

2016

The 148th Annual Report of the Municipal Officers of the Town of Fort Kent, Maine For the Municipal Year Ending December 31, 2016

Fort Kent, Me.

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25th Anniversary of the Can-am Crown International Dog Sled Race



TOWN OF FORT KENT ANNUAL REPORT

2016

Can-Am Crown Sled Dog Races

By Beurmond Banville

Who would have believed on October 16, 1992 that the Can-Am Crown Sled Dog Race, the longest sled dog race in the eastern United States in tiny Fort Kent, would become the premier winter activity in the State of Maine? The races held on the same weekend as the start of the famed Iditarod sled dog race in Alaska, brings 4,000 to 7,000 people to the town's Main Street on the first weekend in March each year.

In 2017, the endeavor celebrated its 25th year of competition. Over those years, some 1,400 teams of mushers have competed in the Fort Kent races where an estimated \$750,000.00 in purses have been disbursed. More than 100,000 fans have viewed the races in those years.

The first race, held on February 16, 1993, started with nine teams from the North American Snow Belt across the street from Community High School. Mushers that first year had to contend with a blizzard that dropped 15 inches of snow during the first 24 hours and strong winds later dropped temperatures to 32 degrees below zero. The \$10,000.00 purse was raised entirely with local individual contributions. Some 500 people saw the start and finish of the new endeavor.

Early on in its history, the race start was moved from its original start place to Main Street creating a carnival-like atmosphere which brings scores of mushers and thousands of fans to Fort Kent. Other organizations became involved and other activities evolved including an antique snowmobile parade, skijoring activities at the Fort Kent Outdoor Center and a professional finish line at the Lonesome Pine Ski Lodge where fans congregate Saturday afternoon and in the early morning hours of Monday each year.

In 1994, a 60-mile race was added to the competition bringing in more mushers. In 1997, a 30-mile race was added and in 2016 the 60-mile race was changed to a 100-mile race to have a more competitive intermediate adventure. In some years of competition, the Can-Am Sled Dog Races have seen as many as 89 teams of mushers competing for cash prizes in Fort Kent.

Over the years, the number of mushers grew consistently. Organizers grew the organization which brought in volunteers to make the race a spectators and mushers paradise. Mushers annually come to Fort Kent to compete against each other and Mother Nature. In 2017 the 18-member Board of Directors and 17-member Board of Advisors oversee an operation which includes 52 sponsors from Fort Kent, the St. John Valley, the State of Maine, the United States and international business community. The annual purse for the race has been \$40,000.00 a year for many years. Over 400 volunteers are involved in the effort each year. Along with Fort Kent, the Towns of Portage Lake and Allagash have been instrumental in the success of the Can-Am Crown Sled Dog Races.

Efforts of the organizers and volunteers have brought statewide, national, and international publicity to this "The Little Town That Could" on the international border between Canada and the United States.

(Cover photo of the 2016 race start by Paul Cyr)

The 148th
Annual Report
of the
Municipal Officers
of the Town of
Fort Kent, Maine
For the Municipal Year
Ending December 31, 2016

TOWN OFFICE HOURS

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

TOWN MEETING

Town Meeting Date: March 27, 2017

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 | Thomas Pelletier |
| Police Chief | Thomas Pelletier | Code Enforcement Officer | Steve Pelletier |
| 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 | Bruce Labbe |
| 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 |
|-------------------|------------------|-------------------|------------------|
| Kelly Martin | Dec-17 | Kevin Pelletier | Dec-18 |
| Michelle Beaulieu | Dec-17 | Andrew Caron | Dec-18 |
| Joseph Bouchard | Dec-17 | Heather Pelletier | Dec-19 |
| Donna Pelletier | Dec-17 | Lloyd Soucie | Dec-19 |
| Allan Dow | Dec-17 | Steve Ouellette | Dec-19 |
| Gilman Caron | Dec-18 | Tim Rioux | Dec-18 |
| Kevin Ouellette | Dec-18 | David Saucier | Dec-19 |
| Matt Michaud | Dec-18 | | |
| Danny Nicolas | Alternate | David Pelletier | Alternate |

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 207-834-7568 phone | Senator Edgecomb | 207-287-1505 Augusta 207-496-3188 Home |
|------------------|--|------------------|---|

Library Board of Trustees

Stephen Gagne- Chair
 Karen Ouellette- Treasurer
 Betty Harris
 Vacant
 Vacant

Dr. Dan Chasse
 Dr. David Mitchell
 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/2019 |
| 2 | Keith Jandreau Jr | St. Francis/2018 | 5 | Toby Jandreau | Fort Kent/2019 |
| 3 | Clarence 'Cur' Soucy | Wallagrass/2019 | 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 |
| Jason Dionne | Madawaska | Andrew Hartt, Alternate | Fort Kent |
| Leland Roix, Treasurer | Madawaska | Craig Lawrence, Alternate | Frenchville |
| Denise Duperre | 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 1st Wednesday of each month at 7:00 p.m.

| | | | |
|-----------------------------|-------------------------------|------------------------|-------------------------------|
| Danny Nicolas, Chairperson | Term Expires Aug. 31, 2019 | Charlene Taggart | Term Expires Aug. 31, 2017 |
| Carolyn Bouchard -Secretary | Aug. 31, 2017 | Joseph Bard, Alternate | Aug. 31, 2017 |
| James Levasseur | Aug. 31, 2018 | Vacant | Alternate |
| Don Lebel, Vice Chairperson | Aug. 31, 2018 | | |

Town Council

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

| | | | |
|--------------------|------------------------|-------------------|------------------------|
| Dan Marquis, Chair | Term Expires Mar-18 | Carroll Theriault | Term Expires Mar-19 |
| John Bouchard | Mar-17 | Joey Ouellette | Mar-19 |
| Jake Robichaud | Mar-18 | | |

Zoning Board of Appeals

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

| | | | |
|------------------------------|-------------------------------|-----------------|-------------------------------|
| Zachary Voisine, Chairperson | Term Expires Jan. 31, 2019 | Raymond Sirois | Term Expires Jan. 31, 2020 |
| Betty Harris, Secretary | Jan. 31, 2019 | Charles Richard | Alternate, Jan. 31, 2018 |
| Andrew Caron | Jan. 31, 2018 | Robert Lozier | Alternate, Jan. 31, 2018 |
| 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 | 1 st Vice President |
| Norma Landry | President | Allie Pelletier | |
| Darnell Oliver | | Susan Tardie | |
| Denise Plourde | 2 nd Vice President | Tammy Albert | |
| Steven Chabot | Treasurer | Meagan Plourde | |
| Andrew Birden | | Don Guimond, Town Manager | |
| Courtney Deprey | | Natasha Plourde | |
| Karen Deprey | | Jennifer Daigle | |
| Zachary Voisine | | | |

America's First Mile Committee

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



Martin Massicotte Can-Am Crown 250 Mile Winner: 1998, 2002, 2005, 2008, 2014, 2015 AND 2016

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 | Steve Pelletier | Code Enforcement Officer |
| Cindy Bouley | Administrative Assistant | Bruce Labbe | Plumbing Inspector |

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 | Taylor Martin | Volunteer Fireman |
| Owen Pelletier | Volunteer Fireman | | |

Library

| | | | |
|------------------|----------------|------------------|---------------------|
| Michelle Raymond | Head Librarian | 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 | Christopher Cyr | Dispatcher |
| Curtis Picard | Police Officer | Sarah Marquis | Dispatcher |
| Connor LaPierre | Police Officer | Ashley Hafford | Dispatcher |
| Curtis Gagnon | Reserve Police Officer | Jerome Ouellette | Reserve Dispatcher |
| Dana Thibeault | Reserve Police Officer | Ashley Jandreau | Reserve Dispatcher |
| Cole Pelletier | Reserve Police Officer | | |

Public Works

| | | | |
|------------------|-------------------------|----------------|--------------------|
| Tony Theriault | Public Works Dept. Head | Reynold Hebert | Working Foreman |
| Chad Pelletier | Equipment Operator | Dana Saucier | Equipment Operator |
| Brenton Levesque | 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 continues to be the reduction and eventual elimination of the income tax. Raising the minimum wage is not the path out of poverty; I want Mainers to earn a career wage. Reducing the income tax is the biggest and most immediate pay raise for all hard-working Mainers.


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

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

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

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

Sincerely,


Paul R. LePage
Governor

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.

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

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

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

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

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

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

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

A Maine value that always guides me is our unsurpassed work ethic. In December 2016, I cast my 6,236th 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 state office at (207) 493-7873 or visit my website at www.collins.senate.gov. May 2017 be a good year for you, your family, your community, and our state.

Sincerely,



Susan M. Collins
United States Senator

United States Senate

WASHINGTON, DC 20510

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

Dear Friends of Fort Kent,

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

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

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

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

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

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

United States Senate

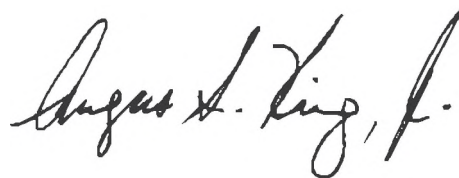
WASHINGTON, DC 20510

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

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

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

Sincerely,



Angus S. King, Jr.
United States Senator

128th Legislature
Senate of
Maine
Senate District 1

Senator Troy D. Jackson
Senate Democratic Leader
3 State House Station
Augusta, ME 04333-0003
Office (207) 287-1515
Cell (207) 436-0763
Troy.Jackson@legislature.maine.gov

Dear Friends and Residents of Fort Kent,

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

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

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

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

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

I look forward to working with you in 2017!

Sincerely,



Troy Jackson
State Senator

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



John Martin

PO Box 250

Eagle Lake, ME 04739

Phone: (207) 444-5556

John.Martin@legislature.maine.gov

HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION

AUGUSTA, MAINE 04333-0002

(207) 287-1400

TTY: (207) 287-4469

Dear Friends and Neighbors:

I am so grateful for the opportunity to continue serving residents of Fort Kent in the Maine House of Representatives during the 128th Legislature.

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

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

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

Best regards,

A handwritten signature in black ink, appearing to read 'John Martin', with a long horizontal flourish extending to the right.

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

2016 TOWN MANAGER'S ANNUAL REPORT

This represents my 24th Annual Report, to you the Citizens of Fort Kent. It continues to be my privilege to serve the citizens of our community. Last year I departed from the traditional Annual Report, which is typically focused on accomplishments and financial issues. This year I will continue to focus on the broader issue of demographics and the implications of what it means to the sustainability and way of life that makes this region so special.

Last year I mentioned that the median age of Fort Kent had increased to 43.4 years compared to the national average of 37.4. In spite of the fact that the median age in our community is 6 years older than the national average, as a community our median age remains a bit younger than that of the entire state of Maine which is 44.1. In addition, other than Fort Kent and the communities of New Canada and St. John which border us, all of the other communities in the St. John Valley have a median age that ranges from 51.4 to a high of 61.7.

When looking at overall population trends, another area of concern arises. Based on census data the St. John Valley experienced its largest population in 1940, which was 28,175. It is projected that the population of this same region will be 14,956 by the year 2034, a decrease of 13,219 or 46.9%. Again it should be noted that Fort Kent, while experiencing a decline in population has done significantly better than the rest of the Valley. In 1940 our population peaked at 5,363 and is projected to be 4,040 by the year 2034, a decrease of 25.19%. Since the census data of 2010 we are now the largest community in the Valley. In addition it is projected that we will see a slight increase in population from 2014 to 2034, while most other communities in the Valley will continue to experience a population decline. To put things in perspective the other communities in the Valley are projected to experience population decreases from their respective highs between the ranges of 32.89% to 82.15% by the year 2034.

Another critical component of population trends is that of student population. In terms of demographics and overall population trends I have used data for the entire Valley. With student populations I will focus on MSAD 27 and 33 as well as the Madawaska School Department. I do not have the data for MSAD 24, the Van Buren region, but I suspect it would not be significantly different. As for our school district the student population has decreased from 1408 in the 1996-1997 school year to 888 today, a decrease of 36.9%. The Frenchville/St. Agatha regions have decreased from 418 to 237, or 43.3%. As for the Madawaska school department the student population over the same period has gone from 860 to 442, a decrease of 48.6%. It is projected that by the 2025-2026 school year the student population in the three regions will reach 1177 for an additional decrease of 390 students or 24.9% over the ten year period. Even though the data suggests that we are experiencing less of a decrease than other regions in the Valley, the enrollment numbers indicate that it is potentially unsustainable for the region to continue to provide a diversified quality education by maintaining the status quo.

The most important thing we do as a community is to provide for quality education for our students. If we fail in this endeavor we will not be able to reverse the trends that we face. The school systems in the region, along with the University, must work together to provide a solution to the challenges ahead. All communities in our region must recognize the realities and come together for the good of all. Together we can meet the future educational needs of our region. Together we will achieve this challenge and provide the opportunity for prosperity in the future.

