



# TOWN OF FORT KENT ANNUAL REPORT

2015

The 147th  
Annual Report  
of the  
Municipal Officers  
of the Town of  
Fort Kent, Maine  
For the Municipal Year  
Ending December 31, 2015

TOWN OFFICE HOURS

Monday through Friday, from 8:30 a.m. to 4:30 p.m.

TOWN MEETING

Town Meeting Date: March 28, 2016

Time: 7:30 p.m.

Place: Fort Kent Community High School

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# Directory of Municipal Officials

## Appointed Town Officials

|                            |                  |                               |                 |
|----------------------------|------------------|-------------------------------|-----------------|
| Town Manager               | Donald Guimond   | Tax Collector                 | Donald Guimond  |
| Treasurer                  | Donald Guimond   | Registrar of Voters           | Angela Coulombe |
| Town Clerk                 | Angela Coulombe  | Public Works                  | Tony Theriault  |
| Wastewater Department      | Mark Soucy       | Water Department              | Mark Soucy      |
| Road Commissioner          | Donald Guimond   | Health Officer                | Dennis Cyr      |
| Police Chief               | Thomas Pelletier | Code Enforcement Officer      | Dennis Cyr      |
| Fire Chief                 | Ed Endee         | General Assistance            | Angela Coulombe |
| Recreation Director        | Ann Beaulieu     | Public Health Nurse           | State of Maine  |
| Welfare Administrator      | Donald Guimond   | Plumbing/Electrical Inspector | Dennis Cyr      |
| Plan. & Econ Dev. Director | Steve Pelletier  | Auditor                       | Keel J. Hood    |

## Aroostook County Commissioners

|                   |            |                    |            |
|-------------------|------------|--------------------|------------|
| Paul J. Adams     | District 1 | Norman L. Fournier | District 3 |
| Paul J. Underwood | District 2 |                    |            |

## Board of Assessment Review

|                     |  |              |
|---------------------|--|--------------|
| Gilbert Dubois-Sec. |  | Joel Plourde |
| Oreen Daigle        |  |              |

## Budget Committee Members

|                   | Term Expires     |                 | Term Expires     |
|-------------------|------------------|-----------------|------------------|
| David Saucier     | Dec-16           | Donna Pelletier | Dec-17           |
| Heather Pelletier | Dec-16           | Allan Dow       | Dec-17           |
| Tim Rioux         | Dec-16           | Kevin Ouellette | Dec-18           |
| Lloyd Soucie      | Dec-16           | Matt Michaud    | Dec-18           |
| Steve Ouellette   | Dec-16           | Gilman Caron    | Dec-18           |
| Michelle Beaulieu | Dec-17           | Andrew Caron    | Dec-18           |
| Joseph Bouchard   | Dec-17           | Joey Ouellette  | Dec-18           |
| Kelly Martin      | Dec-17           |                 |                  |
| Danny Nicolas     | <b>Alternate</b> | Kevin Pelletier | <b>Alternate</b> |

## Fort Kent Development Corporation

|                            |                         |                |
|----------------------------|-------------------------|----------------|
| Donald Guimond (Treasurer) | Gary Daigle             | Mark Morneau   |
| John Bouchard (Chairman)   | Angela Coulombe (Clerk) | Gilman Caron   |
| David Rossignol            | Paul Berube             | Anthony Gauvin |
|                            | Priscilla Staples       |                |

## Legislative Delegation

|                  |  |                  |   |
|------------------|--|------------------|---|
| Rep. John Martin | 207-287-1400 Augusta<br>207-834-7568 phone | Senator Edgecomb | 207-287-1505 Augusta<br>207-496-3188 Home |
|------------------|--|------------------|---|



## Library Board of Trustees

Stephen Gagne- Chair  
 Karen Ouellette- Treasurer  
 Dr. David Mitchell  
 Betty Harris  
 Vacant

Dr. Dan Chasse  
 Ron Haley  
 Bert Levesque  
 Peter Saucier

## Maine School Administrative District No. 27 Directors

| Ward | Director             | Residence/Term   | Ward | Director         | Residence/Term |
|------|----------------------|------------------|------|------------------|----------------|
| 1    | John Martin          | Eagle Lake/2018  | 5    | Barry Ouellette  | Fort Kent/2016 |
| 2    | Keith Jandreau Jr    | St. Francis/2018 | 5    | Danny Nicolas    | Fort Kent/2016 |
| 3    | Clarence 'Cur' Soucy | Wallagrass/2016  | 5    | Richard Stoliker | Fort Kent/2018 |
| 4    | Joel Bossie          | New Canada/2017  | 5    | Gary Sibley Jr.  | Fort Kent/2017 |

## Northern Aroostook Regional Airport Authority

|                             |             |                           |             |
|-----------------------------|-------------|---------------------------|-------------|
| Fred Holmes, Chair          | St. Agatha  | Don Berube                | St. John    |
| Steve Ouellette, Vice Chair | Fort Kent   | Jake Robichaud            | Fort Kent   |
| Adam Paradis, Secretary     | Frenchville | Steve Pelletier           | Fort Kent   |
| Dave Morin                  | Madawaska   | Andrew Hartt, Alternate   | Fort Kent   |
| Leland Roix, Treasurer      | Madawaska   | Craig Lawrence, Alternate | Frenchville |
| Vincent Frallicciardi       | Madawaska   | David Fernald, Manager    |             |

## Valley Recycling Facility

|                              |             |                    |                     |
|------------------------------|-------------|--------------------|---------------------|
| Vincent Frallicciardi, Chair | Madawaska   | John Bouchard      | Fort Kent           |
| Ryan D. Pelletier            | Madawaska   | John Ezzy          | Frenchville         |
| Danny Nicolas                | Fort Kent   | Donald Guimond     | Fort Kent           |
| Ryan E. Pelletier            | Frenchville | Percy R. Thibeault | Frenchville         |
| Danny Bechard                | St. Agatha  | Beurmond Banville  | St. Agatha          |
| Fred Holms                   | N.R.A.A.    | Charles Pelletier  | Facility Supervisor |

## Planning Board

Planning Board meets the 1<sup>st</sup> Wednesday of each month at 7:00 p.m.

|                             | Term Expires  |                            | Term Expires  |
|-----------------------------|---------------|----------------------------|---------------|
| Danny Nicolas, Chairperson  | Aug. 31, 2016 | Carolyn Bouchard           | Aug. 31, 2017 |
| Joey Ouellette-Secretary    | Aug. 31, 2017 | Kevin Pelletier, Alternate | Aug. 31, 2016 |
| James Levasseur             | Aug. 31, 2018 | Vacant                     | Alternate     |
| Don Lebel, Vice Chairperson | Aug. 31, 2018 |                            |               |

## Town Council

Town Council meets the 2<sup>nd</sup> and 4<sup>th</sup> Monday of the month at 7:00 p.m.

|                      | Term Expires |               | Term Expires |
|----------------------|--------------|---------------|--------------|
| John Bouchard, Chair | Mar-17       | Peter Saucier | Mar-16       |
| Priscilla Staples    | Mar-16       | Dan Marquis   | Mar-18       |
| Jake Robichaud       | Mar-18       |               |              |

### **Zoning Board of Appeals**

Zoning Board meets the 1<sup>st</sup> Monday of each month at 7:00 p.m.

|                              |                               |                |                               |
|------------------------------|-------------------------------|----------------|-------------------------------|
| Zachary Voisine, Chairperson | Term Expires<br>Jan. 31, 2019 | Raymond Sirois | Term Expires<br>Jan. 31, 2017 |
| Betty Harris, Secretary      | Jan. 31, 2019                 | Vacant         | Alternate, Jan. 31, 2016      |
| Andrew Caron                 | Jan. 31, 2018                 | Vacant         | Alternate                     |
| Mark Albert, Vice Chair      | Jan. 31, 2018                 |                |                               |

### **St John Valley Heritage Trail Committee**

|                   |             |                  |           |
|-------------------|-------------|------------------|-----------|
| Keith Hartt       | St. Francis | Annette Grant    | St. John  |
| Donald Guimond    | Fort Kent   | Louise Marquis   | St. John  |
| Priscilla Staples | Fort Kent   | Robert Pelletier | Fort Kent |
| John Voisine      | St. Francis | Stephen Gagne    | Fort Kent |

### **Greater Fort Kent Area Chamber of Commerce**

|                          |                    |                           |
|--------------------------|--------------------|---------------------------|
| Dona Saucier             | Executive Director | Connie Ouellette          |
| Norma Landry             | President          | Anthony Bryan             |
| Stephanie Oliver         |                    | Robin Damboise            |
| Allie Madore             |                    | Jennifer Daigle           |
| Cheryl Harvey, Treasurer |                    | Susan Tardie              |
| Andrew Birden            |                    | Tammy Albert              |
| Doug Cyr                 |                    | Meagan Plourde            |
| Ann Ouellette            |                    | Don Guimond, Town Manager |
| Karen Deprey             |                    | Natasha Plourde           |

### **America's First Mile Committee**

|                 |                    |
|-----------------|--------------------|
| Justin Dubois   | Jim Roy            |
| Steve Pelletier | Jim Thibodeau      |
| Mark Morneau    | Ryan Malmberg      |
| Alain Ouellette | Danny Vaillancourt |
| Kirk Paradis    | Peter Sirois       |
| Donald Guimond  | George Dumond      |



## Staff Directory

### Administration

|                 |                                   |                  |                 |
|-----------------|-----------------------------------|------------------|-----------------|
| Donald Guimond  | Town Manager                      | Paula Bouchard   | Bookkeeper      |
| Angela Coulombe | Town Clerk                        | Francoise Daigle | Municipal Clerk |
| Marilyn Pinette | Municipal/Payroll Clerk/BMV Agent |                  |                 |

### Planning & Economic Development Department

|                 |                          |            |                          |
|-----------------|--------------------------|------------|--------------------------|
| Steve Pelletier | Planning Director        | Dennis Cyr | Code Enforcement Officer |
| Cindy Bouley    | Administrative Assistant |            |                          |

### Fire Department

|                  |                   |                    |                         |
|------------------|-------------------|--------------------|-------------------------|
| Edward Endee     | Fire Chief        | Rudy Martin        | Asst. Fire Chief        |
| John Plourde     | Captain           | Matthew Gagnon     | Captain                 |
| Richard Stoliker | Captain           | Cecil Hafford      | Training Safety Officer |
| Jason Pelletier  | Volunteer Fireman | Keenan Blier       | Volunteer Fireman       |
| Cory Bourgoin    | Volunteer Fireman | Robert St. Germain | Volunteer Fireman       |
| Cole Pelletier   | Volunteer Fireman | Cody Dubois        | Volunteer Fireman       |
| Andrew Caron     | Volunteer Fireman | Mike Daigle        | Volunteer Fireman       |
| James Caron II   | Volunteer Fireman | Curtis Gagnon      | Volunteer Fireman       |
| Steve Lozier     | Volunteer Fireman | Josh Daigle        | Volunteer Fireman       |
| Zachary Voisine  | Volunteer Fireman | Robert Plourde     | Volunteer Fireman       |
| Brenton Levesque | Volunteer Fireman | Glen Raymond       | Volunteer Fireman       |
| Thomas Morin     | Volunteer Fireman | Billy Theriault    | Volunteer Fireman       |
| Owen Pelletier   | Volunteer Fireman | Tyler Stoliker     | Volunteer Fireman       |
| Taylor Martin    | Volunteer Fireman |                    |                         |

### Library

|                  |                |                  |                     |
|------------------|----------------|------------------|---------------------|
| Michelle Raymond | Head Librarian | Denise Pomerleau | Librarian Assistant |
|                  |                | Cheryl Pelletier | Librarian Assistant |

### Police Department

|                  |                   |                          |                      |
|------------------|-------------------|--------------------------|----------------------|
| Thomas Pelletier | Police Chief      | Ethan Hill               | Aux. Deputy Chief    |
| Dalen Boucher    | Sergeant          | Colette (Coco) Ouellette | Lead Dispatcher      |
| Michael DeLena   | Police Officer    | Rachel Cyr               | Dispatcher           |
| Curtis Picard    | Police Officer    | Christopher Cyr          | Dispatcher           |
| Connor LaPierre  | Police Officer    | Sarah Marquis            | Dispatcher           |
| Tony Enerva      | Part-time Officer | Ashley Hafford           | Part-time Dispatcher |
| Curtis Gagnon    | Part-time Officer | Jerome Ouellette         | Part-time Dispatcher |
| Dana Thibeault   | Part-time Officer | Kassandra Carl           | Part-time Dispatcher |
| Chris Cyr        | Part-time Officer |                          |                      |

### Public Works

|                |                         |                |                    |
|----------------|-------------------------|----------------|--------------------|
| Tony Theriault | Public Works Dept. Head | Reynold Hebert | Working Foreman    |
| Justin Michaud | Equipment Operator      | Dana Saucier   | Equipment Operator |
| Chad Pelletier | Equipment Operator      |                |                    |

### Recreation and Parks

|              |                      |            |                      |
|--------------|----------------------|------------|----------------------|
| Ann Beaulieu | Rec & Parks Director | Dale Soucy | Rec. & Parks Laborer |
|--------------|----------------------|------------|----------------------|

### Water/Wastewater Department

|              |                 |                 |         |
|--------------|-----------------|-----------------|---------|
| Mark Soucy   | Department Head | Gregory Bernier | Foreman |
| Ricky Berube | Laborer         | Bruce Fournier  | Laborer |



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

Paul R. LePage  
GOVERNOR

Dear Citizens of Fort Kent:

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

My vision for Maine is prosperity, not poverty. For this reason, one of my top priorities is the reduction and eventual elimination of the income tax. Some are pushing to raise the minimum wage, but I want Mainers to earn a maximum wage. Reducing the income tax is the biggest and most immediate pay raise for all hard-working Mainers.

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

Another of my priorities is to lower the cost of student debt in Maine. If young people are struggling with too much student debt, they are unable to afford homes or vehicles. We are now offering programs to help them lower their debt, stay in Maine, begin their careers and start families.

To provide good-paying jobs for our young people, we must also work hard to reduce our energy costs. High energy costs are a major factor in driving out manufacturers, mills and other businesses that need low-cost electricity. I am committed to lowering the cost of energy, not only to attract job creators, but also to allow Maine people to heat and power their homes affordably and effectively.

And finally, we are making progress to address the drug pandemic in our state. It is my most important duty to keep the Maine people safe. While education, treatment and prevention efforts are important, we must get the dealers off the streets. I am pleased the Legislature has finally agreed to fund my proposal for more drug agents to stem the supply of deadly opiates flowing into our communities, but our law enforcement agencies are still understaffed. We must do more.

It is a pleasure serving as your Governor. If ever I can be of assistance to you or if you have any questions or suggestions, I encourage you to contact my office by calling 287-3531 or by visiting our website at [www.maine.gov/governor](http://www.maine.gov/governor).

Sincerely,

Paul R. LePage  
Governor



PRINTED ON RECYCLED PAPER

United States Senate  
WASHINGTON, DC 20510-1904

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

Dear Friends:

It is an honor to represent Maine in the United States Senate. I am grateful for the trust the people of our State have placed in me and welcome this opportunity to share some key accomplishments from 2015.

Growing the economy by encouraging job creation was and remains my top priority. The tax-relief bill signed into law at the close of last year contains three key provisions I authored to help foster job creation and provide small businesses with the certainty they need to invest, grow, and, most important, hire new workers. Another provision I authored that became law last year gives a boost to both Maine's economy and traffic safety. This provision permanently changed the federal law that previously had forced the heaviest trucks onto our country roads and downtown streets, rather than allowing them to use Maine's federal Interstates. In addition, I was glad to help secure another significant award for the University of Maine's deepwater offshore wind initiative, which has the potential to advance an emerging industry and create thousands of good jobs in our state.

Maine's historic contributions to our nation's defense must continue. In 2015, I secured funding toward a much-needed additional Navy destroyer, likely to be built at Bath Iron Works. Modernization projects at the Portsmouth Naval Shipyard that I have long advocated for were also completed, as were projects for the Maine National Guard.

I was also deeply involved in crafting the new education reform law to better empower states and communities in setting educational policy for their students. The law also extends a program I co-authored that provides additional assistance to rural schools, which has greatly benefitted our state. A \$250 tax deduction I authored in 2002 for teachers who spend their own money on classroom supplies was also made permanent last year.

As a result of a scientific evaluation of the nutritional value of potatoes required by a law that I wrote, the wholesome fresh potato finally was included in the federal WIC nutrition program. I also worked on other issues important to Maine's farmers and growers, including research on wild blueberries and pollinating bees.

As Chairman of the Housing Appropriations Subcommittee, I have made combating veterans' homelessness a priority. This year's housing funding law includes \$60 million for 8,000 new supportive housing vouchers for homeless veterans. Since this program began in 2008, the number of homeless veterans nationwide has dropped by one third. Maine has received nearly 200 vouchers to support homeless veterans.

Last year, I became Chairman of the Senate Aging Committee. My top three priorities for the committee are retirement security, investing more in biomedical research, and fighting fraud and financial abuses targeting our nation's seniors. I advocated for the \$2 billion increase in funding for the National Institutes of Health to advance research on such diseases as diabetes and Alzheimer's. The Senate also unanimously passed my bill to support family caregivers. The Aging Committee's toll-free hotline (1-855-303-9470) makes it easier for senior citizens to report suspected fraud and receive assistance and has already received more than 1,000 calls.

A Maine value that always guides me is our unsurpassed work ethic. As 2015 ended, I cast my 6,072<sup>nd</sup> consecutive vote, continuing my record of never missing a roll-call vote since my Senate service began in 1997.

I appreciate the opportunity to serve Fort Kent and Maine in the United States Senate. If ever I can be of assistance to you, please contact my Aroostook County Constituent Service Office at 493-7873, or visit my website at [www.collins.senate.gov](http://www.collins.senate.gov). May 2016 be a good year for you, your family, your community, and our state.

Sincerely,



Susan M. Collins  
United States Senator



**United States Senate**  
WASHINGTON, DC 20510

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

Dear Friends of Fort Kent:

It has been a privilege to serve the State of Maine since being sworn into the U.S. Senate.

Much of my time in Washington this past year has been devoted to the Senate Armed Services Committee and the Select Committee on Intelligence. Protecting our homeland and the people of Maine from terrorism and violence remains one of my top priorities. Through my work on the Armed Services Committee, I was able to secure several provisions in the 2016 National Defense Authorization Act that benefit Maine. The legislation authorizes the construction of an additional DDG-51 Arleigh Burke Class Destroyer that could be built at Bath Iron Works and expands the HUBZone program to stimulate economic growth at former military installations like the former Brunswick Naval Air Station.

Returning control to teachers, school districts, and states has also been a primary concern of mine. I am encouraged that the Every Student Succeeds Act has become law. It eliminates the burdensome requirements of the No Child Left Behind Act and ensures access to a quality education for all students. A provision I helped author in the bill will give states the opportunity to pilot the use of their own proficiency-based assessments in lieu of federally-mandated standardized tests. Also included in the bill are several measures I secured to promote local input, fund education technology initiatives, and explore new strategies to increase student access to the internet outside of school.

Communities across Maine have taken bold action to improve their broadband connectivity, and I have been proud to foster federal support for these types of projects. My amendments to the Every Student Succeeds Act will promote the type of work already occurring in Washington County, where students who lack broadband access are able to check out mobile hotspots from their local libraries. Additionally, a bill I co-sponsored, the Community Broadband Act, helped pave the way for the FCC to enact rules protecting the ability of municipalities to invest in better broadband. I am excited by Maine's leadership on this important economic development issue and will continue to support local efforts in this area.

After extensive negotiations, the Senate passed a five-year transportation bill that will increase highway and transit funding in Maine and provide stability to improve our transportation infrastructure. The legislation contains provisions I cosponsored to cut red tape and improve predictability and timeliness by streamlining the federal permitting process for large infrastructure projects. Also incorporated in this bill are my provisions to relieve financial regulations on Maine's community banks and credit unions and to reauthorize the Export-Import Bank, a critical tool that supports communities and small business across the state.

Following my inquiries in the Energy and Natural Resources Committee, the National Park Service has announced they will begin exploring strategies to allow park visitors to purchase electronic passes online and will pilot the program at Acadia National Park. These passes would improve access to our nation's most treasured landscapes and would generate resources for years to come. I remain deeply engaged in preserving Maine's natural beauty and strengthening our outdoor recreation economy.

It is with solemn responsibility that I have focused my energy addressing the opioid epidemic in Maine. This work includes convening roundtables with a wide-range of health care and law enforcement professionals to combat addiction; introducing a proposal to safely dispose of excess prescription drugs; cosponsoring a



Senate-passed bill that addresses mothers struggling with addiction and the alarming effect it has on newborns; cosponsoring the TREAT Act, which expands the ability of medical specialists to provide life-saving medication-assisted therapies for patients battling heroin and prescription drug addiction; and calling on the Commander of U.S. Southern Command to increase efforts to stop the flow of heroin at our southern border.

I like to think of Maine as a big small town – and in a small town, the leaders are accessible and eager to listen. In that spirit, I've made it a priority to stay connected with people from all over Maine who e-mail, write, and call with suggestions or questions. If I can ever assist in your interaction with a federal agency, or you have thoughts, concerns, or personal input on a matter that is currently before Congress I hope you will contact me, let me know where you stand, and engage in this critical part of democracy. Please call my toll-free line at **1-800-432-1599** or one of my offices: Augusta (207) 622-8292, Presque Isle (207) 764-5124, Scarborough (207) 883-1588, or Washington, D.C. (202) 224-5344. You can also write me on our website at [www.king.senate.gov/contact](http://www.king.senate.gov/contact).

As always, I am honored to represent the people of Maine and look forward to working with you for the betterment of our great state.

Sincerely,

A handwritten signature in black ink that reads "Angus S. King, Jr." with a stylized flourish at the end.

Angus S. King, Jr.  
United States Senator



*Senator Peter Edgecomb*  
*3 State House Station*  
*Augusta, ME 04333-0003*  
*(207) 287-1505 Office*  
*(207) 496-3188 Home*

Dear Friends and Neighbors,

I am so grateful that you've selected me to represent you in the Maine Senate for my first term. I am honored that you've put your trust in me and I will continue to work tirelessly for the betterment of you and your neighbors, as well as for the great state of Maine. Please let me provide you with a recap of the first session of the 127<sup>th</sup> Legislature as well as my hopes for the second session, which will begin in January 2016.

The most important item on our to-do list is clear: our state needs more jobs at all levels of the pay scale, so it is our responsibility and my solemn promise to work to expand economic opportunity for all Mainers. To this end, my fellow legislators and I accomplished a great deal during the first session of the 127<sup>th</sup> Legislature.

We passed a biennial budget that ensured that more Maine families received a tax cut than did in the "largest tax cut in Maine history" in 2011. That same budget stopped taxes on military pensions, restructured portions of our welfare system, increased funding for nursing homes, and put more funding towards eliminating waitlists for services for brain-injured and intellectually disabled Mainers.

I'm looking forward to watching how the significant changes we've already made will better the everyday lives of Mainers. I serve in Augusta because I believe that I can have an impact on the direction of our district and state. As you know, more changes are necessary. During the second session of the legislature, we need to make progress towards addressing the cost of energy in this state. There are a number of bills that have been proposed that would change the way our state's energy system works, and I look forward to putting my own energy into legislation that would lower your energy costs. I also believe that working to provide support to areas hard-hit by recent mill closings should be a focus of the 2016 session and I look forward to getting back to work.

You have my humble and sincere thanks for allowing me to represent you in Augusta. Please feel free to contact me at 287-1505 or [peter.edgecomb@legislature.maine.gov](mailto:peter.edgecomb@legislature.maine.gov) if you have comments, questions, or if you would like assistance in navigating our state's bureaucracy.

Sincerely,

Peter Edgecomb  
State Senator, District 1

*Peter.Edgecomb@legislature.maine.gov*

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



# HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION  
AUGUSTA, MAINE 04333-0002

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TTY: (207) 287-4469

**John L. Martin**

P. O. Box 250

Eagle Lake, ME 04739

Residence: (207) 444-5556

Business: (207) 834-7568

Fax: (207) 444-5588

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

## LETTER TO THE TOWN OF FORT KENT

Dear Neighbors:

It continues to be an honor to serve as your State Representative. During the 2016 legislative session we will discuss urgent legislation and bills carried over from 2015. All legislative work is scheduled to be completed by mid-April.

Our top priorities for this session include strengthening the economy, growing good-paying jobs and solving the state's drug crisis. We are also committed to ensuring the release of the voter-approved Land for Maine's Future bonds, growing the agricultural sector and investing in broadband and renewable energy so we can boost Maine's economy.

I am committed to prioritizing education funding and ensuring that our schools and children are taken care of. Last year, we passed a biennial budget that invested an additional \$80 million for K-12 public education.

Whether we are dealing with the above issues or any other topic, I am always ready to work with all of my colleagues, regardless of party affiliation, to make sure we're doing the best work we can for the people of our district and all the people of Maine.

Please feel free to contact me about any issues that are important to you or if you are having trouble with any state agencies.

You may reach me at home at 444-5556, or in Augusta at 1-800-423-2900.

Sincerely,

A handwritten signature in blue ink, appearing to read "John Martin".

John Martin

State Representative

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

## 2015 TOWN MANAGER'S ANNUAL REPORT

This represents my 23<sup>rd</sup> Annual Report, to you the Citizens of Fort Kent. It has been my privilege to have served you and to continue to serve this special place we call home. Typically past Annual Reports have outlined accomplishments that have been achieved during the past year, as well as provided a synopsis of the financial condition of the community. This year I have chosen to depart from the past.

It is my belief that our community, and this region is at a crossroads. The decisions we make today will determine the future of this region. We should not take what makes this place so unique for granted. First I will speak about this special place.

It is fair to say that no other community of our size enjoys all of what makes this place so special. To start with I would like to mention the intangibles. A unique culture based on faith, family, and friends. A people willing to pool their resources for the common good. A region separated by an international border, conversing in two languages with one common voice.

As for the tangibles; a Medical Center with a culture of caring second to none. This hospital was founded in 1952 by the will of our citizens and the institutions that served them. A University founded in 1878 by the efforts of Major William Dickey, a citizen of Fort Kent to serve the educational needs of our region. This University is now forging new ground with its Rural U initiative designed to serve the educational needs of students across Maine and beyond. Lonesome Pine Trails organized 50 years ago by a group of local citizens and business people to provide economical winter opportunities in the form of Alpine skiing and snowboarding for our citizens. The Fort Kent Golf Club which originated in 1969, again by the efforts of a group of local citizens to provide an alternate source of summer recreational opportunities. The Fort Kent Outdoor Center, established in 1999 by the efforts of dedicated local individuals, with funding from the Libra Foundation, provides biathlon, Nordic skiing, roller blading, mountain biking, and snowshoeing opportunities. These are but a few of the unique organizations that serve this region. The common denominator associated with these entities is the local people that provided leadership and continue to be involved in the ongoing success of these organizations.

Now the storm clouds. Demographics and its implications on education and the sustainability of our future. According to the Census Bureau, in four short years, from 2000 to 2014 the median age in our community has increased by 13.3% to 43.4 years of age. This compares to the U.S. average of 37.4, making Fort Kent 6 years older on average. Of the nine communities served by our educational system the median age in one of the communities is now 61.7 years. In another, the increase in the median age over the same four year period is 45.2%. These trends do not bode well for the viability of this region and our educational system. This past year, it is estimated that fewer than 100 births, of which 37 are from Fort Kent, were recorded in the entire St. John Valley, a region currently served by a combination of 4 high school programs, 6 elementary school programs, and 1 technology center program. It is time for all of us to recognize the realities we face and plan for the realities. Otherwise, we will be at the mercy of others, with our future and the future of our youth hanging in the balance.

We must face the future now, prepare for it, position ourselves to be the leaders of education, and then alter the demographic challenges that we face. If we do not meet this challenge we will be unable to sustain the tangible and intangible assets that make this community such a special place. Failure is not an option.

Donald Guimond, Town Manager

# Tax Assessor's Report

|                                 | 2014                  | 2015                  |
|---------------------------------|-----------------------|-----------------------|
| <b>ASSESSOR VALUATION</b>       |                       |                       |
| Real Estate                     | 290,933,101.00        | 293,661,366.00        |
| Personal Property               | 7,196,600.00          | 7,879,400.00          |
| <b>TOTAL ASSESSED VALUATION</b> | <b>298,129,701.00</b> | <b>301,540,766.00</b> |

## PROPERTY EXEMPT FROM TAXATION INCLUDES THE FOLLOWING:

|                              |                      |                      |
|------------------------------|----------------------|----------------------|
| Animal Waste Facility        | 41,617.00            | 41,617.00            |
| American Legion              | 106,600.00           | 106,600.00           |
| Benevolent                   | 624,800.00           | 653,100.00           |
| County of Aroostook          | 9,100.00             | 9,100.00             |
| Chamber of Commerce          | 1,000.00             | 1,000.00             |
| Churches                     | 2,689,300.00         | 2,689,300.00         |
| Cemetery                     | 131,600.00           | 131,600.00           |
| Club                         | 333,300.00           | 333,300.00           |
| Field Equipment Farmers      | 101,500.00           | 91,500.00            |
| Homestead Exemptions         | 9,490,900.00         | 9,500,200.00         |
| Hospital                     | 13,265,200.00        | 13,573,600.00        |
| Fort Kent Historical Society | 182,500.00           | 182,500.00           |
| Knights of Columbus          | 389,700.00           | 389,700.00           |
| Library                      | 236,800.00           | 236,800.00           |
| Upper St. John Land Trust    | 15,800.00            | 15,800.00            |
| State of Maine Property      | 742,300.00           | 742,000.00           |
| Mason Hall                   | 70,000.00            | 70,000.00            |
| Nursing Home                 | 2,982,700.00         | 2,982,700.00         |
| Parsonage                    | 80,000.00            | 80,000.00            |
| Registry of Deeds            | 383,000.00           | 383,000.00           |
| Schools                      | 35,740,100.00        | 35,740,100.00        |
| Town Owned Property          | 3,216,400.00         | 2,613,700.00         |
| United States of America     | 1,013,900.00         | 1,013,900.00         |
| Utility District Property    | 6,259,400.00         | 6,259,400.00         |
| V.F.W.                       | 142,800.00           | 142,800.00           |
| Veterans Exemption           | 660,000.00           | 642,000.00           |
| <b>GRAND TOTALS</b>          | <b>78,910,617.00</b> | <b>78,625,317.00</b> |

|                               |                       |                       |
|-------------------------------|-----------------------|-----------------------|
| <b>NET ASSESSED VALUATION</b> | <b>219,219,084.00</b> | <b>222,915,249.00</b> |
|-------------------------------|-----------------------|-----------------------|

|                 |                      |                      |
|-----------------|----------------------|----------------------|
| <b>MIL RATE</b> | <b>18.00/\$1,000</b> | <b>18.75/\$1,000</b> |
|-----------------|----------------------|----------------------|

## APPROPRIATIONS

|            |        |        |
|------------|--------|--------|
| County     | 6.18%  | 6.10%  |
| School     | 62.37% | 62.38% |
| Town/Other | 31.45% | 31.52% |

|                           |                     |                     |
|---------------------------|---------------------|---------------------|
| <b>NET TAX COMMITMENT</b> | <b>3,945,943.51</b> | <b>4,179,664.67</b> |
|---------------------------|---------------------|---------------------|

|                                |                     |                     |
|--------------------------------|---------------------|---------------------|
| <b>HOMESTEAD REIMBURSEMENT</b> | <b>85,418.00</b>    | <b>89,064.38</b>    |
| <b>BETE REIMBURSEMENT</b>      | <b>165,366.27</b>   | <b>202,685.80</b>   |
| <b>TOTAL COMMITMENT</b>        | <b>4,196,727.78</b> | <b>4,471,414.85</b> |

## **BOARD OF ASSESSOR'S NOTICE**

The assessors of the Town of Fort Kent hereby give notice to all persons liable to taxation in said town, that they will be in session at the new Municipal Center in said town on the 4th, 5th, and 6th day of April 2016, at the purpose of receiving lists of estates in said Town.

All such persons are hereby notified to make and bring to said assessors true and perfect lists of all their estates, Real and Personal not by laws exempt from taxation, which they were possessed of, or which they held as guardian, executor, administrator, trustee or otherwise on the second day of April 2015 and be prepared to make oath to the truth of the same.

When estates of persons deceased have been divided during the past year, or have changed hands from any cause, the executor, administrator, or other persons interested, are hereby warned to give notice of such change, and in default of such notice will be held under the law to pay the tax assessed until such estate has been wholly distributed and paid over.

Any person who neglects to comply with this notice will be taxed according to the laws of the State, and be barred of the right to make application to the Assessors of Board of Assessment Review for any abatement of his taxes, unless he offers such lists with his application and satisfies them that he was unable to offer at the time hereby appointed. This is considered to be a reasonable notice for every resident property owner in Fort Kent, Maine.

Board of Assessors  
Fort Kent, Maine

## **PROPERTY TAX INFORMATION**

April 15, 2016-For 2015 Taxes (on or about) tax lien notices will be mailed.

May 16, 2015-For 2015 Taxes (on or about) tax liens will be recorded at the Registry of Deeds.

November 15, 2016-For 2014 Foreclosure Action.

July 11, 2016-(on or about) the 2016 Property Taxes will be mailed out.

October 1, 2016-(on or about) Interest on taxes shall be charged (7.00% per year).

December 30, 2016-Town Books closing, delinquent taxes after that date will be published in Town Report.

## **TAX EXEMPTIONS FOR VETERANS**

Property of veterans, widows, minor children and mothers is exempt up to \$6,000.00 of just valuation. The exemption is \$6,000.00 if the veteran served during any federally recognized war period during or before World War I. Veterans must meet the following criteria:

- 1) Is eligible under the general requirements.
- 2) Has filed application with the assessors by April 1.
- 3) Has reached the age of 62; or
- 4) Is receiving a pension or compensation for total disability.

## **HOMESTEAD TAX EXEMPTION**

Property of Homeowners may qualify for an exemption of up to \$15,000.00\*. The following criteria must be met in order to qualify:

- 1) I am a legal resident of the State of Maine.
- 2) I have owned homestead property in Maine for at least the past 12 months.
- 3) I declare this homestead is my permanent place of residence and the only property for which I have claimed a homestead exemption.
- 4) Application must be received by April 1.

