 679.05 |
| GALLISON CHARLES & PATRICIA | \$ 89.86 |
| GANGEMI JESSICA | \$ 24.98 |
| GARDINER RODNEY | \$ 522.45 |
| GETCHELL JENNIFER | \$ 289.20 |
| GILMORE BRIAN | \$ 1,463.55 |
| GOBIEL JR HENRY | \$ 74.97 |
| GODSOE CHRISTOPHER | \$ 137.48 |
| GOLDBACH RAYMOND | \$ 38.03 |
| GOULD KEITH | \$ 473.75 |
| GOULD DEVON | \$ 212.34 |
| GRIGNON RUSTY | \$ 755.79 |
| HALE KEVIN | \$ 1,159.59 |
| HARRIMAN JOYCE | \$ 1,150.72 |
| HARVILLE THOMAS | \$ 2,007.90 |
| HARVILLE THOMAS | \$ 1,075.52 |
| HARVILLE THOMAS | \$ 1,532.32 |
| HARVILLE THOMAS | \$ 1,876.79 |
| HOLMBOM JOSHUA | \$ 95.48 |

| NAME | | TOTAL |
|-----------------------------|-----------|------------------|
| HOPKINS JENNIFER | \$ | 343.99 |
| JOHNSON MARTIN | \$ | 95.48 |
| KAHERL MILDRED | \$ | 406.74 |
| KNIGHT JESSICA | \$ | 586.38 |
| KNIGHT GERALD & ANGEL | \$ | 113.43 |
| LAPIERE FORD | \$ | 563.02 |
| MANNIELLO BOBBIE | \$ | 60.52 |
| MARTIN JERRY | \$ | 106.53 |
| MOULTON PAUL | \$ | 135.64 |
| MULHEARN HONEY RAE | \$ | 1,069.63 |
| MUNN STEVEN & TERI | \$ | 482.55 |
| PENA NOREEN | \$ | 126.12 |
| PERKINS RICHARD | \$ | 637.87 |
| PLOURDE SHARON | \$ | 479.46 |
| PRATT JENNIFER | \$ | 1,334.47 |
| REID GAIL | \$ | 860.95 |
| RIGGS KARLA | \$ | 218.40 |
| ROBBINS JAMES & PATRICIA | \$ | 812.73 |
| SISCO JAMES & KARLA | \$ | 864.38 |
| SMART BONNIE | \$ | 631.20 |
| SMART BONNIE | \$ | 810.26 |
| SMART BONNIE | \$ | 663.22 |
| SMART BONNIE | \$ | 763.15 |
| SMART BONNIE | \$ | 989.34 |
| SMART BONNIE | \$ | 430.70 |
| SMART BONNIE | \$ | 635.93 |
| SMART BONNIE | \$ | 1,677.68 |
| SMITH AMY | \$ | 145.76 |
| WASHBURN WADE | \$ | 1,167.50 |
| WEBBER ROBERTA (126 Elm St) | \$ | 914.55 |
| WRIGHT JAMES | \$ | 72.26 |
| TOTALS | \$ | 42,474.63 |

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

JUNE 30, 2017

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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, 2017, 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, 2017, and the respective changes in financial position in accordance with accounting principles generally accepted in the United States of America.

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PO Box 313, Levant, Maine 04456
Phone: (207) 884-6408 Email: maineaudits@gmail.com

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

October 18, 2017

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, 2017

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, 2017. 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 6% of the HPCF budget and Tasman pays 94%. 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 2016-17 totaled as follows:

| | |
|-----------|-------------|
| Municipal | \$1,329,815 |
| RSU #19 | \$1,366,820 |
| County | \$ 320,540 |
| TOTAL | \$3,017,175 |

The pollution control facility and landfill enterprise funds have assets of \$5,023,170 as of June 30, 2017, but liabilities of \$5,822,049. The largest liability is the unfunded amount of estimated landfill closure costs of \$4,131,650 and post-closure costs estimated at \$1,660,000. The Town has begun setting money aside for this liability. Net position is \$(798,879).

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, 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 | \$ 3,795,302 |
| HPCF & Landfill | \$ (798,879) |
| Total | \$ 2,996,423 |

CAPITAL ASSETS AND DEBT ADMINISTRATION

The Town's capital assets totaled \$1,823,817 in its governmental activities as of June 30, 2017. 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, 2017

| | | | |
|---------------------------------|-----------|------|------|
| Bond Bank (Landfill Closure) | \$ 57,610 | 1% | 2019 |
| Bond Bank (1997 HPCF) | \$ 60,775 | 3% | 2017 |
| Maine Water Company (salt shed) | \$147,730 | 0% | 2042 |
| USDA (Landfill) | \$203,084 | 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 \$49,245.