Donald Guimond

Town Manager

Tax Assessor's Report

| | 2015 | 2016 |
|--|---------------------------|---------------------------|
| ASSESSOR VALUATION | | |
| Real Estate | 293,661,366.00 | 296,029,885.00 |
| Personal Property | 7,879,400.00 | 7,344,600.00 |
| TOTAL ASSESSED VALUATION | 301,540,766.00 | 303,374,485.00 |
| 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 | 653,100.00 | 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 | 2,748,400.00 |
| Cemetery | 131,600.00 | 131,600.00 |
| Club | 333,300.00 | 333,300.00 |
| Field Equipment Farmers | 91,500.00 | 91,500.00 |
| Homestead Exemptions | 9,500,200.00 | 13,992,700.00 |
| Hospital | 13,573,600.00 | 13,703,600.00 |
| 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 | 742,000.00 | 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 | 60,000.00 |
| Registry of Deeds | 383,000.00 | 383,000.00 |
| Schools | 35,740,100.00 | 35,740,100.00 |
| Town Owned Property | 2,613,700.00 | 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 | 642,000.00 | 630,000.00 |
| GRAND TOTALS | 78,625,317.00 | 83,274,917.00 |
| NET ASSESSED VALUATION | 222,915,249.00 | 220,099,568.00 |
| MIL RATE | 18.75/\$1,000 | 18.00/\$1,000 |
| APPROPRIATIONS | | |
| County | 6.10% | 7.14% |
| School | 62.38% | 60.57% |
| Town/Other | 31.52% | 32.29% |
| NET TAX COMMITMENT | 4,179,664.67 | 3,961,792.22 |
| HOMESTEAD REIMBURSEMENT | 89,064.38 | 125,934.30 |
| BETE REIMBURSEMENT | 202,685.80 | 216,348.68 |
| TOTAL COMMITMENT | 4,471,414.85 | 4,304,075.20 |

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 Municipal Center in said town on the 4th, 5th, and 6th day of April 2017, 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 2016 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 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 14, 2017-For 2016 Taxes (on or about) tax lien notices will be mailed.

May 15, 2017-For 2016 Taxes (on or about) tax liens will be recorded at the Registry of Deeds.

November 16, 2017-For 2015 Foreclosure Action.

July 11, 2017-(on or about) the 2017 Property Taxes will be mailed out.

October 1, 2017-(on or about) Interest on taxes shall be charged (7.00% per year).

December 29, 2017-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 \$20,000.00*. 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.*

| | 2016 APPROP | 2016 ACTUAL EXPENSES | 2017 BUDGET REQUEST | PROPOSED INC(DEC) OVER 2016 BUDGET | BUDGET COMMITTEE RECOMMENDS |
|--------------------------------|------------------------|-------------------------------------|------------------------------------|---|--|
| 102 - 01 ADMINISTRATION | | | | | |
| 501 - SALARY/WAGES | | | | | |
| 01 - DEPT HEAD | 74,333.00 | 74,295.20 | 78,300.00 | 3,967.00 | 78,300.00 |
| 04 - CLERICAL | 135,075.00 | 134,266.92 | 137,200.00 | 2,125.00 | 137,200.00 |
| 07 - ELE OFFICIAL | 5,500.00 | 5,499.99 | 5,500.00 | 0.00 | 5,500.00 |
| 502 - EMPL BENEFIT | | | | | |
| 01 - UNEMPL COMP | 82.00 | 81.54 | 86.00 | 4.00 | 86.00 |
| 02 - WORKERS COMP | 950.00 | 997.27 | 950.00 | 0.00 | 950.00 |
| 11 - DEFERRED CMP | 30,230.00 | 31,560.08 | 30,678.00 | 448.00 | 30,678.00 |
| 20 - HEALTH INS | 47,050.00 | 47,031.57 | 51,800.00 | 4,750.00 | 51,800.00 |
| 30 - FICA | 15,150.00 | 15,108.80 | 15,500.00 | 350.00 | 15,500.00 |
| 31 - MEDICARE | 3,575.00 | 3,533.42 | 3,650.00 | 75.00 | 3,650.00 |
| 503 - SUPPLIES | | | | | |
| 01 - OFFICE | 5,300.00 | 4,273.72 | 5,000.00 | -300.00 | 5,000.00 |
| 06 - POSTAGE | 7,500.00 | 8,256.56 | 8,300.00 | 800.00 | 8,300.00 |
| 20 - CLEANING | 1,800.00 | 1,908.28 | 1,800.00 | 0.00 | 1,800.00 |
| 40 - HEATING FUEL | 5,000.00 | 2,787.79 | 4,000.00 | -1,000.00 | 3,500.00 |
| 504 - PROF & TECH | | | | | |
| 01 - EMPL TRAIING | 700.00 | 548.50 | 700.00 | 0.00 | 700.00 |
| 02 - DUES /MEMBER | 4,575.00 | 4,606.75 | 4,636.00 | 61.00 | 4,636.00 |
| 30 - FEE/LIC/PERM | 4,000.00 | 4,080.50 | 4,000.00 | 0.00 | 4,000.00 |
| 50 - LEGAL EXPENS | 800.00 | 50.00 | 800.00 | 0.00 | 800.00 |
| 51 - O/PROF SVC | 14,398.00 | 12,811.50 | 14,000.00 | -398.00 | 14,000.00 |
| 52 - AUDIT SERVC | 3,700.00 | 3,276.00 | 3,700.00 | 0.00 | 3,500.00 |
| 505 - PROPERTY SVC | | | | | |
| 10 - ELECTRICITY | 6,000.00 | 5,711.54 | 6,000.00 | 0.00 | 6,000.00 |
| 12 - PHONE/INTERNET | 2,500.00 | 2,250.57 | 2,500.00 | 0.00 | 2,500.00 |
| 20 - BLDG REP/MNT | 2,000.00 | 2,125.35 | 2,100.00 | 100.00 | 2,100.00 |
| 40 - GEN REPAIRS | 300.00 | 463.45 | 500.00 | 200.00 | 500.00 |
| 41 - REPAIR E/EQU | 4,000.00 | 3,246.97 | 4,000.00 | 0.00 | 3,700.00 |
| 51 - S/WASTE CURB | 750.00 | 720.00 | 750.00 | 0.00 | 750.00 |
| 506 - OTHER PURCH | | | | | |
| 01 - LIAB INS | 2,017.00 | 2,013.57 | 2,000.00 | -17.00 | 2,000.00 |
| 02 - P/O LIAB INS | 2,215.00 | 2,214.82 | 1,850.00 | -365.00 | 1,850.00 |
| 10 - TRAVEL | 1300.00 | 1265.53 | 1,300.00 | 0.00 | 1,300.00 |
| 20 - ADVERTISING | 800.00 | 344.24 | 800.00 | 0.00 | 700.00 |
| 21 - PRINTING | 1,500.00 | 1,482.94 | 1,500.00 | 0.00 | 1,500.00 |
| 507 - PROPERTY | | | | | |
| 10 - EQUIPMENT | 200.00 | 0.00 | 200.00 | 0.00 | 100.00 |
| 40 - EQP-TECH HW | 1,000.00 | 18.98 | 1,000.00 | 0.00 | 1,000.00 |
| 41 - EQP-TECH SW | 8,300.00 | 8,718.70 | 9,100.00 | 800.00 | 9,100.00 |
| 509 - MISC ITEMS | | | | | |
| 00 - MISC ITEMS | 1000.00 | 840.00 | 1,000.00 | 0.00 | 900.00 |
| 02 - OVER/SHORT | 100.00 | -43.66 | 100.00 | 0.00 | 100.00 |
| 08 - BANK CHARGE | 300.00 | 128.80 | 0.00 | -300.00 | 0.00 |
| TOTAL | 394,000.00 | 386,476.19 | 405,300.00 | 11,300.00 | 404,000.00 |

| | 2016 APPROP | 2016 ACTUAL EXPENSES | 2017 BUDGET REQUEST | PROPOSED INC(DEC) OVER 2016 BUDGET | BUDGET COMMITTEE RECOMMENDS |
|---|------------------------|-------------------------------------|------------------------------------|---|--|
| 105 - 01 PUBLIC WORKS DEPARTMENT | | | | | |
| 501 - SALARY/WAGES | | | | | |
| 01 - DEPT HEAD | 58,000.00 | 56,972.80 | 58,500.00 | 500.00 | 58,500.00 |
| 30 - TEMP/SEASONL | 10,000.00 | 27,896.56 | 13,000.00 | 3,000.00 | 13,000.00 |
| 41 - EQUIP OPERTR | 157,610.00 | 132,915.07 | 158,000.00 | 390.00 | 158,000.00 |
| 502 - EMPL BENEFIT | | | | | |
| 01 - UNEMPL COMP | 82.00 | 81.56 | 86.00 | 4.00 | 86.00 |
| 02 - WORKERS COMP | 15,500.00 | 15,798.74 | 15,000.00 | -500.00 | 15,000.00 |
| 11 - DEFERRED CMP | 4,740.00 | 4,620.00 | 4,660.00 | -80.00 | 4,660.00 |
| 20 - HEALTH INS | 69,600.00 | 69,410.78 | 76,200.00 | 6,600.00 | 76,200.00 |
| 30 - FICA | 13,125.00 | 12,542.77 | 13,150.00 | 25.00 | 13,150.00 |
| 31 - MEDICARE | 3,100.00 | 2,933.32 | 3,150.00 | 50.00 | 3,150.00 |
| 40 - MEDICAL TEST | 400.00 | 103.50 | 400.00 | 0.00 | 400.00 |
| 60 - O/EMPL BENEF | 7,000.00 | 7,722.66 | 7,800.00 | 800.00 | 7,800.00 |
| 503 - SUPPLIES | | | | | |
| 01 - OFFICE | 410.00 | 212.14 | 410.00 | 0.00 | 410.00 |
| 20 - CLEANING | 1,025.00 | 449.40 | 1,025.00 | 0.00 | 1,025.00 |
| 30 - AGGREGATES | 44,000.00 | 52,471.06 | 48,500.00 | 4,500.00 | 47,500.00 |
| 33 - SIGNS | 820.00 | 478.80 | 820.00 | 0.00 | 820.00 |
| 34 - CONSTRUCTION | 8,000.00 | 8,070.45 | 8,000.00 | 0.00 | 8,000.00 |
| 40 - HEATING FUEL | 7,000.00 | 8,567.49 | 8,000.00 | 1,000.00 | 6,000.00 |
| 50 - TOOL ALLOW | 1000.00 | 144.53 | 1,000.00 | 0.00 | 1,000.00 |
| 70 - VEH CONSUM | 8,200.00 | 6,899.93 | 8,200.00 | 0.00 | 8,200.00 |
| 71 - GAS/OIL | 46,103.00 | 34,094.63 | 46,000.00 | -103.00 | 43,000.00 |
| 504 - PROF & TECH | | | | | |
| 01 - EMPL TRAING | 450.00 | 593.00 | 500.00 | 50.00 | 500.00 |
| 50 - LEGAL EXPENS | 550.00 | 0.00 | 550.00 | 0.00 | 550.00 |
| 505 - PROPERTY SVC | | | | | |
| 01 - VEH REPAIRS | 55,000.00 | 62,089.00 | 60,000.00 | 5,000.00 | 57,761.00 |
| 10 - ELECTRICITY | 3,600.00 | 2,498.31 | 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 | 700.00 | 582.16 | 700.00 | 0.00 | 700.00 |
| 20 - BLDG REP/MNT | 3,000.00 | 1,661.47 | 3,000.00 | 0.00 | 3,000.00 |
| 34 - RENT O/EQUIP | 1,600.00 | 0.00 | 1,600.00 | 0.00 | 1,600.00 |
| 40 - GEN REPAIRS | 7,000.00 | 6,575.97 | 7,000.00 | 0.00 | 7,000.00 |
| 41 - REPAIR E/EQU | 1,500.00 | 1515.97 | 1,500.00 | 0.00 | 1,500.00 |
| 51 - S/WASTE CURB | 565.00 | 480.00 | 565.00 | 0.00 | 565.00 |
| 56 - PROCESSING | 282,222.00 | 281,622.00 | 289,000.00 | 6,778.00 | 289,000.00 |
| 70 - LEVEE EXPENS | 8,000.00 | 4,825.05 | 8,000.00 | 0.00 | 8,000.00 |
| 506 - OTHER PURCH | | | | | |
| 01 - LIAB INS | 4,375.00 | 4,369.35 | 4,200.00 | -175.00 | 4,200.00 |
| 02 - P/O LIAB INS | 4,900.00 | 4,895.47 | 4,000.00 | -900.00 | 4,000.00 |
| 03 - VEH INS | 11,300.00 | 11,678.60 | 12,400.00 | 1,100.00 | 12,400.00 |
| 10 - TRAVEL | 100.00 | 661.31 | 300.00 | 200.00 | 300.00 |
| 20 - ADVERTISING | 200.00 | 196.28 | 200.00 | 0.00 | 200.00 |
| 507 - PROPERTY | | | | | |
| 01 - LAND | 17,000.00 | 18,753.83 | 17,000.00 | 0.00 | 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 | 207.89 | 520.00 | 0.00 | 520.00 |
| TOTAL | 860,000.00 | 846,748.95 | 888,239.00 | 28,239.00 | 880,000.00 |

Fort Kent Public Works

To the Citizens of the Town of Fort Kent;

I would like to update you, the citizens; as to where we stand with our road pavement management plan. As you are very much aware last summer, we resurfaced quite a few streets in Fort Kent. We finished off resurfacing 17.022 miles. We expended all of the road paving bond money that was borrowed in 2016. The amount of the bond as was approved at the annual Town meeting was for \$1.2 million. We were able to get a very good price per ton in 2016 because of the crude oil market being very low. This allowed us to stretch out our paving dollars to the maximum and pave more streets than we could have a few years ago. We did do some repairs to the roads that we resurfaced. I am hoping they will hold up for many years.

At the beginning of the summer, I had a list of roads that came to 19 miles to be paved. I had estimated so many tons per mile at an average of one inch. Because our roads were in such disrepair, we ended up averaging a little more than one inch in order to do a good job. We have a total of 33.46 miles of paved roads under Town control and expense. If you do the math, this means we resurfaced 51% of our paved roads with the bond monies. Of the remaining 16.438 miles of paved roads under Town care, we have resurfaced or paved 5.442 miles within the last three years. This means that those roads are in good shape at this time.