*\* Subject to change per Maine State Legislature.*



|                                | 2015<br>APPROP    | 2015<br>ACTUAL<br>EXPENSES | 2016<br>BUDGET<br>REQUEST | PROPOSED<br>INC(DEC) OVER<br>2015 BUDGET | BUDGET<br>COMMITTEE<br>RECOMMENDS |
|--------------------------------|-------------------|----------------------------|---------------------------|--|-----------------------------------|
| <b>102 - 01 ADMINISTRATION</b> |                   |                            |                           |  |                                   |
| 501 - SALARY/WAGES             |                   |                            |                           |  |                                   |
| 01 - DEPT HEAD                 | 74,050.00         | 72,629.60                  | 74,330.00                 | 280.00                                   | 74,333.00                         |
| 04 - CLERICAL                  | 132,300.00        | 131,432.53                 | 135,075.00                | 2,775.00                                 | 135,075.00                        |
| 07 - ELE OFFICIAL              | 5,500.00          | 5,500.00                   | 5,500.00                  | 0.00                                     | 5,500.00                          |
| 502 - EMPL BENEFIT             |                   |                            |                           |  |                                   |
| 01 - UNEMPL COMP               | 103.00            | 103.00                     | 82.00                     | -21.00                                   | 82.00                             |
| 02 - WORKERS COMP              | 615.00            | 613.51                     | 950.00                    | 335.00                                   | 950.00                            |
| 11 - DEFERRED CMP              | 27,180.00         | 27,120.08                  | 30,230.00                 | 3,050.00                                 | 30,230.00                         |
| 20 - HEALTH INS                | 51,000.00         | 45,730.41                  | 47,050.00                 | -3,950.00                                | 47,050.00                         |
| 30 - FICA                      | 14,500.00         | 14,427.68                  | 15,150.00                 | 650.00                                   | 15,150.00                         |
| 31 - MEDICARE                  | 3,400.00          | 3,374.58                   | 3,575.00                  | 175.00                                   | 3,575.00                          |
| 503 - SUPPLIES                 |                   |                            |                           |  |                                   |
| 01 - OFFICE                    | 5,150.00          | 5,321.54                   | 5,300.00                  | 150.00                                   | 5,300.00                          |
| 06 - POSTAGE                   | 7,500.00          | 7,045.49                   | 7,500.00                  | 0.00                                     | 7,500.00                          |
| 20 - CLEANING                  | 1,800.00          | 1,464.54                   | 1,800.00                  | 0.00                                     | 1,800.00                          |
| 40 - HEATING FUEL              | 7,200.00          | 3,416.00                   | 6,500.00                  | -700.00                                  | 5,000.00                          |
| 504 - PROF & TECH              |                   |                            |                           |  |                                   |
| 01 - EMPL TRAIING              | 400.00            | 239.00                     | 700.00                    | 300.00                                   | 700.00                            |
| 02 - DUES /MEMBER              | 4,500.00          | 4,542.00                   | 4,575.00                  | 75.00                                    | 4,575.00                          |
| 30 - FEE/LIC/PERM              | 3,000.00          | 3,497.50                   | 4,000.00                  | 1,000.00                                 | 4,000.00                          |
| 50 - LEGAL EXPENS              | 800.00            | 0.00                       | 800.00                    | 0.00                                     | 800.00                            |
| 51 - O/PROF SVC                | 14,450.00         | 13,020.00                  | 14,450.00                 | 0.00                                     | 14,398.00                         |
| 52 - AUDIT SERVC               | 3,900.00          | 3,000.00                   | 3,900.00                  | 0.00                                     | 3,700.00                          |
| 505 - PROPERTY SVC             |                   |                            |                           |  |                                   |
| 10 - ELECTRICITY               | 5,900.00          | 5,916.27                   | 6,000.00                  | 100.00                                   | 6,000.00                          |
| 12 - PHONE/INTERNET            | 2,900.00          | 2,074.51                   | 2,500.00                  | -400.00                                  | 2,500.00                          |
| 20 - BLDG REP/MNT              | 1,900.00          | 1,817.67                   | 2,000.00                  | 100.00                                   | 2,000.00                          |
| 40 - GEN REPAIRS               | 300.00            | 257.60                     | 300.00                    | 0.00                                     | 300.00                            |
| 41 - REPAIR E/EQU              | 4,000.00          | 3,862.87                   | 4,000.00                  | 0.00                                     | 4,000.00                          |
| 51 - S/WASTE CURB              | 750.00            | 720.00                     | 750.00                    | 0.00                                     | 750.00                            |
| 506 - OTHER PURCH              |                   |                            |                           |  |                                   |
| 01 - LIAB INS                  | 2,180.00          | 2,209.15                   | 2,017.00                  | -163.00                                  | 2,017.00                          |
| 02 - P/O LIAB INS              | 2,490.00          | 2,486.82                   | 2,215.00                  | -275.00                                  | 2,215.00                          |
| 05 - OTHER INS                 | 55.00             | 52.89                      | 0.00                      | -55.00                                   | 0.00                              |
| 10 - TRAVEL                    | 750.00            | 951.96                     | 1,300.00                  | 550.00                                   | 1,300.00                          |
| 20 - ADVERTISING               | 1,000.00          | 490.26                     | 1,000.00                  | 0.00                                     | 800.00                            |
| 21 - PRINTING                  | 2,000.00          | 1,399.00                   | 2,000.00                  | 0.00                                     | 1,500.00                          |
| 507 - PROPERTY                 |                   |                            |                           |  |                                   |
| 10 - EQUIPMENT                 | 200.00            | 0.00                       | 200.00                    | 0.00                                     | 200.00                            |
| 40 - EQP-TECH HW               | 1,000.00          | 327.65                     | 1,000.00                  | 0.00                                     | 1,000.00                          |
| 41 - EQP-TECH SW               | 7,800.00          | 7,800.03                   | 8,300.00                  | 500.00                                   | 8,300.00                          |
| 509 - MISC ITEMS               |                   |                            |                           |  |                                   |
| 00 - MISC ITEMS                | 900.00            | 2,652.58                   | 1,000.00                  | 100.00                                   | 1,000.00                          |
| 02 - OVER/SHORT                | 100.00            | 54.43                      | 100.00                    | 0.00                                     | 100.00                            |
| 08 - BANK CHARGE               | 100.00            | 1,320.55                   | 300.00                    | 200.00                                   | 300.00                            |
| <b>TOTAL</b>                   | <b>391,673.00</b> | <b>376,871.70</b>          | <b>396,449.00</b>         | <b>4,776.00</b>                          | <b>394,000.00</b>                 |

|   | 2015<br>APPROP    | 2015<br>ACTUAL<br>EXPENSES | 2016<br>BUDGET<br>REQUEST | PROPOSED<br>INC(DEC) OVER<br>2015 BUDGET | BUDGET<br>COMMITTEE<br>RECOMMENDS |
|---|-------------------|----------------------------|---------------------------|--|-----------------------------------|
| <b>105 - 01 PUBLIC WORKS DEPARTMENT</b> |                   |                            |                           |  |                                   |
| 501 - SALARY/WAGES                      |                   |                            |                           |  |                                   |
| 01 - DEPT HEAD                          | 55,200.00         | 54,894.93                  | 58,000.00                 | 2,800.00                                 | 58,000.00                         |
| 30 - TEMP/SEASONL                       | 10,000.00         | 6,252.91                   | 11,000.00                 | 1,000.00                                 | 10,000.00                         |
| 41 - EQUIP OPERTR                       | 154,520.00        | 149,312.49                 | 157,610.00                | 3,090.00                                 | 157,610.00                        |
| 502 - EMPL BENEFIT                      |                   |                            |                           |  |                                   |
| 01 - UNEMPL COMP                        | 103.00            | 103.00                     | 82.00                     | -21.00                                   | 82.00                             |
| 02 - WORKERS COMP                       | 10,000.00         | 9,959.98                   | 15,500.00                 | 5,500.00                                 | 15,500.00                         |
| 11 - DEFERRED CMP                       | 3,445.00          | 3,380.00                   | 4,740.00                  | 1,295.00                                 | 4,740.00                          |
| 20 - HEALTH INS                         | 66,000.00         | 66,170.57                  | 69,600.00                 | 3,600.00                                 | 69,600.00                         |
| 30 - FICA                               | 12,800.00         | 12,141.34                  | 13,125.00                 | 325.00                                   | 13,125.00                         |
| 31 - MEDICARE                           | 3,000.00          | 2,839.70                   | 3,100.00                  | 100.00                                   | 3,100.00                          |
| 40 - MEDICAL TEST                       | 300.00            | 368.00                     | 400.00                    | 100.00                                   | 400.00                            |
| 60 - O/EMPL BENEF                       | 6,151.00          | 6,956.10                   | 7,000.00                  | 849.00                                   | 7,000.00                          |
| 503 - SUPPLIES                          |                   |                            |                           |  |                                   |
| 01 - OFFICE                             | 410.00            | 310.47                     | 410.00                    | 0.00                                     | 410.00                            |
| 20 - CLEANING                           | 1,025.00          | 521.34                     | 1,025.00                  | 0.00                                     | 1,025.00                          |
| 30 - AGGREGATES                         | 43,050.00         | 46,184.41                  | 46,000.00                 | 2,950.00                                 | 44,000.00                         |
| 33 - SIGNS                              | 820.00            | 248.10                     | 820.00                    | 0.00                                     | 820.00                            |
| 34 - CONSTRUCTION                       | 7,175.00          | 9,307.50                   | 10,000.00                 | 2,825.00                                 | 8,000.00                          |
| 40 - HEATING FUEL                       | 8,120.00          | 5,273.71                   | 7,000.00                  | -1,120.00                                | 7,000.00                          |
| 50 - TOOL ALLOW                         | 892.00            | 1,197.91                   | 1,000.00                  | 108.00                                   | 1,000.00                          |
| 70 - VEH CONSUM                         | 8,200.00          | 4,377.77                   | 8,200.00                  | 0.00                                     | 8,200.00                          |
| 71 - GAS/OIL                            | 56,780.00         | 37,490.71                  | 50,000.00                 | -6,780.00                                | 46,103.00                         |
| 504 - PROF & TECH                       |                   |                            |                           |  |                                   |
| 01 - EMPL TRAING                        | 450.00            | 0.00                       | 450.00                    | 0.00                                     | 450.00                            |
| 50 - LEGAL EXPENS                       | 550.00            | 450.00                     | 550.00                    | 0.00                                     | 550.00                            |
| 505 - PROPERTY SVC                      |                   |                            |                           |  |                                   |
| 01 - VEH REPAIRS                        | 55,000.00         | 62,053.71                  | 55,000.00                 | 0.00                                     | 55,000.00                         |
| 10 - ELECTRICITY                        | 3,600.00          | 2,814.70                   | 3,600.00                  | 0.00                                     | 3,600.00                          |
| 11 - WATER FEES                         | 1,500.00          | 1,157.10                   | 1,500.00                  | 0.00                                     | 1,500.00                          |
| 12 - PHONE/INTERN                       | 699.00            | 598.59                     | 700.00                    | 1.00                                     | 700.00                            |
| 20 - BLDG REP/MNT                       | 2,020.00          | 3,293.88                   | 3,000.00                  | 980.00                                   | 3,000.00                          |
| 34 - RENT O/EQUIP                       | 1,535.00          | 280.00                     | 1,600.00                  | 65.00                                    | 1,600.00                          |
| 40 - GEN REPAIRS                        | 6,650.00          | 6,563.53                   | 8,000.00                  | 1,350.00                                 | 7,000.00                          |
| 41 - REPAIR E/EQU                       | 1,435.00          | 905.05                     | 1,500.00                  | 65.00                                    | 1,500.00                          |
| 51 - S/WASTE CURB                       | 565.00            | 480.00                     | 565.00                    | 0.00                                     | 565.00                            |
| 56 - PROCESSING                         | 274,806.00        | 277,482.80                 | 282,222.00                | 7,416.00                                 | 282,222.00                        |
| 70 - LEVEE EXPENS                       | 6,350.00          | 14,555.33                  | 10,000.00                 | 3,650.00                                 | 8,000.00                          |
| 506 - OTHER PURCH                       |                   |                            |                           |  |                                   |
| 01 - LIAB INS                           | 4,100.00          | 4,155.25                   | 4,375.00                  | 275.00                                   | 4,375.00                          |
| 02 - P/O LIAB INS                       | 4,775.00          | 4,763.41                   | 4,900.00                  | 125.00                                   | 4,900.00                          |
| 03 - VEH INS                            | 9,850.00          | 10,443.50                  | 11,300.00                 | 1,450.00                                 | 11,300.00                         |
| 05 - OTHER INS                          | 101.00            | 101.21                     | 0.00                      | -101.00                                  | 0.00                              |
| 10 - TRAVEL                             | 100.00            | 0.00                       | 100.00                    | 0.00                                     | 100.00                            |
| 20 - ADVERTISING                        | 200.00            | 0.00                       | 200.00                    | 0.00                                     | 200.00                            |
| 507 - PROPERTY                          |                   |                            |                           |  |                                   |
| 01 - LAND                               | 15,000.00         | 24,472.34                  | 23,000.00                 | 8,000.00                                 | 17,000.00                         |
| 508 - DEBT SVC                          |                   |                            |                           |  |                                   |
| 20 - CAP LSE PMT                        | 203.00            | 0.00                       | 203.00                    | 0.00                                     | 203.00                            |
| 509 - MISC ITEMS                        |                   |                            |                           |  |                                   |
| 00 - MISC ITEMS                         | 520.00            | 922.38                     | 520.00                    | 0.00                                     | 520.00                            |
| <b>TOTAL</b>                            | <b>838,000.00</b> | <b>832,783.72</b>          | <b>877,897.00</b>         | <b>39,897.00</b>                         | <b>860,000.00</b>                 |

## To the Citizens of Fort Kent

Hello to all. In this short message; I will try to explain a few of the tasks that we at the public works department are trying to achieve without crushing the tax payers of Fort Kent with increasingly higher tax bills. The first thing, I want to explain is our road system that we maintain. At this moment in time, we have 32.776 miles of paved roads. These miles are streets that we have full responsibility of plowing and paving. The State has put in quite a bit of time researching the subject of road maintenance and they say we should try to resurface a road every 10 years. They say after 10 years, you will see a serious decline in the road surface and it could lead to having to totally reconstruct the road at a much higher cost. People living on the outer reaches of North and South Perley Brook Roads would probably agree with the MDOT researchers. It costs approximately \$75,000.00 to repave a mile of road at 1" thick at today's prices. Using all these numbers you can calculate that we would have to spend roughly \$246,000.00 per year to stay on top of our road pavement as of today. We also have to keep in mind that the pavement system is expanding. For the past few years, we have been paving our streets at a much reduced rate than is calculated above. This is reflected in the amount of patching we have done; 160 tons or 35,000 shovelfuls. A big thank you to the tax payers of Fort Kent for the new patch trailer. Trying to patch with frozen "super cold patch", would have made the job almost impossible. If you stay involved with Town politics, you will notice that we are working on a plan that will address the pavement situation mentioned above. We also maintain a graveled road system. We currently have 31 separate sections of graveled roads to maintain totaling 25.005 miles. Of these graveled roads, we plow 14.455 miles and that number lately has been increasing.

On a lighter note and less costly one, you may have noticed after a snow storm we seem to be responding militarily to the situation. Have no fear the Town of Fort Kent is taking advantage of a federal equipment reallocating program. This allows us to replace old worn down equipment with equipment from the federal government that has been put out of service and is no longer needed by them. I look through the list of equipment regularly and found 2 of these trucks in Augusta last winter. Our snow trucks average 28 years of age and one of them is 33 years old so we decided to take advantage of these trucks in Augusta. We were lucky enough to be able to get our hands on 2 of them. After all the paper work and upgrades it costs us \$4,500.00 per truck ready for work as shown in this picture. We did not have time to set up both of them but next season you should see the second one answering the call of duty. This will give us a total of three military trucks that have come from this program.

Thank you

Tony Theriault, Fort Kent Public Works



|                                   | 2015<br>APPROP | 2015<br>ACTUAL<br>EXPENSES | 2016<br>BUDGET<br>REQUEST | PROPOSED<br>INC(DEC) OVER<br>2015 BUDGET | BUDGET<br>COMMITTEE<br>RECOMMENDS |
|-----------------------------------|----------------|----------------------------|---------------------------|--|-----------------------------------|
| <b>104 - 01 POLICE DEPARTMENT</b> |                |                            |                           |  |                                   |
| 501 - SALARY/WAGES                |                |                            |                           |  |                                   |
| 01 - DEPT HEAD                    | 70,750.00      | 70,062.52                  | 72,412.00                 | 1,662.00                                 | 72,412.00                         |
| 11 - PATROLMAN                    | 181,275.00     | 170,488.45                 | 214,750.00                | 33,475.00                                | 206,050.00                        |
| 12 - DISPATCHER                   | 112,566.00     | 116,068.94                 | 120,950.00                | 8,384.00                                 | 119,950.00                        |
| 502 - EMPL BENEFIT                |                |                            |                           |  |                                   |
| 01 - UNEMPL COMP                  | 103.00         | 103.00                     | 82.00                     | -21.00                                   | 82.00                             |
| 02 - WORKERS COMP                 | 6,300.00       | 6,253.29                   | 8,600.00                  | 2,300.00                                 | 8,600.00                          |
| 11 - DEFERRED CMP                 | 4,770.00       | 4,380.00                   | 11,005.00                 | 6,235.00                                 | 11,005.00                         |
| 12 - MSRS                         | 50.00          | 48.00                      | 50.00                     | 0.00                                     | 50.00                             |
| 20 - HEALTH INS                   | 79,750.00      | 79,135.83                  | 94,750.00                 | 15,000.00                                | 85,050.00                         |
| 30 - FICA                         | 21,615.00      | 21,370.51                  | 25,000.00                 | 3,385.00                                 | 24,400.00                         |
| 31 - MEDICARE                     | 5,009.00       | 4,998.14                   | 5,850.00                  | 841.00                                   | 5,700.00                          |
| 60 - O/EMPL BENEF                 | 4,500.00       | 4,738.56                   | 5,000.00                  | 500.00                                   | 5,000.00                          |
| 503 - SUPPLIES                    |                |                            |                           |  |                                   |
| 00 - SUPPLIES                     | 200.00         | 218.69                     | 250.00                    | 50.00                                    | 250.00                            |
| 01 - OFFICE                       | 2,000.00       | 2,057.63                   | 2,000.00                  | 0.00                                     | 2,000.00                          |
| 02 - GENERAL                      | 400.00         | 133.56                     | 1,000.00                  | 600.00                                   | 500.00                            |
| 06 - POSTAGE                      | 300.00         | 143.59                     | 500.00                    | 200.00                                   | 500.00                            |
| 40 - HEATING FUEL                 | 3,000.00       | 2,059.10                   | 3,000.00                  | 0.00                                     | 2,300.00                          |
| 71 - GAS/OIL                      | 18,000.00      | 9,446.45                   | 15,000.00                 | -3,000.00                                | 12,000.00                         |
| 504 - PROF & TECH                 |                |                            |                           |  |                                   |
| 01 - EMPL TRAING                  | 6,000.00       | 5,867.47                   | 6,000.00                  | 0.00                                     | 6,000.00                          |
| 02 - DUES /MEMBER                 | 250.00         | 300.00                     | 300.00                    | 50.00                                    | 150.00                            |
| 30 - FEE/LIC/PERM                 | 735.00         | 450.00                     | 735.00                    | 0.00                                     | 435.00                            |
| 505 - PROPERTY SVC                |                |                            |                           |  |                                   |
| 01 - VEH REPAIRS                  | 4,500.00       | 2,647.14                   | 4,500.00                  | 0.00                                     | 3,000.00                          |
| 10 - ELECTRICITY                  | 120.00         | 0.00                       | 250.00                    | 130.00                                   | 250.00                            |
| 12 - PHONE/INTERNET               | 5,500.00       | 5,505.44                   | 5,500.00                  | 0.00                                     | 5,500.00                          |
| 40 - GEN REPAIRS                  | 1,400.00       | 413.53                     | 1,400.00                  | 0.00                                     | 1,166.00                          |
| 506 - OTHER PURCH                 |                |                            |                           | 0.00                                     |                                   |
| 01 - LIAB INS                     | 5,667.00       | 5,708.09                   | 5,960.00                  | 293.00                                   | 5,960.00                          |
| 02 - P/O LIAB INS                 | 3,473.00       | 3,473.64                   | 3,080.00                  | -393.00                                  | 3,080.00                          |
| 03 - VEH INS                      | 2,393.00       | 2,392.80                   | 2,510.00                  | 117.00                                   | 2,510.00                          |
| 05 - OTHER INS                    | 74.00          | 73.80                      | 0.00                      | -74.00                                   | 0.00                              |
| 10 - TRAVEL                       | 600.00         | 89.38                      | 600.00                    | 0.00                                     | 600.00                            |
| 20 - ADVERTISING                  | 300.00         | 937.64                     | 500.00                    | 200.00                                   | 500.00                            |
| 507 - PROPERTY                    |                |                            |                           |  |                                   |
| 40 - EQP-TECH HW                  | 2,000.00       | 1,519.91                   | 2,000.00                  | 0.00                                     | 1,500.00                          |
| 41 - EQP-TECH SW                  | 1,000.00       | 724.65                     | 1,000.00                  | 0.00                                     | 1,000.00                          |
| 509 - MISC ITEMS                  |                |                            |                           |  |                                   |
| 00 - MISC ITEMS                   | 400.00         | 2,144.00                   | 500.00                    | 100.00                                   | 500.00                            |
| <b>TOTAL</b>                      | 545,000.00     | 523,953.75                 | 615,034.00                | 70,034.00                                | 588,000.00                        |

Greetings from the Chief of Police,

2015 has brought us some new faces into the department. We started the year with Officer Michael Delena becoming a graduate from the Maine Criminal Justice Academy, Basic Law Enforcement Training Program (BLETP), in Vassalboro. Officer Curtis Picard graduated from the Certifying program in December of this year. These officers bring their new age police training back to our town to better serve the community as fully trained professionals. This year we have been fortunate to be granted \$125,000 Department of Justice Grant for a Community Oriented Police (COPS) program which has added another officer to the force. Officer Connor Lapierre will attend the BLETP in August of this year. These new officers face obstacles that offer challenges to the men and women in uniform. We are constantly criticized in the media and tested on the courts with evolving problems that we face. Mandated training also evolves to help reduce liability to the Department and the communities we serve. Growing requirements in the field often stress small departments with the lack of resources to adequately provide a public safety service to our community.

Once again, we have been fortunate to acquire equipment assets and supplies through grant funding and utilizing government surplus to enhance our department. In 2015 we secured close to \$4,000 in equipment and cash reimbursements for Body armor, and safety equipment. We also were able to supplement our workforce during high traffic and critical enforcement times with funding from the Department of Highway safety for OUI enforcement and Seatbelt enforcement. Close to \$16,000 was granted for overtime salaries from federal grant funding. We did not utilize the full amount of the funding due to limited manpower. We continue to search out these available funds to better serve the community with less stress on our personal budget.

In 2015 the Police department had **3,551 Calls for Service**. These are total calls to which an officer responded to. The following are a few of the Calls for Service:

**Total Criminal Arrest:** 115; **Domestic Dispute calls:** 50- 6 Felony Domestic violence assault arrest; **Sex Crimes:** 9 in house and initial report to other agency-assist; **Drug arrest and seizures:** 10; **Burglaries, Thefts and Criminal Mischief:** 18; **Motor vehicle accidents:** 136 (1) Fatality; **Death investigations:** 5; **OUI Arrest:** 24; **Reports of Fraud/ Scams:** 31

We continue to strive towards the best service we as a department can provide to our community. Our goal is to bring the police and the public it serves closer together to identify and address crime issues, instead of merely responding to emergency calls and arresting criminals. My philosophy is to fully implement a Community Policing program, to have our officers get involved in finding out what causes crime and disorder, and attempt to creatively solve problems in our community.

Without your support, being able to do our job effectively would not be possible.

Thank You all for your support,

Tom Pelletier

Chief of Police

|                                 | 2015             | 2015<br>ACTUAL<br>EXPENSES | 2016<br>BUDGET<br>REQUEST | PROPOSED<br>INC(DEC) OVER<br>2015 BUDGET | BUDGET<br>COMMITTEE<br>RECOMMENDS |
|---------------------------------|------------------|----------------------------|---------------------------|--|-----------------------------------|
| <b>104 - 03 FIRE DEPARTMENT</b> |                  |                            |                           |  |                                   |
| 501 - SALARY/WAGES              |                  |                            |                           |  |                                   |
| 01 - DEPT HEAD                  | 12,000.00        | 12,000.00                  | 12,000.00                 | 0.00                                     | 12,000.00                         |
| 08 - STIPENDS                   | 2,500.00         | 2,500.00                   | 2,500.00                  | 0.00                                     | 2,500.00                          |
| 20 - FIREFGHT/EMT               | 10,000.00        | 9,205.00                   | 10,000.00                 | 0.00                                     | 10,000.00                         |
| 502 - EMPL BENEFIT              |                  |                            |                           |  |                                   |
| 02 - WORKERS COMP               | 1,500.00         | 1,135.00                   | 2,300.00                  | 800.00                                   | 2,300.00                          |
| 30 - FICA                       | 1,531.00         | 1,562.44                   | 1,519.00                  | -12.00                                   | 1,519.00                          |
| 31 - MEDICARE                   | 356.00           | 365.46                     | 356.00                    | 0.00                                     | 356.00                            |
| 503 - SUPPLIES                  |                  |                            |                           |  |                                   |
| 01 - OFFICE                     | 300.00           | 63.62                      | 300.00                    | 0.00                                     | 300.00                            |
| 02 - GENERAL                    | 600.00           | 126.42                     | 600.00                    | 0.00                                     | 600.00                            |
| 06 - POSTAGE                    | 50.00            | 33.61                      | 50.00                     | 0.00                                     | 21.00                             |
| 20 - CLEANING                   | 1,500.00         | 1,687.80                   | 1,500.00                  | 0.00                                     | 1,500.00                          |
| 40 - HEATING FUEL               | 7,800.00         | 4,895.63                   | 6,500.00                  | -1,300.00                                | 5,000.00                          |
| 60 - MINOR EQUIP                | 3,000.00         | 5,625.01                   | 4,000.00                  | 1,000.00                                 | 4,000.00                          |
| 71 - GAS/OIL                    | 2,500.00         | 2,161.49                   | 2,500.00                  | 0.00                                     | 2,000.00                          |
| 80 - UNIF/SAFETY                | 5,087.00         | 7,187.53                   | 5,200.00                  | 113.00                                   | 5,000.00                          |
| 504 - PROF & TECH               |                  |                            |                           |  |                                   |
| 01 - EMPL TRAING                | 2,500.00         | 1,607.38                   | 2,500.00                  | 0.00                                     | 2,250.00                          |
| 02 - DUES /MEMBER               | 1,000.00         | 1,184.00                   | 1,200.00                  | 200.00                                   | 1,200.00                          |
| 45 - MEDICAL ASST               | 1,000.00         | 770.00                     | 1,000.00                  | 0.00                                     | 1,000.00                          |
| 505 - PROPERTY SVC              |                  |                            |                           |  |                                   |
| 01 - VEH REPAIRS                | 6,000.00         | 5,263.74                   | 6,000.00                  | 0.00                                     | 6,000.00                          |
| 10 - ELECTRICITY                | 2,300.00         | 1,630.26                   | 2,000.00                  | -300.00                                  | 1,800.00                          |
| 12 - PHONE/INTERNET             | 900.00           | 901.61                     | 910.00                    | 10.00                                    | 910.00                            |
| 20 - BLDG REP/MNT               | 2,500.00         | 3,778.49                   | 3,000.00                  | 500.00                                   | 3,000.00                          |
| 40 - GEN REPAIRS                | 3,000.00         | 3,683.54                   | 3,000.00                  | 0.00                                     | 2,500.00                          |
| 41 - REPAIR E/EQU               | 2,200.00         | 1,992.66                   | 2,000.00                  | -200.00                                  | 2,000.00                          |
| 51 - S/WASTE CURB               | 300.00           | 180.00                     | 250.00                    | -50.00                                   | 180.00                            |
| 506 - OTHER PURCH               |                  |                            |                           |  |                                   |
| 01 - LIAB INS                   | 395.00           | 400.41                     | 2,996.00                  | 2,601.00                                 | 2,996.00                          |
| 02 - P/O LIAB INS               | 459.00           | 459.01                     | 444.00                    | -15.00                                   | 444.00                            |
| 03 - VEH INS                    | 3,050.00         | 3,081.40                   | 3,477.00                  | 427.00                                   | 3,477.00                          |
| 05 - OTHER INS                  | 1,850.00         | 1,828.75                   | 2,047.00                  | 197.00                                   | 2,047.00                          |
| 10 - TRAVEL                     | 0.00             | 14.00                      | 0.00                      | 0.00                                     | 0.00                              |
| 20 - ADVERTISING                | 100.00           | 250.00                     | 100.00                    | 0.00                                     | 100.00                            |
| <b>TOTAL</b>                    | <b>76,278.00</b> | <b>75,574.26</b>           | <b>80,249.00</b>          | <b>3,971.00</b>                          | <b>77,000.00</b>                  |



To the citizens Fort Kent:

The Fort Kent Fire and Rescue Department provides fire and rescue services to the Towns of Fort Kent, Wallagrass, New Canada and St. John Plantation. This includes the recreational trails, woods roads in all areas in those towns.

2015 was a typical year for the Fort Kent Fire and Rescue Department. We responded to eight structure fires, three of which were serious fires, twelve chimney fires and an assortment of other incidents with a total number of responses for the year being fifty-eight.

In addition to responding to emergencies of all types, the members put in hundreds of hours of volunteer time training, maintaining the apparatus, equipment and the building. Each week; members clean and perform preventive maintenance on the apparatus, tools and equipment to ensure that it stays in good condition and that it will be ready for use at a moment's notice.

Our members devote many volunteer hours to training in Fort Kent and other locations in the State. Some of the training is mandated by OSHA, Bureau of Labor, and other agencies. Other training is done to improve the safety and efficiency of the department and although it is not required, members gladly participate. This year nine members completed Firefighter I & II training and certification which was a 240 hour course that was conducted on weekends both in Fort Kent and in Cross Lake.

One of the factors that make the volunteer fire department a huge success is that the employers of the firefighters allow their members to respond during their regular working hours. Also, those firefighters who are self-employed respond during their regular working hours. A big thank you goes out to them. The employers and businesses and the number of firefighters that are employed by them are: ARAMARK 1, Caron's Redemption Center 1, Daigle Auto and Alignment 1, Dubois Garage 1, Emera Maine 1, Fairpoint Communications 1, Irving Woodlands 1, Lavertu Electric 1, Levesque's Yard Care 1, Maine Forest Service 1, M&M Service 1, NMMC 2, Owen Pelletier and Son Logging 1, Pelletier Ford 1, Plourde's Plumbing & Heating 1, Robert McBreaity Jr. & Sons 1, Roy Auto Parts 1, SAD #27 1, State of Maine 1, Timberline Trucking 1, Twin Rivers Paper Co. 1, U.S. Government 1, Voisine Brothers 1, and Voisine Technology Services 1.

This year the department acquired a new fire apparatus. It is a 2015 Sutphen 1500 GPM Pumper with a cab capable of carrying eight firefighters in seats with seat belts. Five of the seats are fitted with brackets to accommodate self-contained breathing apparatus. This will allow the firefighters to don the breathing apparatus while responding to fires and be ready to begin firefighting or rescue upon arrival at a scene. This large cab will provide a place for firefighters to get warm in cold weather and cool off in hot weather. This apparatus replaces a 30 year old unit.

Another significant event in 2015 was that the Fort Kent Fire and Rescue Department received the S.H.A.P.E. (Safety and Health Award for Public Employers) award. The Safety and Health Award for Public Employers (SHAPE) recognizes public sector employers who maintain an exemplary safety and health management system. Acceptance into SHAPE by the Maine Department of Labor, Bureau of Labor Standards is an achievement that distinguishes the organization as a model for workplace safety and health. Upon receiving SHAPE recognition, we became exempt from programmed inspections during the period of our SHAPE certification which is two years. After the two year period has ended, we may apply again for this award and after successfully completing another inspection our certification will be renewed. The inspection consists of a review of all procedures, all records and an inspection of the facility and equipment by the Department of Labor. The Fort Kent Fire and Rescue Department joins only 22 of about 430 fire departments in Maine with this achievement.

Again, as Chief of the Fort Kent Fire and Rescue Department, I would like to thank the community for the tremendous support you have given us during the past years. A volunteer department cannot survive without this support and it is certainly appreciated.

In conclusion, the Fort Kent Fire and Rescue Department is proud to serve our fellow citizens and I as Chief continue to be very proud to lead this group of dedicated people.

Respectfully submitted,

Edward K. Endee  
Chief of Department



New Sutphen 1500 GPM Pumper

### Attendance for 2015

|                |         |            |    |             |         |             |    |
|----------------|---------|------------|----|-------------|---------|-------------|----|
| Chief          | Edward  | Endee      | 57 | Firefighter | Brenton | Levesque    | 44 |
| Asst. Chief    | Rudy    | Martin     | 40 | Firefighter | Curtis  | Gagnon      | 31 |
| Captain        | Richard | Stoliker   | 48 | Firefighter | Steve   | Lozier      | 41 |
| Captain        | John    | Plourde    | 43 | Firefighter | Taylor  | Martin      | 11 |
| Captain        | Matt    | Gagnon     | 32 | Firefighter | Thomas  | Morin       | 22 |
| Safety Officer | Cecil   | Hafford    | 33 | Firefighter | Jason   | Pelletier   | 26 |
| Firefighter    | Cole    | Pelletier# | 30 | Firefighter | Owen    | Pelletier   | 12 |
| Firefighter    | Cory    | Bourgoin   | 34 | Firefighter | Robert  | Plourde     | 8  |
| Firefighter    | Andrew  | Caron      | 20 | Firefighter | Glen    | Raymond     | 28 |
| Firefighter    | James   | Caron II   | 26 | Firefighter | Robert  | St. Germain | 41 |
| Firefighter    | Josh    | Daigle     | 39 | Firefighter | Tyler   | Stoliker    | 16 |
| Firefighter    | Mike    | Daigle     | 3  | Firefighter | Keenan  | Blier*      | 7  |
| Firefighter    | Cody    | Dubois     | 38 | Firefighter | Zachary | Voisine     | 42 |

# New Member as of October 26, 2015

\*New Member as of February 9, 2015

## Incident History

|      |               |      |              |      |              |
|------|---------------|------|--------------|------|--------------|
| 1953 | 119 Incidents | 1974 | 36 Incidents | 1995 | 46 Incidents |
| 1954 | 104 Incidents | 1975 | 65 Incidents | 1996 | 39 Incidents |
| 1955 | 92 Incidents  | 1976 | 66 Incidents | 1997 | 35 Incidents |
| 1956 | 116 Incidents | 1977 | 67 Incidents | 1998 | 41 Incidents |
| 1957 | 111 Incidents | 1978 | 76 Incidents | 1999 | 23 Incidents |
| 1958 | 103 Incidents | 1979 | 84 Incidents | 2000 | 34 Incidents |
| 1959 | 94 Incidents  | 1980 | 88 Incidents | 2001 | 57 Incidents |
| 1960 | 92 Incidents  | 1981 | 85 Incidents | 2002 | 39 Incidents |
| 1961 | 107 Incidents | 1982 | 92 Incidents | 2003 | 50 Incidents |
| 1962 | 107 Incidents | 1983 | 72 Incidents | 2004 | 36 Incidents |
| 1963 | 107 Incidents | 1984 | 71 Incidents | 2005 | 36 Incidents |
| 1964 | 80 Incidents  | 1985 | 74 Incidents | 2006 | 35 Incidents |
| 1965 | 100 Incidents | 1986 | 35 Incidents | 2007 | 28 Incidents |
| 1966 | 62 Incidents  | 1987 | 58 Incidents | 2008 | 52 Incidents |
| 1967 | 79 Incidents  | 1988 | 64 Incidents | 2009 | 37 Incidents |
| 1968 | 82 Incidents  | 1989 | 60 Incidents | 2010 | 27 Incidents |
| 1969 | 82 Incidents  | 1990 | 46 Incidents | 2011 | 49 Incidents |
| 1970 | 52 Incidents  | 1991 | 38 Incidents | 2012 | 62 Incidents |
| 1971 | 51 Incidents  | 1992 | 58 Incidents | 2013 | 40 Incidents |
| 1972 | 50 Incidents  | 1993 | 43 Incidents | 2014 | 70 Incidents |
| 1973 | 54 Incidents  | 1994 | 53 Incidents | 2015 | 58 Incidents |

## Incidents 2015

| Run # | Date   | Dispatched | Enroute | #<br>Firefighters | Type of Incident         | Town        |
|-------|--------|------------|---------|-------------------|--------------------------|-------------|
| 1     | 6-Jan  | 0148       | 0154    | 13                | Structure Fire           | Fort Kent   |
| 2     | 10-Jan | 1800       | 1805    | 15                | Defective Oil Burner     | Fort Kent   |
| 3     | 13-Jan | 0909       | 0911    | 10                | Overheated Elec. Motor   | Fort Kent   |
| 4     | 14-Jan | 1749       | 1753    | 15                | Chimney Fire             | Fort Kent   |
| 5     | 15-Jan | 1704       | 1708    | 16                | Chimney Fire             | Fort Kent   |
| 6     | 16-Jan | 0907       | 0913    | 14                | Structure Fire           | St. Francis |
| 7     | 16-Jan | 0946       | 0954    | 14                | Chimney (Frenchville FD) | Fort Kent   |
| 8     | 25-Jan | 1959       | 2003    | 16                | Chimney Fire             | Fort Kent   |
| 9     | 28-Jan | 0912       | 0914    | 14                | Extrication              | Fort Kent   |
| 10    | 2-Feb  | 2018       | 2022    | 13                | Chimney Fire             | Fort Kent   |
| 11    | 17-Feb | 1631       | 1636    | 13                | Chimney Fire             | Fort Kent   |
| 12    | 21-Feb | 1012       | 1017    | 13                | Chimney Fire             | Fort Kent   |
| 13    | 22-Feb | 0345       | 0352    | 14                | Malicious False Alarm    | Fort Kent   |
| 14    | 24-Feb | 2350       | 2355    | 15                | Motor Vehicle Accident   | Wallagrass  |
| 15    | 5-Mar  | 0822       | 0827    | 11                | Extrication              | Cross Lake  |
| 16    | 13-Mar | 1745       | 1750    | 14                | Lift Assist              | Fort Kent   |
| 17    | 17-Mar | 1509       | 1511    | 13                | Alarm System Malfunction | Fort Kent   |
| 18    | 20-Mar | 1334       | 1336    | 15                | Stove Fire               | Fort Kent   |
| 19    | 22-Mar | 1251       | 1306    | 11                | Motor Vehicle Accident   | Fort Kent   |
| 20    | 7-Apr  | 2104       | 2110    | 19                | Chimney Fire             | Fort Kent   |
| 21    | 18-Apr | 1946       | 1952    | 16                | Structure Fire           | Fort Kent   |
| 22    | 19-Apr | 0653       | 0656    | 20                | Structure Fire           | Fort Kent   |
| 23    | 21-Apr | 0719       | 0724    | 14                | Chimney Fire             | Fort Kent   |
| 24    | 22-Apr | 0734       | 0737    | 5                 | Malicious False Alarm    | Fort Kent   |
| 25    | 27-May | 0951       | 0951    | 14                | Extrication              | Wallagrass  |
| 26    | 30-May | 1209       | 1212    | 19                | Automobile Fire          | Fort Kent   |
| 27    | 1-Jun  | 2144       | 2148    | 20                | Cooking Incident         | Fort Kent   |