Respectfully submitted,

Christopher Littlefield
Town Manager

Town of Hartland, Maine
Statement of Net Position
June 30, 2017

| | Governmental Activities | Business-Type Activities | Total |
|---|----------------------------|-----------------------------|------------------------|
| ASSETS: | | | |
| <i>Current assets:</i> | | | |
| Cash and cash equivalents | \$ 1,322,021.20 | \$ 471,329.81 | \$ 1,793,351.01 |
| Investments | 1,049,346.63 | - | 1,049,346.63 |
| Accounts receivable | 18,239.00 | 16,653.53 | 34,892.53 |
| Tax acquired property | 5,954.44 | - | 5,954.44 |
| Taxes receivable | 146,722.30 | - | 146,722.30 |
| Tax liens receivable | 71,639.84 | - | 71,639.84 |
| <i>Total current assets</i> | <u>2,613,923.41</u> | <u>487,983.34</u> | <u>3,101,906.75</u> |
| <i>Non-current assets:</i> | | | |
| Capital assets, net of accumulated depreciation | 1,823,817.00 | 4,535,186.71 | 6,359,003.71 |
| <i>Total non-current assets</i> | <u>1,823,817.00</u> | <u>4,535,186.71</u> | <u>6,359,003.71</u> |
| TOTAL ASSETS | \$ 4,437,740.41 | \$ 5,023,170.05 | \$ 9,460,910.46 |
| LIABILITIES: | | | |
| <i>Current liabilities:</i> | | | |
| Accounts payable | \$ 19,156.84 | \$ 30,399.25 | \$ 49,556.09 |
| Current portion of long-term debt | 167,760.14 | - | 167,760.14 |
| <i>Total current liabilities</i> | <u>186,916.98</u> | <u>30,399.25</u> | <u>217,316.23</u> |
| <i>Non-current liabilities:</i> | | | |
| <i>Non-current portion of long-term debt:</i> | | | |
| Bonds payable | 371,637.20 | - | 371,637.20 |
| Long-term lease payable | 70,000.28 | - | 70,000.28 |
| 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>441,637.48</u> | <u>5,791,650.00</u> | <u>6,233,287.48</u> |
| TOTAL LIABILITIES | 628,554.46 | 5,822,049.25 | 6,450,603.71 |
| DEFERRED INFLOWS OF RESOURCES: | | | |
| Prepaid property taxes | 13,883.77 | - | 13,883.77 |
| TOTAL DEFERRED INFLOWS OF RESOURCES | 13,883.77 | - | 13,883.77 |
| NET POSITION: | | | |
| Invested in capital assets, net of related debt | 1,214,419.38 | 4,535,186.71 | 5,749,606.09 |
| Unrestricted | 2,580,882.80 | (5,334,065.91) | (2,753,183.11) |
| TOTAL NET POSITION | <u>3,795,302.18</u> | <u>(798,879.20)</u> | <u>2,996,422.98</u> |
| TOTAL LIABILITIES AND NET POSITION | \$ 4,437,740.41 | \$ 5,023,170.05 | \$ 9,460,910.46 |

The accompanying notes are an integral part of this statement.

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Town of Hartland, Maine
Statement of Activities
For the year ended June 30, 2017

| | Net (Expenses) revenue and Changes in Net Position | | | | | |
|--|--|------------------------------------|-------------------------|-------------------------|--------------------------|-----------------------|
| | Program Revenues | | Primary Government | | Business-Type Activities | |
| | Charges for Services | Operating Grants and Contributions | Governmental Activities | Governmental Activities | Business-Type Activities | Total |
| Governmental activities: | | | | | | |
| General government | \$ 200,813.36 | \$ 6,171.70 | \$ - | \$ (194,644.66) | \$ - | \$ (194,641.66) |
| Protection | 196,062.88 | - | - | (196,062.88) | - | (196,062.88) |
| Health and welfare | 6,493.59 | - | 1,504.35 | (4,995.24) | - | (4,995.24) |
| Public works | 235,466.25 | - | 23,300.00 | (212,166.25) | - | (212,166.25) |
| Sanitation | 117,187.63 | - | - | (117,187.63) | - | (117,187.63) |
| Recreation | 56,100.58 | - | - | (56,100.58) | - | (56,100.58) |
| Public service | 21,368.05 | - | - | (21,368.05) | - | (21,368.05) |
| County tax | 320,539.51 | - | - | (320,539.51) | - | (320,539.51) |
| Education | 1,304,215.05 | - | - | (1,304,215.05) | - | (1,304,215.05) |
| Depreciation | 80,676.00 | - | - | (80,676.00) | - | (80,676.00) |
| Total Government Activities | 2,538,928.90 | 6,171.70 | 24,804.35 | (2,507,952.85) | - | (2,507,952.85) |
| Business Type Activities: | | | | | | |
| HPCF | 962,794.91 | 1,025,589.12 | - | - | 62,794.21 | 62,794.21 |
| Landfill | 169,433.09 | 2,465,549.40 | - | - | 77,116.31 | 77,116.31 |
| Total Business Type Activities | 1,132,228.00 | 1,272,138.52 | - | - | 139,910.52 | 139,910.52 |
| Total Primary Government | 3,671,156.90 | 1,278,310.22 | 24,804.35 | (2,507,952.85) | 139,910.52 | (2,566,042.33) |
| General revenues: | | | | | | |
| Property taxes, levied for general purposes | | | | 2,563,509.94 | - | 2,563,509.94 |
| Excise taxes | | | | 260,973.94 | - | 260,973.94 |
| Interest on taxes and lien fees | | | | 28,893.09 | - | 28,893.09 |
| <i>Grants and contributions not restricted to specific programs:</i> | | | | | | |
| State revenue sharing | | | | 95,593.50 | - | 95,593.50 |
| Homestead exemption | | | | 61,728.00 | - | 61,728.00 |
| Grant proceeds | | | | 497,785.75 | - | 497,785.75 |
| Other | | | | 30,168.97 | - | 30,168.97 |
| Unrestricted investment earnings | | | | - | 773.23 | 773.23 |
| Miscellaneous revenues | | | | 48,417.73 | - | 48,417.73 |
| Grant funds | | | | (497,785.75) | - | - |
| Interfund transfers | | | | 143,512.91 | - | 143,512.91 |
| Total general revenues and transfers | | | | 3,232,798.08 | 355,046.07 | 3,587,844.15 |
| <i>Changes in net position</i> | | | | 724,845.23 | 494,956.59 | 1,219,801.82 |
| NET POSITION - BEGINNING | | | | 3,070,456.95 | (1,293,835.79) | 1,776,621.16 |
| NET POSITION - ENDING | | | | 3,795,302.18 | (798,879.20) | 2,996,422.98 |