Then there are the remaining 10.996 miles that haven't received any repaving in the last 3 years. Some of these roads are still in decent condition and some need attention. We also have 3.974 miles of built up roads that have a gravel surface. In the past few years, I have noticed a meltdown in the patience of the residents of these roads. Upgrading these graveled roads to pavement is costly because of the extra thickness of hot top you must lay down in order to make a good base. The subject is on the table and it is being discussed, so stay positive.

We had a busy year in 2016 besides all the paving we also resurfaced a lot of our built up graveled roads that had fallen apart during the spring of 2016. We managed to upgraded 2.95 miles of graveled roads. Each road was repaired using varying methods and hopefully we do not have the break down we had in 2016. I am sure other spots will show up but hopefully not to the extent we had last spring. We are striving to keep our road system as good as possible without putting a heavy tax burden on our citizens. Thank you

Tony Theriault

Fort Kent Public Works

| | 2016 APPROP | 2016 ACTUAL EXPENSES | 2017 BUDGET REQUEST | PROPOSED INC(DEC) OVER 2016 BUDGET | BUDGET COMMITTEE RECOMMENDS |
|-----------------------------------|------------------------|-------------------------------------|------------------------------------|---|--|
| 104 - 01 POLICE DEPARTMENT | | | | | |
| 501 - SALARY/WAGES | | | | | |
| 01 - DEPT HEAD | 72,412.00 | 72,383.84 | 73,853.00 | 1,441.00 | 73,853.00 |
| 11 - PATROLMAN | 206,050.00 | 205,819.33 | 223,243.00 | 17,193.00 | 212,417.00 |
| 12 - DISPATCHER | 119,950.00 | 120,711.87 | 130,775.00 | 10,825.00 | 128,067.00 |
| 502 - EMPL BENEFIT | | | | | |
| 01 - UNEMPL COMP | 82.00 | 81.56 | 86.00 | 4.00 | 86.00 |
| 02 - WORKERS COMP | 8,600.00 | 7,899.01 | 8,675.00 | 75.00 | 8,675.00 |
| 11 - DEFERRED CMP | 11,005.00 | 7,920.00 | 10,060.00 | -945.00 | 10,060.00 |
| 12 - MSRS | 50.00 | 18.00 | 50.00 | 0.00 | 50.00 |
| 20 - HEALTH INS | 85,050.00 | 74,615.07 | 80,100.00 | -4,950.00 | 80,100.00 |
| 30 - FICA | 24,400.00 | 24,191.32 | 26,050.00 | 1,650.00 | 25,208.00 |
| 31 - MEDICARE | 5,700.00 | 5,658.32 | 6,095.00 | 395.00 | 5,900.00 |
| 60 - O/EMPL BENEF | 5,000.00 | 4,253.89 | 5,500.00 | 500.00 | 5,000.00 |
| 503 - SUPPLIES | | | | | |
| 00 - SUPPLIES | 250.00 | 177.32 | 250.00 | 0.00 | 250.00 |
| 01 - OFFICE | 2,000.00 | 1,550.30 | 2,000.00 | 0.00 | 2,000.00 |
| 02 - GENERAL | 500.00 | 403.24 | 500.00 | 0.00 | 500.00 |
| 06 - POSTAGE | 500.00 | 538.50 | 500.00 | 0.00 | 500.00 |
| 40 - HEATING FUEL | 2,300.00 | 1,227.81 | 2,300.00 | 0.00 | 2,300.00 |
| 71 - GAS/OIL | 12,000.00 | 11,282.24 | 12,000.00 | 0.00 | 12,000.00 |
| 504 - PROF & TECH | | | | | |
| 01 - EMPL TRAIING | 6,000.00 | 7,624.09 | 7,500.00 | 1,500.00 | 6,000.00 |
| 02 - DUES /MEMBER | 150.00 | 150.00 | 250.00 | 100.00 | 250.00 |
| 30 - FEE/LIC/PERM | 435.00 | 150.00 | 435.00 | 0.00 | 435.00 |
| 505 - PROPERTY SVC | | | | | |
| 01 - VEH REPAIRS | 3,000.00 | 4,311.22 | 3,500.00 | 500.00 | 3,000.00 |
| 10 - ELECTRICITY | 250.00 | 250.00 | 250.00 | 0.00 | 250.00 |
| 12 - PHONE/INTERNET | 5,500.00 | 5,864.45 | 6,000.00 | 500.00 | 6,000.00 |
| 40 - GEN REPAIRS | 1,166.00 | 0.00 | 1,200.00 | 34.00 | 1,200.00 |
| 506 - OTHER PURCH | | | | | |
| 01 - LIAB INS | 5,960.00 | 5,954.03 | 6,850.00 | 890.00 | 6,850.00 |
| 02 - P/O LIAB INS | 3,080.00 | 3,080.06 | 2,710.00 | -370.00 | 2,710.00 |
| 03 - VEH INS | 2,510.00 | 2,510.00 | 2,150.00 | -360.00 | 2,150.00 |
| 10 - TRAVEL | 600.00 | 378.38 | 700.00 | 100.00 | 700.00 |
| 20 - ADVERTISING | 500.00 | 222.28 | 500.00 | 0.00 | 300.00 |
| 507 - PROPERTY | | | | | |
| 40 - EQP-TECH HW | 1,500.00 | 809.68 | 1,500.00 | 0.00 | 1,400.00 |
| 41 - EQP-TECH SW | 1,000.00 | 136.66 | 1,000.00 | 0.00 | 1,000.00 |
| 509 - MISC ITEMS | | | | | |
| 00 - MISC ITEMS | 500.00 | 697.47 | 750.00 | 250.00 | 789.00 |
| TOTAL | 588,000.00 | 570,869.94 | 617,332.00 | 29,332.00 | 600,000.00 |

The mission of the Fort Kent Police Department is to "enhance the quality of life in the community through our service to the public, protection of persons and property, impartial enforcement of the law, and partnership with the community."

Our Department realizes that our sole purpose is to provide a safe community environment for the people who not only call Fort Kent home, but also those who shop, work, study, worship, visit, or travel through our town. Our department prides itself on our ability to be pro-active in our service along with our reactive capabilities.

The Internet and related technologies will never replace the need for our police officers to be out in the community, working face-to-face with residents, community leaders, business owners and others. But these technologies can help bring people together, and they can enhance our ability to fight crime and solve neighborhood problems. We maintain a Facebook page to help our department better keep up with the times. Our Page has been successful in returning lost property, animals and solve ongoing crimes during the year.

With the help of Dept. of Justice COPS program, we have added a newly certified officer to the Department. Connor Lapiere graduated from the Maine Criminal Justice academy in December 2016. This brings the department to four full time officers and four reserve officers.

Our dispatch center continues to provide a crucial role in our mission as well as the surrounding fire departments and ambulance service. Our full time crew of 4 dispatchers are assisted by 3 per diem dispatchers, to maintain 24/7/365 service.

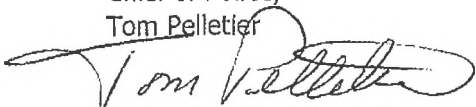
We have been able to acquire grant funding from various sources to supplement our budget and force multiply our workforce during high traffic and critical times. We have secured over \$5000 in equipment and cash reimbursements for Radar units and safety equipment. Over \$10,500 was awarded by Highway safety and Homeland Security for increased patrols. We continue to search out this funding to better serve the community to ease the financial burden to our budget.

In 2016 the department responded to **4036 calls for service** these are calls to which an officer responds to. The following is just a few of the example of types of calls;

Total Criminal Arrest: 116;
Domestic Dispute calls: 37- 7 Felony Domestic violence assault arrest;
Sex Crimes: 7 in house and initial report to other agency-assist;
Drug arrest and seizures: 10;
Burglaries, Thefts and Criminal Mischief: 18;
Motor vehicle accidents: 155;
Death investigations: 5;
OUI Arrest: 13;
Liquor offenses: 38
Reports of Fraud/ Scams: 82

As Chief of Police, it is with honor and great pride that I serve the Town of Fort Kent, the citizens and our visitors. It is our daily challenge to provide a level of service that meets your needs. Please do not hesitate to let us know when we have met this challenge or where we may have fallen short in your eyes. I am committed to accountability at all levels, respect and honest communication with the community, and a desire to work with members of the public to enhance the quality of life that makes the Town of Fort Kent such a unique place to reside, visit and work. Without your support, it would not be possible to do our job effectively.

Chief of Police,
Tom Pelletier



| | 2016 APPROP | 2016 ACTUAL EXPENSES | 2017 BUDGET REQUEST | PROPOSED INC(DEC) OVER 2016 BUDGET | BUDGET COMMITTEE RECOMMENDS |
|---------------------------------|------------------------|-------------------------------------|------------------------------------|---|--|
| 104 - 03 FIRE DEPARTMENT | | | | | |
| 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 | 8,388.00 | 10,000.00 | 0.00 | 12,000.00 |
| 502 - EMPL BENEFIT | | | | | |
| 02 - WORKERS COMP | 2,300.00 | 2,745.01 | 2,600.00 | 300.00 | 2,600.00 |
| 30 - FICA | 1,519.00 | 1,556.14 | 1,520.00 | 1.00 | 1,643.00 |
| 31 - MEDICARE | 356.00 | 364.10 | 356.00 | 0.00 | 385.00 |
| 503 - SUPPLIES | | | | | |
| 01 - OFFICE | 300.00 | 64.32 | 300.00 | 0.00 | 200.00 |
| 02 - GENERAL | 600.00 | 200.75 | 600.00 | 0.00 | 400.00 |
| 06 - POSTAGE | 21.00 | 0.00 | 20.00 | -1.00 | 20.00 |
| 20 - CLEANING | 1,500.00 | 1,393.77 | 1,500.00 | 0.00 | 1,500.00 |
| 40 - HEATING FUEL | 5,000.00 | 3,624.78 | 4,500.00 | -500.00 | 4,200.00 |
| 60 - MINOR EQUIP | 4,000.00 | 3,959.42 | 4,000.00 | 0.00 | 4,000.00 |
| 71 - GAS/OIL | 2,000.00 | 1,738.20 | 2,000.00 | 0.00 | 2,000.00 |
| 80 - UNIF/SAFETY | 5,000.00 | 6,746.42 | 5,000.00 | 0.00 | 5,000.00 |
| 504 - PROF & TECH | | | | | |
| 01 - EMPL TRAING | 2,250.00 | 2,277.76 | 2,250.00 | 0.00 | 2,250.00 |
| 02 - DUES /MEMBER | 1,200.00 | 1,251.00 | 1,300.00 | 100.00 | 1,300.00 |
| 45 - MEDICAL ASST | 1,000.00 | 792.00 | 1,000.00 | 0.00 | 1,000.00 |
| 505 - PROPERTY SVC | | | | | |
| 01 - VEH REPAIRS | 6,000.00 | 9081.13 | 6,000.00 | 0.00 | 6,000.00 |
| 10 - ELECTRICITY | 1,800.00 | 1,575.34 | 1,800.00 | 0.00 | 1,747.00 |
| 12 - PHONE/INTERNET | 910.00 | 1,190.42 | 1,100.00 | 190.00 | 1,100.00 |
| 20 - BLDG REP/MNT | 3,000.00 | 2985.73 | 3,000.00 | 0.00 | 3,000.00 |
| 40 - GEN REPAIRS | 2,500.00 | 2,639.14 | 2,500.00 | 0.00 | 2,500.00 |
| 41 - REPAIR E/EQU | 2,000.00 | 1,540.30 | 2,000.00 | 0.00 | 1,500.00 |
| 51 - S/WASTE CURB | 180.00 | 180.00 | 180.00 | 0.00 | 180.00 |
| 506 - OTHER PURCH | | | | | |
| 01 - LIAB INS | 2996.00 | 1968.55 | 4,250.00 | 1,254.00 | 4,250.00 |
| 02 - P/O LIAB INS | 444.00 | 444.25 | 375.00 | -69.00 | 375.00 |
| 03 - VEH INS | 3,477.00 | 3,572.40 | 3,220.00 | -257.00 | 3,220.00 |
| 05 - OTHER INS | 2,047.00 | 2,047.00 | 2,030.00 | -17.00 | 2,030.00 |
| 20 - ADVERTISING | 100.00 | 0.00 | 100.00 | 0.00 | 100.00 |
| TOTAL | 77,000.00 | 76,825.93 | 78,001.00 | 1,001.00 | 79,000.00 |

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.

2016 was a typical year for the Fort Kent Fire and Rescue Department. We responded to eight building fires, six of which were serious fires, four chimney fires and an assortment of other incidents with a total number of responses for the year being sixty-six.

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.

One of the factors that makes our 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: Caron's Redemption Center 1, Daigle Auto and Alignment 1, Dubois Garage 1, Emera Maine 2, Fairpoint Communications 1, Gene's Electronics 1, Irving Woodlands 1, Maine Forest Service 1, M&M Service 1, NMMC 1, Owen Pelletier and Son Logging 1, Pelletier Ford 1, Plourde's Plumbing & Heating 1, Roy Auto Parts 1, SAD #27 1, Sodexo Corporation 1, State of Maine 2, TNT Road Company 1, Town of Fort Kent 1, Twin Rivers Paper Co. 1, U.S. Government 1, Voisine Brothers 1, and Voisine Technology Services 1.

This year the department placed in service a Sutphen 1500 GPM Pumper that was acquired at the end of 2015. Also the department acquired and installed "Gear Racks" which is an enhanced Personal Protective Clothing storage system which allows each member to store their firefighting gear at the station where it is quickly accessible when responding to emergency calls. The configuration of the racks allows the gear to air dry which is an improvement over having to place the gear in a "drying room" whenever it is wet.