## Incidents 2015 (cont.)

| Run # | Date   | Dispatched | Enroute | #<br>Firefighters | Type of Incident         | Town        |
|-------|--------|------------|---------|-------------------|--------------------------|-------------|
|       |        |            |         |                   |                          |             |
| 28    | 16-Jul | 0239       | 0242    | 11                | Alarm System Malfunction | Wallagrass  |
| 29    | 19-Jul | 0516       | 0516    | 7                 | Malicious False Alarm    | Fort Kent   |
| 30    | 29-Jul | 1328       | 1333    | 12                | Chimney Fire             | Fort Kent   |
| 31    | 1-Aug  | 0141       | 0146    | 15                | Motor Vehicle Accident   | Fort Kent   |
| 32    | 2-Aug  | 1038       | 1040    | 14                | CO Alarm                 | St. John    |
| 33    | 7-Aug  | 0727       | 0728    | 6                 | Unintentional Alarm Trip | Fort Kent   |
| 34    | 16-Aug | 1935       | 1941    | 16                | Motor Vehicle Accident   | Fort Kent   |
| 35    | 22-Aug | 0223       | 0225    | 15                | Assist Police Department | Fort Kent   |
| 36    | 31-Aug | 0443       | 0445    | 10                | Alarm System Malfunction | Fort Kent   |
| 37    | 11-Sep | 0017       | 0024    | 7                 | HazMat Incident          | Fort Kent   |
| 38    | 13-Sep | 1426       | 1428    | 8                 | Malicious False Alarm    | Fort Kent   |
| 39    | 1-Oct  | 1616       | 1622    | 8                 | Assist Ambulance         | Fort Kent   |
| 40    | 6-Oct  | 1313       | 1315    | 9                 | CO Alarm                 | Fort Kent   |
| 41    | 8-Oct  | 1456       | 1459    | 13                | Unintentional Alarm Trip | Fort Kent   |
| 42    | 11-Oct | 1240       | 1243    | 15                | Pickup Fire              | Fort Kent   |
| 43    | 28-Oct | 1415       | 1417    | 8                 | Electrical Problem       | Fort Kent   |
| 44    | 30-Oct | 0957       | 0958    | 16                | Structure Fire           | Fort Kent   |
| 45    | 30-Oct | 1604       | 1607    | 25                | Structure Fire           | Fort Kent   |
| 46    | 3-Nov  | 2135       | 2145    | 15                | Motor Vehicle Accident   | Fort Kent   |
| 47    | 11-Nov | 0606       | 0613    | 16                | Cooking Incident         | St. John    |
| 48    | 16-Nov | 1528       | 1533    | 15                | Structure Fire           | Winterville |
| 49    | 17-Nov | 1207       | 1210    | 8                 | Broken Radiator Hose     | New Canada  |
| 50    | 25-Nov | 2139       | 2143    | 23                | Structure Fire           | Fort Kent   |
| 51    | 30-Nov | 1130       | 1132    | 13                | Chimney Fire             | Fort Kent   |
| 52    | 2-Dec  | 0403       | 0409    | 11                | Dumpster Fire            | Fort Kent   |
| 53    | 8-Dec  | 1131       | 1134    | 10                | Chimney Fire             | Fort Kent   |
| 54    | 12-Dec | 0735       | 0742    | 15                | Motor Vehicle Accident   | St. Francis |
| 55    | 18-Dec | 0618       | 0622    | 18                | Structure Fire           | Fort Kent   |
| 56    | 21-Dec | 1617       | 1622    | 15                | Chimney Fire             | New Canada  |
| 57    | 23-Dec | 0958       | 1004    | 11                | CO Investigation         | Fort Kent   |
| 58    | 24-Dec | 1957       | 2001    | 18                | Structure Fire           | Fort Kent   |



New Patch Trailer

|                                       | 2015<br>APPROP    | 2015<br>ACTUAL<br>EXPENSES | 2016<br>BUDGET<br>REQUEST | PROPOSED<br>INC(DEC) OVER<br>2015 BUDGET | BUDGET<br>COMMITTEE<br>RECOMMENDS |
|---------------------------------------|-------------------|----------------------------|---------------------------|--|-----------------------------------|
| <b>106 - 05 RECREATION DEPARTMENT</b> |                   |                            |                           |  |                                   |
| 501 - SALARY/WAGES                    |                   |                            |                           |  |                                   |
| 01 - DEPT HEAD                        | 45,350.00         | 43,653.41                  | 47,425.00                 | 2,075.00                                 | 47,425.00                         |
| 08 - STIPENDS                         | 5,500.00          | 4,445.00                   | 5,500.00                  | 0.00                                     | 5,500.00                          |
| 30 - TEMP/SEASONL                     | 48,000.00         | 47,430.76                  | 50,000.00                 | 2,000.00                                 | 48,000.00                         |
| 40 - LABORER                          | 27,625.00         | 27,614.80                  | 27,650.00                 | 25.00                                    | 27,650.00                         |
| 502 - EMPL BENEFIT                    |                   |                            |                           |  |                                   |
| 01 - UNEMPL COMP                      | 103.00            | 103.00                     | 82.00                     | -21.00                                   | 82.00                             |
| 02 - WORKERS COMP                     | 2,510.00          | 2,508.42                   | 3,900.00                  | 1,390.00                                 | 3,900.00                          |
| 11 - DEFERRED CMP                     | 1,855.00          | 1,820.00                   | 2,650.00                  | 795.00                                   | 2,650.00                          |
| 20 - HEALTH INS                       | 26,560.00         | 26,857.09                  | 27,150.00                 | 590.00                                   | 27,150.00                         |
| 30 - FICA                             | 7,500.00          | 7,221.39                   | 7,675.00                  | 175.00                                   | 7,675.00                          |
| 31 - MEDICARE                         | 1,760.00          | 1,688.74                   | 1,800.00                  | 40.00                                    | 1,800.00                          |
| 503 - SUPPLIES                        |                   |                            |                           |  |                                   |
| 01 - OFFICE                           | 4,500.00          | 4,438.52                   | 4,500.00                  | 0.00                                     | 4,500.00                          |
| 02 - GENERAL                          | 2,000.00          | 1,675.53                   | 2,000.00                  | 0.00                                     | 2,000.00                          |
| 05 - BOOKS                            | 550.00            | 524.51                     | 550.00                    | 0.00                                     | 550.00                            |
| 11 - CHEMICALS                        | 4,500.00          | 4,680.34                   | 4,700.00                  | 200.00                                   | 3,700.00                          |
| 20 - CLEANING                         | 1,000.00          | 605.87                     | 1,000.00                  | 0.00                                     | 500.00                            |
| 40 - HEATING FUEL                     | 1,800.00          | 1,107.78                   | 1,800.00                  | 0.00                                     | 1,300.00                          |
| 61 - ATHLETIC EQP                     | 2,500.00          | 2,785.08                   | 3,000.00                  | 500.00                                   | 3,000.00                          |
| 90 - OTHER MISC                       | 1,550.00          | 1,354.72                   | 1,550.00                  | 0.00                                     | 550.00                            |
| 504 - PROF & TECH                     |                   |                            |                           |  |                                   |
| 01 - EMPL TRAING                      | 1,500.00          | 122.98                     | 1,500.00                  | 0.00                                     | 1,500.00                          |
| 02 - DUES /MEMBER                     | 575.00            | 391.28                     | 575.00                    | 0.00                                     | 575.00                            |
| 45 - MEDICAL ASST                     | 300.00            | 288.34                     | 300.00                    | 0.00                                     | 0.00                              |
| 505 - PROPERTY SVC                    |                   |                            |                           |  |                                   |
| 10 - ELECTRICITY                      | 5,900.00          | 5,388.66                   | 5,900.00                  | 0.00                                     | 5,900.00                          |
| 11 - WATER FEES                       | 2,500.00          | 2,133.70                   | 2,500.00                  | 0.00                                     | 2,100.00                          |
| 12 - PHONE/INTERN                     | 2,290.00          | 2,114.38                   | 2,290.00                  | 0.00                                     | 2,272.00                          |
| 20 - BLDG REP/MNT                     | 4,000.00          | 2,834.78                   | 4,000.00                  | 0.00                                     | 4,000.00                          |
| 40 - GEN REPAIRS                      | 4,000.00          | 2,312.50                   | 4,000.00                  | 0.00                                     | 4,000.00                          |
| 506 - OTHER PURCH                     |                   |                            |                           |  |                                   |
| 01 - LIAB INS                         | 1,297.00          | 1,298.23                   | 1,300.00                  | 3.00                                     | 1,300.00                          |
| 02 - P/O LIAB INS                     | 1,246.00          | 1,245.79                   | 1,215.00                  | -31.00                                   | 1,215.00                          |
| 03 - VEH INS                          | 1,449.00          | 1,449.40                   | 1,506.00                  | 57.00                                    | 1,506.00                          |
| 05 - OTHER INS                        | 26.00             | 26.46                      | 0.00                      | -26.00                                   | 0.00                              |
| 10 - TRAVEL                           | 1,150.00          | 1,000.00                   | 1,150.00                  | 0.00                                     | 1,150.00                          |
| 20 - ADVERTISING                      | 450.00            | 237.21                     | 450.00                    | 0.00                                     | 250.00                            |
| 21 - PRINTING                         | 850.00            | 963.09                     | 1,000.00                  | 150.00                                   | 1,000.00                          |
| 30 - SPL PROGM                        | 4,800.00          | 4,385.21                   | 4,800.00                  | 0.00                                     | 4,800.00                          |
| <b>TOTAL</b>                          | <b>217,496.00</b> | <b>206,706.97</b>          | <b>225,418.00</b>         | <b>7,922.00</b>                          | <b>219,500.00</b>                 |

## **2015 Annual Report To The Citizens of Fort Kent**

Welcome to the 2015 Fort Kent Recreation and Parks Annual Report. This report is designed to keep the citizens of Fort Kent in the loop and up-to-date on accomplishments in our department.

Even our long-term residents might be surprised to learn that Fort Kent Recreation and Parks boasts almost seventy unique programs, all offering endless opportunities to relax, play, exercise, learn, or enjoy our community's natural resources.

The Fort Kent Recreation and Parks Department is responsible for overseeing all public recreational parks and facilities owned by the Town of Fort Kent. This includes custodial and maintenance services for the following; Riverside Park which has a basketball court, picnic shelters, Lion's Pavilion, seasonal restrooms, soccer field with lighting, boat landing, paved walking trail, gazebo, and RV camping 8 sites with electric and water hookups. The Jalbert Park which consists of a ice skating rink, multi-purpose support building, two tennis courts, baseball field all with lighting, three maintenance/storage facilities, archery range, walking trail, and outdoor classroom. The Public swimming pool and play area located behind the local high school on Pleasant Street, Little Black Lake boat landing and picnic area. The department also handles the rental of the Lion's Pavilion, daily operations of programs, including the ground maintenance of the Town office property and the First Mile site.

Addressing many of the identified needs in our facilities; the department completed a number of deferred maintenance issues.

- Recoating and surface repairs of the two tennis courts at Jalbert Park and the Basketball court at Riverside Park.
- Upgraded the computer system in the Recreation and Parks Office.
- Installed a new shower system at the swimming pool.
- Replaced the hot water tank at the swimming pool.
- Applied and received a grant for two AED units one for the Town Office building and the other to be shared with the Jalbert Park and Swimming pool.
- Addressed repairs from several acts of vandalism at our public parks.
- Purchased and installed a Dogi-Pot unit at Riverside Park.
- Continue to provide top notch recreational programs, including the ever popular summer enrichment programs.

Many of our programs rely on volunteers in order to help them run smoothly. We are very fortunate to have such a high number of very qualified and experienced volunteers. Looking back over our past accomplishments, we are very proud of the opportunities we provided to the community. However, we are always seeking new ways to serving the community's needs. We hope that you will take advantage of your Recreation and Parks Department and all our facilities in 2016. We are here to help you find "constructive use for your leisure time."

The Town of Fort Kent has been blessed with dedicated employees, tremendous volunteers, citizens that care about their parks and a belief that recreation programs are vital to the quality of life that we experience in Fort Kent. This is all possible with the support that we receive from the community, Town Manager and Town Council.

Respectfully Submitted,

Ann D. Beaulieu, CPRP, Director Recreation & Parks

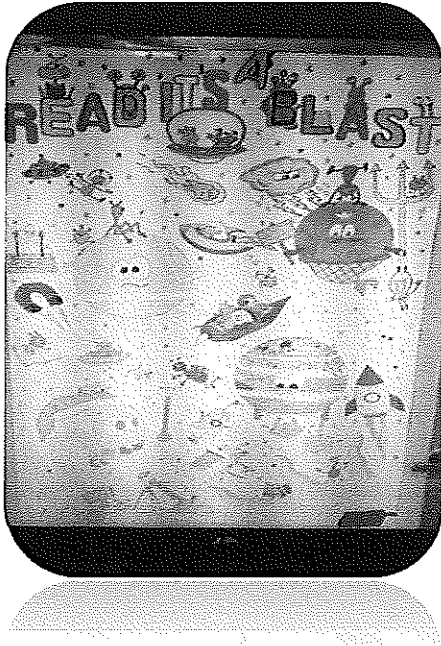


|   | 2015<br>APPROP | 2015<br>ACTUAL<br>EXPENSES | 2016<br>BUDGET<br>REQUEST | PROPOSED<br>INC(DEC) OVER<br>2015 BUDGET | BUDGET<br>COMMITTEE<br>RECOMMENDS |
|---|----------------|----------------------------|---------------------------|--|-----------------------------------|
| <b>104 - 07 STREET LIGHT</b>                          |                |                            |                           |  |                                   |
| 505 - 10 PROPERTY SVC / ELECTRICITY                   | 48,500.00      | 48,227.08                  | 48,500.00                 | 0.00                                     | 48,500.00                         |
| <b>TOTAL</b>  | 48,500.00      | 48,227.08                  | 48,500.00                 | 0.00                                     | 48,500.00                         |
| <b>105 - 07 SOLID WASTE DISPOSAL</b>                  |                |                            |                           |  |                                   |
| 505 - 50 PROPERTY SVC / S.WASTE TIP                   | 360,000.00     | 335,751.20                 | 345,000.00                | -15,000.00                               | 325,000.00                        |
| <b>TOTAL</b>  | 360,000.00     | 335,751.20                 | 345,000.00                | - 15,000.00                              | 325,000.00                        |
|   | 2015<br>APPROP | 2015<br>ACTUAL<br>EXPENSES | 2016<br>BUDGET<br>REQUEST | PROPOSED<br>INC(DEC) OVER<br>2015 BUDGET | BUDGET<br>COMMITTEE<br>RECOMMENDS |
| <b>106 - 01 LIBRARIES</b>                             |                |                            |                           |  |                                   |
| 501 - SALARY/WAGES                                    |                |                            |                           |  |                                   |
| 01 - DEPT HEAD  | 28,400.00      | 0.00                       | 29,800.00                 | 1,400.00                                 | 28,400.00                         |
| 03 - NON-SUPERVSR                                     | 0.00           | 24,166.67                  |                           |  |                                   |
| 502 - EMPL BENEFIT                                    |                |                            |                           |  |                                   |
| 01 - UNEMPL COMP                                      | 0.00           | 103.00                     |                           |  |                                   |
| 02 - WORKERS COMP                                     | 0.00           | 65.80                      |                           |  |                                   |
| 30 - FICA   | 0.00           | 1,498.34                   |                           |  |                                   |
| 31 - MEDICARE   | 0.00           | 350.42                     |                           |  |                                   |
| 505 - PROPERTY SVC                                    |                |                            |                           |  |                                   |
| 11 - WATER FEES                                       | 0.00           | 471.66                     |                           |  |                                   |
| 509 - MISC ITEMS                                      |                |                            |                           |  |                                   |
| 51 - FUND TRANSF                                      | 0.00           | 1,744.11                   |                           |  |                                   |
| <b>TOTAL</b>  | 28,400.00      | 28,400.00                  | 29,800.00                 | 1,400.00                                 | 28,400.00                         |
| 51 - FUND TRANSF                                      | 0.00           | 1,660.53                   |                           | 0.00                                     |                                   |
| <b>TOTAL</b>  | 28,400.00      | 34,293.86                  | 29,800.00                 | 1,400.00                                 | 28,400.00                         |
|   | 2015<br>APPROP | 2015<br>ACTUAL<br>EXPENSES | 2016<br>BUDGET<br>REQUEST | PROPOSED<br>INC(DEC) OVER<br>2015 BUDGET | BUDGET<br>COMMITTEE<br>RECOMMENDS |
| <b>INTERGOVERNMENTAL</b>                              |                |                            |                           |  |                                   |
| <b>108 - 51 COUNTY TAX</b>                            |                |                            |                           |  |                                   |
| 509 - 20 COUNTY TAX                                   | 255,368.00     | 255,368.00                 | 277,075.00                | 21,707.00                                | 282,755.00                        |
| <b>TOTAL</b>  | 255,368.00     | 255,368.00                 | 277,075.00                | 21,707.00                                | 282,755.00                        |
| <b>108 - 52 NORTHERN MAINE DEVELOPMENT COMMISSION</b> |                |                            |                           |  |                                   |
| 504 -00 PURCHASED PROFESSIONAL/TECH                   | 0.00           | 0.00                       | 7,585.00                  | 7,585.00                                 | 0.00                              |
| <b>TOTAL</b>  | 0.00           | 0.00                       | 7,585.00                  | 7,585.00                                 | 0.00                              |
| <b>108 - 53 NORTHERN AROOSTOOK REGIONAL AIRPORT</b>   |                |                            |                           |  |                                   |
| 504 -00 PURCHASED PROFESSIONAL/TECH                   | 28,026.00      | 28,026.00                  | 37,635.00                 | 9,609.00                                 | 37,635.00                         |
| <b>TOTAL</b>  | 28,026.00      | 28,026.00                  | 37,635.00                 | 9,609.00                                 | 37,635.00                         |
| <b>108 - 54 PUBLIC FIRE PROTECTION (HYDRANTS)</b>     |                |                            |                           |  |                                   |
| 504 -00 PURCHASED PROFESSIONAL/TECH                   | 100,000.00     | 100,000.00                 | 100,000.00                | 0.00                                     | 100,000.00                        |
| <b>TOTAL</b>  | 100,000.00     | 100,000.00                 | 100,000.00                | 0.00                                     | 100,000.00                        |

# FORT KENT PUBLIC LIBRARY

1 Monument Square  
Fort Kent, ME 04743

834-3048



The 1<sup>st</sup> annual  
Summer Reading  
Program began in  
1978.

The 37<sup>th</sup> Summer  
Reading Program saw  
55 kids reading 533  
books. It was a blast!

## Library Hours

Monday, Tuesday, Thursday  
12 pm to 5 pm

Wednesday, Friday  
12 pm to 8 pm

Closed Saturday, Sunday  
and major Holidays

## Librarians

Michelle Raymond, Denise  
Pomerleau, Cheryl Pelletier

## Top 6 most read books in 2015

- The Silent Sister by Diane Chamberlain
- Mean Streak by Sandra Brown
- Nightingale by Kristin Hannah
- Cold Cold Heart by Tami Hoag
- Girl on the Train by Paula Hawkins
- All the Light We Cannot See by Anthony Doerr

23,268 Holdings. 4,019 Patrons.

## Mission Statement

To provide the residents of the Fort Kent area with up-to-date reading materials, such as required for self-improvement, education, or enjoyment. To provide a location for the dissemination of such materials as deemed appropriate by the librarian and the Board of Trustees. Materials will be treated equally. To serve the area residents with references and resources and keep those materials as up to date as possible. To serve all area residents with equal status. It is the mission of the Fort Kent Public Library to offer the best materials and services within the library's means.

|  | 2015<br>APPROP | 2015<br>ACTUAL<br>EXPENSES | 2016<br>BUDGET<br>REQUEST | PROPOSED<br>INC(DEC) OVER<br>2015 BUDGET | BUDGET<br>COMMITTEE<br>RECOMMENDS |
|--|----------------|----------------------------|---------------------------|--|-----------------------------------|
| <b>SOCIAL SERVICES</b>   |                |                            |                           |  |                                   |
| <b>110 - 20 GENERAL ASSISTANCE</b>                                     |                |                            |                           |  |                                   |
| 504 -00 PURCHASED PROFESSIONAL/TECH                                    | 5,000.00       |                            | 5,000.00                  | 0.00                                     | 5,000.00                          |
| 41 - FUEL ASSIST   | 0.00           | 153.44                     |                           | 0.00                                     |                                   |
| 42 - ELECT ASSIST  | 0.00           | 108.00                     |                           | 0.00                                     |                                   |
| 44 - BURIAL ASST   | 0.00           | 859.00                     |                           | 0.00                                     |                                   |
| <b>TOTAL</b>   | 5,000.00       | 1,120.44                   | 5,000.00                  | 0.00                                     | 5,000.00                          |
| <b>110 - 22 ALL OTHER / ACAP</b>                                       |                |                            |                           |  |                                   |
| 504 -00 PURCHASED PROFESSIONAL/TECH                                    | 820.00         | 819.40                     | 820.00                    | 0.00                                     | 820.00                            |
| <b>TOTAL</b>   | 820.00         | 819.40                     | 820.00                    | 0.00                                     | 820.00                            |
| <b>110 - 23 ALL OTHER / AROOSTOOK AREA AGENCY ON AGING</b>             |                |                            |                           |  |                                   |
| 504 -00 PURCHASED PROFESSIONAL/TECH                                    | 4,500.00       | 4,500.00                   | 4,500.00                  | 0.00                                     | 4,500.00                          |
| <b>TOTAL</b>   | 4,500.00       | 4,500.00                   | 4,500.00                  | 0.00                                     | 4,500.00                          |
| <b>110 - 24 ALL OTHER / RED CROSS</b>                                  |                |                            |                           |  |                                   |
| 504 -00 PURCHASED PROFESSIONAL/TECH                                    | 500.00         | 500.00                     | 800.00                    | 300.00                                   | 250.00                            |
| <b>TOTAL</b>   | 500.00         | 500.00                     | 800.00                    | 300.00                                   | 250.00                            |
| <b>110 - 00 ALL OTHER / HOMELESS SERVICES OF AROOSTOOK</b>             |                |                            |                           |  |                                   |
| 504 -00 PURCHASED PROFESSIONAL/TECH                                    | 0.00           | 0.00                       | 6,146.00                  | 6,146.00                                 | 0.00                              |
| <b>TOTAL</b>   | 0.00           | 0.00                       | 6,146.00                  | 6,146.00                                 | 0.00                              |
| <b>110 - 00 ALL OTHER / AROOSTOOK COUNCIL FOR HEALTHY FAMILIES</b>     |                |                            |                           |  |                                   |
| 504 -00 PURCHASED PROFESSIONAL/TECH                                    | 0.00           | 0.00                       | 200.00                    | 200.00                                   | 0.00                              |
| <b>TOTAL</b>   | 0.00           | 0.00                       | 200.00                    | 200.00                                   | 0.00                              |
| <b>110 - 00 ALL OTHER / COMMUNITY HEALTH &amp; COUNSELING SERVICES</b> |                |                            |                           |  |                                   |
| 504 -00 PURCHASED PROFESSIONAL/TECH                                    | 0.00           | 0.00                       | 335.00                    | 335.00                                   | 0.00                              |
| <b>TOTAL</b>   | 0.00           | 0.00                       | 335.00                    | 335.00                                   | 0.00                              |
| <b>110 - 00 ALL OTHER / LIFEFLIGHT FOUNDATION</b>                      |                |                            |                           |  |                                   |
| 509 - 10 PUBLIC AGENCY FUNDING   | 0.00           | 0.00                       | 1,024.00                  | 1,024.00                                 | 0.00                              |
| <b>TOTAL</b>   | 0.00           | 0.00                       | 1,024.00                  | 1,024.00                                 | 0.00                              |
| <b>OTHER</b>   |                |                            |                           |  |                                   |
| <b>110 - 50 ALL OTHER / OTHER</b>                                      |                |                            |                           |  |                                   |
| 509 - 01 TAX ABATEMNT  | 8,000.00       | 21,549.53                  | 8,000.00                  | 0.00                                     | 8,000.00                          |
| 509 - 30 TAX OVERLAY   | 4,743.00       | 0.00                       | 0.00                      | -4,743.00                                |                                   |
| <b>TOTAL</b>   | 12,743.00      | 21,549.53                  | 8,000.00                  | -4,743.00                                | 8,000.00                          |
| <b>110 - 51 MSAD # 27</b>  |                |                            |                           |  |                                   |
| 509 - 10 EDUCATION MSAD # 27   | 2,617,930.00   | 2,585,236.91               | 2,497,049.44              | -120,880.56                              | 2,464,356.35                      |
| LESS 2015 EXCESS APPROPRIATION   |                |                            | -32,693.09                | -32,693.09                               | EST                               |
| <b>TOTAL</b>   | 2,617,930.00   | 2,585,236.91               | 2,464,356.35              | -153,573.65                              | 2,464,356.35 EST                  |
| <b>110 - 56 ALL OTHER / BLOCKHOUSE</b>                                 |                |                            |                           |  |                                   |
| 509 - 10 PUBLIC AGENCY FUNDING   | 3,100.00       | 3,100.00                   | 3,400.00                  | 300.00                                   | 3,100.00                          |
| <b>TOTAL</b>   | 3,100.00       | 3,100.00                   | 3,400.00                  | 300.00                                   | 3,100.00                          |
| <b>110 - 57 ALL OTHER / CHAMBER OF COMMERCE</b>                        |                |                            |                           |  |                                   |
| 509 - 10 PUBLIC AGENCY FUNDING   | 10,000.00      | 10,000.00                  | 10,000.00                 | 0.00                                     | 10,000.00                         |
| <b>TOTAL</b>   | 10,000.00      | 10,000.00                  | 10,000.00                 | 0.00                                     | 10,000.00                         |

|   | 2015<br>APPROP | 2015<br>ACTUAL<br>EXPENSES | 2016<br>BUDGET<br>REQUEST | PROPOSED<br>INC(DEC) OVER<br>2015 BUDGET | BUDGET<br>COMMITTEE<br>RECOMMENDS |
|---|----------------|----------------------------|---------------------------|--|-----------------------------------|
| OTHER CONTINUE  |                |                            |                           |  |                                   |
| <b>110 - 58 ALL OTHER / ST JOHN SOIL &amp; WATER CONSERVATION</b> |                |                            |                           |  |                                   |
| 509 - 10 PUBLIC AGENCY FUNDING                                    | 1,229.00       | 1,229.00                   | 1,475.00                  | 246.00                                   | 1,229.00                          |
| <b>TOTAL</b>  | 1,229.00       | 1,229.00                   | 1,475.00                  | 246.00                                   | 1,229.00                          |
| <b>110 - 61 ALL OTHER / ME ACADIAN HERITAGE COUNCIL</b>           |                |                            |                           |  |                                   |
| 509 - 10 PUBLIC AGENCY FUNDING                                    | 250.00         | 250.00                     | 250.00                    | 0.00                                     | 250.00                            |
| <b>TOTAL</b>  | 250.00         | 250.00                     | 250.00                    | 0.00                                     | 250.00                            |
| <b>110 - 67 ALL OTHER / UPDATE MUNICIPAL ASSESMENT</b>            |                |                            |                           |  |                                   |
| 509 - 10 PUBLIC AGENCY FUNDING                                    | 7,500.00       | 7,500.00                   | 7,500.00                  | 0.00                                     | 7,500.00                          |
| <b>TOTAL</b>  | 7,500.00       | 7,500.00                   | 7,500.00                  | 0.00                                     | 7,500.00                          |
| <b>110 - 70 ALL OTHER / TIF # 1</b>                               |                |                            |                           |  |                                   |
| 507 - 01 LAND & LAND IMPROVEMENTS                                 | 29,675.00      | 585.71                     | 31,392.00                 | 1,717.00                                 | 28,673.32                         |
| <b>TOTAL</b>  | 29,675.00      | 585.71                     | 31,392.00                 | 1,717.00                                 | 28,673.32                         |
| <b>110 - 71 ALL OTHER / TIF # 2</b>                               |                |                            |                           |  |                                   |
| 507 - 01 LAND & LAND IMPROVEMENTS                                 | 59,627.00      | 201,952.27                 | 61,743.00                 | 2,116.00                                 | 24,458.18                         |
| <b>TOTAL</b>  | 59,627.00      | 201,952.27                 | 61,743.00                 | 2,116.00                                 | 24,458.18                         |
| <b>110 - 82 ALL OTHER / TIF # 3</b>                               |                |                            |                           |  |                                   |
| 507 - 01 LAND & LAND IMPROVEMENTS                                 | 9,514.00       | 14,563.39                  | 14,169.00                 | 4,655.00                                 | 9,098.47                          |
| <b>TOTAL</b>  | 9,514.00       | 14,563.39                  | 14,169.00                 | 4,655.00                                 | 9,098.47                          |
| <b>110 - 90 ALL OTHER / ROOF PROJECT</b>                          |                |                            |                           |  |                                   |
| 505 - 40 PROPERTY SVC / GEN REPAIRS                               | 0.00           | 21,246.50                  | 0.00                      | 0.00                                     | 0.00                              |
| <b>TOTAL</b>  | 0.00           | 21,246.50                  | 0.00                      | 0.00                                     | 0.00                              |
| <b>110 - 00 ALL OTHER / MAINE SERVICE CENTERS COALITION</b>       |                |                            |                           |  |                                   |
| 509 - 10 PUBLIC AGENCY FUNDING                                    | 0.00           | 0.00                       | 500.00                    | 500.00                                   | 0.00                              |
| <b>TOTAL</b>  | 0.00           | 0.00                       | 500.00                    | 500.00                                   | 0.00                              |
| <b>110 - 00 ALL OTHER / COMMUNITY VOICES</b>                      |                |                            |                           |  |                                   |
| 509 - 10 PUBLIC AGENCY FUNDING                                    | 0.00           | 0.00                       | 250.00                    | 250.00                                   | 0.00                              |
| <b>TOTAL</b>  | 0.00           | 0.00                       | 250.00                    | 250.00                                   | 0.00                              |
| <b>110 - 00 ALL OTHER / MIZPAH</b>                                |                |                            |                           |  |                                   |
| 509 - 10 PUBLIC AGENCY FUNDING                                    | 0.00           | 0.00                       | 500.00                    | 500.00                                   | 0.00                              |
| <b>TOTAL</b>  | 0.00           | 0.00                       | 500.00                    | 500.00                                   | 0.00                              |
| <b>110 - 00 ALL OTHER / NORTHERN MAINE VETERANS CEMETERY</b>      |                |                            |                           |  |                                   |
| 509 - 10 PUBLIC AGENCY FUNDING                                    | 0.00           | 0.00                       | 150.00                    | 150.00                                   | 0.00                              |
| <b>TOTAL</b>  | 0.00           | 0.00                       | 150.00                    | 150.00                                   | 0.00                              |
| <b>110 - 00 ALL OTHER / ACADIA OF THE LANDS &amp; FORESTS</b>     |                |                            |                           |  |                                   |
| 509 - 10 PUBLIC AGENCY FUNDING                                    | 0.00           | 0.00                       | 4,097.00                  | 4,097.00                                 | 0.00                              |
| <b>TOTAL</b>  | 0.00           | 0.00                       | 4,097.00                  | 4,097.00                                 | 0.00                              |



## **Annual Report to Fort Kent**

### **2015 Activity Summary**

- 81 - Critical Care and Ambulatory Medical flights (+44.6%)
- 137 – Business Flights (+26.8%)
- 114 – Pleasure Flights (Flat)
- 83 - Flight School (+259%)
- 1334 Recorded Flight Ops (+66.5%)

### **Non – Operational Developments in 2015**

July 2015 marked the completion of a restructured lease agreement between Valley Recycling Facility, Inc. and the Airport.

### **Looking ahead in 2016**

The airport is expecting Federal and State funding for a new JET fuel farm in the summer of 2016. This capital project positions the airport to support traffic for business and medical flights.

We are pleased to be able to serve the people of the Valley. Thank you for your support in 2016.

Fort Kent directors are Jake Robichaud, Steve Ouellette, or Steve Pelletier. Please feel free to speak with them for more information.

You may also contact the airport manager David Fernald for more information regarding this report at 543-6300 or 436-1379.

# Town Clerk Report

|   | 2013         | 2014         | 2015         |
|---|--------------|--------------|--------------|
| <b>MARRIAGES</b>                        | 24           | 24           | 28           |
| <b>BIRTHS</b>                           | 69           | 80           | 81           |
| <b>DEATHS</b>                           | 63           | 68           | 70           |
| <b>GENERAL ASSISTANCE</b>               | 3            | 5            | 3            |
| <b>REGISTERED VOTERS AS OF 12/31/15</b> | <b>2,983</b> | <b>3,011</b> | <b>2,946</b> |
| Unenrolled                              | 865          | 872          | 874          |
| Republican                              | 520          | 541          | 535          |
| Democratic                              | 1,544        | 1,542        | 1,484        |
| Green                                   | 54           | 56           | 53           |
| <b>DOG LICENSES</b>                     |              |              |              |
| Male/Female                             | 95           | 106          | 77           |
| Neutered                                | 365          | 434          | 430          |
| Kennels                                 | 13           | 8            | 8            |

## CARRY FORWARD - 2015

|               |   |                   |
|---------------|---|-------------------|
| 110-70-507-01 | TIF # 1 EAST MAIN STREET                | -58,244.22        |
| 110-71-507-01 | TIF # 2 VILLAGE ROAD                    | -7,768.27         |
| 110-82-507-01 | TIF # 3 WEST MAIN STREET                | -9,880.14         |
| 115-03-680-11 | FISH RIVER GREENWAY PROJECT             | 7,692.46          |
| 115-03-680-24 | NATIONAL PARK SERVICES REC TRAIL PRGM   | 19,819.47         |
| 115-03-680-26 | DEP CULVERT GRANT                       | 14,927.00         |
| 101-10-40114  | PLUMBING PERMITS                        | -118.50           |
| 101-20-40230  | HOMESTEAD EXEMPTION 2015                | -17,889.00        |
| 101-40-40452  | MISC ADMINISTRATION- OUTSTANDING CKS    | 2,954.59          |
| 115-03-45014  | HAZARD MITIGATION GRANT- NPB            | -4,024.00         |
| 115-03-45016  | BRYNE GRANT - PD                        | -564.52           |
| 115-03-45022  | MMA- SAFETY GRANTS                      | -3,238.00         |
| 115-03-45024  | NATIONAL PARK SERVICES - REC TRAIL PRGM | -34,999.60        |
| 115-03-4026   | 2015 DEP CULVERT GRANT                  | -15,000.00        |
| 10-11410-50   | LIONS PAVILION                          | 6,095.73          |
| 10-11530-00   | OTHER ACCOUNTS RECEIVABLE               | -2,474.64         |
| 10-24110-01   | BMV                                     | 1,201.79          |
| 10-24110-02   | DOGS                                    | 269.00            |
| 10-24110-03   | CONCEALED WEAPONS                       | 427.00            |
| 10-24110-04   | OVERWIDTH PERMITS                       | 22.50             |
| 10-24110-06   | VITAL RECORDS FEE                       | 90.40             |
| 10-24110-51   | IF & W FEES                             | 14,366.00         |
| 10-24610-07   | COFFEE FUND                             | 151.95            |
| 10-24610-09   | SODA FUND                               | 32.68             |
| 10-24610-10   | WELLNESS                                | -43.84            |
| 10-24610-11   | TEAMSTERS UNION                         | 147.98            |
| <b>TOTAL</b>  |   | <b>-86,046.18</b> |

|  | 2015<br>APPROP    | 2015<br>ACTUAL<br>EXPENSES | 2016<br>BUDGET<br>REQUEST | PROPOSED<br>INC(DEC) OVER<br>2015 BUDGET | BUDGET<br>COMMITTEE<br>RECOMMENDS |
|--|-------------------|----------------------------|---------------------------|--|-----------------------------------|
| <b>102 - 09 OFFICE OF PLANNING &amp; DEVELOPMENT</b> |                   |                            |                           |  |                                   |
| 501 - SALARY/WAGES                                   |                   |                            |                           |  |                                   |
| 01 - DEPT HEAD                                       | 41,970.00         | 41,175.79                  | 44,000.00                 | 2,030.00                                 | 52,500.00                         |
| 03 - NON-SUPERVSR                                    | 13,440.00         | 13,432.32                  | 28,900.00                 | 15,460.00                                | 3,258.00                          |
| 04 - CLERICAL  | 30,480.00         | 29,904.49                  | 30,500.00                 | 20.00                                    | 31,000.00                         |
| 502 - EMPL BENEFIT                                   |                   |                            |                           |  |                                   |
| 01 - UNEMPL COMP                                     | 103.00            | 103.00                     | 82.00                     | -21.00                                   | 82.00                             |
| 02 - WORKERS COMP                                    | 460.00            | 616.96                     | 700.00                    | 240.00                                   | 700.00                            |
| 11 - DEFERRED CMP                                    | 2,385.00          | 2,340.00                   | 3,180.00                  | 795.00                                   | 3,180.00                          |
| 20 - HEALTH INS                                      | 32,517.00         | 32,514.19                  | 44,450.00                 | 11,933.00                                | 34,810.00                         |
| 30 - FICA  | 5,120.00          | 5,062.38                   | 6,250.00                  | 1,130.00                                 | 4,700.00                          |
| 31 - MEDICARE  | 1,200.00          | 1,183.89                   | 1,500.00                  | 300.00                                   | 1,100.00                          |
| 503 - SUPPLIES                                       |                   |                            |                           |  |                                   |
| 01 - OFFICE  | 1,000.00          | 1,351.66                   | 1,500.00                  | 500.00                                   | 1,000.00                          |
| 06 - POSTAGE   | 50.00             | 0.00                       | 200.00                    | 150.00                                   | 50.00                             |
| 504 - PROF & TECH                                    |                   |                            |                           |  |                                   |
| 01 - EMPL TRAING                                     | 800.00            | 15.00                      | 1,400.00                  | 600.00                                   | 1,200.00                          |
| 02 - DUES /MEMBER                                    | 220.00            | 154.89                     | 220.00                    | 0.00                                     | 220.00                            |
| 30 - FEE/LIC/PERM                                    | 50.00             | 37.10                      | 50.00                     | 0.00                                     | 50.00                             |
| 50 - LEGAL EXPENS                                    | 600.00            | 0.00                       | 1,000.00                  | 400.00                                   | 600.00                            |
| 52 - AUDIT SERVC                                     | 1,700.00          | 1,000.00                   | 1,700.00                  | 0.00                                     | 1,500.00                          |
| 505 - PROPERTY SVC                                   |                   |                            |                           |  |                                   |
| 12 - PHONE/INTERNET                                  | 1,200.00          | 1,075.97                   | 1,500.00                  | 300.00                                   | 1,200.00                          |
| 40 - GEN REPAIRS                                     | 200.00            | 0.00                       | 200.00                    | 0.00                                     | 200.00                            |
| 506 - OTHER PURCH                                    |                   |                            |                           |  |                                   |
| 01 - LIAB INS  | 811.00            | 821.33                     | 750.00                    | -61.00                                   | 750.00                            |
| 02 - P/O LIAB INS                                    | 898.00            | 897.29                     | 800.00                    | -98.00                                   | 800.00                            |
| 05 - OTHER INS                                       | 19.00             | 19.09                      | 0.00                      | -19.00                                   | 0.00                              |
| 10 - TRAVEL  | 1,000.00          | 656.98                     | 1,500.00                  | 500.00                                   | 1,500.00                          |
| 20 - ADVERTISING                                     | 700.00            | 281.01                     | 1,000.00                  | 300.00                                   | 700.00                            |
| 507 - PROPERTY                                       |                   |                            |                           |  |                                   |
| 10 - EQUIPMENT                                       | 200.00            | 275.00                     | 500.00                    | 300.00                                   | 200.00                            |
| 509 - MISC ITEMS                                     |                   |                            |                           |  |                                   |
| 00 - MISC ITEMS                                      | 200.00            | 38.00                      | 200.00                    | 0.00                                     | 200.00                            |
| 05 - WEBSITE FEE                                     | 1,200.00          | 1,462.00                   | 1,500.00                  | 300.00                                   | 1,500.00                          |
| <b>TOTAL</b>   | <b>138,523.00</b> | <b>134,418.34</b>          | <b>173,582.00</b>         | <b>35,059.00</b>                         | <b>143,000.00</b>                 |

To the Citizens of Fort Kent:

The Office of Planning and Economic Development (OPED) would like to thank the community for its continued support of this office. Our goal is to encourage new business development for job creation and assist current businesses in regards to growth and expansion.