The accompanying notes are an integral part of this statement.

Town of Hartland, Maine
Balance Sheet
Governmental Funds
June 30, 2017

| | General Fund | Other Governmental Funds | Total Governmental Funds |
|--|------------------------|--------------------------|--------------------------|
| ASSETS | | | |
| Cash and cash equivalents | \$ 711,039.88 | \$ 610,981.32 | \$ 1,322,021.20 |
| Investments | 1,049,346.63 | - | 1,049,346.63 |
| Accounts receivable | 18,239.00 | - | 18,239.00 |
| Tax acquired property | 5,954.44 | - | 5,954.44 |
| Taxes receivable, net | 146,722.30 | - | 146,722.30 |
| Tax liens receivable | 71,639.84 | - | 71,639.84 |
| TOTAL ASSETS | \$ 2,002,942.09 | \$ 610,981.32 | \$ 2,613,923.41 |
| LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES | | | |
| <i>Liabilities:</i> | | | |
| Accounts payable | \$ 19,156.84 | \$ - | \$ 19,156.84 |
| <i>Total liabilities</i> | <i>19,156.84</i> | <i>-</i> | <i>19,156.84</i> |
| <i>Deferred inflows of resources:</i> | | | |
| Prepaid property taxes | 13,883.77 | - | 13,883.77 |
| Deferred property tax revenue | 170,407.00 | - | 170,407.00 |
| <i>Total deferred inflows of resources</i> | <i>184,290.77</i> | <i>-</i> | <i>184,290.77</i> |
| <i>Fund balances:</i> | | | |
| Assigned | 140,000.00 | 600,623.41 | 740,623.41 |
| Committed | - | 5,890.08 | 5,890.08 |
| Unassigned | 1,659,494.48 | 4,467.83 | 1,663,962.31 |
| <i>Total fund balances</i> | <i>1,799,494.48</i> | <i>610,981.32</i> | <i>2,410,475.80</i> |
| TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES | \$ 2,002,942.09 | \$ 610,981.32 | |
| <i>Amounts reported for governmental activities in the statement of net position (Stmnt. 1) are different because:</i> | | | |
| Depreciable and non-depreciable capital assets as reported in Stmnt. 1 | | | 1,823,817.00 |
| Long-term liabilities, including bonds payable, as reported on Stmnt. 1 | | | (609,397.62) |
| Deferred property taxes not reported on Stmnt. 1 | | | 170,407.00 |
| NET POSITION OF GOVERNMENTAL ACTIVITIES | | | \$ 3,795,302.18 |