Another significant event in 2016 was that the Fort Kent Fire and Rescue Department received a FEMA (Federal Emergency Management Agency) grant for \$127,800.00 (\$6,085.00 of this amount was the Town of Fort Kent's matching funds) to purchase 18 Self Contained Breathing Apparatus (Scott Air Packs) for the department. These new Air Packs include a "Pack-Tracker" system that assists in locating a firefighter that is wearing an SCBA if he or she needs assistance. Previously the department had only 10 units. Some of those units were over 15 years old.

Also in 2016 the department received a Maine Forest Service Grant of \$4,065.00. This is a 50/50 grant with the Town of Fort Kent contributing \$2,035.50 towards the project. This allowed the department to purchase much needed hose and firefighting foam.

As I begin my sixth year 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.

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

Incidents 2016

| Run # | Date | Dispatched | #F/F's | NFIRS | Type of Incident | Town |
|-------|--------|------------|--------|-------|--------------------------------------|-------------|
| 1 | 4-Jan | 0945 | 9 | 322 | Motor vehicle Accident with Injuries | New Canada |
| 2 | 5-Jan | 0128 | 14 | 251 | Excessive Heat – no ignition | Fort Kent |
| 3 | 5-Jan | 2110 | 6 | 251 | Excessive Heat – no ignition | Fort Kent |
| 4 | 6-Jan | 1318 | 11 | 412 | Gas Leak-Natural or Propane | Fort Kent |
| 5 | 10-Jan | 0621 | 22 | 111 | Building Fire | Wallagrass |
| 6 | 16-Jan | 1348 | 11 | 743 | Smoke Detector Activation- no fire | Fort Kent |
| 7 | 20-Jan | 0915 | 9 | 600 | Good Intent Call – no fire | Fort Kent |
| 8 | 22-Jan | 0749 | 16 | 114 | Chimney Fire – Contained to Chimney | Fort Kent |
| 9 | 24-Jan | 0954 | 12 | 322 | Motor Vehicle Accident with Injuries | Fort Kent |
| 10 | 8-Feb | 1347 | 13 | 611 | Dispatched and canceled enroute | St. Francis |
| 11 | 13-Feb | 1625 | 14 | 322 | Motor Vehicle Accident with Injuries | Wallagrass |
| 12 | 20-Feb | 1905 | 14 | 611 | Dispatched and canceled enroute | St. Francis |
| 13 | 22-Feb | 1244 | 14 | 611 | Dispatched and canceled enroute | St. Francis |
| 14 | 1-Mar | 1647 | 17 | 114 | Chimney Fire- Contained to chimney | Fort Kent |
| 15 | 2-Mar | 0452 | 11 | 611 | Dispatched and canceled enroute | St. Francis |
| 16 | 2-Mar | 1921 | 17 | 743 | Smoke Detector Activation – No Fire | Fort Kent |
| 17 | 2-Mar | 1949 | 16 | 114 | Chimney Fire-Contained to chimney | Fort Kent |
| 18 | 3-Mar | 0151 | 8 | 311 | Medical Assist – Assist EMS Crew | Fort Kent |
| 19 | 5-Mar | 0959 | 17 | 311 | Medical Assist – Assist EMS Crew | Fort Kent |
| 20 | 7-Mar | 1944 | 19 | 715 | Malicious Alarm | Fort Kent |
| 21 | 8-Mar | 1908 | 17 | 114 | Chimney Fire – Contained to chimney | Fort Kent |
| 22 | 9-Mar | 2143 | 12 | 652 | Steam or vapor thought to be smoke | Fort Kent |
| 23 | 27-Mar | 2004 | 18 | 116 | Fuel burner/boiler malfunction | Wallagrass |
| 24 | 3-Apr | 1554 | 21 | 111 | Building Fire | Fort Kent |
| 25 | 12-Apr | 1520 | 11 | 652 | Steam or vapor thought to be smoke | Fort Kent |
| 26 | 18-Apr | 1252 | 16 | 142 | Brush or grass fire | Fort Kent |
| 27 | 21-Apr | 1349 | 8 | 743 | Smoke Detector Activation – No fire | Fort Kent |
| 28 | 30-Apr | 1526 | 19 | 142 | Brush or grass fire | Fort Kent |
| 29 | 7-May | 0923 | 8 | 111 | Building Fire | Frenchville |
| 30 | 10-May | 1951 | 17 | 131 | Passenger Vehicle Fire | Fort Kent |
| 31 | 14-May | 2322 | 10 | 151 | Outside rubbish/trash fire | Fort Kent |
| 32 | 16-May | 1705 | 18 | 111 | Building Fire | Fort Kent |
| 33 | 21-May | 1417 | 15 | 142 | Brush or grass fire | Fort Kent |
| 34 | 22-May | 1441 | 18 | 143 | Grass Fire | Fort Kent |
| 35 | 5-Jun | 2011 | 16 | 736 | Carbon Monoxide Det. Malfunction | Fort Kent |
| 36 | 20-Jun | 2247 | 11 | 611 | Dispatched and canceled enroute | Fort Kent |
| 37 | 27-Jun | 2250 | 17 | 113 | Cooking fire | Fort Kent |
| 38 | 28-Jun | 1637 | 12 | 631 | Authorized Controlled Burning | Wallagrass |
| 39 | 1-Jul | 2033 | 12 | 138 | Heavy Equipment Fire | Fort Kent |
| 40 | 4-Jul | 0343 | 12 | 733 | Smoke Detector Activation – No fire | Fort Kent |
| 41 | 11-Jul | 2310 | 9 | 600 | Good Intent – no fire | Fort Kent |
| 42 | 7-Aug | 0120 | 11 | 551 | Assist Police | Wallagrass |
| 43 | 9-Aug | 1030 | 7 | 551 | Assist Police | Fort Kent |
| 44 | 11-Aug | 0913 | 8 | 611 | Dispatched and canceled enroute | St. Francis |
| 45 | 20-Aug | 1658 | 16 | 611 | Dispatched and canceled enroute | St. Francis |
| 46 | 31-Aug | 1806 | 13 | 631 | Authorized Controlled Burning | Fort Kent |
| 47 | 3-Sep | 1521 | 16 | 352 | Extrication of victim from MVA | New Canada |
| 48 | 7-Sep | 1225 | 11 | 733 | Smoke Detector Activation – No fire | Fort Kent |
| 49 | 15-Sep | 0821 | 9 | 733 | Smoke Detector Activation – No fire | Fort Kent |
| 50 | 29-Sep | 0309 | 14 | 352 | Extrication of victim from MVA | Wallagrass |
| 51 | 2-Oct | 1658 | 14 | 611 | Dispatched and canceled enroute | Wallagrass |
| 52 | 5-Oct | 2219 | 19 | 111 | Building Fire | New Canada |
| 53 | 7-Oct | 1528 | 12 | 138 | Heavy Equipment Fire | Fort Kent |

Incidents 2016 (cont.)

| | | | | | | |
|----|--------|------|----|-----|-------------------------------------|-------------|
| 54 | 14-Oct | 0711 | 10 | 743 | Smoke Detector Activation – No fire | Fort Kent |
| 55 | 23-Oct | 2306 | 17 | 111 | Building Fire | St. Francis |
| 56 | 28-Oct | 1446 | 11 | 551 | Assist Police | St. John |
| 57 | 29-Oct | 1734 | 13 | 743 | Smoke Detector Activation – No Fire | Fort Kent |
| 58 | 4-Nov | 0524 | 16 | 731 | Sprinkler System Malfunction | Fort Kent |
| 59 | 1-Dec | 1139 | 9 | 444 | Power Line Down | Fort Kent |
| 60 | 1-Dec | 1233 | 10 | 444 | Power Line Down | Fort Kent |
| 61 | 1-Dec | 1239 | 10 | 444 | Power Line Down | Fort Kent |
| 62 | 22-Dec | 1839 | 14 | 111 | Building Fire | St. Francis |
| 63 | 24-Dec | 1423 | 9 | 611 | Dispatched and canceled enroute | St. Francis |
| 64 | 26-Dec | 0946 | 13 | 611 | Dispatched and canceled enroute | St. Francis |
| 65 | 29-Dec | 2059 | 19 | 111 | Building Fire | St. Francis |
| 66 | 31-Dec | 1743 | 12 | 424 | Carbon Monoxide Incident | Fort Kent |

Incident Attendance for 2016

| | | | | | | | |
|----------------|---------|-----------|----|-------------|---------|-------------|----|
| Chief | Edward | Endee | 65 | Firefighter | Brenton | Levesque | 49 |
| Asst. Chief | Rudy | Martin | 56 | Firefighter | Curtis | Gagnon | 24 |
| Captain | Richard | Stoliker | 56 | Firefighter | Steve | Lozier | 47 |
| Captain | John | Plourde | 40 | Firefighter | Taylor | Martin | 10 |
| Captain | Matt | Gagnon | 43 | Firefighter | Thomas | Morin | 30 |
| Safety Officer | Cecil | Hafford | 40 | Firefighter | Jason | Pelletier | 38 |
| Firefighter | Cole | Pelletier | 38 | Firefighter | Owen | Pelletier | 11 |
| Firefighter | Cory | Bourgoin | 38 | Firefighter | Robert | Plourde | 14 |
| Firefighter | Andrew | Caron | 12 | Firefighter | Glen | Raymond | 27 |
| Firefighter | James | Caron II | 29 | Firefighter | Robert | St. Germain | 38 |
| Firefighter | Josh | Daigle | 49 | Firefighter | Keenan | Blier | 39 |
| Firefighter | Cody | Dubois | 35 | Firefighter | Zachary | Voisine | 53 |
| Firefighter | Mike | Daigle | 2 | | | | |

Incident History

| | | | | | |
|------|--------------|------|--------------|------|--------------|
| 1981 | 85 Incidents | 1993 | 43 Incidents | 2005 | 36 Incidents |
| 1982 | 92 Incidents | 1994 | 53 Incidents | 2006 | 35 Incidents |
| 1983 | 72 Incidents | 1995 | 46 Incidents | 2007 | 28 Incidents |
| 1984 | 71 Incidents | 1996 | 39 Incidents | 2008 | 52 Incidents |
| 1985 | 74 Incidents | 1997 | 35 Incidents | 2009 | 37 Incidents |
| 1986 | 35 Incidents | 1998 | 41 Incidents | 2010 | 27 Incidents |
| 1987 | 58 Incidents | 1999 | 23 Incidents | 2011 | 49 Incidents |
| 1988 | 64 Incidents | 2000 | 34 Incidents | 2012 | 62 Incidents |
| 1989 | 60 Incidents | 2001 | 57 Incidents | 2013 | 40 Incidents |
| 1990 | 46 Incidents | 2002 | 39 Incidents | 2014 | 70 Incidents |
| 1991 | 38 Incidents | 2003 | 50 Incidents | 2015 | 58 Incidents |
| 1992 | 58 Incidents | 2004 | 36 Incidents | 2016 | 66 Incidents |

| | 2016 APPROP | 2016 ACTUAL EXPENSES | 2017 BUDGET REQUEST | PROPOSED INC(DEC) OVER 2016 BUDGET | BUDGET COMMITTEE RECOMMENDS |
|---------------------------------------|------------------------|-------------------------------------|------------------------------------|---|--|
| 106 - 05 RECREATION DEPARTMENT | | | | | |
| 501 - SALARY/WAGES | | | | | |
| 01 - DEPT HEAD | 47,425.00 | 46,474.40 | 48,370.00 | 945.00 | 48,370.00 |
| 08 - STIPENDS | 5,500.00 | 5,456.00 | 5,800.00 | 300.00 | 5,800.00 |
| 30 - TEMP/SEASONL | 48,000.00 | 39,316.18 | 57,600.00 | 9,600.00 | 55,859.00 |
| 40 - LABORER | 27,650.00 | 27,632.81 | 28,210.00 | 560.00 | 28,210.00 |
| 502 - EMPL BENEFIT | | | | | |
| 01 - UNEMPL COMP | 82.00 | 81.56 | 86.00 | 4.00 | 86.00 |
| 02 - WORKERS COMP | 3,900.00 | 4,954.59 | 4,600.00 | 700.00 | 4,600.00 |
| 11 - DEFERRED CMP | 2,650.00 | 2,580.00 | 2,600.00 | -50.00 | 2,600.00 |
| 20 - HEALTH INS | 27,150.00 | 27,135.29 | 29,800.00 | 2,650.00 | 29,800.00 |
| 30 - FICA | 7,675.00 | 6,940.94 | 8,175.00 | 500.00 | 8,175.00 |
| 31 - MEDICARE | 1,800.00 | 1,623.28 | 1,925.00 | 125.00 | 1,925.00 |
| 503 - SUPPLIES | | | | | |
| 01 - OFFICE | 4,500.00 | 3,179.44 | 4,500.00 | 0.00 | 4,500.00 |
| 02 - GENERAL | 2,000.00 | 1,203.40 | 2,000.00 | 0.00 | 2,000.00 |
| 05 - BOOKS | 550.00 | 523.74 | 550.00 | 0.00 | 550.00 |
| 11 - CHEMICALS | 3,700.00 | 4,087.59 | 5,000.00 | 1,300.00 | 5,000.00 |
| 20 - CLEANING | 500.00 | 439.21 | 500.00 | 0.00 | 500.00 |
| 40 - HEATING FUEL | 1,300.00 | 633.15 | 1,300.00 | 0.00 | 1,300.00 |
| 61 - ATHLETIC EQP | 3,000.00 | 4,796.86 | 5,000.00 | 2,000.00 | 5,000.00 |
| 90 - OTHER MISC | 550.00 | 1,009.47 | 1,000.00 | 450.00 | 1,000.00 |
| 504 - PROF & TECH | | | | | |
| 01 - EMPL TRAIING | 1,500.00 | 816.00 | 1,500.00 | 0.00 | 1,500.00 |
| 02 - DUES /MEMBER | 575.00 | 530.47 | 575.00 | 0.00 | 575.00 |
| 45 - MEDICAL ASST | 0.00 | 0.47 | 300.00 | 300.00 | 300.00 |
| 505 - PROPERTY SVC | | | | | |
| 10 - ELECTRICITY | 5,900.00 | 4,822.81 | 5,900.00 | 0.00 | 5,900.00 |
| 11 - WATER FEES | 2,100.00 | 2,072.62 | 2,800.00 | 700.00 | 2,800.00 |
| 12 - PHONE/INTERN | 2,272.00 | 2,336.58 | 2,400.00 | 128.00 | 2,400.00 |
| 20 - BLDG REP/MNT | 4,000.00 | 4,220.44 | 4,500.00 | 500.00 | 4,500.00 |
| 40 - GEN REPAIRS | 4,000.00 | 5,212.96 | 5,300.00 | 1,300.00 | 5,300.00 |
| 506 - OTHER PURCH | | | | | |
| 01 - LIAB INS | 1,300.00 | 1,296.04 | 1,250.00 | -50.00 | 1,250.00 |
| 02 - P/O LIAB INS | 1,215.00 | 1,215.12 | 990.00 | -225.00 | 990.00 |
| 03 - VEH INS | 1,506.00 | 1,505.60 | 1,610.00 | 104.00 | 1,610.00 |
| 10 - TRAVEL | 1,150.00 | 1,000.00 | 1,150.00 | 0.00 | 1,150.00 |
| 20 - ADVERTISING | 250.00 | 333.52 | 350.00 | 100.00 | 350.00 |
| 21 - PRINTING | 1000.00 | 689.00 | 800.00 | -200.00 | 800.00 |
| 30 - SPL PROGM | 4,800.00 | 3,152.22 | 4,800.00 | 0.00 | 4,800.00 |
| TOTAL | 219,500.00 | 207,271.76 | 241,241.00 | 21,741.00 | 239,500.00 |

2016 Annual Report To The Citizens of Fort Kent

It is my privilege to present to the citizens of Fort Kent the annual report on the operations of the Fort Kent Recreation and Parks Department for the fiscal year ending December 31, 2016.