Our administration of the Revolving Loan Fund provides gap financial assistance for business expansion and development. The coordination and support of the Planning Board, Zoning Board of Appeals, and Code Enforcement efforts assist with the building permit and business development process to encourage economic development and growth.

The community of Fort Kent built nine new homes in 2015 which more than doubled the nearest home developing community in Aroostook County. In all, the OPED processed 88 land use permits that included 29 that required Maine Uniform Building and Energy Code (MUBEC) building inspections, as Fort Kent is one of five communities in Aroostook County that is required to enforce MUBEC.

2015 also saw the completion of the raised road on West Main Street to meet the entrance to the new International Bridge, Northern Maine Medical Center expansion, new Family Dollar facility, Performance Printing & Design expansion, and the American Legion building improvements. Business movement in Town saw the Pregnancy Care Center and Fiddlehead Focus moving to new locations and new businesses include Kasamara Bridal Boutique, Roland's Barber Shop, Legends Restaurant/Lounge, and the Lunch Box.

The Town expects Maine Department of Economic Development's approval letter shortly for the Tax Increment Finance (TIF) district that allows the Town to use new tax valuation funds on East and West Main Street for development projects. The OPED also applied for many funding assistance grants during 2015 and was awarded over \$200,000 for various projects.

To encourage a more active community and add to the tourism experience, the OPED, in conjunction with Public Works, Fort Kent Bike & Pedestrian Committee, Boy Scouts, and UMFK Forestry Department, installed 3 wooden kiosks as part of the Fish River Greenway, installed a canopy and picnic table along Fish River, and wooden trail steps on the Fournier Biological Trail. Existing Town walking trails were improved and new trails were developed for residents and tourists alike.

We strongly encourage the citizens of Fort Kent to utilize the resources of this office and look forward to working with the community in 2016.

|                 |                          |
|-----------------|--------------------------|
| Steve Pelletier | Director                 |
| Cindy Bouley    | Administrative Assistant |
| Dennis Cyr      | Code Enforcement Officer |



# 2015 GRANT ACTIVITY

|   | Amount     |
|---|------------|
| <b>MMA - Safety Enhancement Grant - 2015 (PW)</b>                         | 1,000.00   |
| Expended  | 1,000.00   |
| Balance Available   | -          |
| <b>MMA WELLNESS GRANT 2015</b>  | 840.00     |
| Expended  | 365.03     |
| Balance Available   | 474.97     |
| <b>Department of Conservation - Heritage Trail</b>                        | 17,500.00  |
| Expended  | 17,500.00  |
| Balance Available   | -          |
| <b>CDBG - 2014 Micro-Enterprise - Façade</b>                              | 150,000.00 |
| Expended  | 150,000.00 |
| Balance Available   | -          |
| <b>Volunteer Fire Assistance Grant - Maine Forestry</b>                   | 2,466.00   |
| Expended  | 2,466.00   |
| Balance Available   | -          |
| <b>National Park Service -Bike Pedestrian Committee<br/>(Tech. Asst.)</b> | 13,000.00  |
| Balance Available   | 13,000.00  |
| Balance Available   | -          |
| <b>Small Community Grant - DEP</b>  | 19,841.00  |
| Expended  | 19,841.00  |
| Balance Available   | -          |
| <b>FEMA - SCBA Assistance to Firefighters</b>                             | 2,850.00   |
| Expended  | 2,850.00   |
| Balance Available   | -          |
| <b>MMA - Safety Enhancement Grant - 2015 (PW)</b>                         | 1,538.40   |
| Expended  | 0.00       |
| Balance Available   | 1,538.40   |
| <b>MMA - Safety Enhancement Grant - 2015 (PD)</b>                         | 1,700.00   |
| Expended  | 0.00       |
| Balance Available   | 1,700.00   |
| <b>Davis Foundation - Bike Pedestrian</b>                                 | 10,000.00  |
| Expended  | 10,000.00  |
| Balance Available   | -          |
| <b>Betterment Fund - Bike Pedestrian</b>                                  | 15,000.00  |
| Expended  | 7,307.54   |
| Balance Available   | 7,692.46   |
| <b>HMPG - North Perley Brook Road</b>                                     | 17,778.00  |
| Expended  | 17,778.00  |
| Balance Available   | -          |

## 2015 GRANT ACTIVITY (cont.)

|  |                   |            |
|--|-------------------|------------|
| <b>CDBG - 2015 Economic Development</b>                          |                   | 100,000.00 |
|  | Expended          | 100,000.00 |
|  | Balance Available | -          |
| <br><b>Dept. of Enviromental Protection - Black Lake Culvert</b> |                   | 15,000.00  |
|  | Expended          | 73.00      |
|  | Balance Available | 14,927.00  |
| <br><b>Recreational Trail Program</b>                            |                   | 35,000.00  |
|  | Expended          | 15,180.53  |
|  | Balance Available | 19,819.47  |
| <br><b>Department of Conservation -Snowmobile 2015</b>           |                   | 20,967.00  |
|  | Expended          | 20,967.00  |
|  | Balance Available | -          |
| <br><b>Highway Safety OUI Grant- Police</b>                      |                   | 1,914.17   |
|  | Expended          | 1,914.17   |
|  | Balance Available | -          |
| <br><b>Highway Safety Seatbelt Grant - Police</b>                |                   | 1,442.52   |
|  | Expended          | 1,442.52   |
|  | Balance Available | -          |
| <br><b>MEMA Stone Garden - Police</b>                            |                   | 1,468.16   |
|  | Expended          | 1,468.16   |
|  | Balance Available | -          |
| <br><b>Impaired Driving Grant - Police</b>                       |                   | 1,968.77   |
|  | Expended          | 1,968.77   |
|  | Balance Available | -          |
| <br><b>Bryne Grant - Police</b>                                  |                   | 896.00     |
|  | Expended          | 736.32     |
|  | Balance Available | 159.68     |
| <br><b>Project Canopy</b>  |                   | 8,000.00   |
|  | Expended          | 8,000.00   |
|  | Balance Available | -          |
| <br><b>Cops Hiring Program - Police</b>                          |                   | 125,000.00 |
|  | Expended          | -          |
|  | Balance Available | 125,000.00 |

**DEVELOPMENT LOAN**

|                          | <b>2014</b> | <b>2015</b> |
|--------------------------|-------------|-------------|
| Beginning Balance        | 81,468.06   | 113,424.47  |
| Loan Payments            | 38,887.39   | 56,036.57   |
| Interest                 | 68.75       | 290.02      |
| Disbursement             | 0.00        | 0.00        |
| Administrative Fee (18%) | -6,999.73   | -10,086.57  |
| Available to Loan        | 113,424.47  | 159,664.49  |

**SSBCI - FAME**

|  |           |           |
|--|-----------|-----------|
| Beginning Balance                          | 22,434.63 | 37,383.43 |
| Loan Payments                              | 15,273.48 | 15,280.48 |
| Interest                                   | 27.50     | 95.95     |
| Disbursement                               | 0.00      | 0.00      |
| Administrative Fee (7% of Interest Earned) | -352.18   | -349.65   |
| Available to Loan                          | 37,383.43 | 52,410.21 |

**FAME**

|  |            |           |
|--|------------|-----------|
| Beginning Balance                          | 39,371.33  | 28,636.16 |
| Loan Payments                              | 9,421.02   | 7,166.64  |
| Interest                                   | 20.62      | 65.47     |
| Disbursement                               | -20,000.00 | 0.00      |
| Administrative Fee (7% of Interest Earned) | -176.81    | -154.87   |
| Available to Loan                          | 28,636.16  | 35,713.40 |

**COMMUNITY ENTERPRISE**

|                                     |           |           |
|-------------------------------------|-----------|-----------|
| Beginning Balance                   | 16,193.36 | 28,361.27 |
| Loan Payments                       | 12,653.43 | 9,887.88  |
| Interest                            | 27.50     | 69.56     |
| Disbursement                        | -6.88     | 0.00      |
| Administrative Fee (4% of payments) | -506.14   | -395.52   |
| Available to Loan                   | 28,361.27 | 37,923.19 |

**PLANNING & DEVELOPMENT ADMINISTRATION RESERVE**

|                                     |            |            |
|-------------------------------------|------------|------------|
| Beginning Balance                   | 115,245.19 | 103,145.30 |
| Unexpended Fund Balance/Liabilities | 3.48       | 6,704.66   |
| Administrative Fee                  | 8,034.86   | 10,986.61  |
| Interest                            | 234.13     | 887.12     |
| NMDC Dues                           | -7,564.13  | -7,515.90  |
| FAME/SSBCI Fees                     | -525.00    | -1,425.00  |
| Consulting/Legal Fees               | -2,022.50  | -4,314.24  |
| Advertising                         | -2,100.00  | -250.00    |
| Monies from Fines/Agreements        | -6,308.99  | 1,800.00   |
| Miscellaneous                       | -1,851.74  | -500.00    |
| TOTAL                               | 103,145.30 | 109,518.55 |

**PLANNING & DEVELOPMENT ADMIN. RESERVE for FUTURE BENEFIT LIABILITIES/TRAINING**

|                                 |              |              |
|---------------------------------|--------------|--------------|
| Beginning Balance               | 3,600.00     | 3,600.00     |
| Transfer from/to Reserves       | 0.00         | -1,100.00    |
| Available                       | 3,600.00     | 2,500.00     |
| TOTAL                           | 106,745.30   | 112,018.55   |
| Loans Disbursed Since Inception | 2,221,377.92 | 2,221,377.92 |
| Discharged Since Inception      | 172,809.44   | 172,809.44   |
| Loans Made Since Inception      | 141          | 141          |

## Land Use Permits

### When Land Use Permits are needed:

No building or structure shall be erected, altered, changed, or moved until a permit has been issued by the Code Enforcement Officer. All applications for permits shall be in Accordance with the provisions or ordinance.

| <b>LAND USE PERMITS ISSUED</b>                                | <b>2013</b> | <b>2014</b> | <b>2015</b> |
|---|-------------|-------------|-------------|
| New Homes (stick built)                                       | 8           | 9           | 7           |
| Mobile Homes/Manufactured Homes                               | 5           | 5           | 2           |
| Residential Garages, Storage Sheds & Camps                    | 21          | 18          | 7           |
| Home Improvements & Remodeling- Alterations                   | 8           | 8           | 5           |
| Additions to Homes  | 11          | 7           | 13          |
| Addition to Commercial Buildings & Renovations/Alterations    | 7           | 12          | 14          |
| Fences, Porches & Decks                                       | 3           | 2           | 2           |
| Junkyard Renewal  | 3           | 2           | 3           |
| Permit renewals   | 6           | 1           | 0           |
| Home Occupations  | 1           | 1           | 3           |
| Timber Harvest Permits  | 21          | 7           | 11          |
| Fill/Excavation   | 0           | 0           | 2           |
| Signs   | 5           | 9           | 2           |
| Relocated Structures  | 4           | 0           | 2           |
| New Business  | 3           | 4           | 1           |
| Kennels/Stables/Barns/Greenhouses                             | 0           | 1           | 2           |
| Commercial Apts.  | 0           | 0           | 0           |
| Private/Public Clubs  | 0           | 0           | 1           |
| Subdivision or Expansion of Subdivision                       | 0           | 0           | 1           |
| Swimming Pools  | 0           | 1           | 0           |
| Commercial Garages and Storage                                | 7           | 4           | 3           |
| Other: Parking/Campsite                                       | 1           | 1           | 2           |
| Town/Government/State Bldgs/Hospital Projects (Tax Exemption) | 1           | 2           | 3           |
| Telecommunication, Wind Towers, Test Sites, Substation        | 1           | 2           | 0           |
| Driveway Permits  | 2           | 9           | 2           |
| <b>TOTAL</b>  | <b>118</b>  | <b>105</b>  | <b>88</b>   |

### Plumbing Permits

|                               |           |           |           |
|-------------------------------|-----------|-----------|-----------|
| Internal Plumbing             | 20        | 15        | 18        |
| Septic Systems                | 15        | 11        | 11        |
| <b>TOTAL PLUMBING PERMITS</b> | <b>35</b> | <b>26</b> | <b>29</b> |

### Valley Recycling Facility Igloo Locations:

#### Fort Kent Locations

|                       |            |
|-----------------------|------------|
| Rite Aid Parking      | 1 & 2      |
| Town Office Parking   | 1 & 2      |
| Caron Redemption      | 1 & 2      |
| Shop 'n' Save Parking | 1, 2, 3, 4 |
| Stevie D's Parking    | 1 & 2      |

#### Frenchville Locations

|                      |         |
|----------------------|---------|
| CL Roy Parking       | 1,2,3   |
| Town Office Parking  | 1,2,3,4 |
| VRF Transfer Station | 1,2,3,4 |

#### Madawaska Locations

|                        |         |
|------------------------|---------|
| Madawaska Fire Station | 1 & 2   |
| Dead River Tank Site   | 1,2,3,4 |
| Kmart Parking lot      | 1 & 2   |

#### St. Agatha Locations

|                      |         |
|----------------------|---------|
| RFC Trucking Parking | 1, 2, 3 |
| Town Garage Parking  | 1,2,3,4 |
| Ned Berce Farms      | 1 & 2   |

### Index

- 1 - Newspapers & Paper
- 2 - #2 Plastics
- 3 - Corrugated Cardboard ONLY
- 4 - Tin Cans

**RESERVE ACCOUNTS - 2015****ADMINISTRATION CAPITAL / EQUIPMENT**

|               |   |            |
|---------------|---|------------|
| 102-01        | ADMINISTRATION                          | 14,801.30  |
| 110-90-505-40 | ROOF PROJECT - ADMIN                    | -20,312.50 |
| 101-30-40330  | VITAL STATISTICS                        | 1,169.00   |
| 101-40-40452  | MISC ADMINISTRATION                     | 4,646.42   |
| 10-37230-01   | ADMIN CAPITAL/EQUIPMENT RESERVE         | 76,232.98  |
| 10-37230-01   | UNFUNDED BENEFIT LIABILITIES ALLOCATION | -60,000.00 |

**TOTAL AVAILABLE** 16,537.20

**ADMINISTRATION / FUTURE BENEFIT LIABILITIES**

60,000.00

**TOTAL AVAILABLE** 60,000.00

**HERITAGE TRAIL**

|             |                        |           |
|-------------|------------------------|-----------|
| 10-37230-02 | HERITAGE TRAIL RESERVE | 15,000.00 |
|-------------|------------------------|-----------|

**TOTAL AVAILABLE** 15,000.00

**PUBLIC WORKS CAPITAL / EQUIPMENT**

|             |   |           |
|-------------|---|-----------|
| 105-01      | PUBLIC WORKS                            | 5,216.28  |
| 10-37230-04 | PW CAPITAL/EQUIPMENT RESERVE            | 31,540.91 |
| 10-37230-04 | UNFUNDED BENEFIT LIABILITIES ALLOCATION | -1,500.00 |

**TOTAL AVAILABLE** 35,257.19

**PUBLIC WORKS / FUTURE BENEFIT LIABILITIES**

1,500.00

**TOTAL AVAILABLE** 1,500.00

**POLICE CAPITAL / EQUIPMENT**

|              |   |           |
|--------------|---|-----------|
| 104-01       | POLICE                                  | 21,046.25 |
| 101-10-40150 | HUNTING & FISHING LICENSES              | 171.25    |
| 101-10-40172 | CONCEALED WEAPONS                       | -31.00    |
| 101-30-43015 | OFFICERS AT FUNCTIONS                   | 3,069.14  |
| 101-30-43016 | ACCIDENT REPORTS                        | 172.00    |
| 101-40-40402 | PARKING TICKETS                         | 70.00     |
| 10-37230-05  | POLICE CAPITAL/EQUIPMENT RESERVE        | 88,818.83 |
| 10-37230-05  | UNFUNDED BENEFIT LIABILITIES ALLOCATION | 1,200.00  |

**TOTAL AVAILABLE** 114,516.47

**POLICE / FUTURE BENEFIT LIABILITIES**

1,200.00

**TOTAL AVAILABLE** 1,200.00

**JALBERT PARK RESERVE**

|             |                      |          |
|-------------|----------------------|----------|
| 10-37230-06 | JALBERT PARK RESERVE | 6,832.46 |
|-------------|----------------------|----------|

**TOTAL AVAILABLE** 6,832.46

**RECREATION CAPITAL / EQUIPMENT**

|              |   |           |
|--------------|---|-----------|
| 106-05       | RECREATION                              | 10,789.03 |
| 101-30-40350 | REC CONCESSIONS                         | -425.21   |
| 101-30-40352 | REC SPRING PROGRAMS                     | 1,380.00  |
| 101-30-40353 | REC SUMMER PROGRAMS                     | 1,428.00  |
| 101-30-40354 | REC FALL PROGRAMS                       | 1,175.00  |
| 101-30-40357 | RV PARK FEES                            | -2,627.78 |
| 101-30-40358 | REC WINTER PROGRAMS                     | -88.00    |
| 10-37230-08  | RECREATION CAPITAL/EQUIPMENT RESERVE    | 56,831.75 |
| 10-37230-08  | UNFUNDED BENEFIT LIABILITIES ALLOCATION | -3,600.00 |

**TOTAL AVAILABLE** 64,862.79

**RECREATION / FUTURE BENEFIT LIABILITIES**

3,600.00

**TOTAL LIABILITIES** 3,600.00

**RESERVE ACCOUNTS - 2015 (cont.)****FIRE DEPARTMENT RESERVE**

|               |                            |            |
|---------------|----------------------------|------------|
| 104-03        | FIRE                       | 703.74     |
| 110-90-505-40 | ROOF PROJECT - FIRE        | -934.00    |
| 10-37230-09   | FIRE DEPT RESERVE          | 64,711.01  |
| 10-37230-09   | PREVIOUSLY ALLOCATED FUNDS | -18,736.51 |

**TOTAL AVAILABLE** 45,744.24

**INDUSTRIAL PARK RESERVE**

|             |   |            |
|-------------|---|------------|
| 10-37230-10 | INDUSTRIAL PARK CAPITAL/EQUIPMENT RESERVE | 462,310.22 |
|-------------|---|------------|

**TOTAL AVAILABLE** 462,310.22

**POLICE DRUG SEIZURE FUNDS**

|             |                    |          |
|-------------|--------------------|----------|
| 10-37230-11 | DRUG SEIZURE FUNDS | 4,698.91 |
|-------------|--------------------|----------|

**TOTAL AVAILABLE** 4,698.91

**PUBLIC WORKS ROAD RESERVE**

|              |              |            |
|--------------|--------------|------------|
| 101-20-40227 | URIP         | 76,872.00  |
| 10-37230-16  | ROAD RESERVE | -74,642.07 |

**TOTAL AVAILABLE** 2,229.93

**PLANNING AND DEVELOPMENT ADMIN RESERVE**

|             |   |            |
|-------------|---|------------|
| 102-09      | PLANNING                                | 4,104.66   |
| 10-37230-17 | OPED ADMIN RESERVE                      | 106,913.89 |
| 10-37230-17 | UNFUNDED BENEFIT LIABILITIES ALLOCATION | 1,000.00   |

**TOTAL AVAILABLE** 112,018.55

**PLANNING AND DEVELOPMENT ADMIN / FUTURE BENEFIT LIABILITIES**

1,000.00

**TOTAL AVAILABLE** 1,000.00

**REVOLVING LOAN FUND**

|             |  |            |
|-------------|--|------------|
| 10-37230-17 | RLF, FAME, COMMUNITY ENTERPRISE, SSCBI | 285,711.29 |
|-------------|--|------------|

**TOTAL AVAILABLE** 285,711.29

**ANIMAL SHELTER RESERVE**

|             |                |          |
|-------------|----------------|----------|
| 104-09      | ANIMAL CONTROL | 887.00   |
| 10-37140-08 | ANIMAL SHELTER | 4,614.68 |

**TOTAL AVAILABLE** 5,501.68

**SNOWMOBILE ASSOCIATION RESERVE**

|             |                        |           |
|-------------|------------------------|-----------|
| 10-37140-13 | SNOWMOBILE ASSOCIATION | 74,334.81 |
|-------------|------------------------|-----------|

**TOTAL AVAILABLE** 74,334.81

**STREET LIGHTS RESERVE**

|             |                      |          |
|-------------|----------------------|----------|
| 10-37140-15 | STREET LIGHT RESERVE | 5,149.00 |
|-------------|----------------------|----------|

**TOTAL AVAILABLE** 5,149.00

**RADIO TOWER RESERVE**

|             |             |          |
|-------------|-------------|----------|
| 10-37140-16 | RADIO TOWER | 1,082.42 |
|-------------|-------------|----------|

**TOTAL AVAILABLE** 1,082.42

**CENTENNIAL ASSOCIATION RESERVE**

|             |                       |        |
|-------------|-----------------------|--------|
| 10-37140-17 | CENTENIAL ASSOCIATION | 814.34 |
|-------------|-----------------------|--------|

**TOTAL AVAILABLE** 814.34

**RESERVE ACCOUNTS - 2015 (cont.)****WATER FUND BALANCE**

|  |            |
|--|------------|
| BEGINNING BALANCE                              | 461,328.56 |
| VEHICLE ALLOCATION                             | 14,000.00  |
| WATER RECEIVABLE                               | -10,351.52 |
| YANMAR TRACTOR                                 | -6,997.50  |
| WATER LINE - HALL STREET                       | -14,100.00 |
| OPERATING INCOME/LOSS                          | -33,314.27 |
| UPDATE UNFUNDED BENEFIT LIABILITIES ALLOCATION | 1,800.00   |

**TOTAL AVAILABLE** 412,365.27

**WATER / FUTURE BENEFIT LIABILITIES**

3,600.00

**TOTAL AVAILABLE** 3,600.00

**WASTEWATER FUND BALANCE**

|                       |            |
|-----------------------|------------|
| BEGINNING BALANCE     | 180,111.80 |
| WASTEWATER RECEIVABLE | -42,035.01 |
| OPERATING INCOME/LOSS | 78,371.98  |

**TOTAL AVAILABLE** 216,448.77

**WASTEWATER / SLUDGE REMOVAL RESERVE**

54,526.05

**TOTAL AVAILABLE** 54,526.05

**WASTEWATER INDUSTRIAL ESCROW**

43,834.04

**TOTAL AVAILABLE** 43,834.04

**WASTEWATER CAPITAL / EQUIPMENT RESERVE**

|  |           |
|--|-----------|
| BEGINNING BALANCE                              | 54,141.02 |
| YANMAR TRACTOR                                 | -6,997.50 |
| UPDATE UNFUNDED BENEFIT LIABILITIES ALLOCATION | 1,800.00  |

**TOTAL AVAILABLE** 48,943.52

**WASTEWATER / FUTURE BENEFIT LIABILITIES**

3,600.00

**TOTAL AVAILABLE** 3,600.00

**WASTEWATER BUILDING / PAVING RESERVE**

42,397.80

**TOTAL AVAILABLE** 42,397.80

**WASTEWATER BUILDING / TRUCK**

14,000.00

**TOTAL AVAILABLE** 14,000.00

|   | 2015<br>APPROP | 2015<br>ACTUAL<br>REVENUES | 2016<br>BUDGET<br>REQUEST | PROPOSED<br>INC(DEC) OVER<br>2015 BUDGET | BUDGET<br>COMMITTEE<br>RECOMMENDS |
|---|----------------|----------------------------|---------------------------|--|-----------------------------------|
| <b>ADMINISTRATION REVENUES</b>            |                |                            |                           |  |                                   |
| 101-10-40110 BUILDING PERMITS             | 1,500.00       | 1,660.00                   | 1,500.00                  | 0.00                                     | 1,500.00                          |
| 101-30-40330 MARRIAGE, DEATH, BIRTH CERT. | 8,000.00       | 9,169.00                   | 8,000.00                  | 0.00                                     | 8,000.00                          |
| 101-10-40130 DOG LICENSES                 | 500.00         | 501.00                     | 500.00                    | 0.00                                     | 500.00                            |
| 101-10-40160 MOTOR VEHICLE FEES           | 15,500.00      | 15,939.00                  | 15,500.00                 | 0.00                                     | 15,500.00                         |
| 101-30-40303 FKUD- CONTRACTED SERVICES    | 55,000.00      | 55,000.00                  | 55,000.00                 | 0.00                                     | 55,000.00                         |
| <b>TOTAL</b>                              | 80,500.00      | 82,269.00                  | 80,500.00                 | 0.00                                     | 80,500.00                         |

|  | 2015<br>APPROP | 2015<br>ACTUAL<br>REVENUES | 2016<br>BUDGET<br>REQUEST | PROPOSED<br>INC(DEC) OVER<br>2015 BUDGET | BUDGET<br>COMMITTEE<br>RECOMMENDS |
|--|----------------|----------------------------|---------------------------|--|-----------------------------------|
| <b>OFFICE OF PLANNING &amp; DEVELOPMENT REVENUES</b> |                |                            |                           |  |                                   |
| MUBEC FEE REVENUES                                   | 0.00           | 0.00                       | 10,000.00                 | 10,000.00                                | 10,000.00                         |
| <b>TOTAL</b>   | 0.00           | 0.00                       | 10,000.00                 | 10,000.00                                | 10,000.00                         |

|  | 2015<br>APPROP | 2015<br>ACTUAL<br>REVENUES | 2016<br>BUDGET<br>REQUEST | PROPOSED<br>INC(DEC) OVER<br>2015 BUDGET | BUDGET<br>COMMITTEE<br>RECOMMENDS |
|--|----------------|----------------------------|---------------------------|--|-----------------------------------|
| <b>POLICE DEPARTMENT REVENUES</b>          |                |                            |                           |  |                                   |
| 101-10-40150 FISHING & HUNTING LICENSES    | 3,000.00       | 3,171.25                   | 3,000.00                  | 0.00                                     | 3,000.00                          |
| 101-10-40172 CONCEALED WEAPONS             | 200.00         | 169.00                     | 100.00                    | -100.00                                  | 100.00                            |
| 101-30-40314 FIRE ALARM SYSTEM             | 700.00         | 600.00                     | 600.00                    | -100.00                                  | 600.00                            |
| 101-40-40402 PARKING TICKETS               | 300.00         | 370.00                     | 300.00                    | 0.00                                     | 300.00                            |
| 101-30-43016 ACCIDENT REPORTS              | 300.00         | 472.00                     | 350.00                    | 50.00                                    | 350.00                            |
| 101-30-43015 OFFICERS AT FUNCTIONS         | 6,000.00       | 9,069.14                   | 5,000.00                  | -1,000.00                                | 6,000.00                          |
| 101-30-40334 ANIMAL CONTROL / SHELTER FEES | 1,000.00       | 1,000.00                   | 1,000.00                  | 0.00                                     | 1,000.00                          |
| 101-30-40315 AMBULANCE SERVICE             | 15,476.00      | 15,476.00                  | 15,940.00                 | 464.00                                   | 15,940.00                         |
| 101-30-43020 ST FRANCIS FIRE DEPT          | 1,200.00       | 1,200.00                   | 1,200.00                  | 0.00                                     | 1,200.00                          |
| 115-03-45027 C.O.P.'S GRANT                | 0.00           | 0.00                       | 0.00                      | 0.00                                     | 40,000.00                         |
| <b>TOTAL</b>                               | 28,176.00      | 31,527.39                  | 27,490.00                 | -686.00                                  | 68,490.00                         |

|   | 2015<br>APPROP | 2015<br>ACTUAL<br>REVENUES | 2016<br>BUDGET<br>REQUEST | PROPOSED<br>INC(DEC) OVER<br>2015 BUDGET | BUDGET<br>COMMITTEE<br>RECOMMENDS |
|---|----------------|----------------------------|---------------------------|--|-----------------------------------|
| <b>RECREATION &amp; PARKS DEPT REVENUES</b> |                |                            |                           |  |                                   |
| 101-30-40350 CONCESSIONS                    | 1,800.00       | 1,374.79                   | 1,800.00                  | 0.00                                     | 1,800.00                          |
| 101-30-40357 RV PARK                        | 6,600.00       | 3,972.22                   | 3,000.00                  | -3,600.00                                | 5,600.00                          |
| 101-30-40352 SPRING PROGRAMS                | 3,550.00       | 4,930.00                   | 3,550.00                  | 0.00                                     | 3,550.00                          |
| 101-30-40353 SUMMER PROGRAMS                | 11,000.00      | 12,428.00                  | 11,000.00                 | 0.00                                     | 11,000.00                         |
| 101-30-40354 FALL PROGRAMS                  | 3,000.00       | 4,175.00                   | 3,000.00                  | 0.00                                     | 4,000.00                          |
| 101-30-40358 WINTER PROGRAMS                | 2,550.00       | 2,462.00                   | 2,550.00                  | 0.00                                     | 2,550.00                          |
| <b>TOTAL</b>                                | 28,500.00      | 29,342.01                  | 24,900.00                 | -3,600.00                                | 28,500.00                         |



# Municipal Debt Service

|  | Principal  |        | Interest  | Total Debt<br>Service | Balance    |
|--|------------|--------|-----------|-----------------------|------------|
| <b>MAINE MUNICIPAL BOND BANK - MUNICIPAL FIRE STATION (1997B)</b>                          |            |        |           |                       |            |
| 2015   | 21,250.00  | 5.776% | 3,488.20  | 24,738.20             | 45,788.20  |
| 2016   | 21,250.00  | 5.776% | 2,256.80  | 23,506.80             | 22,281.40  |
| 2017   | 21,250.00  | 5.776% | 1,031.40  | 22,281.40             | 0.00       |
| <b>NMDC - TAX INCREMENT FINANCING # 2-Village Rd.Water/Sewer Line Ext.-(2006)</b>          |            |        |           |                       |            |
| 2015   | 16,458.00  | 0.00%  | 0.00      | 16,458.00             | 16,458.00  |
| 2016   | 16,458.00  | 0.00%  | 0.00      | 16,458.00             | 0.00       |
| <b>MAINE MUNICIPAL BOND BANK - PUBLIC WORKS - New Town Garage (2003E)(Refinanced 2011)</b> |            |        |           |                       |            |
| 2015   | 25,895.00  | 3.985% | 8,454.34  | 34,349.34             | 211,789.20 |
| 2016   | 25,895.00  | 4.085% | 7,380.57  | 33,275.57             | 178,513.63 |
| 2017   | 25,895.00  | 4.185% | 6,456.49  | 32,351.49             | 146,162.14 |
| 2018   | 25,895.00  | 4.285% | 5,805.44  | 31,700.44             | 114,461.70 |
| 2019   | 25,895.00  | 5.085% | 4,688.20  | 30,583.20             | 83,878.50  |
| 2020   | 25,895.00  | 5.085% | 3,414.81  | 29,309.81             | 54,568.69  |
| 2021   | 25,895.00  | 5.085% | 2,052.74  | 27,947.74             | 26,620.95  |
| 2022   | 25,895.00  | 5.085% | 725.95    | 26,620.95             | 0.00       |
| <b>MAINE MUNICIPAL BOND BANK - (2006B) ROAD IMPROVEMENTS</b>                               |            |        |           |                       |            |
| 2015   | 120,000.00 | 4.90%  | 8,280.00  | 128,280.00            | 122,366.67 |
| 2016   | 120,000.00 | 2.00%  | 2,366.67  | 122,366.67            | 0.00       |
| <b>COPIER 60 MONTH LEASE (2011) SAVIN PHOTOCOPIER</b>                                      |            |        |           |                       |            |
| 2015   | 2,172.00   |        |           | 2,172.00              | 362.00     |
| 2016   | 362.00     |        |           | 362.00                | 0.00       |
| <b>T.D. BANKNORTH LEASING-(2013) INTERNATIONAL PLOW TRUCK</b>                              |            |        |           |                       |            |
| 2015   | 22,658.51  | 3.09%  | 3,723.88  | 26,382.39             | 105,529.56 |
| 2016   | 23,358.66  | 3.09%  | 3,023.73  | 26,382.39             | 79,147.17  |
| 2017   | 24,080.44  | 3.09%  | 2,301.95  | 26,382.39             | 52,764.78  |
| 2018   | 24,824.53  | 3.09%  | 1,557.86  | 26,382.39             | 26,382.39  |
| 2019   | 25,591.61  | 3.09%  | 790.78    | 26,382.39             | 0.00       |
| <b>TD EQUIPMENT FINANCE-(2014) STREET SWEEPER</b>  |            |        |           |                       |            |
| 2015   | 32,852.63  | 2.15%  | 3,686.83  | 36,539.46             | 138,627.37 |
| 2016   | 33,558.97  | 2.15%  | 2,980.49  | 36,539.46             | 105,068.40 |
| 2017   | 34,280.49  | 2.15%  | 2,258.97  | 36,539.46             | 70,787.91  |
| 2018   | 35,017.52  | 2.15%  | 1,521.94  | 36,539.46             | 35,770.39  |
| 2019   | 35,770.39  | 2.15%  | 769.07    | 36,539.46             | 0.00       |
| <b>T.D. BANKNORTH LEASING-(2015) SUTPHEN 5585 FIRE PUMPER</b>                              |            |        |           |                       |            |
| 2015   |            |        |           |                       | 480,943.00 |
| 2016   | 42,340.83  | 2.80%  | 13,466.40 | 55,807.23             | 438,602.17 |
| 2017   | 43,526.37  | 2.80%  | 12,280.86 | 55,807.23             | 395,075.80 |
| 2018   | 44,745.11  | 2.80%  | 11,062.12 | 55,807.23             | 350,330.69 |
| 2019   | 45,997.97  | 2.80%  | 9,809.26  | 55,807.23             | 304,332.72 |
| 2020   | 47,285.91  | 2.80%  | 8,521.32  | 55,807.23             | 257,046.81 |
| 2021   | 48,609.92  | 2.80%  | 7,197.31  | 55,807.23             | 208,436.89 |
| 2022   | 49,971.00  | 2.80%  | 5,836.23  | 55,807.23             | 158,465.89 |
| 2023   | 51,370.19  | 2.80%  | 4,437.04  | 55,807.23             | 107,095.70 |
| 2024   | 52,808.55  | 2.80%  | 2,998.68  | 55,807.23             | 54,287.15  |
| 2025   | 54,287.15  | 2.80%  | 1,520.08  | 55,807.23             | 0.00       |