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, 2017

| | General Fund | Other Governmental Funds | Total Governmental Funds |
|--|------------------------|--------------------------------|--------------------------------|
| REVENUES: | | | |
| Property taxes | \$ 2,557,782.94 | \$ - | \$ 2,557,782.94 |
| Excise taxes | 260,973.94 | - | 260,973.94 |
| Intergovernmental revenue | 188,994.82 | 23,300.00 | 212,294.82 |
| Charges for services | 6,171.70 | - | 6,171.70 |
| Interest on taxes and liens | 28,893.09 | - | 28,893.09 |
| Other revenue | 42,668.79 | 5,748.94 | 48,417.73 |
| <i>Total revenues</i> | <i>3,085,485.28</i> | <i>29,048.94</i> | <i>3,114,534.22</i> |
| EXPENDITURES: | | | |
| General government | 209,927.60 | - | 209,927.60 |
| Protection | 196,062.88 | - | 196,062.88 |
| Health and welfare | 6,499.59 | - | 6,499.59 |
| Public works | 445,747.86 | - | 445,747.86 |
| Sanitation | 117,187.63 | - | 117,187.63 |
| Recreation | 56,100.58 | - | 56,100.58 |
| Public service | 21,368.05 | - | 21,368.05 |
| County tax | 320,539.51 | - | 320,539.51 |
| Education | 1,304,215.05 | - | 1,304,215.05 |
| Debt service | 594,398.58 | - | 594,398.58 |
| Reserve expenditures | - | 112,666.16 | 112,666.16 |
| <i>Total expenditures</i> | <i>3,272,047.33</i> | <i>112,666.16</i> | <i>3,384,713.49</i> |
| <i>Excess (deficiency) of revenues over (under) expenditures</i> | <i>(186,562.05)</i> | <i>(83,617.22)</i> | <i>(270,179.27)</i> |
| OTHER FINANCING SOURCES (USES): | | | |
| Operating transfers in | - | 418,241.86 | 418,241.86 |
| Operating transfers (out) | (274,728.95) | - | (274,728.95) |
| Received from grants | 497,785.75 | - | 497,785.75 |
| Grant funds transferred to HPCF | (497,785.75) | - | (497,785.75) |
| Issuance of long-term debt | 143,198.77 | - | 143,198.77 |
| <i>Total other financing sources (uses)</i> | <i>(131,530.18)</i> | <i>418,241.86</i> | <i>286,711.68</i> |
| <i>Net change in fund balances</i> | <i>(318,092.23)</i> | <i>334,624.64</i> | <i>16,532.41</i> |
| FUND BALANCES - BEGINNING | 2,117,586.71 | 276,356.68 | 2,393,943.39 |
| FUND BALANCES - ENDING | \$ 1,799,494.48 | \$ 610,981.32 | \$ 2,410,475.80 |

The accompanying notes are an integral part of this statement.

(Continued)
11

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, 2017

| | | |
|--|-----------|-------------------|
| Net change in fund balances - total governmental funds (Statement 4) | \$ | 16,532.41 |
| <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 | | (80,676.00) |
| 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. | | 603,512.82 |
| Capital outlays expensed on the Governmental Funds report (Stmt. 4), yet not considered an expense for the purposes of Statement of Activities (Stmt. 2) | | 322,947.77 |
| Revenues in the Statement of Activities (Stmt 2) that do not provide current financial resources are not reported as revenues in the funds. More specifically, this amount represents the change in deferred property taxes. | | 5,727.00 |
| Issuance of long-term debt recognized as revenue in fund statements, yet not considered revenue for purposes of the government-wide statements | | (143,198.77) |
| <hr/> | | |
| CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES (STMT. 2) | \$ | 724,845.23 |

The accompanying notes are an integral part of this statement.

Town of Hartland, Maine
Statement of Net Position
Proprietary Funds
June 30, 2017

| | Business-type activities | |
|---|--------------------------|-----------------------|
| | Enterprise Funds | |
| | HPCF | LANDFILL |
| ASSETS: | | |
| Current assets: | | |
| Cash and cash equivalents | \$ 435,669.52 | \$ 35,660.29 |
| Accounts receivable | 91.20 | 16,562.33 |
| Total current assets | <u>435,760.72</u> | <u>52,222.62</u> |
| Non-current assets: | | |
| Capital assets: | | |
| Property, plant, and equipment | 10,465,487.75 | - |
| Less accumulated depreciation | (5,930,301.04) | - |
| Total non-current assets | <u>4,535,186.71</u> | <u>-</u> |
| TOTAL ASSETS | <u>\$ 4,970,947.43</u> | <u>\$ 52,222.62</u> |
| LIABILITIES: | | |
| Current liabilities: | | |
| Accounts payable | \$ 12,642.28 | \$ 17,756.97 |
| Total current liabilities | <u>12,642.28</u> | <u>17,756.97</u> |
| Non-current liabilities: | | |
| Estimated landfill closure costs | - | 4,131,650.00 |
| Estimated post-closure and leachate costs | - | 1,660,000.00 |
| Total non-current liabilities | <u>-</u> | <u>5,791,650.00</u> |
| TOTAL LIABILITIES | <u>12,642.28</u> | <u>5,809,406.97</u> |
| NET POSITION: | | |
| Invested in capital assets, net of related debt | 4,535,186.71 | - |
| Unrestricted | 423,118.44 | (5,757,184.35) |
| TOTAL NET POSITION | <u>4,958,305.15</u> | <u>(5,757,184.35)</u> |
| TOTAL NET POSITION OF BUSINESS-TYPE ACTIVITIES | <u>\$ 4,970,947.43</u> | <u>\$ 52,222.62</u> |