Youth sports are invaluable for our children, families, and the community. Recreation and Park's youth sports programs rely on the participation and partnership of its volunteers, sponsors, parents, coaches, players and citizens.

The most important outcomes for our youth recreation sports include; fun, fitness, physical activity, teamwork, increased self-esteem and learning new skills. A year at a glance programs offered included; baseball league, youth soccer league, pee-wee soccer league, co-ed basketball league, indoor soccer league, fifty-five programs offered during the summer, holiday arts and crafts workshops. Along with the seasonal operation of the public swimming pool and the Jalbert Park skating rink.

Continuous Goals

- * continue up grading park amenities
- * continue to improve marketing, signage, and visibility of facilities and programs.
- * continue to address safety and security needs at all park properties.
- * determine all appropriate upgrades that are necessary.
- * continue to identify partnership opportunities to provide additional outdoor programming utilizing the park facilities.
- * continue to identify appropriate grants, sponsorships and donations to improve park programming and facilities.
- * determine future opportunities for alternative recreation parks and centers (i.e. skate park, community center, athletic fields, etc.)
- * establish equipment and facility upgrade schedules.

I want to take this opportunity to say, "Thank you" to our many volunteers, and seasonal staff who help make us the best department we can be with the resources available.

We applaud the efforts of Town Manager, Town Council, Budget Committee, as well as all other Town of Fort Kent departments who share in our accomplishments this past year.

Respectfully Submitted,

Ann D. Beaulieu, CPRP
Director Recreation & Parks

| | 2016 APPROP | 2016 ACTUAL EXPENSES | 2017 BUDGET REQUEST | PROPOSED INC(DEC) OVER 2016 BUDGET | BUDGET COMMITTEE RECOMMENDS |
|---|------------------------|-------------------------------------|------------------------------------|---|--|
| 104 - 07 STREET LIGHT | | | | | |
| 505 - 10 PROPERTY SVC / ELECTRICITY | 48,500.00 | 48,028.67 | 50,000.00 | 1,500.00 | 49,500.00 |
| TOTAL | 48,500.00 | 48,028.67 | 50,000.00 | 1,500.00 | 49,500.00 |
| 105 - 07 SOLID WASTE DISPOSAL | | | | | |
| 505 - 50 PROPERTY SVC / S.WASTE TIP | 325,000.00 | 315,141.09 | 325,000.00 | 0.00 | 325,000.00 |
| TOTAL | 325,000.00 | 315,141.09 | 325,000.00 | 0.00 | 325,000.00 |
| | 2016 APPROP | 2016 ACTUAL EXPENSES | 2017 BUDGET REQUEST | PROPOSED INC(DEC) OVER 2016 BUDGET | BUDGET COMMITTEE RECOMMENDS |
| 106 - 01 LIBRARY | | | | | |
| 501 - SALARY/WAGES | | | | | |
| 01 - DEPT HEAD | 28,400.00 | | 28,400.00 | 0.00 | 28,400.00 |
| 03 - NON-SUPERVSR | | 23,391.69 | | | |
| 502 - EMPL BENEFIT | | | | | |
| 01 - UNEMPL COMP | | 81.50 | | | |
| 02 - WORKERS COMP | | 106.73 | | | |
| 30 - FICA | | 1,450.30 | | | |
| 31 - MEDICARE | | 339.19 | | | |
| 505 - PROPERTY SVC | | | | | |
| 11 - WATER FEES | | 485.66 | | | |
| 509 - MISC ITEMS | | | | | |
| 51 - FUND TRANSF | | 2,545.11 | | | |
| TOTAL | 28,400.00 | 28,400.18 | 28,400.00 | 0.00 | 28,400.00 |
| | 2016 APPROP | 2016 ACTUAL EXPENSES | 2017 BUDGET REQUEST | PROPOSED INC(DEC) OVER 2016 BUDGET | BUDGET COMMITTEE RECOMMENDS |
| INTERGOVERNMENTAL | | | | | |
| 108 - 51 COUNTY TAX | | | | | |
| 509 - 20 COUNTY TAX | 282,755.00 | 282,755.00 | 296,893.00 | 14,138.00 | 296,893.00 |
| TOTAL | 282,755.00 | 282,755.00 | 296,893.00 | 14,138.00 | 296,893.00 |
| 108 - 52 NORTHERN MAINE DEVELOPMENT COMMISSION | | | | | |
| 504 -00 PURCHASED PROFESSIONAL/TECH | 0.00 | 0.00 | 7,666.00 | 7,666.00 | 3,666.00 |
| TOTAL | 0.00 | 0.00 | 7,666.00 | 7,666.00 | 3,666.00 |
| 108 - 53 NORTHERN AROOSTOOK REGIONAL AIRPORT | | | | | |
| 504 -00 PURCHASED PROFESSIONAL/TECH | 37,635.00 | 37,634.91 | 38,516.00 | 881.00 | 38,516.00 |
| TOTAL | 37,635.00 | 37,634.91 | 38,516.00 | 881.00 | 38,516.00 |
| 108 - 54 PUBLIC FIRE PROTECTION | | | | | |
| 504 -00 PURCHASED PROFESSIONAL/TECH | 100,000.00 | 100,000.00 | 100,000.00 | 0.00 | 100,000.00 |
| TOTAL | 100,000.00 | 100,000.00 | 100,000.00 | 0.00 | 100,000.00 |

LIBRARY HOURS

Monday, Tuesday, Thursday 12:00 noon to 5:00 p.m.

Wednesday and Friday 12:00 noon to 8:00 p.m.

Closed Saturdays, Sundays and Major Holidays

Telephone 834-3048

In 2016, the Fort Kent Public Library had holdings of 23,268 and added 825 new items to its collection for use by the local community residences. The most read adult fiction book, with a circulation of 23, is "A Man Called Ove" by Fedrik Backman.

The library's annual May book sale raised \$440.76 in support of the Summer Reading Program. 54 children from grades K-6 signed up and read a total of 579 books. An awesome summer read!

Many individual residents made generous donations to the library throughout the year. One patron purchased all of the Danielle Steel books published in 2016. We also received an anonymous donation for the purchase of updated computers and library software. A healthy donation of toothbrushes from the Fish River Rural Health was also made in support of the Summer Reading Program.

Maine Families partnered with the library for several story times open to families with children from birth to age five. All enjoyed lively stories, crafts and a lot of physical activity.

After 10 wonderful years, library assistant Denise Pomerleau has moved downstate with her husband in his retirement years. We will surely miss this familiar face.

The Library Board and staff thank the many residents and town officials who recognize the need to provide funding for the library.

Respectfully submitted,

Michelle Raymond, Head librarian
Cheryl Pelletier, Assistant librarian

| | 2016 APPROP | 2016 ACTUAL EXPENSES | 2017 BUDGET REQUEST | PROPOSED INC(DEC) OVER 2016 BUDGET | BUDGET COMMITTEE RECOMMENDS |
|--|----------------|----------------------------|---------------------------|--|-----------------------------------|
| SOCIAL SERVICES | | | | | |
| 110 - 20 GENERAL ASSISTANCE | | | | | |
| 504 -00 PURCHASED PROFESSIONAL/TECH | 5,000.00 | | 5,000.00 | 0.00 | 4,000.00 |
| 41 - FUEL ASSIST | | | | 0.00 | |
| 42 - ELECT ASSIST | | 202.50 | | 0.00 | |
| 44 - BURIAL ASST | | 307.00 | | 0.00 | |
| TOTAL | 5,000.00 | 509.50 | 5,000.00 | 0.00 | 4,000.00 |
| 110 - 22 ALL OTHER / ACAP | | | | | |
| 504 -00 PURCHASED PROFESSIONAL/TECH | 820.00 | 820.00 | 820.00 | 0.00 | 820.00 |
| TOTAL | 820.00 | 820.00 | 820.00 | 0.00 | 820.00 |
| 110 - 23 ALL OTHER / AROOSTOOK AREA AGENCY ON AGING | | | | | |
| 504 -00 PURCHASED PROFESSIONAL/TECH | 4,500.00 | 4,500.00 | 4,500.00 | 0.00 | 4,500.00 |
| TOTAL | 4,500.00 | 4,500.00 | 4,500.00 | 0.00 | 4,500.00 |
| 110 - 24 ALL OTHER / RED CROSS | | | | | |
| 504 -00 PURCHASED PROFESSIONAL/TECH | 250.00 | 250.00 | 500.00 | 250.00 | 0.00 |
| TOTAL | 250.00 | 250.00 | 500.00 | 250.00 | 0.00 |
| 110 - 00 ALL OTHER / HOMELES SERVICES OF AROOSTOOK | | | | | |
| 504 -00 PURCHASED PROFESSIONAL/TECH | 0.00 | 0.00 | 6,146.00 | 6,146.00 | 0.00 |
| TOTAL | 0.00 | 0.00 | 6,146.00 | 6,146.00 | 0.00 |
| 110 - 00 ALL OTHER / AROOSTOOK COUNCIL FOR HEALTHY FAMILIES | | | | | |
| 504 -00 PURCHASED PROFESSIONAL/TECH | 0.00 | 0.00 | 200.00 | 200.00 | 0.00 |
| TOTAL | 0.00 | 0.00 | 200.00 | 200.00 | 0.00 |
| 110 - 00 ALL OTHER / COMMUNITY HEALTH & COUNSELING SERVICES | | | | | |
| 504 -00 PURCHASED PROFESSIONAL/TECH | 0.00 | 0.00 | 300.00 | 300.00 | 0.00 |
| TOTAL | 0.00 | 0.00 | 300.00 | 300.00 | 0.00 |
| 110 - 00 ALL OTHER / LIFEFLIGHT FOUNDATION | | | | | |
| 509 - 10 PUBLIC AGENCY FUNDING | 0.00 | 0.00 | 1,024.00 | 1,024.00 | 0.00 |
| TOTAL | 0.00 | 0.00 | 1,024.00 | 1,024.00 | 0.00 |
| 110 - 00 ALL OTHER / AMBULANCE SERVICE INC | | | | | |
| 509 - 10 PUBLIC AGENCY FUNDING | 0.00 | 0.00 | 74,727.00 | 74,727.00 | 37,500.00 |
| TOTAL | 0.00 | 0.00 | 74,727.00 | 74,727.00 | 37,500.00 |
| 110 - 00 ALL OTHER / UNITED WAY OF AROOSTOOK | | | | | |
| 509 - 10 PUBLIC AGENCY FUNDING | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 110 - 00 ALL OTHER / ST. JOHN VALLEY ASSOCIATES, INC | | | | | |
| 509 - 10 PUBLIC AGENCY FUNDING | 0.00 | 0.00 | 3,000.00 | 3,000.00 | 0.00 |
| TOTAL | 0.00 | 0.00 | 3,000.00 | 3,000.00 | 0.00 |
| OTHER | | | | | |
| 110 - 50 ALL OTHER / OTHER | | | | | |
| 509 - 01 TAX ABATEMNT | 8,000.00 | 2,034.94 | 5,000.00 | -3,000.00 | 5,000.00 |
| 509 - 30 TAX OVERLAY | 35,019.69 | 2305.00 | | -35,019.69 | 0.00 |
| TOTAL | 43,019.69 | 4,339.94 | 5,000.00 | -38,019.69 | 5,000.00 |
| 110 - 51 MSAD # 27 | | | | | |
| 509 - 10 EDUCATION MSAD # 27 | 2,399,605.63 | 2,432,298.72 | 2,423,042.00 | 23,436.37 | 2,423,042.00 EST |
| TOTAL | 2,399,605.63 | 2,432,298.72 | 2,423,042.00 | 23,436.37 | 2,423,042.00 EST |