\*\*\*PLEASE NOTE: DEBT SERVICE DOES NOT INCLUDE THE ANNUAL TAX ANTICIPATION NOTE OF \$1,000,000. \*\*\*

## Wastewater Department Debt Service

|  | Principal  | Interest | Interest  | Total Debt | Balance    |
|--|------------|----------|-----------|------------|------------|
| <b>MAINE MUNICIPAL BOND BANK (2003A) - WASTEWATER FACILITY IMPROVEMENTES</b> |            |          |           |            |            |
| 2015   | 18,482.19  | 2.46%    | 404.00    | 18,886.19  | 18,750.83  |
| 2016   | 18,482.19  | 2.46%    | 268.64    | 18,750.83  | 0.00       |
| <b>MAINE MUNICIPAL BOND BANK (2001FR) - WASTEWATER TREATMENT FACILITY</b>    |            |          |           |            |            |
| 2015   | 113,444.36 | 2.15%    | 20,409.01 | 133,853.37 | 812,960.05 |
| 2016   | 116,325.84 | 2.15%    | 17,976.59 | 134,302.43 | 678,657.62 |
| 2017   | 119,280.52 | 2.15%    | 15,482.39 | 134,762.91 | 543,894.71 |
| 2018   | 122,310.24 | 2.15%    | 12,924.83 | 135,235.07 | 408,659.64 |
| 2019   | 125,416.92 | 2.15%    | 10,302.30 | 135,719.22 | 272,940.42 |
| 2020   | 128,602.51 | 2.15%    | 7,613.18  | 136,215.69 | 136,724.73 |
| 2021   | 131,868.99 | 2.15%    | 4,855.74  | 136,724.73 | 0.00       |

## Water Department Debt Service

|   |           |        |           |           |            |
|---|-----------|--------|-----------|-----------|------------|
| <b>MAINE MUNICIPAL BOND BANK (2001D) - CORROSION CONTROL FACILITY</b> |           |        |           |           |            |
| 2015  | 46,315.00 | 5.125% | 19,135.44 | 65,450.44 | 392,774.97 |
| 2016  | 48,688.00 | 5.125% | 16,763.91 | 65,451.91 | 327,323.06 |
| 2017  | 51,184.00 | 5.125% | 14,274.88 | 65,458.88 | 261,864.18 |
| 2018  | 53,807.00 | 5.125% | 11,681.95 | 65,488.95 | 196,375.23 |
| 2019  | 56,565.00 | 5.125% | 8,914.49  | 65,479.49 | 130,895.74 |
| 2020  | 59,463.00 | 5.125% | 5,987.33  | 65,450.33 | 65,445.41  |
| 2021  | 62,511.00 | 5.125% | 2,934.41  | 65,445.41 | 0.00       |

## Water & Wastewater Department Debt Service

|  |           |       |           |           |            |
|--|-----------|-------|-----------|-----------|------------|
| <b>USDA- \$531,000 GENERAL OBLIGATION BOND</b> |           |       |           |           |            |
| 2015   | 13,027.15 | 2.50% | 12,344.85 | 25,372.00 | 659,581.01 |
| 2016   | 13,352.84 | 2.50% | 12,019.16 | 25,372.00 | 634,209.01 |
| 2017   | 13,686.63 | 2.50% | 11,685.37 | 25,372.00 | 608,837.01 |
| 2018   | 14,028.82 | 2.50% | 11,343.18 | 25,372.00 | 583,465.01 |
| 2019   | 14,379.51 | 2.50% | 10,992.49 | 25,372.00 | 558,093.01 |
| 2020   | 14,739.00 | 2.50% | 10,633.00 | 25,372.00 | 532,721.01 |
| 2021   | 15,107.51 | 2.50% | 10,264.49 | 25,372.00 | 507,349.01 |
| 2022   | 15,485.17 | 2.50% | 9,886.83  | 25,372.00 | 481,977.01 |
| 2023   | 15,872.33 | 2.50% | 9,499.67  | 25,372.00 | 456,605.01 |
| 2024   | 16,269.12 | 2.50% | 9,102.88  | 25,372.00 | 431,233.01 |
| 2025   | 16,675.84 | 2.50% | 8,696.16  | 25,372.00 | 405,861.01 |
| 2026   | 17,092.74 | 2.50% | 8,279.26  | 25,372.00 | 380,489.01 |
| 2027   | 17,520.05 | 2.50% | 7,851.95  | 25,372.00 | 355,117.01 |
| 2028   | 17,958.05 | 2.50% | 7,413.95  | 25,372.00 | 329,745.01 |
| 2029   | 18,407.00 | 2.50% | 6,965.00  | 25,372.00 | 304,373.01 |
| 2030   | 18,867.19 | 2.50% | 6,504.81  | 25,372.00 | 279,001.01 |
| 2031   | 19,338.88 | 2.50% | 6,033.12  | 25,372.00 | 253,629.01 |
| 2032   | 19,822.36 | 2.50% | 5,549.64  | 25,372.00 | 228,257.01 |
| 2033   | 20,317.92 | 2.50% | 5,054.08  | 25,372.00 | 202,885.01 |
| 2034   | 20,825.85 | 2.50% | 4,546.15  | 25,372.00 | 177,513.01 |
| 2035   | 21,346.49 | 2.50% | 4,025.51  | 25,372.00 | 152,141.01 |
| 2036   | 21,880.15 | 2.50% | 3,491.85  | 25,372.00 | 126,769.01 |
| 2037   | 22,427.14 | 2.50% | 2,944.86  | 25,372.00 | 101,397.01 |
| 2038   | 22,987.86 | 2.50% | 2,384.14  | 25,372.00 | 76,025.01  |
| 2039   | 23,562.55 | 2.50% | 1,809.45  | 25,372.00 | 50,653.01  |
| 2040   | 24,151.59 | 2.50% | 1,220.41  | 25,372.00 | 25,281.01  |
| 2041   | 24,664.42 | 2.50% | 616.59    | 25,281.01 | 0.00       |

|  | 2015<br>APPROP      | 2015<br>ACTUAL<br>EXPENSES | 2016<br>BUDGET<br>REQUEST | PROPOSED<br>INC(DEC) OVER<br>2015 BUDGET | BUDGET<br>COMMITTEE<br>RECOMMENDS |
|--|---------------------|----------------------------|---------------------------|--|-----------------------------------|
| <b>APPROPRIATION SUMMARY</b>             |                     |                            |                           |  |                                   |
| ADMINISTRATION                           | 391,673.00          | 376,871.70                 | 396,449.00                | 4,776.00                                 | 394,000.00                        |
| OFFICE OF PLANNING & DEVELOPMENT         | 138,523.00          | 134,418.34                 | 173,582.00                | 35,059.00                                | 143,000.00                        |
| POLICE DEPARTMENT                        | 545,000.00          | 523,953.75                 | 615,034.00                | 70,034.00                                | 588,000.00                        |
| FIRE DEPARTMENT                          | 76,278.00           | 75,574.26                  | 80,249.00                 | 3,971.00                                 | 77,000.00                         |
| PUBLIC WORKS DEPARTMENT                  | 838,000.00          | 832,783.72                 | 877,897.00                | 39,897.00                                | 860,000.00                        |
| STREET LIGHTS - ELECTRICITY              | 48,500.00           | 48,227.08                  | 48,500.00                 | 0.00                                     | 48,500.00                         |
| SOLID WASTE DISPOSAL - VALLEY RECYCLING  | 360,000.00          | 335,751.20                 | 345,000.00                | (15,000.00)                              | 325,000.00                        |
| LIBRARY                                  | 28,400.00           | 28,400.00                  | 29,800.00                 | 1,400.00                                 | 28,400.00                         |
| RECREATION DEPARTMENT                    | 217,496.00          | 206,706.97                 | 225,418.00                | 7,922.00                                 | 219,500.00                        |
| FIRE HOUSE LOAN (1997B)                  | 24,739.00           | 24,738.20                  | 23,507.00                 | (1,232.00)                               | 23,507.00                         |
| ROAD IMPROVEMENT LOAN (2006B)            | 128,280.00          | 128,280.00                 | 122,367.00                | (5,913.00)                               | 122,367.00                        |
| TOWN GARAGE LOAN (2003E)                 | 34,350.00           | 34,349.34                  | 33,276.00                 | (1,074.00)                               | 33,276.00                         |
| INT'L PLOW TRUCK                         | 26,383.00           | 26,382.39                  | 26,383.00                 | 0.00                                     | 26,383.00                         |
| GLOBAL M3 STREET SWEEPER                 | 36,540.00           | 36,539.46                  | 36,540.00                 | 0.00                                     | 36,540.00                         |
| FIRE PUMPER                              | 0.00                | 0.00                       | 55,807.00                 | 55,807.00                                | 35,807.00                         |
| COUNTY TAX                               | 255,368.00          | 255,368.00                 | 277,075.00                | 21,707.00                                | 282,755.00                        |
| NORTHERN MAINE DEVELOPMENT COMMISSION    | 0.00                | 0.00                       | 7,585.00                  | 7,585.00                                 | 0.00                              |
| NORTHERN AROOSTOOK REGIONAL AIRPORT      | 28,026.00           | 28,026.00                  | 37,635.00                 | 9,609.00                                 | 37,635.00                         |
| PUBLIC FIRE PROTECTION (HYDRANTS)        | 100,000.00          | 100,000.00                 | 100,000.00                | 0.00                                     | 100,000.00                        |
| GENERAL ASSISTANCE                       | 5,000.00            | 1,120.44                   | 5,000.00                  | 0.00                                     | 5,000.00                          |
| ACAP                                     | 820.00              | 819.40                     | 820.00                    | 0.00                                     | 820.00                            |
| AROOSTOOK AREA AGENCY ON AGING           | 4,500.00            | 4,500.00                   | 4,500.00                  | 0.00                                     | 4,500.00                          |
| RED CROSS                                | 500.00              | 500.00                     | 800.00                    | 300.00                                   | 250.00                            |
| HOMELESS SERVICES OF AROOSTOOK           | 0.00                | 0.00                       | 6,146.00                  | 6,146.00                                 | 0.00                              |
| AROOSTOOK COUNCIL - HEALTHY FAMILIES     | 0.00                | 0.00                       | 200.00                    | 200.00                                   | 0.00                              |
| COMMUNITY HEALTH & COUNSELING            | 0.00                | 0.00                       | 335.00                    | 335.00                                   | 0.00                              |
| LIFEFLIGHT FOUNDATION                    | 0.00                | 0.00                       | 1,024.00                  | 1,024.00                                 | 0.00                              |
| TAX ABATEMENTS                           | 8,000.00            | 21,549.53                  | 8,000.00                  | 0.00                                     | 8,000.00                          |
| TAX OVERLAY                              | 4,743.00            | 0.00                       | 0.00                      | (4,743.00)                               | 0.00                              |
| MSAD # 27                                | 2,612,984.00        | 2,585,236.91               | 2,464,356.35              | (153,573.65)                             | 2,464,356.35                      |
| BLOCKHOUSE                               | 3,100.00            | 3,100.00                   | 3,400.00                  | 300.00                                   | 3,100.00                          |
| CHAMBER OF COMMERCE                      | 10,000.00           | 10,000.00                  | 10,000.00                 | 0.00                                     | 10,000.00                         |
| ST JOHN VALLEY SOIL & WATER CONSERVATION | 1,229.00            | 1,229.00                   | 1,475.00                  | 246.00                                   | 1,229.00                          |
| MAINE ACADIAN HERITAGE COUNCIL           | 250.00              | 250.00                     | 250.00                    | 0.00                                     | 250.00                            |
| UPDATING MUNICIPAL ASSESSMENT            | 7,500.00            | 7,500.00                   | 7,500.00                  | 0.00                                     | 7,500.00                          |
| MAINE SERVICE CENTERS COALITION          | 0.00                | 0.00                       | 500.00                    | 500.00                                   | 0.00                              |
| MIZPAH                                   | 0.00                | 0.00                       | 500.00                    | 500.00                                   | 0.00                              |
| COMMUNITY VOICES                         | 0.00                | 0.00                       | 250.00                    | 250.00                                   | 250.00                            |
| NORTHERN MAINE VETERANS CEMETERY         | 0.00                | 0.00                       | 150.00                    | 150.00                                   | 0.00                              |
| ACADIA OF THE LANDS & FORESTS            | 0.00                | 0.00                       | 4,097.00                  | 4,097.00                                 | 0.00                              |
| ROOF PROJECTS                            | 0.00                | 21,246.50                  | 0.00                      | 0.00                                     | 0.00                              |
| <b>TOTAL</b>                             | <b>5,936,182.00</b> | <b>5,853,422.19</b>        | <b>6,031,407.35</b>       | <b>90,279.35</b>                         | <b>5,886,925.35</b>               |
| <b>TIF APPROPRIATION SUMMARY</b>         |                     |                            |                           |  |                                   |
| TIF # 1                                  | 29,674.87           | 585.71                     | 31,392.00                 | 1,717.00                                 | 28,673.32                         |
| TIF # 2                                  | 59,626.86           | 201,952.27                 | 61,743.00                 | 2,116.00                                 | 24,458.18                         |
| TIF # 3                                  | 9,513.75            | 14,563.39                  | 14,169.00                 | 4,655.00                                 | 9,098.47                          |
| <b>TOTAL</b>                             | <b>98,815.48</b>    | <b>217,101.37</b>          | <b>107,304.00</b>         | <b>8,488.00</b>                          | <b>62,229.97</b>                  |

|   | 2015<br>BUDGETED<br>REVENUES | 2016<br>PROPOSED<br>REVENUES | BUDGET<br>COMMITTEE<br>RECOMMENDS |
|---|------------------------------|------------------------------|-----------------------------------|
| <b>REVENUE SUMMARY</b>                    |                              |                              |                                   |
| STATE REVENUE SHARING                     | 50,000.00                    | 50,000.00                    | 50,000.00                         |
| ADMINISTRATION DEPARTMENT REVENUES        | 80,500.00                    | 80,500.00                    | 80,500.00                         |
| OFFICE OF PLANNING & DEVELOPMENT REVENUES | 0.00                         | 10,000.00                    | 10,000.00                         |
| POLICE DEPARTMENT REVENUES                | 28,176.00                    | 27,490.00                    | 68,490.00                         |
| RECREATION & PARKS DEPARTMENT REVENUES    | 28,500.00                    | 24,900.00                    | 28,500.00                         |
| FUND BALANCE                              | 1,376,407.48                 | 1,387,704.12                 | 1,387,704.12                      |
| <b>TOTAL</b>                              | 1,563,583.48                 | 1,580,594.12                 | 1,625,194.12                      |
| <b>TAX COMMITMENT</b>                     | 4,471,414.00                 | 4,558,117.23                 | 4,323,961.20                      |
| LESS BETE                                 | 202,685.80                   | 202,685.80                   | 202,685.80                        |
| LESS HOMESTEAD                            | 89,064.38                    | 137,204.03                   | 128,764.86                        |
| NET TAX COMMITMENT                        | 4,179,663.82                 | 4,218,227.40                 | 3,992,488.14                      |
| GROSS ASSESSED VALUE                      | 222,915,449.00               | 218,200,849.00               | 220,750,000.00                    |
| 1/2 UNREIMBURSED HOMESTEAD VALUE          | 4,750,100.00                 | 7,107,400.00                 | 7,107,400.00                      |
| BETE EXEMPT VALUATION                     | 10,809,909.00                | 10,809,909.00                | 10,809,909.00                     |
| NET ASSESSED VALUE                        | 238,475,458.00               | 236,118,158.00               | 238,667,309.00                    |
| MIL RATE                                  | 0.01875                      | 0.01930                      | 0.01812                           |
| MIL RATE INCREASE/DECREASE                | 0.00075                      | 0.00055                      | -0.00063                          |

|                            | 2015<br>BUDGETED<br>REVENUES | 2016<br>PROPOSED<br>REVENUES | BUDGET<br>COMMITTEE<br>RECOMMENDS |
|----------------------------|------------------------------|------------------------------|-----------------------------------|
| <b>TIF TAX COMMITMENT</b>  |                              |                              |                                   |
| <b>TIF VALUATIONS</b>      | <b>2015</b>                  | <b>2016</b>                  |                                   |
| TIF # 1                    | 1,582,660.00                 | 1,582,660.00                 | 1,582,660.00                      |
| TIF # 2                    | 3,180,100.00                 | 3,180,100.00                 | 1,350,000.00                      |
| TIF # 3                    | 507,400.00                   | 507,400.00                   | 507,400.00                        |
| <b>TOTAL</b>               | 5,270,160.00                 | 5,270,160.00                 | 3,440,060.00                      |
| <b>TIF REVENUE SUMMARY</b> |                              |                              |                                   |
| TIF # 1                    | 29,674.87                    | 30,552.29                    | 28,673.22                         |
| TIF # 2                    | 59,626.86                    | 61,389.89                    | 24,458.09                         |
| TIF # 3                    | 9,513.75                     | 9,795.05                     | 9,192.62                          |
| <b>TOTAL</b>               | 98,815.48                    | 101,737.23                   | 62,323.95                         |

**FUND BALANCE - YEAR END 2015**

|                  |                                 |                     |
|------------------|---------------------------------|---------------------|
| 104-07           | STREET LIGHTS                   | 272.92              |
| 105-07           | VRF - WASTE MANAGEMENT          | 24,248.80           |
| 108-01           | FIRE HOUSE LOAN                 | 0.80                |
| 108-04           | TOWN GARAGE LOAN                | 0.66                |
| 108-11           | INTERNATIONAL PLOW TRUCK LOAN   | 0.61                |
| 108-12           | STREET SWEEPER LOAN             | 0.54                |
| 110-20           | GENERAL ASSISTANCE              | 3,879.56            |
| 110-22-504-00    | ACAP                            | 0.60                |
| 110-50-509-01    | OTHER - ABATEMENTS              | -13,549.53          |
| 110-50-509-30    | OTHER - OVERLAY                 | 4,743.00            |
| 115-03-680-22    | MMA - SAFETY GRANTS             | -0.40               |
| 115-03-608-23    | MEMA - POLICE DEPARTMENT        | 25.00               |
| 115-03-680-22    | MMA - SAFETY GRANTS             | -0.40               |
| 115-03-608-23    | MEMA - POLICE DEPARTMENT        | 25.00               |
| 101-01- 40020    | MOTOR VEHICLE EXCISE            | 1,137,061.09        |
| 40021            | BOAT EXCISE                     | 7,127.80            |
| 40030            | PENALTIES & INTEREST            | 30,918.74           |
| 40031            | OTHER TOWN EXCISE               | 331.70              |
| 101-10- 40110    | BUILDING PERMITS                | 160.00              |
| 40130            | ANIMAL LICENSES                 | 1.00                |
| 40160            | MOTOR VEHICLE FEES              | 439.00              |
| 40161            | BOAT FEES                       | 530.00              |
| 40162            | ATV FEES                        | 575.00              |
| 40170            | OTHER LICENSES & PERMITS        | 50.00               |
| 40173            | OVERWIDTH PERMITS               | 150.00              |
| 101-20- 40222    | PARK FEE SHARING                | 2,169.49            |
| 40226            | STATE REVENUE SHARING           | 174,573.82          |
| 101-20- 40228    | GA REIMBURSEMENT                | 533.22              |
| 40231            | VET EXEMPTION                   | 2,656.00            |
| 40231            | TREE GROWTH                     | 4,763.00            |
| 101-30- 40301    | ZONING FEES                     | 270.00              |
| 40302            | PRINTING & DUPLICATING SERVICES | 296.30              |
| 40359            | REC OTHER                       | 27.60               |
| 43019            | ROAD OPENING PERMITS            | 1,196.00            |
| 101-40- 40410    | INTEREST INCOME                 | 2,749.40            |
| 40450            | MISC POLICE                     | 605.62              |
| 40453            | MISC PUBLIC WORKS               | 682.54              |
| 40454            | NS FEES                         | 120.00              |
| 115-03- 45023    | MEMA - POLICE DEPT              | 25.00               |
| 10-11510-01      | NS CHECK                        | 29.97               |
| 10-24610-01      | GROUP INSURANCES                | 14.67               |
| <b>SUB TOTAL</b> |                                 | <b>1,387,704.12</b> |
| 110-51-509-10    | MSAD # 27                       | 32,693.09           |
| <b>TOTAL</b>     |                                 | <b>1,420,397.21</b> |

## Uncollected Real Estate & Personal Prop. Taxes

|                          | 2014     | 2015     | Total    |
|--------------------------|----------|----------|----------|
| Albert, John R           |          | 753.20   | 753.20   |
| Albert, Michael C        |          | 3,975.00 | 3,975.00 |
| Appleby, Donald David    |          | 1,246.88 | 1,246.88 |
| Arline, Catherine L      |          | 281.25   | 281.25   |
| B J B Corp.              | 339.20   | 251.25   | 590.45   |
| Babin, Emauel            |          | 281.25   | 281.25   |
| Babin, Richard           |          | 346.88   | 346.88   |
| Baker, Tracey L          |          | 300.00   | 300.00   |
| Bard, Roland             | 1,128.16 | 1,068.75 | 2,196.91 |
| Bard, Theresa            |          | 560.63   | 560.63   |
| Beaulieu, Mark           |          | 1,530.00 | 1,530.00 |
| Beaulieu, Michael        |          | 1,376.25 | 1,376.25 |
| Belanger, Gerry A        | 1,144.04 | 1,078.13 | 2,222.17 |
| Belanger, Lucien         | 530.84   | 472.50   | 1,003.34 |
| Bennet, Erica Et ALS     |          | 1,177.50 | 1,177.50 |
| Benoit, Kathy J          | 878.33   | 819.38   | 1,697.71 |
| Bernier Enterprises LLC  |          | 697.50   | 697.50   |
| Bernier, Greg            |          | 3,176.26 | 3,176.26 |
| Bernier, Jeffrey         |          | 4,633.13 | 4,633.13 |
| Berube, Kevin            |          | 84.38    | 84.38    |
| Bevard, Amanda J         |          | 412.50   | 412.50   |
| Blanchette, Nola         |          | 631.73   | 631.73   |
| Bouchard, Chad L         |          | 819.38   | 819.38   |
| Bouchard, Daniel         |          | 4,248.75 | 4,248.75 |
| Boucher, Galen           |          | 727.50   | 727.50   |
| Boucher, Gertrude        |          | 282.96   | 282.96   |
| Boucher, Scott R         | 574.04   | 2,525.63 | 3,099.67 |
| Boucher, Steven Todd     |          | 1,216.88 | 1,216.88 |
| Boulay, Alan             |          | 1,441.88 | 1,441.88 |
| Bouley, Aurele D JR      | 3,786.86 | 3,699.38 | 7,486.24 |
| Bouley, Rodney           |          | 147.85   | 147.85   |
| Bourgoin, David          |          | 978.75   | 978.75   |
| Bruey, Shelly            | 730.80   | 665.63   | 1,396.43 |
| Campbell, James L        |          | 843.75   | 843.75   |
| Carapelluci, Darlene     |          | 193.13   | 193.13   |
| Carlson, David J         |          | 198.75   | 198.75   |
| Caron's Auto Body Shop   | 15.00    |          | 15.00    |
| Caron, Chad              | 954.32   | 888.75   | 1,843.07 |
| Caron, Craig             |          | 1,910.63 | 1,910.63 |
| Caron, Stanley E         | 360.39   | 2,966.26 | 3,326.65 |
| Caron, Troy S            |          | 2,197.50 | 2,197.50 |
| Charette, Dale N         |          | 13.13    | 13.13    |
| Charette, Keith          |          | 305.63   | 305.63   |
| Charette, Marielle       | 890.46   | 825.00   | 1,715.46 |
| Charette, Roland         |          | 2,206.88 | 2,206.88 |
| Charette, Sonny D        |          | 1,179.38 | 1,179.38 |
| Chasse, Shannon          | 856.13   | 1,290.00 | 2,146.13 |
| Clavette, Alphie J II    |          | 5,383.13 | 5,383.13 |
| Coates, Gordon           | 258.47   | 200.63   | 459.10   |
| Connors-Carlson, Shirlee |          | 553.13   | 553.13   |
| Corriveau, Nicholas R    |          | 550.76   | 550.76   |
| Corriveau, Yves          |          | 729.38   | 729.38   |
| Cote, Chelsea            |          | 7.50     | 7.50     |
| Coulombe, Glen R         | 627.49   | 562.50   | 1,189.99 |
| Crocker, Leesa D         |          | 449.84   | 449.84   |
| Cruser, Cynthia          |          | 660.00   | 660.00   |
| Cyr, Jacques             |          | 1,245.92 | 1,245.92 |
| Cyr, Nancy               |          | 2,158.13 | 2,158.13 |
| Cyr, Philippe J          |          | 886.88   | 886.88   |
| Daigle, Andrew           | 2,535.05 | 2,656.88 | 5,191.93 |
| Daigle, Darrell P        | 879.19   | 813.75   | 1,692.94 |
| Daigle, Delbert          |          | 3,071.25 | 3,071.25 |

|                                | 2014     | 2015     | Total    |
|--------------------------------|----------|----------|----------|
| Daigle, Howard                 |          | 742.50   | 742.50   |
| Daigle, Ida (LE)               |          | 371.44   | 371.44   |
| Daigle, John M                 | 2,578.36 | 2,810.63 | 5,388.99 |
| Daigle, Robert                 |          | 658.13   | 658.13   |
| Daigle, Shelly Jean            |          | 2,160.00 | 2,160.00 |
| Davenport, Alphonse M          |          | 2,145.68 | 2,145.68 |
| Davis, Joseph W. III           |          | 1,126.88 | 1,126.88 |
| Deschaine, Joyime J            |          | 3,108.76 | 3,108.76 |
| Deschaine, Kenneth, Estate of  |          | 1,128.53 | 1,128.53 |
| Deschaine, Wayne               |          | 1,006.88 | 1,006.88 |
| Desjardins Project Place, INC  |          | 305.63   | 305.63   |
| Desjardins, Abraham            |          | 789.38   | 789.38   |
| Desjardins, Dawn               |          | 446.25   | 446.25   |
| Desjardins, Kelby J            | 1,606.11 | 1,539.38 | 3,145.49 |
| Desjardins, Timothy B          |          | 5,253.77 | 5,253.77 |
| Despres, Joseph R JR           | 1,197.66 | 1,138.13 | 2,335.79 |
| Desrosiers, James A            |          | 1,144.71 | 1,144.71 |
| Dionne, Keith                  |          | 1,576.88 | 1,576.88 |
| Dionne, Leo Paul JR            |          | 725.00   | 725.00   |
| Dube, Gorman                   |          | 1,425.00 | 1,425.00 |
| Dubois, Donald                 |          | 1,837.51 | 1,837.51 |
| Dubois, Enda                   |          | 567.73   | 567.73   |
| Dubois, John P                 |          | 1,455.00 | 1,455.00 |
| Dubois, Lester J               |          | 477.63   | 477.63   |
| Dubois, Nicole E               |          | 144.38   | 144.38   |
| Dumond, Darlene                | 1,397.62 | 1,331.25 | 2,728.87 |
| Dumond, John S                 |          | 590.37   | 590.37   |
| Dumond, Michael                |          | 772.50   | 772.50   |
| Fernald, David A               |          | 1,933.13 | 1,933.13 |
| Fitzherbert, Jason             |          | 48.75    | 48.75    |
| Fitzherbert, Lawrence          |          | 208.42   | 208.42   |
| Gagnon, Evina Estate of        |          | 699.38   | 699.38   |
| Gagnon, Lena                   |          | 667.59   | 667.59   |
| Gagnon, Marc S                 |          | 1,297.50 | 1,297.50 |
| Gagnon, Mark                   | 1,433.31 | 1,366.88 | 2,800.19 |
| Gagnon, Steve                  |          | 54.38    | 54.38    |
| Gaudreau, Michael              |          | 828.75   | 828.75   |
| G B & D Farms                  |          | 9,491.25 | 9,491.25 |
| Ginzburg, Sergey               |          | 742.50   | 742.50   |
| Glenda's Beauty Salon          |          | 15.00    | 15.00    |
| Gorman, Karen                  |          | 3,226.88 | 3,226.88 |
| Guimond, Conrad Estate of      | 741.21   | 682.50   | 1,423.71 |
| Hafford, Heather               | 727.04   | 661.88   | 1,388.92 |
| Hafford, Roland                |          | 1,983.75 | 1,983.75 |
| Hafford, Stanley Wade          | 805.93   | 931.88   | 1,737.81 |
| Hartt, Tracey                  | 4,141.85 | 4,891.50 | 9,033.35 |
| Hawg Trucking                  |          | 161.25   | 161.25   |
| Hebert, Michael J              |          | 1,141.88 | 1,141.88 |
| Hodgkin, Melissa H             | 1,351.63 | 1,215.00 | 2,566.63 |
| Hodgson, Scott                 | 657.54   | 592.50   | 1,250.04 |
| Jalbert, Jacqueline            |          | 317.67   | 317.67   |
| Jandreau, Carroll              | 2,619.12 | 2,970.01 | 5,589.13 |
| Jandreu, David R               |          | 556.88   | 556.88   |
| Jandreau, Melissa V            |          | 391.88   | 391.88   |
| Jandreau, Shon                 |          | 3,982.50 | 3,982.50 |
| Jandreau, Stanley D            |          | 15.00    | 15.00    |
| Jandreau, Valmond              |          | 1,443.75 | 1,443.75 |
| Jandreau, Wendy                |          | 588.75   | 588.75   |
| Jandreau-Ouellette, Judy       |          | 1,783.13 | 1,783.13 |
| Jarrett, Hannah Lynn           |          | 288.75   | 288.75   |
| Jarrett, Joseph                |          | 22.44    | 22.44    |
| Jean, Jesse                    |          | 1,715.63 | 1,715.63 |
| Jo, Sunila                     |          | 4,071.29 | 4,071.29 |
| John R Daigle amily Trust      |          | 1,380.00 | 1,380.00 |
| Jones, Travis & Jandreau, Tina | 1,478.39 | 1,411.88 | 2,890.27 |
| Keith's Tire Repair            |          | 9.38     | 9.38     |

|  | 2014     | 2015     | Total    |
|--|----------|----------|----------|
| Kirouac, Bernard                         |          | 1,629.38 | 1,629.38 |
| Krui, Jonathan                           |          | 1,724.76 | 1,724.76 |
| Labrie, John                             | 2,346.19 | 2,278.13 | 4,624.32 |
| Lakeview Motors                          | 113.40   | 110.63   | 224.03   |
| Lawn, Becky                              |          | 1,580.63 | 1,580.63 |
| Lebel, Donald J                          | 2,688.05 | 2,619.38 | 5,307.43 |
| Lemieux, Sylvain                         |          | 727.50   | 727.50   |
| Levasseur, Judie                         | 1,807.10 | 1,740.00 | 3,547.10 |
| Levesque, Bertrand R                     |          | 203.69   | 203.69   |
| Levesque, Brenton                        | 421.89   | 176.25   | 598.14   |
| Long, Larry                              |          | 1,170.89 | 1,170.89 |
| Long, Stephen Allen                      |          | 1,464.38 | 1,464.38 |
| Lopez, Leslie                            |          | 652.50   | 652.50   |
| M & S Albert Realty INC                  |          | 1,923.75 | 1,923.75 |
| Malick, Carol B                          |          | 1,346.25 | 1,346.25 |
| Marin, Elizabeth R                       |          | 1,796.25 | 1,796.25 |
| Marquis, Joel P                          |          | 661.88   | 661.88   |
| Marquis, Paul E                          |          | 1,076.25 | 1,076.25 |
| Marra, William A                         |          | 328.13   | 328.13   |
| Martin, Gregory                          |          | 2,013.75 | 2,013.75 |
| Martin, Taylor                           |          | 1,029.38 | 1,029.38 |
| Marvin & Lorraine Deschaine Living Trust | 2,746.28 | 3,525.00 | 6,271.28 |
| McBreairty, Devin G                      |          | 1,113.75 | 1,113.75 |
| Medina, John W JR                        |          | 2,020.63 | 2,020.63 |
| Merriam, Karen                           |          | 862.50   | 862.50   |
| Messer, William J                        |          | 196.88   | 196.88   |
| Michaud, Constance                       |          | 1,627.50 | 1,627.50 |
| Michaud, Paul                            |          | 716.25   | 716.25   |
| Michaud, Robert J                        |          | 155.94   | 155.94   |
| Moore, Ronald                            |          | 616.88   | 616.88   |
| Moosehack II                             |          | 213.75   | 213.75   |
| Morin, Dale J                            | 3,009.48 | 2,812.50 | 5,821.98 |
| Morin, David                             |          | 3,624.38 | 3,624.38 |
| Morin, Jacob D                           |          | 1,953.75 | 1,953.75 |
| Morin, Lucy                              | 561.75   | 496.88   | 1,058.63 |
| Morin, Marc                              | 2,902.18 | 2,833.13 | 5,735.31 |
| Morneault, Brian E                       |          | 1,177.50 | 1,177.50 |
| Morneault, Bruce                         |          | 2,551.88 | 2,551.88 |
| Morneault, Yvonne (LE)                   |          | 1,091.25 | 1,091.25 |
| Nadeau, Jonathan M                       |          | 1,854.38 | 1,854.38 |
| Nadeau, Larry Jr                         | 1,021.94 | 956.25   | 1,978.19 |
| Nadeau, Louise                           |          | 28.13    | 28.13    |
| Nadeau, Matthew                          |          | 346.88   | 346.88   |
| Nadeau, Philip J                         |          | 1,590.00 | 1,590.00 |
| Nadeau, Steven                           | 2,205.31 | 2,137.50 | 4,342.81 |
| Nadeau, Tony                             |          | 397.50   | 397.50   |
| Nichols, Joshua S                        |          | 2,214.38 | 2,214.38 |
| Northern Maine Medical Center            |          | 3,370.98 | 3,370.98 |
| Northern Timber Trucking INC             |          | 3,253.13 | 3,253.13 |
| Oakes, Amy Dawn                          |          | 1,327.50 | 1,327.50 |
| Ouellette,, David                        |          | 436.88   | 436.88   |
| Ouellette, Kevin                         |          | 2,591.25 | 2,591.25 |
| Ouellette, Mamie Estate of               |          | 759.38   | 759.38   |
| Overton, Mark W                          |          | 2,625.00 | 2,625.00 |
| Paradis, Bernard                         |          | 30.00    | 30.00    |
| Pelletier, Chad R                        | 1,331.87 | 1,265.63 | 2,597.50 |
| Pelletier, Chad R                        |          | 1,331.25 | 1,331.25 |
| Pelletier, Donald                        |          | 1,093.13 | 1,093.13 |
| Pelletier, George, Bruce, Denis          |          | 305.63   | 305.63   |
| Pelletier, Glenn                         |          | 1,068.75 | 1,068.75 |
| Pelletier, Marie                         | 518.24   | 459.38   | 977.62   |
| Pelletier, Robert                        |          | 421.88   | 421.88   |
| Pelletier, Scott G                       |          | 1,501.88 | 1,501.88 |
| Pelletier, Steven                        |          | 1,492.57 | 1,492.57 |
| Perreault, Ricky D                       |          | 1,633.13 | 1,633.13 |
| Pineo, Alecia S                          |          | 196.05   | 196.05   |



|                                   | 2014      | 2015      | Total     |
|-----------------------------------|-----------|-----------|-----------|
| Pinette, Marcus                   |           | 1,179.38  | 1,179.38  |
| Pinkham, Edward Randall JR ET ALS |           | 172.14    | 172.14    |
| Pitre, Ricky G                    |           | 1,370.07  | 1,370.07  |
| Plourde, Donna                    | 1,865.33  | 1,798.13  | 3,663.46  |
| Plourde, Gilton & Micheline       |           | 277.50    | 277.50    |
| Plourde, Jeannot                  |           | 916.93    | 916.93    |
| Plourde, Jeffrey                  |           | 1,595.52  | 1,595.52  |
| Plourde, Joseph                   |           | 526.25    | 526.25    |
| Plourde, Joseph P                 | 832.23    | 766.88    | 1,599.11  |
| Plourde, Leonard                  |           | 350.63    | 350.63    |
| Plourde, Normand                  |           | 3,470.63  | 3,470.63  |
| Plourde, Pamela                   |           | 167.07    | 167.07    |
| Plourde, Pascal                   | 934.68    | 2,930.41  | 3,865.09  |
| Plourde, Ronnie                   |           | 427.50    | 427.50    |
| Plourde, Terry ET ALS             |           | 1,314.38  | 1,314.38  |
| Plourde, Yvaina Joyce             |           | 1,571.25  | 1,571.25  |
| Potvin, Joey                      |           | 690.00    | 690.00    |
| Proforma Printing & Design        |           | 16.88     | 16.88     |
| Raymond, Bertrand JR              |           | 2,932.50  | 2,932.50  |
| Raymond, Roland                   |           | 2,145.01  | 2,145.01  |
| Robert McBreaity & Sons           |           | 271.88    | 271.88    |
| Rosewood Estate Condominium Assoc |           | 871.88    | 871.88    |
| Rossignol Insurance (LE)          | 50.40     | 52.50     | 102.90    |
| Rotella, James M                  |           | 690.00    | 690.00    |
| Roy, Ivan                         | 1,544.13  | 1,479.38  | 3,023.51  |
| Roy, Joshua T                     |           | 4,207.50  | 4,207.50  |
| Roy, Kim                          |           | 1,200.00  | 1,200.00  |
| Roy, Milton G                     |           | 2,739.38  | 2,739.38  |
| Roy, Reggie                       |           | 3,926.25  | 3,926.25  |
| Roy, Susan Juliette               |           | 834.23    | 834.23    |
| Saucier, Curtis                   |           | 7,612.51  | 7,612.51  |
| Saucier, Keith                    |           | 2,160.00  | 2,160.00  |
| Saucier, Kenneth & Susan          |           | 4,381.88  | 4,381.88  |
| Saucier, Randy K                  |           | 3,915.00  | 3,915.00  |
| Saucier, Scott J                  | 267.98    | 1,333.13  | 1,601.11  |
| Saucier, Toby L                   | 3,328.57  | 3,258.75  | 6,587.32  |
| Saucier's Sanitation LLC          |           | 448.13    | 448.13    |
| Sentry Financial Corp             |           | 30.00     | 30.00     |
| Shorey, William                   |           | 249.38    | 249.38    |
| Silver, David                     |           | 105.00    | 105.00    |
| SJV Wireless INC                  |           | 401.25    | 401.25    |
| Smith, Andrew                     | 538.35    | 5,180.63  | 5,718.98  |
| Smith, Joseph M                   | 4,684.75  | 4,612.50  | 9,297.25  |
| Smith, Sarah J                    |           | 3,001.88  | 3,001.88  |
| Soucy, Dale                       | 3,049.48  | 2,981.25  | 6,030.73  |
| Soucy, Ida (LE)                   |           | 169.00    | 169.00    |
| Soucy, Jake R                     |           | 1,087.50  | 1,087.50  |
| Soucy, Jared V                    |           | 2,730.00  | 2,730.00  |
| Soucy, Joseph D                   |           | 2,343.75  | 2,343.75  |
| Soucy, Priscilla                  |           | 133.13    | 133.13    |
| Soucy, Yvon                       |           | 868.13    | 868.13    |
| Soucy's Economat INC              |           | 5,289.39  | 5,289.39  |
| Stamp, Pat                        | 48.60     | 50.63     | 99.23     |
| Stanlick, Lori                    |           | 463.26    | 463.26    |
| Susee, Dawn D.                    |           | 1,361.25  | 1,361.25  |
| Swamp Buck                        |           | 1,651.88  | 1,651.88  |
| Sylvain, Diana                    |           | 1,078.13  | 1,078.13  |
| T & D Real Estate Holdings LLC    | 11,185.76 | 11,216.26 | 22,402.02 |
| Tardif Saw Mill                   |           | 406.88    | 406.88    |
| Tardif, Daniel                    |           | 1,665.46  | 1,665.46  |
| Theriault, Andrew                 |           | 5,610.00  | 5,610.00  |
| Theriault, Brian J                | 1,736.58  | 1,663.13  | 3,399.71  |
| Theriault, Don                    | 1,521.59  | 1,455.00  | 2,976.59  |
| Theriault, Glen                   | 5,031.50  | 4,901.25  | 9,932.75  |
| Theriault, Herman                 |           | 4,335.02  | 4,335.02  |
| Theriault, Ivan                   |           | 975.00    | 975.00    |