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, 2017

| | Business-type activities Enterprise Funds | |
|---|--|--------------------------|
| | HPCF | LANDFILL |
| Operating revenues: | | |
| Tasman Leather Group, LLC | \$ 826,317.25 | \$ - |
| Town of Hartland | 176,890.67 | - |
| Fees | 22,381.20 | 246,549.40 |
| Miscellaneous | - | - |
| <i>Total operating revenues</i> | <i>1,025,589.12</i> | <i>246,549.40</i> |
| Operating expenses: | | |
| Operations | 781,611.00 | 169,433.09 |
| Depreciation expense | 181,183.91 | - |
| <i>Total operating expenses</i> | <i>962,794.91</i> | <i>169,433.09</i> |
| <i>Operating income (loss)</i> | <i>62,794.21</i> | <i>77,116.31</i> |
| Non-operating revenues (expenses): | | |
| Transfers (to) from special revenue fund | (25,000.08) | (118,512.83) |
| Transfer from general fund (grant funds) | 497,785.75 | - |
| Interest income | 773.23 | - |
| <i>Total non-operating revenues (expenses)</i> | <i>473,558.90</i> | <i>(118,512.83)</i> |
| <i>Net income (loss)</i> | <i>536,353.11</i> | <i>(41,396.52)</i> |
| NET POSITION - BEGINNING | (1,369,697.96) | 75,862.17 |
| Beginning balance adjustment - see footnotes | 5,791,650.00 | (5,791,650.00) |
| NET POSITION - BEGINNING - RESTATED | 4,421,952.04 | (5,715,787.83) |
| NET POSITION - ENDING | \$ 4,958,305.15 | \$ (5,757,184.35) |

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, 2017

| | Business-type activities | |
|---|--------------------------|---------------------|
| | Enterprise Funds | LANDFILL |
| | HPCF | |
| CASH FLOWS FROM OPERATING ACTIVITIES: | | |
| Receipts from customers | 1,025,497.92 | 233,270.81 |
| Payments to suppliers | (778,999.12) | (140,794.30) |
| <i>Net cash provided by operating activities</i> | 246,498.80 | 92,476.51 |
| CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES: | | |
| Transfers to other funds | (25,000.08) | (118,512.83) |
| <i>Net cash (used) in non-capital financing activities</i> | (25,000.08) | (118,512.83) |
| CASH FLOWS FROM INVESTING ACTIVITIES | | |
| Interest on investments | 773.23 | - |
| Acquisition of capital assets | (497,785.75) | - |
| Transfer of grant funds from general fund | 497,785.75 | - |
| <i>Net cash provided by investing activities</i> | 773.23 | - |
| <i>Net increase (decrease) in cash and cash equivalents</i> | | |
| | 222,271.95 | (26,036.32) |
| CASH BALANCE - BEGINNING OF YEAR | 213,397.57 | 61,696.61 |
| CASH BALANCE - END OF YEAR | \$ 435,669.52 | \$ 35,660.29 |
| Reconciliation of operating income (loss) to net cash provided (used) by operating activities: | | |
| Operating income (loss) | \$ 62,794.21 | \$ 77,116.31 |
| <i>Adjustments to reconcile operating income to net cash provided (used) in operating activities:</i> | | |
| Depreciation expense | 181,183.91 | - |
| <i>Change in assets and liabilities:</i> | | |
| (Increase)/decrease in accounts receivable | (91.20) | (2,396.77) |
| Increase/(decrease) in accounts payable | 2,611.88 | 17,756.97 |
| NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES | \$ 246,498.80 | \$ 92,476.51 |

The accompanying notes are an integral part of this statement.

Town of Hartland Maine
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2017

| | Trust Fund | |
|---------------------------------------|-------------------|------------------|
| Assets: | | |
| Investments | \$ | 49,244.80 |
| TOTAL ASSETS | \$ | 49,244.80 |
| Net position: | | |
| Non-spendable | \$ | 23,335.60 |
| Unrestricted | | 25,909.20 |
| NET POSITION - FIDUCIARY FUNDS | \$ | 49,244.80 |

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, 2017

| | | Non-Expendable Trust Fund |
|---|-----------|------------------------------|
| Additions: | | |
| Investment income | \$ | 600.72 |
| | | 600.72 |
| Change in Net Assets | | 600.72 |
| NET POSITION - BEGINNING OF YEAR | | 48,644.08 |
| NET POSITION - END OF YEAR | \$ | 49,244.80 |

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, 2017**

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, 2017**

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 – These funds are used to account for operations of the wastewater treatment plant (HPCF) and a related landfill (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, 2017**

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, 2017**

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, 2017**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Property Taxes

Property taxes for the current year were committed on August 1, 2016, on the assessed value listed as of April 1, 2016, for all real and personal property located in the Town. Payment of taxes was due September 16, 2016, and March 2, 2017, 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 \$8,366.38 for the year ended June 30, 2017.

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, 2017.

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, 2017, cash deposits had a carrying value of \$1,793,351.01. 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, 2017.