| | 2016 APPROP | 2016 ACTUAL EXPENSES | 2017 BUDGET REQUEST | PROPOSED INC(DEC) OVER 2016 BUDGET | BUDGET COMMITTEE RECOMMENDS |
|---|----------------|----------------------------|---------------------------|--|-----------------------------------|
| OTHER CONTINUE | | | | | |
| 110 - 56 ALL OTHER / BLOCKHOUSE | | | | | |
| 509 - 10 PUBLIC AGENCY FUNDING | 3,100.00 | 3,100.00 | 3,500.00 | 400.00 | 3,200.00 |
| TOTAL | 3,100.00 | 3,100.00 | 3,500.00 | 400.00 | 3,200.00 |
| 110 - 57 ALL OTHER / CHAMBER OF COMMERCE | | | | | |
| 509 - 10 PUBLIC AGENCY FUNDING | 10,000.00 | 10,000.00 | 10,000.00 | 0.00 | 10,000.00 |
| TOTAL | 10,000.00 | 10,000.00 | 10,000.00 | 0.00 | 10,000.00 |
| 110 - 58 ALL OTHER / ST JOHN SOIL & WATER CONSERVATION | | | | | |
| 509 - 10 PUBLIC AGENCY FUNDING | 1,229.00 | 1,229.00 | 1,475.00 | 246.00 | 1,300.00 |
| TOTAL | 1,229.00 | 1,229.00 | 1,475.00 | 246.00 | 1,300.00 |
| 110 - 61 ALL OTHER / ME ACADIAN HERITAGE COUNCIL | | | | | |
| 509 - 10 PUBLIC AGENCY FUNDING | 250.00 | 250.00 | 250.00 | 0.00 | 250.00 |
| TOTAL | 250.00 | 250.00 | 250.00 | 0.00 | 250.00 |
| 110 - 67 ALL OTHER / UPDATE MUNICIPAL ASSESMENT | | | | | |
| 509 - 10 PUBLIC AGENCY FUNDING | 7,500.00 | 7,500.00 | 7,500.00 | 0.00 | 7,500.00 |
| TOTAL | 7,500.00 | 7,500.00 | 7,500.00 | 0.00 | 7,500.00 |
| 110 - 70 ALL OTHER / TIF # 1 | | | | | |
| 507 - 01 LAND & LAND IMPROVEMENTS | 30,478.68 | 0.00 | 31,518.57 | 1,039.89 | 0.00 |
| TOTAL | 30,478.68 | 0.00 | 31,518.57 | 1,039.89 | 0.00 |
| 110 - 71 ALL OTHER / TIF # 2 | | | | | |
| 507 - 01 LAND & LAND IMPROVEMENTS | 24,226.42 | 16,458.00 | 0.00 | -24,226.42 | 0.00 |
| TOTAL | 24,226.42 | 16,458.00 | 0.00 | -24,226.42 | 0.00 |
| 110 - 82 ALL OTHER / TIF # 3 | | | | | |
| 507 - 01 LAND & LAND IMPROVEMENTS | 17,370.00 | 0.00 | 17,891.00 | 521.00 | 0.00 |
| TOTAL | 17,370.00 | 0.00 | 17,891.00 | 521.00 | 0.00 |
| 110 - 00 ALL OTHER / MAINE PUBLIC RADIO | | | | | |
| 509 - 10 PUBLIC AGENCY FUNDING | 0.00 | 0.00 | 100.00 | 100.00 | 0.00 |
| TOTAL | 0.00 | 0.00 | 100.00 | 100.00 | 0.00 |
| 110 - 00 ALL OTHER / LONG LAKE ICE FISHING DERBY | | | | | |
| 509 - 10 PUBLIC AGENCY FUNDING | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 110 - 00 ALL OTHER / COMMUNITY VOICES | | | | | |
| 509 - 10 PUBLIC AGENCY FUNDING | 250.00 | 250.00 | 250.00 | 0.00 | 250.00 |
| TOTAL | 250.00 | 250.00 | 250.00 | 0.00 | 250.00 |
| 110 - 00 ALL OTHER / HEALTH EQUITY ALLIANCE | | | | | |
| 509 - 10 PUBLIC AGENCY FUNDING | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| TOTAL | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 110 - 00 ALL OTHER / ALL THINGS BECOME NEW | | | | | |
| 509 - 10 PUBLIC AGENCY FUNDING | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 110 - 00 ALL OTHER / ANGEL SHOWFEST | | | | | |
| 509 - 10 PUBLIC AGENCY FUNDING | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |



Annual Report to Fort Kent

2016 Activity Summary

- 79 - Critical Care and Ambulatory Medical flights (-2.5%)
- 133 – Business Flights (-3%)
- 117 – Pleasure Flights (+2.7%)
- 14 – Pilot Training (83 in 2015)
- 1244 Recorded Flight Ops (-6.75%)
- 14-Charter Flights (1 in 2015)
- 33-International Flights (up from 13 in 2015)

Non – Operational Developments in 2016

October 31, 2016 marked the completion of the new JET fuel farm. The timing of this project was right since we saw a significant increase in JET fuel sales in the last half of 2016. The annual increase was 21.24% (from 9,623.7 gallons in 2015 to 11,667 in 2016).

Looking ahead to 2017

The airport is expecting \$123,500 in Federal and State construction funding for pavement crack sealing and new pavement markings in 2017. The airport is also expecting a Federal and State planning grant in the amount of \$142,500 that will fund the aerial survey for the development of a non-precision WAAS approach to Runway 32 and a master plan update. These capital projects will enhance the airport's position to build on 2015's growth in revenue from charter and business flight operations. The WAAS approach will especially support the emergency medical flights that are so crucial to our community.

We are pleased to be able to serve the people of the Valley. Thank you for your support in 2017.

Fort Kent directors are Jake Robichaud, Steve Ouellette, and 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

| | 2014 | 2015 | 2016 |
|---|--------------|--------------|--------------|
| MARRIAGES | 24 | 28 | 32 |
| BIRTHS | 80 | 81 | 83 |
| DEATHS | 68 | 70 | 64 |
| GENERAL ASSISTANCE | 5 | 3 | 4 |
| REGISTERED VOTERS AS OF 12/31/16 | 3,011 | 2,946 | 3,094 |
| Unenrolled | 872 | 874 | 916 |
| Republican | 541 | 535 | 610 |
| Democratic | 1,542 | 1,484 | 1,504 |
| Green | 56 | 53 | 57 |
| Libertarian | 0 | 0 | 7 |
| DOG LICENSES | | | |
| Male/Female | 106 | 77 | 55 |
| Neutered | 434 | 430 | 369 |
| Kennels | 8 | 8 | 7 |

CARRY FORWARD - 2016

| | | |
|---------------|-----------------------------|-------------------|
| 110-70-507-01 | TIF # 1 EAST MAIN STREET | -27,765.54 |
| 110-82-507-01 | TIF # 3 WEST MAIN STREET | 7,490.33 |
| 101-20-40230 | HOMESTEAD EXEMPTION 2016 | -27,426.30 |
| 115-03-45011 | FISH RIVER GREENWAY PROJECT | 6,876.60 |
| 10-11410-50 | LIONS PAVILION | 8,130.51 |
| 10-11530-00 | OTHER ACCOUNTS RECEIVABLE | -2,671.34 |
| 10-24110-01 | BMV | 1,938.79 |
| 10-24110-02 | DOGS | 385.00 |
| 10-24110-03 | CONCEALED WEAPONS | 84.00 |
| 10-24110-04 | OVERWIDTH PERMITS | 11.00 |
| 10-24110-06 | VITAL RECORDS FEE | 78.40 |
| 10-24110-51 | IF & W FEES | 21,735.25 |
| 10-24610-07 | COFFEE FUND | 128.04 |
| 10-24610-09 | SODA FUND | 9.46 |
| 10-24710-04 | PY DED & W/H -MEDICARE | -29.40 |
| TOTAL | | -11,025.20 |

| | 2016 APPROP | 2016 ACTUAL EXPENSES | 2017 BUDGET REQUEST | PROPOSED INC(DEC) OVER 2016 BUDGET | BUDGET COMMITTEE RECOMMENDS |
|--|------------------------|-------------------------------------|------------------------------------|---|--|
| 102 - 09 OFFICE OF PLANNING & DEVELOPMENT | | | | | |
| 501 - SALARY/WAGES | | | | | |
| 01 - DEPT HEAD | 52,500.00 | 49,177.73 | 58,000.00 | 5,500.00 | 58,000.00 |
| 03 - NON-SUPERVSR | 3,258.00 | 5,961.55 | 3,570.00 | 312.00 | 3,570.00 |
| 04 - CLERICAL | 31,000.00 | 31,378.01 | 32,300.00 | 1,300.00 | 32,300.00 |
| 502 - EMPL BENEFIT | | | | | |
| 01 - UNEMPL COMP | 82.00 | 81.56 | 86.00 | 4.00 | 86.00 |
| 02 - WORKERS COMP | 700.00 | 673.85 | 780.00 | 80.00 | 780.00 |
| 11 - DEFERRED CMP | 3,180.00 | 3,120.00 | 3,120.00 | -60.00 | 3,120.00 |
| 20 - HEALTH INS | 34,810.00 | 34,988.62 | 38,100.00 | 3,290.00 | 38,100.00 |
| 30 - FICA | 4,700.00 | 4,951.26 | 5,300.00 | 600.00 | 5,300.00 |
| 31 - MEDICARE | 1,100.00 | 1,158.08 | 1,300.00 | 200.00 | 1,300.00 |
| 503 - SUPPLIES | | | | | |
| 01 - OFFICE | 1,000.00 | 873.21 | 1,000.00 | 0.00 | 1,000.00 |
| 06 - POSTAGE | 50.00 | 0.00 | 50.00 | 0.00 | 50.00 |
| 504 - PROF & TECH | | | | | |
| 01 - EMPL TRAING | 1200.00 | 613.25 | 1,200.00 | 0.00 | 1,000.00 |
| 02 - DUES /MEMBER | 220.00 | 331.86 | 300.00 | 80.00 | 244.00 |
| 30 - FEE/LIC/PERM | 50.00 | 0.00 | 50.00 | 0.00 | 0.00 |
| 50 - LEGAL EXPENS | 600.00 | 144.00 | 600.00 | 0.00 | 500.00 |
| 52 - AUDIT SERVC | 1,500.00 | 1,000.00 | 1,500.00 | 0.00 | 1,200.00 |
| 505 - PROPERTY SVC | | | | | |
| 12 - PHONE/INTERNET | 1,200.00 | 967.67 | 1,200.00 | 0.00 | 1,000.00 |
| 40 - GEN REPAIRS | 200.00 | 88.61 | 200.00 | 0.00 | 100.00 |
| 506 - OTHER PURCH | | | | | |
| 01 - LIAB INS | 750.00 | 742.49 | 750.00 | 0.00 | 750.00 |
| 02 - P/O LIAB INS | 800.00 | 791.16 | 700.00 | -100.00 | 700.00 |
| 10 - TRAVEL | 1,500.00 | 1557.92 | 1,500.00 | 0.00 | 1,500.00 |
| 20 - ADVERTISING | 700.00 | 471.15 | 700.00 | 0.00 | 600.00 |
| 507 - PROPERTY | | | | | |
| 10 - EQUIPMENT | 200.00 | 198.00 | 200.00 | 0.00 | 200.00 |
| 509 - MISC ITEMS | | | | | |
| 00 - MISC ITEMS | 200.00 | 71.94 | 200.00 | 0.00 | 100.00 |
| 05 - WEBSITE FEE | 1,500.00 | 1,479.00 | 1,500.00 | 0.00 | 1,500.00 |
| TOTAL | 143,000.00 | 140,820.92 | 154,206.00 | 11,206.00 | 153,000.00 |

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 three new homes in 2016. In total, the OPED processed and issued 86 land use permits that included 46 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.

2016 also saw the continued improvements to the American Legion facility, Daigle Auto and Alignment, the addition at NAPA's, two new facilities at T.D. Snow Removal, and the many additions and renovations at Northern Maine Medical Center. Business movement in Town saw Third Eye Global and Voisine Technology Services moving to new locations and new businesses include Sew it Seams, Full Bloom Head Shop, Rough Roads Alignment and Repair, Walker's Pub, Pitter Patter Day Care, Northern Airwaves, and the return of Verizon located within Gene's Electronics.

The Town received Maine Department of Economic Development's approval letter 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 2016 and was awarded over \$750,000 for various projects.

To encourage a more active community and add to the tourism experience, the OPED, in conjunction with the Fort Kent Bike & Pedestrian Committee, hosted the first annual Fish River Greenway Trails Poker Run. This event showcased the walking trail improvements and new developments in Town.

We strongly encourage the citizens of Fort Kent to utilize the resources of this office and look forward to working with the community in 2017.