|                            | 2014      | 2015       | Total      |
|----------------------------|-----------|------------|------------|
| Therault, Tony J           | 969.35    | 903.75     | 1,873.10   |
| Thibodeau, James           |           | 1,085.85   | 1,085.85   |
| Thibodeau, Jimmy J         |           | 3,517.50   | 3,517.50   |
| Thibodeau, Lance S         |           | 1,668.45   | 1,668.45   |
| Tripair Development INC    |           | 2,323.42   | 2,323.42   |
| Uphouse, Christopher       |           | 10.24      | 10.24      |
| Valcourt, Judy             | 879.19    | 813.75     | 1,692.94   |
| Violette, Mark C           |           | 2,040.00   | 2,040.00   |
| Voisine, Betty             |           | 755.63     | 755.63     |
| Voisine, Gary              |           | 2,906.25   | 2,906.25   |
| Voisine, Michael           |           | 2,531.25   | 2,531.25   |
| Voisine's Grocery          |           | 69.38      | 69.38      |
| Voisine's Service Station  |           | 281.25     | 281.25     |
| WT Holdings LLC            | 807.81    |            | 807.81     |
| Balances less than \$5.00  |           | 16.10      | 16.10      |
| Credit on account for 2016 |           | (4,811.94) | (4,811.94) |
|                            | 98,174.50 | 400,089.64 | 498,264.14 |



|                                       | 2015<br>APPROP    | 2015<br>ACTUAL<br>EXPENSES | 2016<br>BUDGET<br>REQUEST | PROPOSED<br>INC(DEC) OVER<br>2015 BUDGET | BUDGET<br>COMMITTEE<br>RECOMMENDS |
|---------------------------------------|-------------------|----------------------------|---------------------------|--|-----------------------------------|
| <b>119 - 91 WASTEWATER DEPARTMENT</b> |                   |                            |                           |  |                                   |
| 501 - SALARY/WAGES                    |                   |                            |                           |  |                                   |
| 02 - SALARY/WAGES                     | 103,000.00        | 93,628.46                  | 105,000.00                | 2,000.00                                 | 105,000.00                        |
| 502 - EMPL BENEFIT                    |                   |                            |                           |  |                                   |
| 01 - UNEMPL COMP                      | 100.00            | 51.48                      | 50.00                     | -50.00                                   | 50.00                             |
| 02 - WORKERS COMP                     | 2,800.00          | 2,615.56                   | 4,400.00                  | 1,600.00                                 | 4,400.00                          |
| 11 - DEFERRED CMP                     | 2,300.00          | 2,210.00                   | 3,600.00                  | 1,300.00                                 | 3,600.00                          |
| 20 - HEALTH INS                       | 23,000.00         | 16,639.84                  | 18,000.00                 | -5,000.00                                | 18,000.00                         |
| 30 - FICA                             | 6,200.00          | 5,713.94                   | 6,200.00                  | 0.00                                     | 6,200.00                          |
| 31 - MEDICARE                         | 1,600.00          | 1,336.50                   | 1,600.00                  | 0.00                                     | 1,600.00                          |
| 503 - SUPPLIES                        |                   |                            |                           |  |                                   |
| 01 - OFFICE                           | 1,500.00          | 414.07                     | 1,500.00                  | 0.00                                     | 1,500.00                          |
| 02 - GENERAL                          | 200.00            | 0.00                       | 200.00                    | 0.00                                     | 200.00                            |
| 06 - POSTAGE                          | 2,000.00          | 1,420.85                   | 2,000.00                  | 0.00                                     | 2,000.00                          |
| 11 - CHEMICALS                        | 5,200.00          | 4,041.09                   | 5,200.00                  | 0.00                                     | 5,200.00                          |
| 34 - CONSTRUCTION                     | 4,000.00          | 3,150.81                   | 4,000.00                  | 0.00                                     | 4,000.00                          |
| 40 - HEATING FUEL                     | 15,500.00         | 7,413.21                   | 12,000.00                 | -3,500.00                                | 12,000.00                         |
| 41 - OILS/LUBE                        | 500.00            | 0.00                       | 500.00                    | 0.00                                     | 500.00                            |
| 51 - CLOTHING                         | 500.00            | 410.96                     | 500.00                    | 0.00                                     | 500.00                            |
| 62 - COMPUTER S/W                     | 2,600.00          | 2,933.93                   | 3,500.00                  | 900.00                                   | 3,500.00                          |
| 71 - GAS/OIL                          | 7,300.00          | 3,791.62                   | 6,000.00                  | -1,300.00                                | 6,000.00                          |
| 80 - UNIF/SAFETY                      | 4,000.00          | 5,039.85                   | 5,000.00                  | 1,000.00                                 | 5,000.00                          |
| 90 - OTHER MISC                       | 500.00            | 396.61                     | 500.00                    | 0.00                                     | 500.00                            |
| 504 - PROF & TECH                     |                   |                            |                           |  |                                   |
| 01 - EMPL TRAINING                    | 1,000.00          | 535.00                     | 1,000.00                  | 0.00                                     | 1,000.00                          |
| 30 - FEE/LIC/PERM                     | 2,000.00          | 2,202.41                   | 2,000.00                  | 0.00                                     | 2,000.00                          |
| 50 - LEGAL EXPENS                     | 150.00            | 0.00                       | 150.00                    | 0.00                                     | 150.00                            |
| 51 - O/PROF SVC                       | 32,500.00         | 32,500.00                  | 32,500.00                 | 0.00                                     | 32,500.00                         |
| 52 - AUDIT SERVC                      | 1,400.00          | 1,500.00                   | 1,500.00                  | 100.00                                   | 1,500.00                          |
| 60 - MONITORING                       | 950.00            | 605.00                     | 950.00                    | 0.00                                     | 950.00                            |
| 505 - PROPERTY SVC                    |                   |                            |                           |  |                                   |
| 01 - VEH REPAIRS                      | 4,000.00          | 2,563.69                   | 3,000.00                  | -1,000.00                                | 3,000.00                          |
| 10 - ELECTRICITY                      | 75,000.00         | 62,735.82                  | 70,000.00                 | -5,000.00                                | 70,000.00                         |
| 11 - WATER FEES                       | 1,700.00          | 1,576.80                   | 1,700.00                  | 0.00                                     | 1,700.00                          |
| 12 - PHONE/INTERN                     | 1,900.00          | 1,704.90                   | 1,900.00                  | 0.00                                     | 1,900.00                          |
| 20 - BLDG REP/MNT                     | 3,000.00          | 697.79                     | 3,000.00                  | 0.00                                     | 3,000.00                          |
| 40 - GEN REPAIRS                      | 2,500.00          | 301.01                     | 2,500.00                  | 0.00                                     | 2,500.00                          |
| 42 - P/STA MAINT                      | 7,000.00          | 7,238.41                   | 7,000.00                  | 0.00                                     | 7,000.00                          |
| 51 - S/WASTE CURB                     | 500.00            | 480.00                     | 500.00                    | 0.00                                     | 500.00                            |
| 506 - OTHER PURCH                     |                   |                            |                           |  |                                   |
| 01 - LIAB INS                         | 14,000.00         | 14,113.07                  | 16,000.00                 | 2,000.00                                 | 16,000.00                         |
| 10 - TRAVEL                           | 2,000.00          | 985.40                     | 2,000.00                  | 0.00                                     | 2,000.00                          |
| 20 - ADVERTISING                      | 200.00            | 0.00                       | 200.00                    | 0.00                                     | 200.00                            |
| 507 - PROPERTY                        |                   |                            |                           |  |                                   |
| 20 - EQUIP-VEH                        | 4,000.00          | 4,000.00                   | 4,000.00                  | 0.00                                     | 4,000.00                          |
| 40 - EQP-TECH HW                      | 4,000.00          | 5,268.51                   | 4,000.00                  | 0.00                                     | 4,000.00                          |
| 508 - DEBT SVC                        |                   |                            |                           |  |                                   |
| 01 - REDEM/PRINC                      | 139,500.00        | 139,221.75                 | 142,300.00                | 2,800.00                                 | 142,300.00                        |
| 05 - INTEREST EXP                     | 28,000.00         | 27,726.13                  | 25,000.00                 | -3,000.00                                | 25,000.00                         |
| 509 - MISC ITEMS                      |                   |                            |                           |  |                                   |
| 01 - TAX ABATEMNT                     | 250.00            | 2,890.12                   | 250.00                    | 0.00                                     | 250.00                            |
| <b>TOTAL</b>                          | <b>508,350.00</b> | <b>460,054.59</b>          | <b>501,200.00</b>         | <b>-7,150.00</b>                         | <b>501,200.00</b>                 |

|  | 2015<br>APPROP | 2015<br>ACTUAL<br>REVENUES | 2016<br>BUDGET<br>REQUEST | PROPOSED<br>INC(DEC) OVER<br>2015 BUDGET | BUDGET<br>COMMITTEE<br>RECOMMENDS |
|--|----------------|----------------------------|---------------------------|--|-----------------------------------|
| <b>119 - 91 WASTEWATER DEPARTMENT REVENUES</b> |                |                            |                           |  |                                   |
| 40030 - LIEN COSTS                             | 250.00         | 230.21                     | 250.00                    | 0.00                                     | 250.00                            |
| 40320 - SEWERAGE CHARGES                       | 526,000.00     | 529,995.20                 | 527,000.00                | 1,000.00                                 | 527,000.00                        |
| 40410 - INVESTMENT EARNINGS                    | 400.00         | 1,136.66                   | 500.00                    | 100.00                                   | 500.00                            |
| 40450 - OTHER MISC REVENUES                    | 1,700.00       | 5,349.20                   | 1,700.00                  | 0.00                                     | 1,700.00                          |
| 41900 - INTERET & DIVIDEND INCOME              | 1,000.00       | 1,715.30                   | 1,000.00                  | 0.00                                     | 1,000.00                          |
| Final Totals                                   | 529,350.00     | 538,426.57                 | 530,450.00                | 1,100.00                                 | 530,450.00                        |

#### WASTEWATER FUND BALANCE

|                       |                   |
|-----------------------|-------------------|
| BEGINNING BALANCE     | 180,111.80        |
| WASTEWATER RECEIVABLE | -42,035.01        |
| OPERATING INCOME/LOSS | 78,371.98         |
| <b>TOTAL</b>          | <b>216,448.77</b> |



# OUTSTANDING WASTEWATER BILLS & LIENS

## AS OF DECEMBER 31, 2015

|                              | 2014<br>Liens | 2015<br>Current Billing | TOTALS |
|------------------------------|---------------|-------------------------|--------|
| Babin, Justin                |               | 139.80                  | 139.80 |
| Baker, Tracey L              |               | 144.90                  | 144.90 |
| Bard, John Travis            |               | 116.55                  | 116.55 |
| Bard, Maurice                |               | 59.10                   | 59.10  |
| Bard, Roland                 |               | 72.59                   | 72.59  |
| Bard, Roland Jr              | 356.07        | 306.00                  | 662.07 |
| Baron, Denise                |               | 48.30                   | 48.30  |
| Beaulieu, Lynne D            |               | 59.38                   | 59.38  |
| Beaulieu, Mark               |               | 96.60                   | 96.60  |
| Belanger, Normand            |               | 143.10                  | 143.10 |
| Benoit, Kathy J              |               | 12.08                   | 12.08  |
| Berry, Justin D              |               | 48.30                   | 48.30  |
| Blier, Dale E                |               | 286.94                  | 286.94 |
| Bouchard, Chad L             |               | 355.50                  | 355.50 |
| Boucher, Galen               |               | 286.20                  | 286.20 |
| Boucher, Scott Reynold       | 299.32        | 289.80                  | 589.12 |
| Boucher, Tracie A            |               | 96.60                   | 96.60  |
| Boulay, Alan                 |               | 166.80                  | 166.80 |
| Bouley, Aurele D JR          |               | 236.70                  | 236.70 |
| Bouley, Leo                  |               | 48.30                   | 48.30  |
| Bourgoin, David              |               | 290.64                  | 290.64 |
| Bourgoin, Gary J Sr          |               | 71.55                   | 71.55  |
| Boutin, Berthier             |               | 48.30                   | 48.30  |
| Brickman, Scott              |               | 53.70                   | 53.70  |
| Broome, James                |               | 80.70                   | 80.70  |
| Bruey, Shelly                | 448.44        | 349.20                  | 797.64 |
| Caron, Steven                |               | 63.10                   | 63.10  |
| Caron, Tracy M               |               | 36.24                   | 36.24  |
| Carpenter, Matthew D         |               | 49.23                   | 49.23  |
| Celik, Bridget               |               | 107.33                  | 107.33 |
| Charette, Daniel             |               | 48.30                   | 48.30  |
| Charette, Marielle           |               | 188.68                  | 188.68 |
| Charette, Rachel             |               | 71.55                   | 71.55  |
| Charette, Roland             |               | 295.20                  | 295.20 |
| Charette, Sonny D            |               | 429.30                  | 429.30 |
| Chasse, Shannon              |               | 103.50                  | 103.50 |
| Clavette, Alphonse Joseph II |               | 48.50                   | 48.50  |
| Comfort, Karen M Estate of   |               | 143.10                  | 143.10 |
| Commercial Union Ins. Co     |               | 71.78                   | 71.78  |
| Connors-Carlson, Shirlee     |               | 241.12                  | 241.12 |
| Cyr, Jacques                 | 202.96        | 429.30                  | 632.26 |
| Cyr, Peter                   |               | 46.25                   | 46.25  |
| Daigle & Houghton            |               | 258.90                  | 258.90 |
| Daigle, Brian & Lois         |               | 193.30                  | 193.30 |
| Daigle, Clarence             |               | 71.55                   | 71.55  |
| Daigle, Darrell P            | 207.21        | 289.80                  | 497.01 |
| Daigle, Delbert              |               | 754.54                  | 754.54 |
| Daigle, Elmer                |               | 146.26                  | 146.26 |
| Daigle, Reneault & Roland    |               | 71.55                   | 71.55  |
| Davis, Joseph W, III         |               | 59.10                   | 59.10  |
| Deschaine, Kenneth Estate of |               | 214.65                  | 214.65 |
| Deschaine, Wayne             |               | 214.65                  | 214.65 |

|  | <b>2014</b>  | <b>2015</b>            | <b>TOTALS</b> |
|--|--------------|------------------------|---------------|
|  | <b>Liens</b> | <b>Current Billing</b> |               |
| Deschene, Marc J                         |              | 48.30                  | 48.30         |
| Desjardins, Dawn                         |              | 316.80                 | 316.80        |
| Desjardins, Timothy B                    |              | 289.80                 | 289.80        |
| Despres, Joseph R JR                     |              | 214.00                 | 214.00        |
| Devaney, Gail                            |              | 643.98                 | 643.98        |
| Dionne, Leo Paul JR                      |              | 285.03                 | 285.03        |
| Dolan, Debra                             |              | 50.01                  | 50.01         |
| Dubois Contracting                       |              | 48.47                  | 48.47         |
| Dubois, Lester J                         |              | 53.70                  | 53.70         |
| Dumond, Darlene                          | 415.23       | -                      | 415.23        |
| Dumond, Michael SJ                       |              | 96.60                  | 96.60         |
| Dumond, Ronnie                           |              | 71.58                  | 71.58         |
| Dumont, Dolores                          |              | 49.11                  | 49.11         |
| Durkin, Debra                            |              | 71.55                  | 71.55         |
| Fehrenbach, Georgette                    |              | 48.30                  | 48.30         |
| Fournier, Frank                          |              | 338.74                 | 338.74        |
| Gagnon, Mark                             | 243.27       | 300.60                 | 543.87        |
| Gaudreau, Michael                        |              | 48.35                  | 48.35         |
| GB & D Farms                             |              | 2,850.60               | 2,850.60      |
| Gebhardt, Paul M                         |              | 123.60                 | 123.60        |
| Ginzburg, Sergey                         | 397.04       | 429.30                 | 826.34        |
| Guimond, Conrad, (Estate of)             |              | 136.12                 | 136.12        |
| Hafford, Roland                          |              | 71.85                  | 71.85         |
| Hafford, Stanley Wade                    | 140.22       | 429.30                 | 569.52        |
| Hartt, Tracey                            | 122.95       | 510.90                 | 633.85        |
| Hebert, Daniel                           |              | 143.18                 | 143.18        |
| Hodgkin, Melissa H                       |              | 128.53                 | 128.53        |
| Hodgson, Donald                          |              | 71.80                  | 71.80         |
| Hodgson, Scott                           | 228.80       | 289.80                 | 518.60        |
| Huston, Heather F                        |              | 64.55                  | 64.55         |
| Jandreau, Carroll                        |              | 328.11                 | 328.11        |
| Jandreau, Shon                           |              | 917.29                 | 917.29        |
| Jandreau, Stanley D                      |              | 227.17                 | 227.17        |
| Jandreau, Toby D                         |              | 428.89                 | 428.89        |
| Jandreau, Valmond                        |              | 72.04                  | 72.04         |
| Jandreau, Wendy                          |              | 193.20                 | 193.20        |
| Jones, Robert (LE)                       |              | 177.30                 | 177.30        |
| Kelly, James                             |              | 71.56                  | 71.56         |
| Kelly, Paul R                            |              | 48.30                  | 48.30         |
| King, Kathleen                           |              | 48.30                  | 48.30         |
| Labrie, John                             |              | 283.91                 | 283.91        |
| Lake, Harold A                           |              | 64.50                  | 64.50         |
| Lausier, Chris                           |              | 53.82                  | 53.82         |
| Lawn, Becky                              |              | 183.30                 | 183.30        |
| Levasseur, Steve                         |              | 1,287.73               | 1,287.73      |
| Levesque, Donald                         |              | 93.31                  | 93.31         |
| Lewis, Joseph A                          |              | 246.64                 | 246.64        |
| M & S Albert Realty INC                  |              | 50.22                  | 50.22         |
| Maine Northern Railway                   |              | 47.77                  | 47.77         |
| Maine Woodlands Realty Company           |              | 71.71                  | 71.71         |
| Malick, Carol B                          |              | 190.26                 | 190.26        |
| Marin, Elizabeth R                       |              | 547.50                 | 547.50        |
| Marvin & Lorraine Deschaine Living Trust |              | 579.60                 | 579.60        |
| McBreairty, Devin G                      |              | 193.20                 | 193.20        |
| McBreairty, McClaren                     |              | 96.60                  | 96.60         |
| McBrien, James J                         |              | 143.75                 | 143.75        |

|  | <b>2014</b>  | <b>2015</b>            | <b>TOTALS</b> |
|--|--------------|------------------------|---------------|
|  | <b>Liens</b> | <b>Current Billing</b> |               |
| Metz, Doris M                                |              | 80.94                  | 80.94         |
| Michaud, Donald                              |              | 161.70                 | 161.70        |
| Michaud, Robert J                            |              | 28.61                  | 28.61         |
| Michaud, Shawn                               | 246.11       | 429.30                 | 675.41        |
| Moore, Ronald I & Donna                      |              | 48.30                  | 48.30         |
| Morgan, Seth A                               |              | 360.00                 | 360.00        |
| Morin, Jacob D                               |              | 858.60                 | 858.60        |
| Morin, Theresa K                             |              | 54.14                  | 54.14         |
| Morneault, Brian E                           |              | 357.75                 | 357.75        |
| Morneault, Bruce                             |              | 268.80                 | 268.80        |
| Nadeau, Marco                                |              | 86.10                  | 86.10         |
| Nadeau, Steve A                              |              | 59.27                  | 59.27         |
| Nichols, Joshua S                            |              | 143.10                 | 143.10        |
| Northern Timber Trucking Inc                 |              | 179.37                 | 179.37        |
| Ouellette, Danielle M                        |              | 71.55                  | 71.55         |
| Overton Holdings LLC                         |              | 209.33                 | 209.33        |
| Paradis, Bernard                             |              | 1,051.66               | 1,051.66      |
| Paradis, David A                             |              | 75.81                  | 75.81         |
| Paradis, Joseph L                            |              | 71.55                  | 71.55         |
| Pelletier, Chad R                            |              | 162.05                 | 162.05        |
| Pelletier, Donald                            |              | 357.75                 | 357.75        |
| Pelletier, Glenn                             |              | 328.20                 | 328.20        |
| Pelletier, James J                           |              | 624.51                 | 624.51        |
| Pelletier, Mary                              |              | 96.60                  | 96.60         |
| Pelletier, Matthew J                         |              | 143.10                 | 143.10        |
| Pelletier, Robert                            |              | 48.30                  | 48.30         |
| Pelletier, Ryan R                            |              | 143.10                 | 143.10        |
| Pelletier, Scott G                           |              | 86.10                  | 86.10         |
| Perreault, Dean                              |              | 79.17                  | 79.17         |
| Perreault, Ricky D                           |              | 86.10                  | 86.10         |
| Phinney, Ray                                 |              | 219.46                 | 219.46        |
| Pinette, Keith M                             |              | 71.55                  | 71.55         |
| Pinette, Marcus                              |              | 102.00                 | 102.00        |
| Plourde, Donna                               | 339.19       | 289.80                 | 628.99        |
| Plourde, Leonard                             |              | 69.90                  | 69.90         |
| Plourde, Melanie A                           |              | 327.60                 | 327.60        |
| Plourde, Robert J                            |              | 326.55                 | 326.55        |
| Plourde, Scott                               | 267.11       | -                      | 267.11        |
| Plourde, Stacey L                            |              | 53.70                  | 53.70         |
| Plourde, Yvaina Joyce                        |              | 233.03                 | 233.03        |
| Potvin, Joey                                 |              | 96.60                  | 96.60         |
| Prescott, Peter                              |              | 97.03                  | 97.03         |
| Price, Sheila                                |              | 97.44                  | 97.44         |
| Rose Marie Bard-Kline Revocable Living Trust |              | 71.55                  | 71.55         |
| Rotella, James M Estate of                   |              | 196.76                 | 196.76        |
| Roy, Gilford Reno                            |              | 48.85                  | 48.85         |
| Roy, Kim                                     |              | 334.48                 | 334.48        |
| Roy, Michael J                               |              | 48.30                  | 48.30         |
| Sablan-Zebedy, Ellia                         |              | 48.30                  | 48.30         |
| Saucier, Curtis M                            |              | 309.49                 | 309.49        |
| Saucier, Maurice R                           | 57.07        | 429.30                 | 486.37        |
| Saucier, Michelle                            |              | 250.50                 | 250.50        |
| Smart, James                                 |              | 48.30                  | 48.30         |
| Smith, Joseph M                              | 306.18       | 365.40                 | 671.58        |
| Soucy's Economat INC                         |              | 167.89                 | 167.89        |
| Susee, Alan M                                |              | 150.30                 | 150.30        |



|   | 2014<br>Liens   | 2015<br>Current Billing | TOTALS           |
|---|-----------------|-------------------------|------------------|
| Susee, Dawn D                                     |                 | 48.42                   | 48.42            |
| Sylvain, Diana                                    |                 | 214.65                  | 214.65           |
| T & D Real Estate Holdings, LLC                   |                 | 1,252.50                | 1,252.50         |
| Theriault, Alisha A                               |                 | 54.36                   | 54.36            |
| Theriault, Andrew                                 |                 | 310.13                  | 310.13           |
| Theriault, Brian                                  |                 | 816.54                  | 816.54           |
| Theriault, Herman                                 |                 | 145.20                  | 145.20           |
| Theriault, Lee R                                  |                 | 48.35                   | 48.35            |
| Thibeault, Ronaldo                                |                 | 96.86                   | 96.86            |
| Thibodeau, Jimmy                                  |                 | 241.80                  | 241.80           |
| Thibodeau, Sheldon                                |                 | 53.70                   | 53.70            |
| Tripair Development INC                           |                 | 172.50                  | 172.50           |
| University of Maine Systems                       |                 | 48.68                   | 48.68            |
| Violette, Mark C                                  |                 | 166.80                  | 166.80           |
| Voisine, Betty                                    |                 | 357.75                  | 357.75           |
| Voisine, Brian                                    |                 | 429.30                  | 429.30           |
| Voisine, Dana                                     |                 | 41.14                   | 41.14            |
| Voisine, Gary                                     |                 | 198.60                  | 198.60           |
| Voisine, Leon Jr                                  |                 | 48.46                   | 48.46            |
| Ward, Anne  |                 | 48.43                   | 48.43            |
| Miscellaneous accounts with balances under \$5.00 |                 | 13.23                   | 13.23            |
| Miscellaneous accounts with credits:              |                 | (1,679.34)              | (1,679.34)       |
| <b>TOTALS</b>                                     | <b>4,277.17</b> | <b>37,757.84</b>        | <b>42,035.01</b> |





|                                 | 2015<br>APPROP    | 2015<br>ACTUAL<br>EXPENSES | 2016<br>BUDGET<br>REQUEST | PROPOSED<br>INC(DEC) OVER<br>2015 BUDGET | BUDGET<br>COMMITTEE<br>RECOMMENDS |
|---------------------------------|-------------------|----------------------------|---------------------------|--|-----------------------------------|
| <b>109 -92 WATER DEPARTMENT</b> |                   |                            |                           |  |                                   |
| 426 - TAXES OTHER               |                   |                            |                           |  |                                   |
| 00 - TAXES OTHER                | 2,400.00          | 2,872.79                   | 2,400.00                  | 0.00                                     | 2,400.00                          |
| 427 - INTEREST EXP              |                   |                            |                           |  |                                   |
| 00 - INTEREST EXP               | 25,000.00         | 24,831.55                  | 22,400.00                 | -2,600.00                                | 22,400.00                         |
| 428 - PRINICIPAL P              |                   |                            |                           |  |                                   |
| 00 - PRINICIPAL P               | 52,000.00         | 51,782.59                  | 54,300.00                 | 2,300.00                                 | 54,300.00                         |
| 502 - EMPL BENEFIT              |                   |                            |                           |  |                                   |
| 30 - FICA                       | 5,600.00          | 5,854.83                   | 5,800.00                  | 200.00                                   | 5,800.00                          |
| 31 - MEDICARE                   | 1,400.00          | 1,369.26                   | 1,400.00                  | 0.00                                     | 1,400.00                          |
| 601 - SALARY/WAGES              |                   |                            |                           |  |                                   |
| 10 - S/S OFFICE                 | 90,000.00         | 96,575.71                  | 93,000.00                 | 3,000.00                                 | 93,000.00                         |
| 604 - PENSION/BENE              |                   |                            |                           |  |                                   |
| 80 - ADMIN/GEN                  | 26,000.00         | 24,809.48                  | 26,000.00                 | 0.00                                     | 26,000.00                         |
| 615 - PURCH.POWER               |                   |                            |                           |  |                                   |
| 10 - SS EXP OPER                | 25,000.00         | 24,186.05                  | 25,000.00                 | 0.00                                     | 25,000.00                         |
| 618 - CHEMICALS                 |                   |                            |                           |  |                                   |
| 30 - W/T OPS                    | 5,000.00          | 3,351.58                   | 5,000.00                  | 0.00                                     | 5,000.00                          |
| 620 - MAT/SUPPLIES              |                   |                            |                           |  |                                   |
| 10 - S/S PUMP OPS               | 14,000.00         | 7,558.58                   | 10,000.00                 | -4,000.00                                | 10,000.00                         |
| 20 - S/S PUMP MNT               | 2,200.00          | 1,559.95                   | 2,200.00                  | 0.00                                     | 2,200.00                          |
| 30 - W/T OPS                    | 250.00            | 156.76                     | 250.00                    | 0.00                                     | 250.00                            |
| 40 - W/T MAINT.                 | 1,000.00          | 988.12                     | 4,000.00                  | 3,000.00                                 | 4,000.00                          |
| 50 - T/D OPS                    | 1,700.00          | 1,953.19                   | 1,700.00                  | 0.00                                     | 1,700.00                          |
| 60 - T/D MAINT.                 | 6,500.00          | 6,708.29                   | 6,500.00                  | 0.00                                     | 6,500.00                          |
| 70 - CUST. ACCTS.               | 2,800.00          | 2,490.10                   | 2,800.00                  | 0.00                                     | 2,800.00                          |
| 80 - ADMIN & GEN.               | 4,600.00          | 5,273.99                   | 4,600.00                  | 0.00                                     | 4,600.00                          |
| 633 - C.S. LEGAL                |                   |                            |                           |  |                                   |
| 80 - ADMIN/GEN                  | 1,800.00          | 1,725.00                   | 1,800.00                  | 0.00                                     | 1,800.00                          |
| 635 - C.S. OTHER                |                   |                            |                           |  |                                   |
| 30 - W/T EXP/OPER               | 1,800.00          | 1,741.60                   | 1,800.00                  | 0.00                                     | 1,800.00                          |
| 40 - W/T EXP/MAIN               | 3,400.00          | 5,370.36                   | 4,400.00                  | 1,000.00                                 | 4,400.00                          |
| 66 - REPAIR HYDRA               | 1,500.00          | 9.64                       | 1,500.00                  | 0.00                                     | 1,500.00                          |
| 80 - ADMIN/GEN                  | 22,500.00         | 22,500.00                  | 22,500.00                 | 0.00                                     | 22,500.00                         |
| 642 - EQUIP. RENT               |                   |                            |                           |  |                                   |
| 60 - T/D EXP/MAIN               | 15,000.00         | 41,949.05                  | 15,000.00                 | 0.00                                     | 15,000.00                         |
| 650 - TRANSPORT EX              |                   |                            |                           |  |                                   |
| 10 - S/S EXP/OPER               | 2,800.00          | 2,263.40                   | 2,800.00                  | 0.00                                     | 2,800.00                          |
| 70 - CUST ACCTS                 | 1,000.00          | 439.57                     | 1,000.00                  | 0.00                                     | 1,000.00                          |
| 80 - ADMIN/GEN                  | 7,000.00          | 3,752.85                   | 6,000.00                  | -1,000.00                                | 6,000.00                          |
| 656 - VEHICLE INS.              |                   |                            |                           |  |                                   |
| 80 - ADMIN/GEN                  | 6,700.00          | 7,087.08                   | 7,500.00                  | 800.00                                   | 7,500.00                          |
| 660 - ADVERTISING               |                   |                            |                           |  |                                   |
| 80 - ADMIN/GEN                  | 200.00            | 0.00                       | 200.00                    | 0.00                                     | 200.00                            |
| 667 - REG COMM OTH              |                   |                            |                           |  |                                   |
| 30 - W/T EXP/OPER               | 1,500.00          | 720.60                     | 1,500.00                  | 0.00                                     | 1,500.00                          |
| 670 - BAD DEBT                  |                   |                            |                           |  |                                   |
| 70 - CUST ACCTS                 | 100.00            | 0.00                       | 100.00                    | 0.00                                     | 100.00                            |
| 675 - MISC. EXP.                |                   |                            |                           |  |                                   |
| 10 - S/S EXP/OPER               | 1,800.00          | 980.00                     | 1,800.00                  | 0.00                                     | 1,800.00                          |
| 20 - S/S EXP/MAIN               | 1,000.00          | 520.00                     | 1,000.00                  | 0.00                                     | 1,000.00                          |
| 30 - W/T EXP/OPER               | 100.00            | 50.00                      | 100.00                    | 0.00                                     | 100.00                            |
| 71 - CUST BILLING               | 250.00            | 20.34                      | 250.00                    | 0.00                                     | 250.00                            |
| 80 - ADMIN/GEN                  | 1,500.00          | 1,463.00                   | 1,500.00                  | 0.00                                     | 1,500.00                          |
| <b>TOTAL</b>                    | <b>335,400.00</b> | <b>352,915.31</b>          | <b>338,100.00</b>         | <b>2,700.00</b>                          | <b>338,100.00</b>                 |

|   | 2015<br>APPROP | 2015<br>ACTUAL<br>REVENUES | 2016<br>BUDGET<br>REQUEST | PROPOSED<br>INC(DEC) OVER<br>2015 BUDGET | BUDGET<br>COMMITTEE<br>RECOMMENDS |
|---|----------------|----------------------------|---------------------------|--|-----------------------------------|
| <b>109 - 91 WATER DEPARTMENT REVENUES</b> |                |                            |                           |  |                                   |
| 40410 - INVESTMENT EARNINGS               | 1,000.00       | 3,105.97                   | 1,000.00                  | 0.00                                     | 1,000.00                          |
| 41900 - INTEREST & DIVIDENT INCOME        | 500.00         | 522.80                     | 500.00                    | 0.00                                     | 500.00                            |
| 46000 - UNMETERED WATER REVENUE           | 200.00         | 218.70                     | 200.00                    | 0.00                                     | 200.00                            |
| 46101 - METERED RESIDENTIAL SALES         | 126,000.00     | 127,057.31                 | 126,000.00                | 0.00                                     | 126,000.00                        |
| 46102 - METERED COMMERCIAL SALES          | 42,500.00      | 42,976.58                  | 42,500.00                 | 0.00                                     | 42,500.00                         |
| 46104 - METERED PUBLIC AUTHORITIES        | 34,100.00      | 33,563.01                  | 34,000.00                 | -100.00                                  | 34,000.00                         |
| 46201 - PUBLIC FIRE PROTECTION            | 100,000.00     | 100,000.00                 | 100,000.00                | 0.00                                     | 100,000.00                        |
| 46202 - PRIVATE FIRE PROTECTION           | 10,300.00      | 9,788.04                   | 9,800.00                  | -500.00                                  | 9,800.00                          |
| 47400 - OTHER WATER REVENUES              | 500.00         | 2,368.63                   | 500.00                    | 0.00                                     | 500.00                            |
| Final Totals                              | 315,100.00     | 319,601.04                 | 314,500.00                | -600.00                                  | 314,500.00                        |

#### WATER FUND BALANCE

|   |                   |
|---|-------------------|
| BEGINNING BALANCE                             | 475,328.56        |
| WATER RECEIVABLE                              | -10,351.52        |
| YANMAR TRACTOR                                | -6,997.50         |
| WATER LINE - HALL STREET                      | -14,100.00        |
| OPERATING INCOME/LOSS                         | -33,314.27        |
| UPDATE UNFUNDED BENEFIT LIABILITIES ALLCATION | 1,800.00          |
| <b>TOTAL</b>                                  | <b>412,365.27</b> |