**TOWN OF HARTLAND, MAINE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2017**

2. DEPOSITS AND INVESTMENTS

Investments

The Town does not have a written investment policy, but follows state statutes. At June 30, 2017 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 \$48,658.31, and a certificate of deposit with Maine Savings Federal Credit Union in the amount of \$1,049,346.63. All invested funds were protected by federal deposit insurance or Securities Investor Protection Corporation.

3. CAPITAL ASSETS

| Governmental activities: | Balance 7/1/16 | Additions | Deletions | Balance 6/30/17 |
|--|---------------------------|----------------------|------------------|----------------------------|
| Machinery, equipment & vehicles | \$ 603,638.00 | \$ 16,375.00 | \$ - | \$ 620,013.00 |
| Building | 1,809,827.00 | 167,979.00 | - | 1,977,806.00 |
| Construction in progress | 260,005.00 | - | - | 260,005.00 |
| Roads | 306,368.00 | 138,594.00 | - | 444,962.00 |
| <i>Total capital assets being depreciated</i> | <i>2,979,838.00</i> | <i>322,948.00</i> | <i>-</i> | <i>3,302,786.00</i> |
| <i>Less accumulated depreciation:</i> | | | | |
| Machinery, equip & vehicles | (432,633.00) | (26,103.00) | - | (458,736.00) |
| Buildings | (938,436.00) | (43,199.00) | - | (981,635.00) |
| Roads | (27,224.00) | (11,374.00) | - | (38,598.00) |
| <i>Total accumulated depreciation</i> | <i>(1,398,293.00)</i> | <i>(80,676.00)</i> | <i>-</i> | <i>(1,478,969.00)</i> |
| Governmental activities Capital assets, net | \$ 1,581,545.00 | \$ 242,272.00 | \$ - | \$ 1,823,817.00 |

Depreciation expense is broken down by department as follows:

| | |
|---------------|--------------|
| Public works | \$ 16,006.00 |
| Public safety | 32,094.00 |
| Town wide | 32,576.00 |

| Business-type activities: | Balance 7/1/16 | Additions | Deletions | Balance 6/30/17 |
|---|---------------------------|----------------------|------------------|----------------------------|
| Treatment plant | \$ 8,344,438.00 | \$ 497,786.00 | \$ - | \$ 8,842,224.00 |
| Landfill | 1,623,263.00 | - | - | 1,623,263.00 |
| <i>Total capital assets being depreciated</i> | <i>9,967,701.00</i> | <i>-</i> | <i>-</i> | <i>10,465,487.00</i> |
| <i>Less accumulated depreciation</i> | | | | |
| Treatment plant | (5,222,265.00) | (149,597.00) | - | (5,371,862.00) |
| Landfill | (526,851.00) | (31,587.00) | - | (558,438.00) |
| <i>Total accumulated depreciation</i> | <i>(5,749,116.00)</i> | <i>(181,184.00)</i> | <i>-</i> | <i>(5,930,300.00)</i> |
| Business – type activities Capital assets, net | \$ 4,218,585.00 | \$ 316,602.00 | \$ - | \$ 4,535,187.00 |

**TOWN OF HARTLAND, MAINE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2017**

4. LONG-TERM DEBT

| | Balance 7/1/16 | Issued | Retired | Balance 6/30/17 |
|--|------------------------|----------------------|------------------------|----------------------|
| MMBB, 1.33% dated 10/27/1997, \$1,215,500, due annually \$60,775 through 10/27/2017 | \$ 121,550.04 | \$ - | \$ (60,775.02) | \$ 60,775.02 |
| MMBB 2009SR, 1.0% due annually \$19,203 through 2019 | 76,812.80 | - | (19,203.20) | 57,609.60 |
| MMBB 2009SD, 5.5% due quarterly, through 2019 | 502,951.40 | - | (502,951.40) | - |
| USDA, 2% due annually \$11,674, 30 years, dated 5/16/2012 | 214,758.00 | - | (11,674.00) | 203,084.00 |
| Maine Water Company lease, due annually to April 2042, 0.00%, dated 8/15/2012 | 153,639.20 | - | (5,909.20) | 147,730.00 |
| Lease/purchase agreement – Carroll Hardy – new town office. 4/13/17, due \$1,000 monthly till 4/2018, \$50k payment due 4/2018, 5-year note 6% | - | 143,199.00 | (3,000.00) | 140,199.00 |
| Totals | \$ 1,069,711.44 | \$ 143,199.00 | \$ (603,512.82) | \$ 609,397.62 |

The annual future principal payment requirement for bonds payable outstanding as of June 30, 2017, is as follows:

| Year ending June 30, | Principal due |
|-------------------------|----------------------|
| 2018 | \$ 167,760.14 |
| 2019 | 49,162.67 |
| 2020 | 49,926.01 |
| 2021 | 31,533.24 |
| 2022 | 32,393.64 |
| 2023-2027 | 103,639.92 |
| 2028-2032 | 87,916.00 |
| 2033-2037 | 57,520.00 |
| 2038-2042 | 29,546.00 |
| | \$ 609,397.62 |

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 Phase II, Phase III, and the remaining undeveloped licensed area, estimated at 4.5 acres.