Steve Pelletier Director
Code Enforcement Officer
MUBEC Certified Residential Building Inspector

Cindy Bouley Administrative Assistant

2016 GRANT ACTIVITY

| | Amount |
|--|---------------|
| MMA - Safety Enhancement Grant - 2016 (SW/WA) | 1,133.33 |
| Expended | 1,133.33 |
| Balance Available | - |
| MMA - Safety Enhancement Grant - 2016 (PW/PD/WA) | 1,122.67 |
| Expended | 1,122.67 |
| Balance Available | - |
| MMA - Safety Enhancement Grant - 2016 (PD) | 1,521.33 |
| Expended | 1,521.33 |
| Balance Available | - |
| MMA - Safety Enhancement Grant - 2016 (PW) | 1,538.40 |
| Expended | 1,538.40 |
| Balance Available | - |
| MMA WELLNESS GRANT 2016 | 840.00 |
| Expended | 383.59 |
| Balance Available | 456.41 |
| Department of Conservation - Heritage Trail | 30,245.97 |
| Expended | 30,245.97 |
| Balance Available | - |
| CDBG - 2016 Housing Assistance | 300,000.00 |
| Expended | - |
| Balance Available | 300,000.00 |
| Volunteer Fire Assistance Grant - Maine Forestry | 2,032.50 |
| Expended | 2,032.50 |
| Balance Available | - |
| FEMA - SCBA Assistance to Firefighters | 121,715.00 |
| Expended | 121,715.00 |
| Balance Available | - |
| Betterment Fund - Bike Pedestrian | 25,000.00 |
| Expended | 18,123.40 |
| Balance Available | 6,876.60 |
| Dept. of Enviromental Protection - Black Lake Culvert | 15,000.00 |
| Expended | 15,000.00 |
| Balance Available | - |
| Recreational Trail Program | 35,000.00 |
| Expended | 35,000.00 |
| Balance Available | - |
| Cops Hiring Program - Police | 125,000.00 |
| Expended | 30,080.16 |
| Balance Available | 94,919.84 |

2016 GRANT ACTIVITY (cont.)

| | | |
|---|-------------------|-----------|
| Maine Community Foundations-WFKTV4 | | 3,000.00 |
| | Expended | 3,000.00 |
| | Balance Available | - |
| CDBG - 2016 Business Assistance | | 90,000.00 |
| | Expended | - |
| | Balance Available | 90,000.00 |
| 2016 Impaired Driving Grant | | 3,647.10 |
| | Expended | 3,647.10 |
| | Balance Available | - |
| MEMA Stone Garden | | 3,749.52 |
| | Expended | 3,749.52 |
| | Balance Available | - |
| Byrne Grant | | 564.52 |
| | Expended | 414.53 |
| | Balance Available | 149.99 |
| Hazard Mitigation Grant- Levee Extension | | 93,000.00 |
| | Expended | 26,564.00 |
| | Balance Available | 66,436.00 |
| Hazard Mitigation Grant - NPB Culvert | | 4,024.00 |
| | Expended | 4,024.00 |
| | Balance Available | - |
| National Park Service | | 4,024.00 |
| | Expended | 4,024.00 |
| | Balance Available | - |
| Department of Conservation - Snowmobile Trail | | 21,687.00 |
| | Expended | 21,687.00 |
| | Balance Available | - |
| Dept. of Enviromental Protection -Heritage Trail Culvert | | 2,500.00 |
| | Expended | - |
| | Balance Available | 2,500.00 |
| 2015 MDOT Transportation Alternative | | 56,000.00 |
| | Expended | - |
| | Balance Available | 56,000.00 |

DEVELOPMENT LOAN

| | 2015 | 2016 |
|--------------------------|-------------|-------------|
| Beginning Balance | 113,424.47 | 159,664.49 |
| Loan Payments | 56,036.57 | 26,314.75 |
| Interest | 290.02 | 319.42 |
| Disbursement | 0.00 | 0.00 |
| Administrative Fee (18%) | -10,086.57 | -4,736.66 |
| Available to Loan | 159,664.49 | 181,562.00 |

SSBCI - FAME

| | | |
|--|-----------|-----------|
| Beginning Balance | 37,383.43 | 52,410.21 |
| Loan Payments | 15,280.48 | 15,273.48 |
| Interest | 95.95 | 118.50 |
| Disbursement | 0.00 | 0.00 |
| Administrative Fee (7% of Interest Earned) | -349.65 | -307.03 |
| Available to Loan | 52,410.21 | 67,495.16 |

FAME

| | | |
|--|-----------|-----------|
| Beginning Balance | 28,636.16 | 35,713.40 |
| Loan Payments | 7,166.64 | 14,646.87 |
| Interest | 65.47 | 87.83 |
| Disbursement | 0.00 | 0.00 |
| Administrative Fee (7% of Interest Earned) | -154.87 | -128.40 |
| Available to Loan | 35,713.40 | 50,319.70 |

COMMUNITY ENTERPRISE

| | | |
|-------------------------------------|-----------|-----------|
| Beginning Balance | 28,361.27 | 37,923.19 |
| Loan Payments | 9,887.88 | 3,704.56 |
| Interest | 69.56 | 75.78 |
| Disbursement | 0.00 | 0.00 |
| Administrative Fee (4% of payments) | -395.52 | -148.18 |
| Available to Loan | 37,923.19 | 41,555.35 |

PLANNING & DEVELOPMENT ADMINISTRATION RESERVE

| | | |
|-------------------------------------|------------|------------|
| Beginning Balance | 103,145.30 | 113,218.55 |
| Unexpended Fund Balance/Liabilities | 4,104.66 | 2,179.08 |
| Administrative Fee | 10,986.61 | 5,320.27 |
| Interest | 887.12 | 937.16 |
| NMDC Dues | -7,515.90 | -7,584.92 |
| FAME/SSBCI Fees | -1,425.00 | -1,425.00 |
| Consulting/Legal Fees | -4,714.24 | -16,371.60 |
| Advertising | -250.00 | 0.00 |
| Monies from Fines/Agreements | -1,500.00 | 1,500.00 |
| Miscellaneous | 9,500.00 | -4,097.00 |
| TOTAL | 113,218.55 | 93,676.54 |

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

| | | |
|---------------------------------|--------------|--------------|
| Beginning Balance | 3,600.00 | 1,000.00 |
| Transfer from/to Reserves | -2,600.00 | 0.00 |
| Available | 1,000.00 | 1,000.00 |
| TOTAL | 114,218.55 | 94,676.54 |
| 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.

| | 2015 | 2016 | |
|---|----------------|----------------|--------------|
| LAND USE PERMITS ISSUED | Permits | Permits | MUBEC |
| New Homes (stick built) | 7 | 4 | 4 |
| Mobile Homes/Manufactured Homes | 2 | 2 | 2 |
| Residential Garages, Storage Sheds & Camps | 7 | 25 | 17 |
| Home Improvements & Remodeling- Alterations | 5 | 7 | |
| Additions to Homes | 13 | 7 | 7 |
| Addition to Commercial Buildings & Renovations/Alterations | 14 | 3 | 2 |
| Fences, Porches & Decks | 2 | 9 | 1 |
| Junkyard Renewal | 3 | 3 | |
| Permit renewals | 0 | 0 | |
| Home Occupations | 3 | 1 | |
| Timber Harvest Permits | 11 | 21 | |
| Fill/Excavation | 2 | 4 | |
| Signs | 2 | 4 | |
| Relocated Structures | 2 | 1 | |
| New Business | 1 | 4 | 1 |
| Kennels/Stables/Barns/Greenhouses | 2 | 1 | 1 |
| Commercial Apts. | 0 | 3 | 3 |
| Private/Public Clubs | 1 | | |
| Subdivision or Expansion of Subdivision | 1 | | |
| Swimming Pools | 0 | 2 | |
| Commercial Garages and Storage | 3 | 4 | 3 |
| Other: Parking/Campsite | 2 | | |
| Town/Government/State Bldgs/Hospital Projects (Tax Exemption) | 3 | | |
| Telecommunication, Wind Towers, Test Sites, Substation | 0 | | |
| Driveway Permits | 2 | 8 | |
| Miscellaneous | 0 | 5 | 1 |
| TOTAL | 88 | 118 | 42 |
| Plumbing Permits | | | |
| Internal Plumbing | 18 | 11 | |
| Septic Systems | 11 | 6 | |
| TOTAL PLUMBING PERMITS | 29 | 17 | |

Valley Recycling Facility Igloo Locations:

Fort Kent Locations

| | |
|---------------------------|------------|
| Rite Aid Parking | 1 & 2 |
| Fort Kent Fire Department | 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 - 2016**ADMINISTRATION CAPITAL / EQUIPMENT**

| | | |
|--------------|---|-----------|
| 102-01 | ADMINISTRATION | 7,523.81 |
| 101-30-40330 | VITAL STATISTICS | 660.40 |
| 10-37230-01 | ADMIN CAPITAL/EQUIPMENT RESERVE | 16,537.20 |
| 10-37230-01 | ADMIN CAPITAL COMMITTED FUNDS- PRINTERS | -2,500.00 |

TOTAL AVAILABLE

22,221.41

ADMINISTRATION / FUTURE BENEFIT LIABILITIES

| | | |
|-------------|------------------------------------|-----------|
| 10-37230-01 | ADMIN / FUTURE BENEFIT LIABILITIES | 60,000.00 |
|-------------|------------------------------------|-----------|

TOTAL AVAILABLE

60,000.00

HERITAGE TRAIL

| | | |
|-------------|------------------------|-----------|
| 10-37230-02 | HERITAGE TRAIL RESERVE | 15,555.00 |
|-------------|------------------------|-----------|

TOTAL AVAILABLE

15,555.00

PUBLIC WORKS CAPITAL / EQUIPMENT

| | | |
|-------------|------------------------------|-----------|
| 10-37230-04 | PW CAPITAL/EQUIPMENT RESERVE | 15,739.35 |
| 105-01 | PUBLIC WORKS | 13,251.05 |

TOTAL AVAILABLE

28,990.40

PUBLIC WORKS / FUTURE BENEFIT LIABILITIES

| | | |
|-------------|---------------------------------|----------|
| 10-37230-04 | PW / FUTURE BENEFIT LIABILITIES | 1,000.00 |
|-------------|---------------------------------|----------|

TOTAL AVAILABLE

1,000.00

POLICE CAPITAL / EQUIPMENT

| | | |
|--------------|----------------------------------|-----------|
| 104-01 | POLICE | 17,130.06 |
| 101-10-40172 | CONCEALED WEAPONS | 37.00 |
| 101-30-43015 | OFFICERS AT FUNCTIONS | 3,376.81 |
| 101-30-43016 | ACCIDENT REPORTS | 177.00 |
| 101-40-40402 | PARKING TICKETS | -210.00 |
| 115-03-45027 | C.O.P.'S GRANT | -9,919.84 |
| 10-37230-05 | POLICE CAPITAL/EQUIPMENT RESERVE | 83,933.37 |

TOTAL AVAILABLE

94,524.40

POLICE / FUTURE BENEFIT LIABILITIES

| | | |
|-------------|--|----------|
| 10-37230-05 | POLICE DEPARTMENT / FUTURE BENEFIT LIABILITIES | 1,200.00 |
|-------------|--|----------|

TOTAL AVAILABLE

1,200.00

JALBERT PARK RESERVE

| | | |
|-------------|----------------------|----------|
| 10-37230-06 | JALBERT PARK RESERVE | 7,332.46 |
|-------------|----------------------|----------|

TOTAL AVAILABLE

7,332.46

RECREATION CAPITAL / EQUIPMENT

| | | |
|--------------|--------------------------------------|-----------|
| 106-05 | RECREATION | 12,228.24 |
| 101-30-40350 | REC CONCESSIONS | -1,015.50 |
| 101-30-40352 | REC SPRING PROGRAMS | 929.00 |
| 101-30-40353 | REC SUMMBER PROGRAMS | 2,314.74 |
| 101-30-40354 | REC FALL PROGRAMS | 620.00 |
| 101-30-40357 | RV PARK FEES | 372.30 |
| 101-30-40358 | REC WINTER PROGRAMS | 287.00 |
| 10-37230-08 | RECREATION CAPITAL/EQUIPMENT RESERVE | |

TOTAL AVAILABLE

15,735.78

RECREATION / FUTURE BENEFIT LIABILITIES

| | | |
|-------------|--|----------|
| 10-37230-08 | RECREATION DEPT / FUTURE BENEFIT LIABILITIES | 3,600.00 |
|-------------|--|----------|

TOTAL LIABILITIES

3,600.00

RESERVE ACCOUNTS - 2016**FIRE DEPARTMENT RESERVE**

| | | |
|------------------------|-------------------|-----------|
| 104-03 | FIRE | 174.07 |
| 10-37230-09 | FIRE DEPT RESERVE | 40,853.29 |
| TOTAL AVAILABLE | | 41,027.36 |

INDUSTRIAL PARK RESERVE

| | | |
|------------------------|--|-------------|
| 10-37230-10 | INDUSTRIAL PARK CAPITAL/EQUIPMENT RESERVE | 452,784.16 |
| 10-37230-10 | INDUSTRIAL PARK CAPITAL COMMITTED FUNDS- LEVEE | -142,107.94 |
| TOTAL AVAILABLE | | 310,676.22 |

POLICE DRUG SEIZURE FUNDS

| | | |
|------------------------|--------------------|----------|
| 10-37230-11 | DRUG SEIZURE FUNDS | 2,739.12 |
| TOTAL AVAILABLE | | 2,739.12 |

PUBLIC WORKS ROAD RESERVE

| | | |
|------------------------|--------------|-------------|
| 10-37230-16 | ROAD RESERVE | -140,550.88 |
| TOTAL AVAILABLE | | -140,550.88 |

PLANNING AND DEVELOPMENT ADMIN RESERVE

| | | |
|------------------------|---------------------------------------|-----------|
| 102-09 | PLANNING | 2,179.08 |
| 10-37230-17 | OPED ADMIN RESERVE | 91,597.46 |
| 10-37230-17 | OPED ADMIN COMMITTED FUNDS - TRAINING | -1,500.00 |
| TOTAL AVAILABLE | | 92,276.54 |

PLANNING AND DEVELOPMENT ADMIN / FUTURE BENEFIT LIABILITIES

| | | |
|------------------------|---|----------|
| 10-37230-17 | OPED ADMIN / FUTURE BENEFIT LIABILITIES | 1,000.00 |
| TOTAL AVAILABLE | | 1,000.00 |

REVOLVING LOAN FUND

| | | |
|------------------------|--|------------|
| 10-37230-17 | RLF, FAME, COMMUNITY ENTERPRISE, SSCBI | 340,932.22 |
| TOTAL AVAILABLE | | 340,932.22 |