# OUTSTANDING WATER BILLS AS OF DECEMBER 31, 2015

|                               | 2015   | TOTALS |
|-------------------------------|--------|--------|
| Babin, Justin                 | 83.22  | 83.22  |
| Baker, Tracey L               | 93.19  | 93.19  |
| Bannen, Jennifer              | 30.48  | 30.48  |
| Bard, John Travis             | 60.62  | 60.62  |
| Bard, Maurice                 | 37.09  | 37.09  |
| Bard, Roland Jr               | 133.08 | 133.08 |
| Baron, Denise                 | 30.31  | 30.31  |
| Beaulieu, Lynne D             | 37.09  | 37.09  |
| Beaulieu, Mark                | 60.62  | 60.62  |
| Benoit, Kathy J               | 7.58   | 7.58   |
| Berry, Justin D               | 30.31  | 30.31  |
| Bouchard, Chad L              | 185.85 | 185.85 |
| Boucher, Scott Reynold        | 112.05 | 112.05 |
| Boucher, Tracie A             | 60.16  | 60.16  |
| Boulay, Alan                  | 94.52  | 94.52  |
| Bouley, Aurele D JR           | 100.58 | 100.58 |
| Bouley, Leo                   | 30.31  | 30.31  |
| Bourgoin, David               | 88.84  | 88.84  |
| Brickman, Scott               | 34.83  | 34.83  |
| Broome, James                 | 46.13  | 46.13  |
| Bruey, Shelly                 | 122.28 | 122.28 |
| Caron, Tracy M                | 22.74  | 22.74  |
| Carpenter, Matthew D          | 30.31  | 30.31  |
| Charette, Roland              | 186.38 | 186.38 |
| Chasse, Shannon               | 30.31  | 30.31  |
| Clavette, Alphonse Joseph II  | 30.31  | 30.31  |
| Connors-Carlson, Shirlee      | 121.24 | 121.24 |
| Daigle & Houghton             | 120.85 | 120.85 |
| Daigle, Brian & Gleason, Lois | 121.24 | 121.24 |
| Daigle, Darrell P             | 121.24 | 121.24 |
| Daigle, Elmer                 | 92.26  | 92.26  |
| Davis, Joseph W III           | 37.09  | 37.09  |
| Deschene, Marc J              | 30.31  | 30.31  |
| Desjardins, Dawn              | 130.62 | 130.62 |
| Desjardins, Timothy B         | 123.50 | 123.50 |
| Despres, Joseph R Jr          | 121.24 | 121.24 |
| Dolan, Debra                  | 30.31  | 30.31  |
| Dubois, Lester J              | 34.83  | 34.83  |
| Dumond, Darlene               | 175.90 | 175.90 |
| Dumond, Michael SJ            | 60.62  | 60.62  |
| Dumont, Dolores               | 32.57  | 32.57  |
| Fehrenbach, Georgette         | 30.31  | 30.31  |
| Fournier, Frank               | 212.32 | 212.32 |
| Gagnon, Mark                  | 35.07  | 35.07  |
| Gaudreau, Michael             | 30.31  | 30.31  |
| Gebhardt, Paul M              | 65.73  | 65.73  |
| Guimond, Conrad Estate of     | 48.39  | 48.39  |
| Hartt, Tracey                 | 226.82 | 226.82 |
| Hodgson, Scott                | 119.85 | 119.85 |
| Huston, Heather F             | 39.35  | 39.35  |
| Jandreau, Carroll             | 91.28  | 91.28  |
| Jandreau, Shon                | 321.19 | 321.19 |
| Jandreau, Stanley D           | 143.84 | 143.84 |
| Jandreau, Wendy               | 123.50 | 123.50 |
| Jones, Robert (LE)            | 98.53  | 98.53  |
| Kelly, Paul R                 | 30.31  | 30.31  |
| King, Kathleen                | 30.31  | 30.31  |
| Labrie, John Louis            | 137.06 | 137.06 |
| Lake, Harold A                | 39.35  | 39.35  |
| Lausier, Chris                | 36.75  | 36.75  |

|  | <b>2015</b>      | <b>TOTALS</b>    |
|--|------------------|------------------|
| Lawn, Becky                              | 93.97            | 93.97            |
| Levasseur, Steve                         | 227.06           | 227.06           |
| Levesque, Donald                         | 43.87            | 43.87            |
| Lewis, Joseph A                          | 94.52            | 94.52            |
| M & S Albert Realty INC                  | 31.98            | 31.98            |
| Malick, Carol B                          | 90.93            | 90.93            |
| Marin, Elizabeth R                       | 265.10           | 265.10           |
| Marvin & Lorraine Deschaine Living Trust | 243.08           | 243.08           |
| McBreairty, Devin G                      | 121.24           | 121.24           |
| McBreairty, McClaren                     | 60.62            | 60.62            |
| Metz, Doris M                            | 46.13            | 46.13            |
| Michaud, Donald                          | 80.03            | 80.03            |
| Moore, Ronald I & Donna                  | 29.59            | 29.59            |
| Morgan, Seth A                           | 142.23           | 142.23           |
| Morin, Theresa K                         | 34.83            | 34.83            |
| Morneault, Bruce                         | 157.40           | 157.40           |
| Nadeau, Marco                            | 48.39            | 48.39            |
| Nadeau, Steve A                          | 37.09            | 37.09            |
| Overton Holdings LLC                     | 90.31            | 90.31            |
| Paradis, Bernard                         | 477.51           | 477.51           |
| Paradis, David A                         | 30.31            | 30.31            |
| Pelletier, Chad R                        | 92.26            | 92.26            |
| Pelletier, Glenn                         | 186.78           | 186.78           |
| Pelletier, James J                       | 132.86           | 132.86           |
| Pelletier, Mary                          | 41.62            | 41.62            |
| Pelletier, Robert                        | 30.31            | 30.31            |
| Pelletier, Scott G                       | 48.39            | 48.39            |
| Perreault, Ricky D                       | 48.39            | 48.39            |
| Phinney, Ray                             | 122.57           | 122.57           |
| Pinette, Marcus                          | 67.40            | 67.40            |
| Plourde, Donna                           | 90.93            | 90.93            |
| Plourde, Leonard                         | 41.61            | 41.61            |
| Plourde, Melanie A                       | 132.54           | 132.54           |
| Plourde, Robert J                        | 94.54            | 94.54            |
| Plourde, Scott                           | 90.91            | 90.91            |
| Plourde, Stacey L                        | 34.83            | 34.83            |
| Plourde, Yvaina Joyce                    | 167.40           | 167.40           |
| Potvin, Joey                             | 60.62            | 60.62            |
| Prescott, Peter                          | 62.88            | 62.88            |
| Price, Sheila                            | 60.62            | 60.62            |
| Roy, Gilford Reno                        | 30.31            | 30.31            |
| Roy, Michael J                           | 30.31            | 30.31            |
| Sablan-Zebedy, Ellia                     | 30.31            | 30.31            |
| Saucier, Curtis M                        | 179.75           | 179.75           |
| Saucier, Michelle                        | 69.66            | 69.66            |
| Smart, James                             | 30.31            | 30.31            |
| Soucy's Economat INC                     | 86.82            | 86.82            |
| Susee, Allan                             | 245.06           | 245.06           |
| Susee, Dawn D                            | 30.31            | 30.31            |
| T & D Real Estate Holdings LLC           | 516.70           | 516.70           |
| Theriault, Alisha A                      | 34.83            | 34.83            |
| Theriault, Andrew                        | 128.33           | 128.33           |
| Theriault, Herman                        | 88.88            | 88.88            |
| Theriault, Lee R                         | 31.98            | 31.98            |
| Thibeault, Ronaldo                       | 76.44            | 76.44            |
| Thibodeau, Jimmy J                       | 150.62           | 150.62           |
| Thibodeau, Sheldon                       | 34.83            | 34.83            |
| Trip Development INC                     | 89.20            | 89.20            |
| University of Maine Systems              | 204.97           | 204.97           |
| Violette, Mark C                         | 96.21            | 96.21            |
| Voisine, Gary                            | 132.69           | 132.69           |
| Voisine, Leon Jr                         | 31.98            | 31.98            |
| Ward, Anne                               | 30.31            | 30.31            |
| Miscellaneous accounts with credits:     | (1,076.22)       | (1,076.22)       |
|  | <b>10,351.52</b> | <b>10,351.52</b> |

TOWN OF FORT KENT, MAINE

ANNUAL FINANCIAL REPORT  
with Independent Auditors Report

For the Year Ending December 31, 2014

TOWN OF FORT KENT, MAINE  
ANNUAL FINANCIAL REPORT  
Year Ended December 31, 2014  
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# KEEL J. HOOD

Certified Public Accountant

PO Box 302 - Fairfield, Maine 04937 - (207)453-2006

## INDEPENDENT AUDITORS REPORT

July 15, 2015

Town Council  
Town of Fort Kent  
Fort Kent, Maine

### **Report on the Financial Statements**

I have audited the accompanying financial statements of the governmental activities, the business type activities, the major fund, and the aggregate remaining fund information, of Town of Fort Kent, Maine, as of and for the year ended December 31, 2014, and the related notes to the financial statements which collectively comprise the Town's basic financial statements as listed in the table of contents.

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

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

### **Auditor's Responsibility**

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

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

### **Opinions**

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Town of Fort Kent, Maine as of December 31, 2014, and the respective changes in financial position, and where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

**Other Matters****Required Supplementary Information**

Management has omitted Management's Discussion & Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing 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. My opinion of the basic financial statements is not affected by this missing information.

Accounting principles generally accepted in the United States of America require that the budgetary comparison information 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. I 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 for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge I obtain during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, I have also issued my report dated July 15, 2015, on my consideration of Town of Fort Kent, Maine's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of my audit.

A handwritten signature in cursive script, reading "Paul J. Wood, CPA". The signature is written in dark ink and is located at the bottom left of the page.



TOWN OF FORT KENT, MAINE  
Statement of Net Position  
December 31, 2014

Statement 1

| <b>ASSETS</b>                                      | <u>Governmental<br/>Activities</u> | <u>Business-Type<br/>Activities</u> | <u>Total</u>         |
|--|------------------------------------|-------------------------------------|----------------------|
| Current Assets:                                    |                                    |                                     |                      |
| Cash   | \$ 2,444,523                       | \$                                  | \$ 2,444,523         |
| Receivables  |                                    |                                     |                      |
| Taxes  | 369,225                            |                                     | 369,225              |
| Liens  | 77,592                             |                                     | 77,592               |
| Accounts   | 343,228                            | 54,067                              | 397,295              |
| Other governments                                  | 122,038                            | 5,501                               | 127,539              |
| Internal balances                                  | (529,206)                          | 529,206                             | 0                    |
| Inventory  |                                    | 13,525                              | 13,525               |
| Total Current Assets                               | <u>2,827,400</u>                   | <u>602,299</u>                      | <u>3,429,699</u>     |
| Noncurrent Assets:                                 |                                    |                                     |                      |
| Capital assets net                                 | 3,452,079                          | 7,506,310                           | 10,958,389           |
| Total Assets                                       | <u>6,279,479</u>                   | <u>8,108,609</u>                    | <u>14,388,088</u>    |
| <b>LIABILITIES</b>                                 |                                    |                                     |                      |
| Current Liabilities:                               |                                    |                                     |                      |
| Accounts payable                                   | 7,427                              |                                     | 7,427                |
| Accrued interest                                   |                                    | 19,364                              | 19,364               |
| Other governments                                  | 25,129                             |                                     | 25,129               |
| Current portion of long term debt:                 |                                    |                                     |                      |
| Lease payable                                      | 55,511                             |                                     | 55,511               |
| Notes payable                                      | 16,458                             |                                     | 16,458               |
| Bonds payable                                      | 167,145                            | 191,269                             | 358,414              |
| Total Current Liabilities                          | <u>271,670</u>                     | <u>210,633</u>                      | <u>482,303</u>       |
| Noncurrent Liabilities:                            |                                    |                                     |                      |
| Deferred credits                                   |                                    | 5,520                               | 5,520                |
| Lease payable                                      | 236,483                            |                                     | 236,483              |
| Notes payable                                      | 16,458                             |                                     | 16,458               |
| Bonds payable                                      | 343,767                            | 1,575,182                           | 1,918,949            |
| Deferred credits                                   |                                    |                                     |                      |
| Total Noncurrent Liabilities                       | <u>596,708</u>                     | <u>1,580,702</u>                    | <u>2,177,410</u>     |
| Total Liabilities                                  | <u>868,378</u>                     | <u>1,791,335</u>                    | <u>2,659,713</u>     |
| <b>NET POSITION</b>                                |                                    |                                     |                      |
| Invested in capital assets,<br>net of related debt | 2,616,257                          | 5,739,859                           | 8,356,116            |
| Restricted   | 603,612                            |                                     | 603,612              |
| Unrestricted                                       | 2,191,232                          | 577,415                             | 2,768,647            |
| Total Net position                                 | <u>\$ 5,411,101</u>                | <u>\$ 6,317,274</u>                 | <u>\$ 11,728,375</u> |

The accompanying notes to the financial statements are an integral part of this statement.

TOWN OF FORT KENT, MAINE  
Statement of Activities  
For the Year Ended December 31, 2014

| Function/Programs              | Program Revenues |   |                                 |   |   | Net (Expense)<br>Revenues |
|--------------------------------|------------------|---|---------------------------------|---|---|---------------------------|
|                                | <u>Expenses</u>  | <u>Indirect<br/>Expenses<br/>Allocation</u> | <u>Charges for<br/>Services</u> | <u>Operating<br/>grants and<br/>contributions</u> | <u>Capital<br/>grants and<br/>contributions</u> |                           |
| Governmental activities:       | \$               |   |                                 |   |   |                           |
| General government             | 524,225          | (55,000)                                    | 31,228                          | 104,115   |   | (333,882)                 |
| Protection                     | 778,881          |   | 64,622                          |   |   | (714,259)                 |
| Public works                   | 693,676          |   | 900                             |   |   | (692,776)                 |
| Leisure services               | 214,827          |   | 34,618                          | 87,108  |   | (93,101)                  |
| Health and sanitation          | 350,087          |   |                                 | 2,000   |   | (348,087)                 |
| Social services                | 23,821           |   |                                 | 1,105   |   | (22,716)                  |
| Special assessments            | 2,725,804        |   |                                 |   |   | (2,725,804)               |
| Unclassified                   | 40,594           |   |                                 |   |   | (40,594)                  |
| Debt service                   | 24,894           |   |                                 |   |   | (24,894)                  |
| Capital outlay                 | 604,598          |   |                                 |   |   | (604,598)                 |
| Total governmental activities  | 5,981,407        | (55,000)                                    | 131,368                         | 194,328   | 0   | (5,600,711)               |
| Business type activities:      |                  |   |                                 |   |   |                           |
| Sewer                          | 563,325          | 32,500                                      | 428,724                         |   |   | (167,101)                 |
| Water                          | 290,522          | 22,500                                      | 319,577                         |   | 309,400   | 315,955                   |
| Total business type activities | 853,847          | 55,000                                      | 748,301                         | 0   | 309,400   | 148,854                   |
| Total                          | 6,835,254        | 0   | 879,669                         | 194,328   | 309,400   | (5,451,857)               |

## Changes in Net position:

|   | <u>Governmental<br/>Activities</u> | <u>Business-Type<br/>Activities</u> | <u>Total</u> |
|---|------------------------------------|-------------------------------------|--------------|
| Net (expense) / revenue                 | (5,600,711)                        |                                     | (5,451,857)  |
| General revenues:                       |                                    | 148,854                             |              |
| Property taxes                          | 3,966,626                          |                                     | 3,966,626    |
| Excise taxes                            | 1,050,817                          |                                     | 1,050,817    |
| Interest and costs on taxes             | 35,345                             |                                     | 35,345       |
| Intergovernmental:                      |                                    |                                     |              |
| State revenue sharing                   | 201,501                            |                                     | 201,501      |
| Local road assistance                   | 76,092                             |                                     | 76,092       |
| Homestead exemption                     | 86,410                             |                                     | 86,410       |
| Park fee sharing                        | 1,391                              |                                     | 1,391        |
| BETE                                    | 165,366                            |                                     | 165,366      |
| Miscellaneous                           | 19,364                             |                                     | 19,364       |
| Interest on notes receivable            | 35,485                             |                                     | 35,485       |
| Unrestricted interest                   |                                    | 3,197                               | 3,197        |
| Restricted                              | 372                                |                                     | 372          |
| Sale of property not allocated          | 352,100                            |                                     | 352,100      |
| Total general revenues<br>and transfers | 5,990,869                          | 3,197                               | 5,994,066    |
| Change in Net position                  | 390,158                            | 152,051                             | 542,209      |
| Net position - beginning                | 5,020,943                          | 6,165,223                           | 11,186,166   |
| Net position - ending                   | 5,411,101                          | 6,317,274                           | 11,728,375   |

The accompanying notes to the financial statements are an integral part of this statement.

TOWN OF FORT KENT, MAINE  
Balance Sheet  
Governmental Funds  
December 31, 2014

| ASSETS   | General<br>Fund     | Other<br>Governmental<br>Funds | Total<br>Governmental<br>Funds |
|--|---------------------|--------------------------------|--------------------------------|
| Cash   | \$ 2,444,523        | \$                             | \$ 2,444,523                   |
| Receivables  |                     |                                |                                |
| Taxes  | 369,225             |                                | 369,225                        |
| Liens  | 77,592              |                                | 77,592                         |
| Accounts   | 7,204               |                                | 7,204                          |
| Other governments  | 122,038             | 336,024                        | 458,062                        |
| Internal balances  | (796,794)           | 267,588                        | (529,206)                      |
| Total Assets   | <u>2,223,788</u>    | <u>603,612</u>                 | <u>2,827,400</u>               |
| LIABILITIES  |                     |                                |                                |
| Liabilities:   |                     |                                |                                |
| Accounts payable   | 7,427               |                                | 7,427                          |
| Due to other governments   | 25,129              |                                | 25,129                         |
| Total Liabilities  | <u>32,556</u>       | <u>0</u>                       | <u>32,556</u>                  |
| UNEARNED REVENUE   |                     |                                |                                |
| Unearned property taxes  | 357,300             |                                | 357,300                        |
| Total Liabilities and Unearned Revenue   | <u>389,856</u>      | <u>0</u>                       | <u>389,856</u>                 |
| FUND BALANCES  |                     |                                |                                |
| Fund Balances  |                     |                                |                                |
| Nonspendable   |                     | 336,024                        | 336,024                        |
| Restricted for revolving loans   |                     | 267,588                        | 267,588                        |
| Committed for capital uses   | 970,306             |                                | 970,306                        |
| Assigned expenditures  | 42,393              |                                | 42,393                         |
| Assigned revenues  | 5,030               |                                | 5,030                          |
| Unassigned   | 816,203             |                                | 816,203                        |
| Total Fund Equity  | <u>1,833,932</u>    | <u>603,612</u>                 | <u>2,437,544</u>               |
| Total Liabilities and Fund Equity  | <u>\$ 2,223,788</u> | <u>\$ 603,612</u>              | <u>\$</u>                      |
| Amounts reported for governmental activities in the statement of net position are different because:                                       |                     |                                |                                |
| Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds                   |                     |                                | 3,452,079                      |
| Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds                    |                     |                                |                                |
| Deferred property tax revenue  |                     |                                | 357,300                        |
| Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds. |                     |                                |                                |
| Leases payable   |                     |                                | (291,994)                      |
| Notes payable  |                     |                                | (32,916)                       |
| Bonds payable  |                     |                                | (510,912)                      |
| Net position of governmental activities  |                     |                                | <u>\$ 5,411,101</u>            |

The accompanying notes to the financial statements are an integral part of this statement.

TOWN OF FORT KENT, MAINE  
Statement of Revenues, Expenditures, and Changes in Fund Balances  
Governmental Funds  
For the Year Ended December 31, 2014

|   | <u>General<br/>Fund</u> | <u>Other<br/>Governmental<br/>Funds</u> | <u>Total<br/>Governmental<br/>Funds</u> |
|---|-------------------------|---|---|
| <b>Revenues:</b>                                |                         |   |   |
| Taxes   | \$ 5,044,088            | \$                                      | \$ 5,044,088                            |
| Intergovernmental                               | 723,087                 | 2,000                                   | 725,087                                 |
| Charges for services                            | 131,369                 |   | 131,369                                 |
| Interest  | 1,903                   | 35,857                                  | 37,760                                  |
| Miscellaneous                                   | 17,461                  |   | 14,461                                  |
| Total Revenues                                  | <u>5,917,908</u>        | <u>37,857</u>                           | <u>5,955,765</u>                        |
| <b>Expenditures:</b>                            |                         |   |   |
| Current:  |                         |   |   |
| General government                              | 501,179                 | 21,320                                  | 522,499                                 |
| Protection                                      | 730,816                 |   | 730,816                                 |
| Public works                                    | 702,844                 |   | 702,844                                 |
| Leisure services                                | 212,778                 |   | 212,778                                 |
| Health and sanitation                           | 350,087                 |   | 350,087                                 |
| Social services                                 | 23,821                  |   | 23,821                                  |
| Special assessments                             | 2,742,262               |   | 2,742,262                               |
| Unclassified                                    | 40,594                  |   | 40,594                                  |
| Debt service                                    | 256,563                 |   | 256,563                                 |
| Capital outlay                                  | 604,598                 |   | 604,598                                 |
| Total Expenditures                              | <u>6,165,542</u>        | <u>21,320</u>                           | <u>6,186,862</u>                        |
| Excess of Revenues Over<br>(Under) Expenditures | <u>(247,634)</u>        | <u>16,537</u>                           | <u>(231,097)</u>                        |
| <b>Other Financing Sources (Uses):</b>          |                         |   |   |
| Operating Transfer in (out)                     | 55,001                  |   | 55,001                                  |
| Sale of Fixed Assets                            | 352,100                 |   | 352,100                                 |
| Debt Issuance Proceeds                          | 171,480                 |   | 171,480                                 |
| Total Other Financing Sources                   |                         |   | 352,100                                 |
| (Uses) and Unusual Activity                     | <u>578,581</u>          | <u>0</u>                                | <u>578,581</u>                          |
| Net Change in fund balances                     | 330,947                 | 16,537                                  | 347,484                                 |
| Fund Balances - Beginning                       | <u>1,502,985</u>        | <u>587,075</u>                          | <u>2,090,060</u>                        |
| Fund Balances - Ending                          | <u>\$ 1,833,932</u>     | <u>\$ 603,612</u>                       | <u>\$ 2,437,544</u>                     |

The accompanying notes to the financial statements are an integral part of this statement.

TOWN OF FORT KENT, MAINE  
 Reconciliation of the Statement of Revenues,  
 Expenditures, and Changes in Fund Balances  
 of Governmental Funds  
 to the Statement of Activities  
 For the Fiscal Year Ended December 31, 2014

Net change in fund balances - total governmental funds                      \$        347,484  
 Amounts reported for governmental activities in the  
 Statement of Activities are different because:

Government funds report capital outlays as expenditures.  
 While governmental activities report depreciation  
 expense to allocate those expenditures over the  
 life of the assets:

|                                     |           |
|-------------------------------------|-----------|
| Capital asset purchases capitalized | 190,624   |
| Depreciation expense                | (233,297) |

Repayment of debt principal is an expenditure in the  
 governmental funds, but the repayment reduces long-term  
 liabilities in the Statement of Net position:

|   |         |
|---|---------|
| Capital lease obligation principal payments | 64,525  |
| Capital note obligation principal payments  | 16,458  |
| Capital bond obligation principal payments  | 167,144 |

Bond proceeds provide current financial resources to  
 Governmental fund, but issuing debt increases long-term  
 Liabilities in the Statement of Net Position:

|                                   |           |
|-----------------------------------|-----------|
| Capital lease obligation proceeds | (171,480) |
|-----------------------------------|-----------|

Revenues in the Statement of Activities that do not  
 Provide current financial resources are not reported as  
 Revenues in the funds:

|                               |       |
|-------------------------------|-------|
| Deferred property tax revenue | 8,700 |
|-------------------------------|-------|

|   |                   |
|---|-------------------|
| Change in Net position of Governmental Activities | \$        390,158 |
|---|-------------------|

TOWN OF FORT KENT  
Statement of Net Position  
Proprietary Fund  
December 31, 2014

| ASSETS   | <u>Enterprise Fund</u> |                     |                     |
|--|------------------------|---------------------|---------------------|
|  | <u>Sewer</u>           | <u>Water</u>        | <u>Total</u>        |
| Current assets:                                      |                        |                     |                     |
| Receivables:   | \$                     | \$                  | \$                  |
| Accounts   | 45,104                 | 8,963               | 54,067              |
| Other governments                                    |                        | 5,501               | 5,501               |
| Inventory  | 13,525                 |                     | 13,525              |
| Due from other funds                                 | (36,083)               | 565,289             | 529,206             |
| Total current assets                                 | <u>22,546</u>          | <u>579,753</u>      | <u>602,299</u>      |
| Noncurrent assets:                                   |                        |                     |                     |
| Capital assets (net)                                 | 5,814,709              | 1,691,601           | 7,506,310           |
| Total Assets   | <u>5,837,255</u>       | <u>2,271,354</u>    | <u>8,108,609</u>    |
| <b>LIABILITIES</b>                                   |                        |                     |                     |
| Current liabilities:                                 |                        |                     |                     |
| Accrued interest                                     | 12,104                 | 7,260               | 19,364              |
| Bond payable   | 139,222                | 52,047              | 191,269             |
| Total current liabilities                            | <u>151,326</u>         | <u>59,307</u>       | <u>210,633</u>      |
| Noncurrent liabilities:                              |                        |                     |                     |
| Deferred credits                                     | 918                    | 4,602               | 5,520               |
| Bond payable   | 1,031,517              | 543,665             | 1,575,182           |
| Total noncurrent liabilities                         | <u>1,032,435</u>       | <u>548,267</u>      | <u>1,580,702</u>    |
| Total Liabilities                                    | <u>1,183,761</u>       | <u>607,574</u>      | <u>1,791,335</u>    |
| <b>NET POSITION</b>                                  |                        |                     |                     |
| Investment in capital assets, net of<br>related debt | 4,643,970              | 1,095,889           | 5,739,859           |
| Unrestricted   | 9,524                  | 567,891             | 577,415             |
| Total net position                                   | <u>\$ 4,653,494</u>    | <u>\$ 1,663,780</u> | <u>\$ 6,317,274</u> |

TOWN OF FORT KENT  
Statement of Revenues, Expenses, and Changes in Fund Net Position  
Proprietary Fund  
For the Year Ended December 31, 2014

|  | <u>Enterprise Fund</u> |                     |                     |
|--|------------------------|---------------------|---------------------|
|  | <u>Sewer</u>           | <u>Water</u>        | <u>Total</u>        |
| <b>Operating Revenues:</b>               |                        |                     |                     |
| Charges for services                     | \$ 423,196             | \$ 206,009          | \$ 629,205          |
| Public fire                              | 0                      | 110,332             | 110,332             |
| Other income                             | 5,528                  | 3,236               | 8,764               |
| Total Operating Revenues                 | <u>428,724</u>         | <u>319,577</u>      | <u>748,301</u>      |
| <b>Operating Expenses:</b>               |                        |                     |                     |
| Labor and benefits                       | 120,227                | 121,068             | 241,295             |
| Utilities                                | 86,817                 | 28,567              | 115,384             |
| Maintenance                              | 6,527                  | 23,725              | 30,252              |
| General and administrative               | 37,845                 | 2,176               | 40,021              |
| Operations                               | 14,620                 | 28,258              | 42,878              |
| Insurance                                | 0                      | 6,288               | 6,288               |
| Depreciation and amortization            | 261,548                | 48,958              | 310,506             |
| Miscellaneous                            | 6,406                  | 7,197               | 13,603              |
| Total Operating Expenses                 | <u>533,990</u>         | <u>266,237</u>      | <u>800,227</u>      |
| Operating Income (Loss)                  | <u>(105,266)</u>       | <u>53,340</u>       | <u>(51,926)</u>     |
| <b>Nonoperating Revenues (Expenses):</b> |                        |                     |                     |
| Interest on operating funds              | 1,578                  | 1,619               | 3,197               |
| Interest expense                         | (29,335)               | (24,285)            | (53,620)            |
| Grant income                             |                        | 309,400             | 309,400             |
| Transfers out                            | (32,500)               | (22,500)            | (55,000)            |
| Net Nonoperating Revenues (Expenses)     | <u>(60,257)</u>        | <u>264,234</u>      | <u>203,977</u>      |
| Change in net position                   | (165,523)              | 317,574             | 152,051             |
| Net position - beginning of year         | 4,819,017              | 1,346,206           | 6,165,223           |
| Net position - end of year               | <u>\$ 4,653,494</u>    | <u>\$ 1,663,780</u> | <u>\$ 6,317,274</u> |

TOWN OF FORT KENT  
Statement of Cash Flows  
Proprietary Fund  
For the Year Ended December 31, 2014

|  | <u>Enterprise Fund</u> |                   |                   |
|--|------------------------|-------------------|-------------------|
|  | <u>Sewer</u>           | <u>Water</u>      | <u>Total</u>      |
| <b>Cash Flows from Operating Activities:</b>   |                        |                   |                   |
| Receipts from customers  | \$ 402,800             | \$ 316,253        | \$ 719,053        |
| Other income   | 5,528                  | 3,236             | 8,764             |
| Payments to suppliers  | (152,673)              | (96,923)          | (249,596)         |
| Interfund use of services  | 69,851                 | 36,185            | 106,036           |
| Payments to employees  | (120,227)              | (121,068)         | (241,295)         |
| Net Increase in Cash from Operating Activities   | <u>205,279</u>         | <u>137,683</u>    | <u>342,962</u>    |
| <b>Cash Flows from Capital and Related Financing Activities:</b>                                     |                        |                   |                   |
| Retirement of debt   | (136,234)              | (54,790)          | (191,024)         |
| Interest expense   | (30,423)               | (24,977)          | (55,400)          |
| Acquisition of fixed assets  | (7,700)                | (340,934)         | (348,634)         |
| Grant inflows  |                        | 303,899           | 303,899           |
| Net Decrease in Cash from Capital and Related Financing Activities                                   | <u>(174,357)</u>       | <u>(116,802)</u>  | <u>(291,159)</u>  |
| <b>Cash Flows from Non Capital Financing Activities:</b>   |                        |                   |                   |
| Operating transfers out  | (32,500)               | (22,500)          | (55,000)          |
| Net Increase in Cash from Non capital Financing Activities   | <u>(32,500)</u>        | <u>(22,500)</u>   | <u>(55,000)</u>   |
| <b>Cash Flows from Investing Activities:</b>   |                        |                   |                   |
| Interest revenue   | 1,578                  | 1,619             | 3,197             |
| Net Increase in Cash from Investing Activities   | <u>1,578</u>           | <u>1,619</u>      | <u>3,197</u>      |
| Net Increase (Decrease) in Cash  | 0                      | 0                 | 0                 |
| Cash Balance - beginning of year   | 0                      | 0                 | 0                 |
| Cash Balance - end of year   | <u>\$ 0</u>            | <u>\$ 0</u>       | <u>\$ 0</u>       |
| <b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities</b> |                        |                   |                   |
| Operating income (loss)  | \$ (105,266)           | \$ 53,340         | \$ (51,926)       |
| Adjustments to reconcile net income to net cash provided (used) by operating activities:             |                        |                   |                   |
| Depreciation   | 261,548                | 48,958            | 310,506           |
| Decrease (Increase) in receivables   | (20,395)               | (89)              | (20,484)          |
| Increase (Decrease) in deferred credits  | (459)                  | (711)             | (1,170)           |
| (Increase) Decrease in due to from town  | 69,851                 | 36,185            | 106,036           |
| Net Cash Provided by operating activities  | <u>\$ 205,279</u>      | <u>\$ 137,683</u> | <u>\$ 342,962</u> |



TOWN OF FORT KENT, MAINE  
Notes to Combined Financial Statements  
December 31, 2014

1. Summary of Significant Accounting Policies

The Town of Fort Kent was incorporated in 1869 under the laws of the State of Maine. The Town operates under the Town Manager/Town Council form of government.

The Town's financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). Governments are also required to follow the pronouncements of the Financial Accounting Standards Board (FASB) issued through November, 1989 (when applicable) that do not conflict with or contradict GASB pronouncements. Although the Town has the option to apply FASB pronouncements issued after that date to its business-type activities and enterprise funds, the Town has chosen not to do so. The more significant accounting policies established in GAAP and used by the Town are discussed below.

**A. Reporting Entity**

In evaluating how to define the reporting entity, for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit is made by applying the criteria set forth in GAAP which defines the reporting entity as the primary government and those component units for which the primary government is financially accountable. Financial accountability is defined as appointment of a voting majority of the component unit's board, and either a) the ability to impose will by the primary government, or b) the possibility that the component unit will provide a financial benefit to or impose a financial burden on the primary government. Application of this criterion and determination of type of presentation involves considering whether the activity benefits the government and/or its citizens, or whether the activity is conducted within the geographic boundaries of the government and is generally available to its citizens. Based upon the application of these criteria, there were no potential component units required to be included in this report.

**B. Government-wide Financial Statements**

The government-wide financial statements (i.e., the statement of net position and the statement of changes in net position) report information on all of the non fiduciary activities of the Town. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The Town's business-type activities consist of the sewer and water departments.

1. Summary of Significant Accounting Policies, continued

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. The Town has elected not to allocate indirect costs among the programs, functions and segments. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

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. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

**C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the fiduciary fund financial statements. 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 for which they are levied. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Licenses, permits, fees, excise taxes and miscellaneous revenues are recorded as revenues when received in cash because they are generally not measurable until actually received. Interest income and charges for services are recorded as revenues when earned, since they are measurable and available.

Those revenues susceptible to accrual are property taxes, interest, and charges for services. Other receipts and taxes become measurable and available when cash is received by the Town and are recognized as revenue at that time.

1. Summary of Significant Accounting Policies, continued

Operating income reported in proprietary fund financial statements includes revenues and expenses related to the primary, continuing operation of the fund. Principal operating revenues for proprietary funds are charges to customers for sales or services. Principal operating expenses are the costs of providing goods or services and include administrative expenses and depreciation of capital assets. Other revenues and expenses are classified as nonoperating in the financial statements.

Entitlements and shared revenues are recorded at the time of receipt or earlier if the susceptible to accrual criteria are met. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.

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

The Town reports the following major governmental fund:

The General Fund is the Town's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Additionally, the Town reports the following fund types:

Proprietary Funds

The focus of proprietary fund measurement is upon determination of operating income, changes in net position, financial position, and cash flows. The generally accepted accounting principles applicable are those similar to businesses in the private sector. The following is a description of the proprietary funds of the Town:

Enterprise funds are required to be used to account for operations for which a fee is charged to external users for goods or services and the activity (a) is financed with debt that is solely secured by a pledge of the net revenues, (b) has third party requirements that the cost of providing services, including capital costs, be recovered with fees and charges (c) establishes fees and charges based on a pricing policy designed to recover similar costs.

Fiduciary Funds

Fiduciary funds are used to account for assets held by the Town in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds.

Agency funds are used to report assets held for use by others.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in the government-wide financial statements to the

1. Summary of Significant Accounting Policies, continued

extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. The government has elected not to follow subsequent private-sector guidance.

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

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

**D. Capital Assets**

Capital assets, which include property, plant, and equipment are reported in the governmental activities column in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$10,000 (amount not rounded) and an estimated useful life in excess of one year. Such assets are recorded at historical costs or estimated historical cost 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 assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Property, plant, and equipment of the primary government is depreciated using the straight line method over their remaining estimated useful lives ranging from 3 to 50 years.

**E. Long-term Obligations**

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities statement of net position. Bond premiums and discounts, as well as issuance costs, if material, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs, if material, are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuance's are reported as other financing sources while discounts on debt issuance's are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

1. Summary of Significant Accounting Policies, continued

**F. Short-term Interfund Receivables/Payables**

During the course of operation, numerous transactions occur between individual funds primarily for cash flow purposes. These interfund receivables and payables are classified as "due from other funds or due to other funds" on the balance sheets.

**G. Fund Equity**

Non-spendable fund balance is associated with non liquid assets such as notes receivable. Restricted fund balance includes amounts that can be spent only for the specific purposes stipulated by external donors/grantors. Committed fund balance indicates that a portion of the fund balance is constrained for a specific future use, and is indicated by the title of each purpose listed in the balance sheet. Committed fund balances are voted on at Town Meetings. Assigned fund balances indicate amounts which either are intended to be carried forward by the Board of Selectmen. Unassigned fund balance is the residual classification for the general fund and includes all spendable amounts not contained in the other classifications.

**H. Use of Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**I. Inventories**

Inventories are valued at the lower of cost (first-in, first-out) or market. The costs of inventory items are recognized as expenses in the enterprise fund when used.

2. Deposits

The Town's policy is to invest all available funds at the highest possible rates, in conformance with legal and administrative guidelines, while avoiding unreasonable risk.

At year end, the Town's carrying amount of deposits was \$2,444,523. The bank balances for all funds totaled \$2,525,341. Custodial credit risk is the risk that, in the event of a bank failure the District's deposits might not be recovered. As of December 31, 2014, all of the Town's deposits were insured or collateralized.

3. Property Tax

Property taxes for the year were committed on July 14, 2014, on the assessed value listed as of April 1, 2014, for all taxable real and personal property located in the Town. Payment of taxes was due September 30, 2014, with interest at 7.00% on all tax bills unpaid as of September 30, 2014.

1. Summary of Significant Accounting Policies, continued

Assessed values are periodically established by the Town's Assessor at 100% of assumed market value. The last revaluation was completed for the list of April 1, 2008. The assessed value for the list of April 1, 2014 upon which the levy for the year ended December 31, 2014, was based, was \$215,818,984. This assessed value was 100% of the estimated market value.

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.

Property taxes levied during the year were recorded as receivables at the time the levy was made. The receivables collected during the year and in the first sixty days following the end of the fiscal year have been recorded as revenues. The remaining receivables have been recorded as deferred revenues.