**TOWN OF HARTLAND, MAINE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2017**

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:

| | |
|--------------------|-----------------------------|
| Roads | \$ 125,000.00 |
| Historical society | 6,000.00 |
| Annual testing | <u>9,000.00</u> |
| | <u>\$ 140,000.00</u> |

Special Reserve Fund:

| | |
|--|-----------------------------|
| Pool | \$ 7,777.76 |
| CDBG | 49,446.12 |
| Property sales | 31,843.01 |
| Equipment sales | 37,286.97 |
| Perpetual care | 2,875.00 |
| Landfill post monitoring | 56,421.59 |
| Landfill cell opening | 60,632.95 |
| Landfill intermediate cover | 17,263.92 |
| 200 th birthday celebration | 30,000.00 |
| Fire department reserve | 10,000.00 |
| New town office | 140,198.70 |
| Landfill | 101,941.28 |
| HPCF upgrades | 54,936.11 |
| | <u>\$ 600,623.41</u> |

COMMITTED FUND BALANCES:

Capital Project Fund:

| | |
|---------------------|---------------------------|
| Redevelopment | \$ 3,797.54 |
| Annex redevelopment | <u>2,092.54</u> |
| | <u>\$ 5,890.08</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.

9. BEGINNING BALANCE ADJUSTMENT

The beginning balances for the Enterprise Funds required an adjustment. The adjustment transferred the estimated Landfill closure cost liability from the HPCF Enterprise Fund to the Landfill Enterprise Fund. The adjustment resulted in an increase in HPCF's beginning net position and a decrease in the Landfill's beginning net position of \$5,791,650.00.

Town of Hartland, Maine
General Fund
Budgetary Comparison Schedule
For the Year Ended June 30, 2017

| | Budgeted Amounts | | Actual Amounts | Variance with |
|--|---------------------|---------------------|------------------------|--------------------------------------|
| | Original | Final | | Final Budget- Positive (negative) |
| REVENUES: | | | | |
| Property taxes | \$ 2,559,198.28 | \$ 2,559,198.28 | \$ 2,557,782.94 | \$ (1,415.34) |
| Excise taxes | 199,000.00 | 199,000.00 | 260,973.94 | 61,973.94 |
| Intergovernmental revenue | 182,343.10 | 182,343.10 | 188,994.82 | 6,651.72 |
| Charges for services | - | - | 6,171.70 | 6,171.70 |
| Interest on taxes and liens | 18,000.00 | 18,000.00 | 28,893.09 | 10,893.09 |
| Other revenues | 19,500.00 | 19,500.00 | 42,668.79 | 23,168.79 |
| <i>Total revenues</i> | <u>2,978,041.38</u> | <u>2,978,041.38</u> | <u>3,085,485.28</u> | <u>107,443.90</u> |
| EXPENDITURES: | | | | |
| General government | 251,850.00 | 267,150.00 | 209,927.60 | 57,222.40 |
| Protection | 231,221.00 | 231,221.00 | 196,062.88 | 35,158.12 |
| Health and welfare | 19,160.00 | 19,160.00 | 6,499.59 | 12,660.41 |
| Public works | 414,559.00 | 569,309.00 | 445,747.86 | 123,561.14 |
| Sanitation | 139,425.00 | 160,425.00 | 117,187.63 | 43,237.37 |
| Recreation | 59,970.00 | 59,970.00 | 56,100.58 | 3,869.42 |
| Public service | 21,720.00 | 21,720.00 | 21,368.05 | 351.95 |
| County tax | 320,540.00 | 320,540.00 | 320,539.51 | 0.49 |
| Education | 1,366,820.00 | 1,366,820.00 | 1,304,215.05 | 62,604.95 |
| Debt service | 191,910.00 | 191,910.00 | 594,398.58 | (402,488.58) |
| <i>Total expenditures</i> | <u>3,017,175.00</u> | <u>3,208,225.00</u> | <u>3,272,047.33</u> | <u>(63,822.33)</u> |
| <i>Excess (deficiency) of revenues over (under) expenditures</i> | <u>(39,133.62)</u> | <u>(230,183.62)</u> | <u>(186,562.05)</u> | <u>171,266.23</u> |
| OTHER FINANCING SOURCES (USES): | | | | |
| Operating transfers (out) | - | - | (274,728.95) | (274,728.95) |
| Received from grants | - | - | 497,785.75 | 497,785.75 |
| Transfer grants funds to HPCF | - | - | (497,785.75) | (497,785.75) |
| Issuance of long-term debt | - | - | 143,198.77 | 143,198.77 |
| <i>Total other financing sources</i> | <u>-</u> | <u>-</u> | <u>(131,530.18)</u> | <u>(131,530.18)</u> |
| <i>Net changes in fund balances</i> | <u>(39,133.62)</u> | <u>(230,183.62)</u> | <u>(318,092.23)</u> | <u>39,736.05</u> |
| FUND BALANCES - BEGINNING | | | <u>2,117,586.71</u> | |
| FUND BALANCES - ENDING | | | <u>\$ 1,799,494.48</u> | |