4. Operating Property

Operating and nonoperating property are recorded at cost or, in the case of contributed property, at the fair market value at the date of acquisition. Depreciation is computed on the straight line method based upon the estimated useful lives of the assets as follows:

|                      | Balance<br>Jan 1, 2014 | Increases    | Decreases | Balance<br>Dec 31, 2014 |
|----------------------|------------------------|--------------|-----------|-------------------------|
| Sewer Department:    | \$                     | \$           | \$        | \$                      |
| Land and easements   | 393,439                |              |           | 393,439                 |
| Structures           | 10,060,105             | 7,700        |           | 10,067,805              |
| Plant and garage     | 475,139                |              |           | 475,139                 |
| Pump station         | 437,413                |              |           | 437,413                 |
| Equipment            | 360,422                |              |           | 360,422                 |
| Vehicles             | 49,827                 |              |           | 49,827                  |
| Other                | 6,150                  |              |           | 6,150                   |
| Depreciation         | (5,713,938)            | (261,548)    |           | (5,975,486)             |
| Total Sewer          | \$ 6,068,557           | \$ (253,848) | \$ 0      | \$ 5,814,709            |
| Water Department:    |                        |              |           |                         |
| Land and easements   | 43,541                 |              |           | 43,541                  |
| Mains and reservoirs | 786,834                | 340,934      |           | 1,127,768               |
| Intakes              | 1,204                  |              |           | 1,204                   |
| Distribution         | 289,587                |              |           | 289,587                 |
| Building and equip.  | 1,393,256              |              |           | 1,393,256               |
| Water treatment      | 130,239                |              |           | 130,239                 |
| Meters               | 48,721                 |              |           | 48,721                  |
| Furniture and equip. | 55,597                 |              |           | 55,597                  |
| Tools and equipment  | 120,324                |              |           | 120,324                 |
| Hydrants             | 25,067                 |              |           | 25,067                  |
| Depreciation         | (1,494,745)            | (48,958)     |           | (1,543,703)             |
| Total Water          | \$ 1,399,625           | \$ 291,976   | \$ 0      | \$ 1,691,601            |



1. Summary of Significant Accounting Policies, continued

| Governmental Activities:      | Jan 1, 2014         | Increases          | Decreases   | Dec 31, 2014        |
|-------------------------------|---------------------|--------------------|-------------|---------------------|
| Assets not being depreciated  |                     |                    |             |                     |
| Land and easements            | \$ 734,416          | \$                 | \$          | 734,416             |
| Assets being depreciated      |                     |                    |             |                     |
| Buildings                     | 1,282,532           |                    |             | 1,282,532           |
| Equipment                     | 934,384             | 190,625            |             | 1,125,009           |
| Vehicles                      | 1,110,692           |                    |             | 1,110,692           |
| Infrastructure                | 6,313,215           |                    |             | 6,313,215           |
|                               | <u>10,375,239</u>   | <u>190,625</u>     | <u>0</u>    | <u>10,565,864</u>   |
| Less accumulated depreciation |                     |                    |             |                     |
| Buildings                     | 505,720             | 31,854             |             | 537,574             |
| Equipment                     | 414,222             | 50,945             |             | 465,167             |
| Vehicles                      | 750,006             | 45,594             |             | 795,600             |
| Infrastructure                | 5,210,541           | 104,903            |             | 5,315,444           |
|                               | <u>6,880,489</u>    | <u>233,296</u>     | <u>0</u>    | <u>7,113,785</u>    |
| Capital Assets, net           | \$ <u>3,494,750</u> | \$ <u>(42,671)</u> | \$ <u>0</u> | \$ <u>3,452,079</u> |
| Depreciation Expense:         | \$                  |                    |             |                     |
| General government            |                     | 1,725              |             |                     |
| Public safety                 |                     | 48,065             |             |                     |
| Leisure services              |                     | 2,048              |             |                     |
| Public works                  |                     | 181,458            |             |                     |
|                               | \$ <u>233,296</u>   |                    |             |                     |

5. Long-term Debt

The following is a summary of long-term debt transactions of the Town for the year ended December 31, 2014:

|   | Proprietary<br>Fund Type<br>Enterprise Fund | General<br>Long-term Debt |
|---|---|---------------------------|
| Long-term debt payable at January 1, 2012   | \$ 1,957,475                                | \$ 912,469                |
| Debt Retired                                | (191,024)                                   | (248,127)                 |
| Debt Proceeds                               | 0   | 171,480                   |
| Long-term debt payable at December 31, 2014 | \$ <u>1,766,451</u>                         | \$ <u>835,822</u>         |
| Interest Paid                               | \$ <u>53,620</u>                            | \$ <u>29,893</u>          |

1. Summary of Significant Accounting Policies, continued

Long-term debt payable at December 31, 2014 is comprised of the following:

|                               | <u>Interest<br/>rate</u> | <u>Final<br/>maturity<br/>date</u> | <u>Balance<br/>end of<br/>year</u> |
|-------------------------------|--------------------------|------------------------------------|------------------------------------|
| <u>General Long-term Debt</u> |                          |                                    |                                    |
| 2014 Tractor Lease            | 3%                       | 2019                               | \$ 120,514                         |
| 2012 Grader Lease             | 3%                       | 2014                               |                                    |
| 1997 Municipal bond           | Varied                   | 2017                               | 63,750                             |
| 2003 New Town Garage          | Varied                   | 2022                               | 207,162                            |
| Water and sewer               | 0%                       | 2016                               | 32,916                             |
| Road improvements             | 3.86%                    | 2016                               | 240,000                            |
| 2014 Sweeper lease            | 2%                       | 2019                               | 171,480                            |
|                               |                          |                                    | <u>835,822</u>                     |
| <u>Enterprise Fund</u>        |                          |                                    |                                    |
| <u>Sewer</u>                  |                          |                                    |                                    |
| Maine Municipal Bond Bank     | 2.15%                    | 2021                               | 857,249                            |
| Maine Municipal Bond Bank     | 1.35%                    | 2016                               | 36,964                             |
| Rural Development             | 2.5%                     | 2010                               | 276,525                            |
| <u>Water</u>                  |                          |                                    |                                    |
| Maine Municipal Bond Bank     | 5%                       | 2016                               | 378,444                            |
| Rural Development             | 2.5%                     | 2010                               | 217,269                            |
|                               |                          |                                    | <u>\$ 1,766,451</u>                |

The annual requirement to amortize all long-term debt outstanding as of December 31, 2014 are as follows:

| <u>Year</u> | <u>Enterprise Fund</u> |                   | <u>General Long-term Debt</u> |                  |
|-------------|------------------------|-------------------|-------------------------------|------------------|
|             | <u>Principal</u>       | <u>Interest</u>   | <u>Principal</u>              | <u>Interest</u>  |
| 2015        | \$ 191,269             | \$ 52,439         | \$ 239,114                    | \$ 28,923        |
| 2016        | 196,849                | 47,173            | 240,521                       | 19,344           |
| 2017        | 184,151                | 41,443            | 105,506                       | 13,249           |
| 2018        | 190,146                | 35,950            | 85,737                        | 6,377            |
| 2019        | 196,361                | 30,209            | 87,257                        | 6,827            |
| 2020-2024   | 459,829                | 70,778            | 77,687                        | 7,901            |
| 2025-2029   | 87,654                 | 39,206            |                               |                  |
| 2030-2034   | 99,172                 | 27,688            |                               |                  |
| 2035-2039   | 112,204                | 14,656            |                               |                  |
| 2040-2044   | 48,816                 | 1,837             |                               |                  |
| Total       | <u>\$ 1,766,451</u>    | <u>\$ 361,379</u> | <u>\$ 835,822</u>             | <u>\$ 82,621</u> |



5. Long-term Debt, continued

In accordance with 30 MRSA, Section 5061, as amended, no municipality shall incur debt for specified purposes in excess of 15 percent of the state valuation of such municipality. At December 31, 2014, the Town was in compliance with these regulations.

6. Assigned for Subsequent Year's Expenditures

Historically, the town council votes to carry certain departmental unexpended balances forward to the following year for expenditure. This is usually in lieu of additional appropriations in any particular accounts.

At December 31, 2014, the following operating account balances were carried forward:

|     |    |               |
|-----|----|---------------|
| TIF | \$ | 42,393        |
|     | \$ | <u>42,393</u> |

7. Unassigned General Fund Fund Equity

The undesignated General Fund fund equity reflected a change for the current year as follows:

|   |    |                |
|---|----|----------------|
| Balance - July 1, 2012                    | \$ | 18,006         |
| Increase (Decrease):                      |    |                |
| Estimated under actual revenues           |    | 1,653,622      |
| Appropriations under expenditures         |    | (516,728)      |
| Utilization per town vote                 |    | (338,697)      |
| Transfer to reserves and carried balances |    |                |
| Net Increase (Decrease)                   |    | <u>798,197</u> |
| Balance - December 31, 2014               | \$ | <u>816,203</u> |

8. Assigned for Subsequent Year's Revenues

The portion of the General Fund fund equity which has been assigned for subsequent year's revenues represents amounts received during the current accounting period that are to be budgeted as revenues in the subsequent year. These accounts, were as follows at December 31, 2014:

|       |    |              |
|-------|----|--------------|
| Other | \$ | 5,030        |
| Total | \$ | <u>5,030</u> |

9. Special Revenue Fund Fund Equity

The Town of Fort Kent's other governmental fund fund equity at December 31, 2014 consisted of the following:

|          |    |                |
|----------|----|----------------|
| RLF fund | \$ | 603,612        |
| Total    | \$ | <u>603,612</u> |

10. Committed Fund Equity

The Committed for Capital Purposes for the year ended December 31, 2014 consists of the following:

|                                |                   |
|--------------------------------|-------------------|
| Municipal center               | \$ 100,877        |
| Downtown revitalization        | 21,000            |
| Parks and Recreation equipment | 90,770            |
| Willard Jalbert park           | 7,964             |
| Heritage trail                 | 13,398            |
| Snow grant                     | 60,298            |
| Public works                   | 9,478             |
| Industrial park                | 468,266           |
| Fire truck and alarm           | 62,204            |
| PD Dept Cap equipment          | 88,819            |
| Street lights                  | 5,149             |
| Centennial reserve             | 814               |
| Drug seizure                   | 4,664             |
| Green way project              | 17,241            |
| Special highway                | 15,543            |
| Levee                          | 4,094             |
| Radio tower                    | (273)             |
|                                | <u>\$ 970,306</u> |

11. Pension Plan

Plan Description

Selected Town employees contribute to the Maine Public Employees Retirement System ("System"), an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for public school teachers, state employees (except members of the judiciary and legislature who are covered under the Judicial and Legislative Retirements Systems) and political subdivisions.

Selected town employees participate in the system. Benefits vest after ten years of service. Employees who retire at or after age 60 with one year of credited service are entitled to an annual retirement benefit, payable monthly for life, in amount equal to 2% of the average of their highest three year earnings per year of service. The system also provides death and disability benefits. These benefit provision and all other requirements are established by state statute.

Employees are required to contribute 6.5% of their annual salary to the system. The Town contributes the remaining amounts necessary to fund the system, using the actuarial basis specified by statute.

For the fiscal year ended December 31, 2014, the Town's payroll for all employees amounted to \$1,168,539 and its payroll for employees covered by the system was \$53,788.

Funding Status and Progress

Information concerning the pension benefit obligation for public employees is available from the Maine State Retirement System.

Trend Information

Trend information gives an indication of the progress made in accumulating sufficient assets to pay benefits when due. Trend information is not currently available from the Maine State Retirement System.

12. Risk Management

The Town is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. For the past several years the town has obtained coverage from the Maine Municipal Association risk pool. All risk management activities are accounted for in the General Fund. Expenditures and claims are recognized when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. In determining claims, events that might create claims but for which none have been reported, are considered.

The Town's Management estimates that the amount of actual or potential claims against the Town as of December 31, 2014, are unknown.

TOWN OF FORT KENT, MAINE  
Budget Comparison Schedule  
General Fund  
For the year ended December 31, 2014

Schedule 1

|   | <u>Budgeted Amounts</u>   |                         |                           | Variance with<br>final budget<br>positive<br>(negative) |
|---|---------------------------|-------------------------|---------------------------|---|
|   | <u>Original</u>           | <u>Final</u>            | <u>Actual</u>             |   |
| Revenues:   | \$                        | \$                      | \$                        | \$  |
| Taxes   | 3,945,944                 | 3,945,944               | 5,044,088                 | 1,098,144   |
| Intergovernmental   | 300,784                   | 1,498,263               | 723,087                   | (775,176)   |
| Charges for services  | 134,500                   | 134,500                 | 131,369                   | (3,131)   |
| Interest  |                           |                         | 1,903                     | 1,903   |
| Miscellaneous   |                           |                         | 17,461                    | 17,461  |
| Total revenues  | <u>4,381,228</u>          | <u>5,578,707</u>        | <u>5,917,908</u>          | <u>339,201</u>  |
| Expenditures:   |                           |                         |                           |   |
| Current:  |                           |                         |                           |   |
| General government  | 506,360                   | 506,360                 | 501,179                   | 5,181   |
| Protection  | 746,051                   | 746,051                 | 730,816                   | 15,235  |
| Public works  | 705,000                   | 705,000                 | 702,843                   | 2,157   |
| Leisure services  | 231,400                   | 231,400                 | 212,778                   | 18,622  |
| Health and sanitation   | 348,520                   | 348,520                 | 350,087                   | (1,567)   |
| Social services   | 28,132                    | 28,132                  | 23,821                    | 4,311   |
| Special assessments   | 2,997,249                 | 2,997,249               | 2,742,262                 | 254,987   |
| Unclassified  | 43,625                    | 43,625                  | 40,594                    | 3,031   |
| Debt service  | 256,564                   | 256,564                 | 256,563                   | 1   |
| Capital reserves  | 487,335                   | 627,132                 | 604,598                   | 22,534  |
| Total expenditures  | <u>6,350,236</u>          | <u>6,490,033</u>        | <u>6,165,541</u>          | <u>324,492</u>  |
| Excess (deficiency) of revenues<br>over (under) expenditures  | <u>(1,969,008)</u>        | <u>(911,326)</u>        | <u>(247,633)</u>          | <u>663,693</u>  |
| Other Financing Sources (Uses):   |                           |                         |                           |   |
| Transfer in   |                           |                         | 55,000                    | 55,000  |
| Debt Issuance Proceeds  | 171,480                   | 171,480                 | 171,480                   | 0   |
| Sale of Assets  |                           |                         | 352,100                   | (352,100)   |
| Total other financing sources (uses)  | <u>171,480</u>            | <u>171,480</u>          | <u>578,580</u>            | <u>(297,100)</u>  |
| Excess (deficiency) of revenues<br>and other financing sources over<br>(under) expenditures and other<br>financing uses | <u>(1,797,528)</u>        | <u>(739,846)</u>        | <u>330,947</u>            | <u>366,593</u>  |
| Fund Balance - Beginning  | <u>1,502,985</u>          | <u>1,502,985</u>        | <u>1,502,985</u>          | <u>0</u>  |
| Fund Balance - Ending   | <u><u>\$(294,543)</u></u> | <u><u>\$763,139</u></u> | <u><u>\$1,833,932</u></u> | <u><u>\$366,593</u></u>                                 |

The accompanying notes to the financial statements are an integral part of this statement.

**TOWN OF FORT KENT  
TOWN MEETING WARRANT**

TO: Thomas Pelletier, Constable in the Town of Fort Kent, in said County

**GREETINGS:**

In the name of the State of Maine, you are hereby required to notify and warn the voters of the Town of Fort Kent, in said County, qualified by law to vote in Town affairs, to meet at the Municipal Center Conference room in said Town on Monday, the 28th day of March, AD 2016 at 9:00 a.m. in the forenoon, then and there to act on Articles 1 and 2; (polls will open from 9:00 a.m. to 6:30 p.m.) and to notify and warn said voters to meet at the Community High School gymnasium in said Town Monday the 28th day of March, A. D. 2016 at 7:30 p.m. in the evening then and there to act on Articles 3 to 55 of said articles being set out below, to wit:

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

**ARTICLE 2:** To elect all necessary Town officers as required to be elected by secret ballot.

|   |   |
|---|---|
| <b>ARTICLE 3:</b> To see if the Town will vote to raise and appropriate the sum of <b>\$394,000.00</b> for the <b><u>Administration Department.</u></b> |   |
| <b><u>Appropriated 2015</u></b>   | <b><u>Budget Committee Recommends</u></b> |
| <b>391,673.00</b>   | <b>394,000.00</b>                         |

|   |   |
|---|---|
| <b>ARTICLE 4:</b> To see if the Town will vote to raise and appropriate the sum of <b>\$860,000.00</b> for the <b><u>Public Works Department.</u></b> |   |
| <b><u>Appropriated 2015</u></b>   | <b><u>Budget Committee Recommends</u></b> |
| <b>838,000.00</b>   | <b>860,000.00</b>                         |

|   |   |
|---|---|
| <b>ARTICLE 5:</b> To see if the Town will vote to raise and appropriate the sum of <b>\$588,000.00</b> for the <b><u>Police Department.</u></b> |   |
| <b><u>Appropriated 2015</u></b>   | <b><u>Budget Committee Recommends</u></b> |
| <b>545,000.00</b>   | <b>588,000.00</b>                         |

|  |   |
|--|---|
| <b>ARTICLE 6:</b> To see if the Town will vote to raise and appropriate the sum of <b>\$77,000.00</b> for the <b><u>Fire Department.</u></b> |   |
| <b><u>Appropriated 2015</u></b>  | <b><u>Budget Committee Recommends</u></b> |
| <b>76,278.00</b>   | <b>77,000.00</b>                          |

|   |   |
|---|---|
| <b>ARTICLE 7:</b> To see if the Town will vote to raise and appropriate the sum of <b>\$219,500.00</b> for the <b><u>Recreation and Parks Department.</u></b> |   |
| <b><u>Appropriated 2015</u></b>   | <b><u>Budget Committee Recommends</u></b> |
| <b>217,496.00</b>   | <b>219,500.00</b>                         |

|   |   |
|---|---|
| <b>ARTICLE 8:</b> To see if the Town will vote to raise and appropriate the sum of <b>\$28,400.00</b> for the <b><u>Public Library.</u></b> |   |
| <b><u>Appropriated 2015</u></b>   | <b><u>Budget Committee Recommends</u></b> |
| <b>28,400.00</b>  | <b>28,400.00</b>                          |

|  |   |
|--|---|
| <b>ARTICLE 9:</b> To see if the Town will vote to raise and appropriate the sum of <b>\$325,000.00</b> for the <b><u>Solid Waste Disposal.</u></b> |   |
| <b><u>Appropriated 2015</u></b>  | <b><u>Budget Committee Recommends</u></b> |
| <b>360,000.00</b>  | <b>325,000.00</b>                         |

|   |   |
|---|---|
| <b>ARTICLE 10:</b> To see if the Town will vote to raise and appropriate the sum of <b>\$5,000.00</b> for the <b><u>General Assistance.</u></b> |   |
| <b><u>Appropriated 2015</u></b>   | <b><u>Budget Committee Recommends</u></b> |
| <b>5,000.00</b>   | <b>5,000.00</b>                           |

|  |   |
|--|---|
| <b>ARTICLE 11:</b> To see if the Town will vote to raise and appropriate the sum of <b>\$820.00</b> for the <b><u>Aroostook County Action Program.</u></b> |   |
| <b><u>Appropriated 2015</u></b>  | <b><u>Budget Committee Recommends</u></b> |
| <b>820.00</b>  | <b>820.00</b>                             |

|   |   |
|---|---|
| <b>ARTICLE 12:</b> To see if the Town will vote to raise and appropriate the sum of <b>\$4,500.00</b> for the <b><u>Aroostook Area Agency on Aging.</u></b> |   |
| <b><u>Appropriated 2015</u></b>   | <b><u>Budget Committee Recommends</u></b> |
| <b>4,500.00</b>   | <b>4,500.00</b>                           |

**ARTICLE 13:** To see if the Town will vote to raise and appropriate the sum of **\$250.00** for the **Red Cross.**  
**Appropriated 2015** **Budget Committee Recommends**  
**500.00** **250.00**

**ARTICLE 14:** To see if the Town will vote to raise and appropriate the sum of **\$10,000.00** for the **Greater Fort Kent Area Chamber of Commerce.**  
**Appropriated 2015** **Budget Committee Recommends**  
**10,000.00** **10,000.00**

**ARTICLE 15:** To see if the Town will vote to raise and appropriate the sum of **\$23,507.00** for the **Fire Station – Loan Payment.**  
**Appropriated 2015** **Budget Committee Recommends**  
**24,739.00** **23,507.00**

**ARTICLE 16:** To see if the Town will vote to raise and appropriate the sum of **\$48,500.00** for the **Street Lights (Electricity).**  
**Appropriated 2015** **Budget Committee Recommends**  
**48,500.00** **48,500.00**

**ARTICLE 17:** To see if the Town will vote to raise and appropriate the sum of **\$3,100.00** for the **Blockhouse Administration.**  
**Appropriated 2015** **Budget Committee Recommends**  
**3,100.00** **3,100.00**

**ARTICLE 18:** To see if the Town will vote to raise and appropriate the sum of **\$37,635.00** for the Town's share of operational and capital improvement costs at the **Northern Aroostook Regional Airport Authority.**  
**Appropriated 2015** **Budget Committee Recommends**  
**28,026.00** **37,635.00**

**ARTICLE 19:** To see if the Town will vote to raise and appropriate the sum of **\$7,500.00** for **Updating Municipal Assessments.**  
**Appropriated 2015** **Budget Committee Recommends**  
**7,500.00** **7,500.00**

**ARTICLE 20:** To see if the Town will vote to raise and appropriate the sum of **\$100,000.00** for **Public Fire Protection (Hydrants).**  
**Appropriated 2015** **Budget Committee Recommends**  
**100,000.00** **100,000.00**

**ARTICLE 21:** To see if the Town will vote to raise and appropriate the sum of **\$1,229.00** for **St. John Valley Soil & Water Conservation District.**  
**Appropriated 2015** **Budget Committee Recommends**  
**1,229.00** **1,229.00**

**ARTICLE 22:** To see if the Town will vote to raise and appropriate the sum of **\$8,000.00** for **Tax Abatements.**  
**Appropriated 2015** **Budget Committee Recommends**  
**8,000.00** **8,000.00**

**ARTICLE 23:** To see if the Town will vote to raise and appropriate the sum of **\$250.00** for the **Maine Acadian Heritage Council.**  
**Appropriated 2015** **Budget Committee Recommends**  
**250.00** **250.00**

**ARTICLE 24:** To see if the Town will vote to raise and appropriate the sum of **\$33,276.00** for the **Public Works Facilities-Loan Payment.**  
**Appropriated 2015** **Budget Committee Recommends**  
**34,350.00** **33,276.00**

**ARTICLE 25:** To see if the Town will vote to raise and appropriate the sum of **\$122,367.00** for the **Road Improvement-Loan Payment.**  
**Appropriated 2015** **Budget Committee Recommends**  
**128,280.00** **122,367.00**

**ARTICLE 26:** To see if the Town will vote to raise and appropriate the sum of **\$143,000.00** for the **Planning and Economic Development Department.**

**Appropriated 2015**  
**138,523.00**

**Budget Committee Recommends**  
**143,000.00**

**ARTICLE 27:** To see if the Town will vote to raise and appropriate the sum of **\$26,383.00** for the **Plow Truck Lease Payment.**

**Appropriated 2015**  
**26,383.00**

**Budget Committee Recommends**  
**26,383.00**

**ARTICLE 28:** To see if the Town will vote to raise and appropriate the sum of **\$36,540.00** for the **Street Sweeper Lease Payment.**

**Appropriated 2015**  
**36,540.00**

**Budget Committee Recommends**  
**36,540.00**

**ARTICLE 29:** To see if the Town will vote to raise and appropriate the sum of **\$35,807.00** for the **Fire Truck Lease Payment.**

**Appropriated 2015**  
**0.00**

**Budget Committee Recommends**  
**35,807.00**

**ARTICLE 30:** To see if the Town will vote to raise and appropriate the sum of **\$250.00** for **Community Voices**

**Appropriated 2015**  
**0.00**

**Budget Committee Recommends**  
**250.00**

**ARTICLE 31:** To see if the Town will vote to transfer an amount not to exceed **\$1,625,194.12** from the revenues listed below to reduce the 2016 Tax Commitment.

**2015 Revenues**

**Budget Committee Recommends**

|                               |                     |                     |
|-------------------------------|---------------------|---------------------|
| State Revenue Sharing         | <b>50,000.00</b>    | <b>50,000.00</b>    |
| Administration Department     | <b>80,500.00</b>    | <b>80,500.00</b>    |
| Planning and Economic Dev.    | <b>0.00</b>         | <b>10,000.00</b>    |
| Police Department             | <b>28,176.00</b>    | <b>68,490.00</b>    |
| Recreation & Parks Department | <b>28,500.00</b>    | <b>28,500.00</b>    |
| Un-appropriated Surplus       | <b>1,376,407.48</b> | <b>1,387,704.12</b> |
| <b>Total</b>                  | <b>1,563,583.48</b> | <b>1,625,194.12</b> |

**ARTICLE 32:** To see if the Town will vote to accept the categories of Funds listed below as provided by the Maine State Legislature, Federal and other sources.

**Source**

**Estimated Amounts**

|  |                  |
|--|------------------|
| Maine State Revenue Sharing              | <b>Unknown</b>   |
| Highway Block Grant                      | <b>80,000.00</b> |
| Veteran's Tax Reimbursement              | <b>2,400.00</b>  |
| Tree Growth Reimbursement                | <b>4,600.00</b>  |
| Snowmobile Registration Funds and Grants | <b>21,000.00</b> |
| Homestead Reimbursement                  | <b>Unknown</b>   |
| BETE Reimbursement                       | <b>Unknown</b>   |
| State Park Sharing                       | <b>1,400.00</b>  |
| General Assistance Reimbursement         | <b>1,500.00</b>  |
| Court Fees and Fines                     | <b>Unknown</b>   |
| Library Stipend                          | <b>Unknown</b>   |
| Community Development Block Grants       | <b>Unknown</b>   |
| State Aid to Education                   | <b>Unknown</b>   |
| Federal Emergency Management Agency      | <b>Unknown</b>   |
| Department of Homeland Security          | <b>Unknown</b>   |
| All Other Federal Department funding     | <b>Unknown</b>   |
| All Other State Department funding       | <b>Unknown</b>   |
| Other                                    | <b>Unknown</b>   |

This article does not request any money, but merely gives the Town authority to accept funds from various State, Federal, and other sources.

**ARTICLE 33:** To see if the Town will vote to authorize the Town Council to transfer year-end unexpended amounts from each municipal department's 2016 appropriated amount to each municipal department's Capital/Equipment Reserve Account.

**ARTICLE 34:** To see if the Town will vote to authorize the Town Council to transfer year-end excess revenue amounts from each municipal department's 2016 appropriated amount to each municipal department's Capital/Equipment Reserve Account.

**ARTICLE 35:** To see if the Town will vote to authorize the Town Council to appropriate funds from each municipal department's Capital/Equipment Reserve Account for each municipal department's Capital/Equipment expenditures as they deem advisable.

**ARTICLE 36:** To see if the Town will vote to authorize the Town Council to allocate funds from each municipal department's Capital/Equipment Reserve Account for each municipal department's future employee benefit liability as they deem advisable.

**ARTICLE 37:** To see if the Town will vote to authorize the Town Council to appoint new Budget Committee members to recommend appropriations for 2017.

**ARTICLE 38:** To see if the Town will vote to authorize the Treasurer, under the direction of the Town Council, to sell, lease, or dispose of any real estate owned or acquired by the Town for nonpayment of taxes thereon, or otherwise acquired, on such terms as they deem advisable and to authorize the Town Treasurer to sign Quit Claim deeds on such property.

**ARTICLE 39:** To see if the Town will vote to authorize the Treasurer, under the direction of the Town Council, to sell, lease, or dispose of any personal property owned or otherwise acquired by the Town on such terms, as they deem advisable.

**ARTICLE 40:** To see if the Town will vote to set October 1, 2016 as the date upon which taxes are due and payable, and further vote that taxes not paid on or before September 30, 2016 shall accrue at a rate established by Article 41.

**ARTICLE 41:** To see if the Town will vote to approve charging interest on unpaid taxes at the rate of 7.00% per annum for the fiscal year 2016.

**ARTICLE 42:** To see if the Town will vote to authorize the Town Manager, under the direction of the Town Council, to apply for grant monies and to expend any monies received for the stated grant purposes.

**ARTICLE 43:** To see if the Town will vote to authorize the Town Council and Town Treasurer to spend an amount not to exceed 3/12 of the budgeted amount in each budget category of the 2016 annual budget during the period from January 1, 2017 to the March 27, 2017 Annual Town meeting.

**ARTICLE 44:** To see if the Town will vote to set the interest rate to be paid by the Town on abated taxes at 7.00% per annum for the fiscal year 2016.

**ARTICLE 45:** To see if the Town will vote to authorize the Town Treasurer, under the direction of the Town Council to transfer the Snowmobile Registration Tax Refund received from the Department of Inland Fisheries and Wildlife to the Fort Kent Snowmobile Association (Estimated Refund is 3,000.00).

**ARTICLE 46:** To see if the Town will vote to authorize the Town Treasurer, under the direction of the Town Council, to expend funds from the dog license fees for the purpose of supporting the activities or functions of the animal shelter.

**ARTICLE 47:** To see if the Town will vote that orders made by the Town Council pursuant to 23 MRSA § 2953 to close roads to winter maintenance, or to annul, alter or modify such orders, are and shall be a final determination.

**ARTICLE 48:** To see if the Town will vote to approve amendments to the **Town of Fort Kent Zoning Ordinance, Section 4.3 District Regulations** as proposed.

Note: Copies of the proposed amendments to the **Town of Fort Kent Zoning Ordinance, Section 4.3 District Regulations** can be viewed at the Town of Fort Kent Planning and Economic Development Office.

**ARTICLE 49:** To see if the Town will vote to approve amendments to the **Town of Fort Kent Zoning Ordinance, Section 7.15 Domesticated Chickens in Residential Zone** as proposed.

Note: Copies of the proposed amendments to the **Town of Fort Kent Zoning Ordinance, Section 7.15 Domesticated Chickens in Residential Zone** can be viewed at the Town of Fort Kent Planning and Economic Development Office.

**ARTICLE 50:** To see if the Town will vote to approve amendments to the **Town of Fort Kent Zoning Ordinance, Section 10.8 Fines** as proposed.

Note: Copies of the proposed amendments to the **Town of Fort Kent Zoning Ordinance, Section 10.8 Fines** can be viewed at the Town of Fort Kent Planning and Economic Development Office.



**ARTICLE 51:** To see if the Town will vote to approve amendments to the **Town of Fort Kent Zoning Ordinance, Section 13.3 Adoption** as proposed.

Note: Copies of the proposed amendments to the **Town of Fort Kent Zoning Ordinance, Section 13.3 Adoption** can be viewed at the Town of Fort Kent Planning and Economic Development Office.

**ARTICLE 52:** To see if the Town will vote to approve the updated **Town of Fort Kent Floodplain Management Ordinance (effective July 06, 2016)**, as proposed and repeal the existing **Town of Fort Kent Floodplain Management Ordinance** which was previously enacted on March 24, 2008.

Note: Copies of the proposed updated **Town of Fort Kent Floodplain Management Ordinance** can be viewed at the Town of Fort Kent Planning and Economic Development Office.

**ARTICLE 53:** To see if the voters of the Town of Fort Kent will vote to rescind and repeal a prior March 24, 2014 Town Meeting vote authorizing a borrowing (and issuance of the Town's bonds therefore) in an amount not to exceed \$75,000.00 to finance roof repairs to the Municipal Building and Fire Station.

**ARTICLE 54:** To see if the voters of the Town of Fort Kent will authorize a borrowing in an amount not to exceed \$1,200,000.00, and to appropriate the proceeds of such borrowing (including investment earnings) to finance improvements, repairs, and upgrades to the Town's roads and streets, and to further authorize the Town Treasurer, in the name of and on behalf of the Town, to issue the Town's general obligation bonds (and notes in anticipation thereof) therefore, to be signed by the Town Treasurer and the Chair of the Town Council, which debt shall have a term not to exceed the maximum term permitted by law, with such other terms and conditions, including the rate of interest and provisions for early redemption or prepayment, as may be approved by the Treasurer, and to further authorize the prepayment, as may be approved by the Treasurer, and to further authorize the Treasurer and the Chair of the Town Council, in the name of and on behalf of the Town, to take any and all other action, including designating such debt as bank qualified under Internal Revenue Code Section 265(b) and to approve and sign such other agreement, loan agreements, documents, and certificates as may be necessary or convenient to accomplish such borrowing.

#### **TREASURER'S STATEMENT**

The undersigned Treasurer of the Town of Fort Kent hereby provides the following statement as required by 30-A MRSA § 5772(2-A). As of January 01, 2016:

A. Town Debt:

|   |                |
|---|----------------|
| 1. Bonds Outstanding and unpaid:                | \$1,919,037.22 |
| 2. Bonds authorized but unissued:               | 0.00           |
| 3. Bonds to be issued if Article 54 is approved | \$1,200,000.00 |

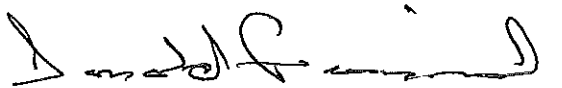
B. Costs:

The Town anticipates the average annual interest rate on the bonds will be approximately 4.5%. With a 10-year term, the estimated cost of the new bonds will be:

|                               |                   |
|-------------------------------|-------------------|
| Bond Principal:               | \$1,200,000.00    |
| Estimated Interest Cost:      | <u>297,000.00</u> |
| Total Estimated Debt Service: | \$1,497,000.00    |

C. Validity:

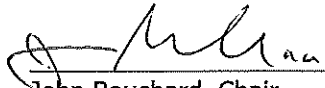
The foregoing represents an estimate of costs associated with the financing and such estimates will change due to market conditions. The validity of the voters' ratification of the bonds shall not be affected by any errors in the foregoing estimates and the ratification by the voters is conclusive and the validity of the bond issue is not affected by reason of any variance of actual costs from the estimate provided above.

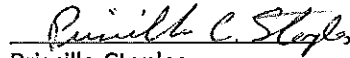


Donald Guimond, Treasurer  
Town of Fort Kent

**ARTICLE 55:** To see if the Town will vote to authorize the Town Council to appropriate funds in an amount not to exceed **\$150,000.00** from the Industrial Park Capital/Equipment Reserve Account as matching funds for a grant and or grants to make improvements to the Town of Fort Kent Flood Protection System (Levee).


The registrar of voters hereby gives notice that she will be at the Town Office during regular business hours and also on Election Day, March 28, 2016 for the purpose of receiving applications for those desiring to qualify as registered voters.

  
John Bouchard, Chair

  
Priscilla Staples


  
Jacob Robichaud

  
Peter Saucier

  
Daniel Marquis

ATTEST: Thomas Pelletier, Constable Fort Kent, Maine

Pursuant to the within warrant, I have notified and warned the Inhabitants of the said Town, qualified thereon expressed, to meet at said time and place for the purpose thereon named, by posting a warrant attested by me at: Municipal Building, Rock's, John's Shurfine, Key Bank, Doris Café, Twins Service Station, UMFK, Daigle & Houghton, Norstate Federal Credit Union, being conspicuous places in said Town on the 24<sup>th</sup> of February, 2016, being at least seven (7) days before the meeting.

  
Thomas Pelletier, Constable  
Fort Kent, Maine

## Municipal Telephone Directory

|  |                                  |
|--|----------------------------------|
| EMERGENCY (Fire, Police, Ambulance)          | 911                              |
| Animal Control Officer                       | 834-5678                         |
| Child Abuse Hotline                          | 1-800-452-1999                   |
| Children Emergency Service                   | 1-800-432-7340                   |
| Code Enforcement Officer                     | 834-3507                         |
| Fish River Septage Board                     | 834-5678                         |
| Fort Kent Library                            | 834-3048                         |
| Northern Maine Medical Center                | 834-3155                         |
| Valley Recycling Facility                    | 834-6372                         |
| Northern Aroostook Regional Airport          | 543-6300                         |
| Planning and Economic Development Department | 834-3507                         |
| Police Department                            | 834-5678                         |
| Public Works Department/Town Garage          | 834-3253                         |
| Recreation and Parks Dept.                   | -Office 834-3730                 |
|  | -Jalbert Park 834-5773           |
|  | -Swimming Pool 834-3269          |
| Road Conditions                              | 1-800-482-7497                   |
| Schools (M.S.A.D. #27)                       | - Superintendent 834-3189        |
|  | -Community High 834-5540         |
|  | -Elementary 834-3456             |
| Court House                                  | 834-5003                         |
| Town Office                                  | 834-3090                         |
| Town Office Fax                              | 834-3126                         |
| Water & Wastewater                           | -Office 834-3003                 |
|  | -Water/Wastewater Plant 834-3463 |
|  | -On Call Cell 207-249-2705       |
| Registry of Deeds                            | 834-3925                         |
| State DOT Garage                             | 834-3065                         |
| State Police and Warden Service              | 1-800-924-2261                   |
| Sheriff Department                           | 1-800-432-7842                   |
| U. S. Customs                                | 834-5255                         |