Town of Hartland, Maine
Combining Balance Sheet - All Other Non-Major Governmental Funds
June 30, 2017

| | <i>Special Reserve Funds</i> | <i>Capital Project Funds</i> | <i>Total Other Governmental Funds</i> |
|--|----------------------------------|----------------------------------|---|
| ASSETS: | | | |
| Cash and cash equivalents | \$ 605,091.24 | \$ 5,890.08 | \$ 610,981.32 |
| TOTAL ASSETS | \$ 605,091.24 | \$ 5,890.08 | \$ 610,981.32 |
| | | | |
| LIABILITIES AND FUND BALANCE: | | | |
| <i>Fund balance:</i> | | | |
| Committed | - | 5,890.08 | 5,890.08 |
| Assigned | 600,623.41 | - | 600,623.41 |
| Unassigned | 4,467.83 | - | 4,467.83 |
| <i>Total fund balance</i> | <u>605,091.24</u> | <u>5,890.08</u> | <u>610,981.32</u> |
| TOTAL LIABILITIES AND FUND BALANCES | \$ 605,091.24 | \$ 5,890.08 | \$ 610,981.32 |

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, 2017

| | <i>Special Revenue Funds</i> | <i>Capital Project Funds</i> | <i>Total Other Governmental Funds</i> |
|---|----------------------------------|----------------------------------|---|
| REVENUES: | | | |
| Interest income | \$ 1,369.58 | - | \$ 1,369.58 |
| Other revenues | 27,679.36 | - | 27,679.36 |
| <i>Total revenues</i> | 29,048.94 | - | 29,048.94 |
| EXPENDITURES: | | | |
| Special Projects | 85,775.99 | 26,890.17 | 112,666.16 |
| <i>Total expenditures</i> | 85,775.99 | 26,890.17 | 112,666.16 |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | (56,727.05) | (26,890.17) | (83,617.22) |
| OTHER FINANCING SOURCES (USES) OF FUNDS: | | | |
| Transfers from general fund | 249,948.70 | 24,780.25 | 274,728.95 |
| Transfers from enterprise fund (HPCF) | 25,000.08 | - | 25,000.08 |
| Transfers to enterprise fund (landfill) | 118,512.83 | - | 118,512.83 |
| <i>Total other financing sources (uses)</i> | 393,461.61 | 24,780.25 | 418,241.86 |
| EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES | 336,734.56 | (2,109.92) | 334,624.64 |
| FUND BALANCE - BEGINNING OF YEAR | 268,356.68 | 8,000.00 | 276,356.68 |
| FUND BALANCE - END OF YEAR | \$ 605,091.24 | \$ 5,890.08 | \$ 610,981.32 |

Town of Hartland, Maine
 Schedule of Property Valuation, Assessments, and Appropriations
 General Fund
 For the Year Ended June 30, 2017

| | |
|---|-----------------------------------|
| <i>Assessed Valuation:</i> | |
| Real estate valuation | \$ 116,722,650.00 |
| Personal property valuation | <u>3,994,250.00</u> |
| <i>Total valuation</i> | <u>120,716,900.00</u> |
| <i>Tax Commitment:</i> | |
| Tax assessment at \$21.20 per thousand | <u>2,559,198.28</u> |
| <i>Reconciliation of Commitment with Appropriation:</i> | |
| Current year tax commitment, as above | 2,559,198.28 |
| Appropriated from fund balance | 47,500.00 |
| Estimated revenues | <u>418,843.10</u> |
| Appropriations per original budget | <u>3,025,541.38</u> |
| <i>Overlay</i> | <u>(8,366.38)</u> |
| TOTAL APPROPRIATIONS | <u>\$ 3,017,175.00</u> |

NOTES

TOWN OF HARTLAND 2018 HOLIDAY SCHEDULE

| | |
|-------------------------------|---------------------------|
| NEW YEARS DAY | MON. JANUARY 1 |
| MARTIN LUTHER KING DAY | MON. JANUARY 15 |
| PRESIDENT'S DAY | MON. FEBRUARY 19 |
| PATRIOT'S DAY | MON. APRIL 16 |
| MEMORIAL DAY | MON. MAY 28 |
| INDEPENDENCE DAY | WEDS. JULY 4 |
| LABOR DAY | MON. SEPTEMBER 3 |
| COLUMBUS DAY | MON. OCTOBER 8 |
| VETERAN'S DAY | MON. NOVEMBER 12 |
| THANKSGIVING | THURS. NOVEMBER 22 |
| DAY AFTER THANKSGIVING | FRI. NOVEMBER 23 |
| CHRISTMAS DAY | TUES. DECEMBER 25 |