ANIMAL SHELTER RESERVE

| | | |
|------------------------|----------------|----------|
| 104-09 | ANIMAL CONTROL | 1,780.00 |
| 10-37140-08 | ANIMAL SHELTER | 5,312.47 |
| 101-30-40334 | ANIMAL CONTROL | 100.00 |
| TOTAL AVAILABLE | | 7,192.47 |

SNOWMOBILE ASSOCIATION RESERVE

| | | |
|------------------------|------------------------|-----------|
| 10-37140-13 | SNOWMOBILE ASSOCIATION | 94,646.65 |
| TOTAL AVAILABLE | | 94,646.65 |

STREET LIGHTS RESERVE

| | | |
|------------------------|----------------------|----------|
| 10-37140-15 | STREET LIGHT RESERVE | 3,744.41 |
| TOTAL AVAILABLE | | 3,744.41 |

RADIO TOWER RESERVE

| | | |
|------------------------|-------------|----------|
| 10-37140-16 | RADIO TOWER | 2,319.55 |
| TOTAL AVAILABLE | | 2,319.55 |

CENTENNIAL ASSOCIATION RESERVE

| | | |
|------------------------|------------------------|--------|
| 10-37140-17 | CENTENNIAL ASSOCIATION | 814.35 |
| TOTAL AVAILABLE | | 814.35 |

RESERVE ACCOUNTS - 2016

WATER DEPARTMENT / TRUCK

| | |
|--------------------------|------------------|
| BEGINNING BALANCE | 14,000.00 |
| 2016 BUDGET ALLOCATION | 4,000.00 |
| 2016 CHEVROLET SILVERADO | -19,970.60 |
| TOTAL AVAILABLE | -1,970.60 |

WATER DEPARTMENT / FUTURE BENEFIT LIABILITIES

| |
|-----------------|
| 3,600.00 |
| 3,600.00 |

TOTAL AVAILABLE

WASTEWATER FUND BALANCE

| | |
|------------------------|-------------------|
| BEGINNING BALANCE | 216,448.77 |
| WASTEWATER RECEIVABLE | -52,810.23 |
| OPERATING INCOME/LOSS | 75,845.30 |
| TOTAL AVAILABLE | 239,483.84 |

WASTEWATER / SLUDGE REMOVAL RESERVE

| |
|------------------|
| 54,526.05 |
| 54,526.05 |

TOTAL AVAILABLE

WASTEWATER INDUSTRIAL ESCROW

| |
|------------------|
| 43,834.04 |
| 43,834.04 |

TOTAL AVAILABLE

WASTEWATER CAPITAL / EQUIPMENT RESERVE

| | |
|------------------------|------------------|
| BEGINNING BALANCE | 48,943.52 |
| MOWER | -989.99 |
| TOTAL AVAILABLE | 47,953.53 |

WASTEWATER DEPARTMENT / FUTURE BENEFIT LIABILITIES

| |
|-----------------|
| 3,600.00 |
| 3,600.00 |

TOTAL AVAILABLE

WASTEWATER BUILDING / PAVING RESERVE

| | |
|------------------------|------------------|
| BEGINNING BALANCE | 42,397.80 |
| SHARE OF DRIVEWAY | -13,978.73 |
| TOTAL AVAILABLE | 28,419.07 |

WASTEWATER BUILDING / TRUCK

| | |
|--------------------------|------------------|
| BEGINNING BALANCE | 14,000.00 |
| 2016 BUDGET ALLOCATION | 4,000.00 |
| 2016 CHEVROLET SILVERADO | -19,970.60 |
| TOTAL AVAILABLE | -1,970.60 |



Ryan Anderson
Can-Am 250 Mile Winner:
2012 and 2013



Rene Marchildon
Can-Am 250 Mile
Winner: 2011

| | 2016 APPROP | 2016 ACTUAL REVENUES | 2017 BUDGET REQUEST | PROPOSED INC(DEC) OVER 2016 BUDGET | BUDGET COMMITTEE RECOMMENDS |
|---|------------------|----------------------------|---------------------------|--|-----------------------------------|
| ADMINISTRATION REVENUES | | | | | |
| 101-10-40110 BUILDING PERMITS | 1,500.00 | 4,280.00 | 0.00 | -1,500.00 | 0.00 |
| 101-30-40330 MARRIAGE, DEATH, BIRTH CERT. | 8,000.00 | 8,660.40 | 8,000.00 | 0.00 | 8,000.00 |
| 101-10-40130 DOG LICENSES | 500.00 | 529.00 | 500.00 | 0.00 | 500.00 |
| 101-10-40160 MOTOR VEHICLE FEES | 15,500.00 | 15,797.00 | 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 |
| TOTAL | 80,500.00 | 84,266.40 | 79,000.00 | -1,500.00 | 79,000.00 |

| | 2016 APPROP | 2016 ACTUAL REVENUES | 2017 BUDGET REQUEST | PROPOSED INC(DEC) OVER 2016 BUDGET | BUDGET COMMITTEE RECOMMENDS |
|--|------------------|----------------------------|---------------------------|--|-----------------------------------|
| OFFICE OF PLANNING & DEVELOPMENT REVENUES | | | | | |
| 101-10-40116 MUBEC FEE REVENUES | 10,000.00 | 10,750.00 | 10,000.00 | 0.00 | 10,000.00 |
| 101-10-40110 BUILDING PERMITS | 0.00 | 0.00 | 2,000.00 | 2,000.00 | 2,500.00 |
| 101-10-40114 PLUMBING PERMITS | 0.00 | 0.00 | 1,000.00 | 1,000.00 | 1,500.00 |
| TOTAL | 10,000.00 | 10,750.00 | 13,000.00 | 3,000.00 | 14,000.00 |

| | 2016 APPROP | 2016 ACTUAL REVENUES | 2017 BUDGET REQUEST | PROPOSED INC(DEC) OVER 2016 BUDGET | BUDGET COMMITTEE RECOMMENDS |
|--|------------------|----------------------------|---------------------------|--|-----------------------------------|
| POLICE DEPARTMENT REVENUES | | | | | |
| 101-10-40150 FISHING & HUNTING LICENSES | 3,000.00 | 3,254.75 | 3,000.00 | 0.00 | 3,000.00 |
| 101-10-40172 CONCEALED WEAPONS | 100.00 | 137.00 | 100.00 | 0.00 | 100.00 |
| 101-30-40314 FIRE ALARM SYSTEM | 600.00 | 600.00 | 600.00 | 0.00 | 600.00 |
| 101-40-40402 PARKING TICKETS | 300.00 | 90.00 | 300.00 | 0.00 | 300.00 |
| 101-30-43016 ACCIDENT REPORTS | 350.00 | 527.00 | 350.00 | 0.00 | 360.00 |
| 101-30-43015 OFFICERS AT FUNCTIONS | 6,000.00 | 9,376.81 | 6,000.00 | 0.00 | 7,500.00 |
| 101-30-40334 ANIMAL CONTROL / SHELTER FEES | 1,000.00 | 1,100.00 | 1,000.00 | 0.00 | 1,000.00 |
| 101-30-40315 AMBULANCE SERVICE | 15,940.00 | 15,940.00 | 15,940.00 | 0.00 | 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 | 40,000.00 | 30,080.16 | 40,000.00 | 0.00 | 40,000.00 |
| TOTAL | 68,490.00 | 62,305.72 | 68,490.00 | 0.00 | 70,000.00 |

| | 2016 APPROP | 2016 ACTUAL REVENUES | 2017 BUDGET REQUEST | PROPOSED INC(DEC) OVER 2016 BUDGET | BUDGET COMMITTEE RECOMMENDS |
|---|------------------|----------------------------|---------------------------|--|-----------------------------------|
| RECREATION & PARKS DEPT REVENUES | | | | | |
| 101-30-40350 CONCESSIONS | 1,800.00 | 784.50 | 1,450.00 | -350.00 | 1,450.00 |
| 101-30-40357 RV PARK | 5,600.00 | 5,972.30 | 5,600.00 | 0.00 | 6,000.00 |
| 101-30-40352 SPRING PROGRAMS | 3,550.00 | 4,479.00 | 3,600.00 | 50.00 | 3,600.00 |
| 101-30-40353 SUMMER PROGRAMS | 11,000.00 | 13,314.74 | 11,000.00 | 0.00 | 12,000.00 |
| 101-30-40354 FALL PROGRAMS | 4,000.00 | 4,620.00 | 4,300.00 | 300.00 | 4,300.00 |
| 101-30-40358 WINTER PROGRAMS | 2,550.00 | 2,837.00 | 2,550.00 | 0.00 | 3,150.00 |
| TOTAL | 28,500.00 | 32,007.54 | 28,500.00 | 0.00 | 30,500.00 |

Municipal Debt Service

| | Principal | | Interest | Total Debt Service | Balance |
|--|------------|--------|-----------|--------------------|--------------|
| MAINE MUNICIPAL BOND BANK - MUNICIPAL FIRE STATION (1997B) | | | | | |
| 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 |
| NMDC - TAX INCREMENT FINANCING # 2-Village Rd.Water/Sewer Line Ext.-(2006) | | | | | |
| 2016 | 16,458.00 | 0.00% | 0.00 | 16,458.00 | 0.00 |
| MAINE MUNICIPAL BOND BANK - PUBLIC WORKS - New Town Garage (2003E)(Refinanced 2011) | | | | | |
| 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 |
| MAINE MUNICIPAL BOND BANK - (2006B) ROAD IMPROVEMENTS | | | | | |
| 2016 | 120,000.00 | 2.00% | 2,366.67 | 122,366.67 | 0.00 |
| MAINE MUNICIPAL BOND BANK - (2016A) ROAD IMPROVEMENTS | | | | | |
| 2016 | | | 8,168.50 | 8,168.50 | 1,319,244.00 |
| 2017 | 120,000.00 | 0.91% | 18,972.00 | 138,972.00 | 1,180,272.00 |
| 2018 | 120,000.00 | 1.04% | 17,880.00 | 137,880.00 | 1,042,392.00 |
| 2019 | 120,000.00 | 1.20% | 16,632.00 | 136,632.00 | 905,760.00 |
| 2020 | 120,000.00 | 1.35% | 15,192.00 | 135,192.00 | 770,568.00 |
| 2021 | 120,000.00 | 1.51% | 13,572.00 | 133,572.00 | 636,996.00 |
| 2022 | 120,000.00 | 1.67% | 11,760.00 | 131,760.00 | 505,236.00 |
| 2023 | 120,000.00 | 1.82% | 9,756.00 | 129,756.00 | 375,480.00 |
| 2024 | 120,000.00 | 1.97% | 7,572.00 | 127,572.00 | 247,908.00 |
| 2025 | 120,000.00 | 2.09% | 5,208.00 | 125,208.00 | 122,700.00 |
| 2026 | 120,000.00 | 2.25% | 2,700.00 | 122,700.00 | 0.00 |
| COPIER 60 MONTH LEASE (2011) SAVIN PHOTOCOPIER | | | | | |
| 2016 | 362.00 | | | 362.00 | 0.00 |
| COPIER 63 MONTH LEASE (2016) SAVIN PHOTOCOPIER | | | | | |
| 2016 | 1,810.00 | | | 1,810.00 | 9,593.00 |
| 2017 | 2,172.00 | | | 2,172.00 | 7,421.00 |
| 2018 | 2,172.00 | | | 2,172.00 | 5,249.00 |
| 2019 | 2,172.00 | | | 2,172.00 | 3,077.00 |
| 2020 | 2,172.00 | | | 2,172.00 | 905.00 |
| 2021 | 905.00 | | | 905.00 | 0.00 |
| T.D. BANKNORTH LEASING-(2013) INTERNATIONAL PLOW TRUCK | | | | | |
| 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 |
| TD EQUIPMENT FINANCE-(2014) STREET SWEEPER | | | | | |
| 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 |
| T.D. BANKNORTH LEASING-(2015) SUTPHEN 5585 FIRE PUMPER | | | | | |
| 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 Rate | Interest | Total Debt Service | Balance |
|---|------------|---------------|-----------|--------------------|------------|
| MAINE MUNICIPAL BOND BANK (2003A) - WASTEWATER FACILITY IMPROVEMENTS | | | | | |
| 2016 | 18,482.19 | 2.46% | 268.64 | 18,750.83 | 0.00 |
| MAINE MUNICIPAL BOND BANK (2001FR) - WASTEWATER TREATMENT FACILITY | | | | | |
| 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

| | Principal | Interest Rate | Interest | Total Debt Service | Balance |
|---|-----------|---------------|-----------|--------------------|------------|
| MAINE MUNICIPAL BOND BANK (2001D) - CORROSION CONTROL FACILITY | | | | | |
| 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

| | Principal | Interest Rate | Interest | Total Debt Service | Balance |
|--|-----------|---------------|-----------|--------------------|------------|
| USDA- \$531,000 GENERAL OBLIGATION BOND | | | | | |
| 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 |

| | 2016 APPROP | 2016 ACTUAL EXPENSES | 2017 BUDGET REQUEST | PROPOSED INC(DEC) OVER 2016 BUDGET | BUDGET COMMITTEE RECOMMENDS |
|--|---------------------|----------------------------|---------------------------|--|-----------------------------------|
| APPROPRIATION SUMMARY | | | | | |
| ADMINISTRATION | 394,000.00 | 386,476.19 | 405,300.00 | 11,300.00 | 404,000.00 |
| OFFICE OF PLANNING & DEVELOPMENT | 143,000.00 | 140,820.92 | 154,206.00 | 11,206.00 | 153,000.00 |
| POLICE DEPARTMENT | 588,000.00 | 570,869.94 | 617,332.00 | 29,332.00 | 600,000.00 |
| FIRE DEPARTMENT | 77,000.00 | 76,825.93 | 78,001.00 | 1,001.00 | 79,000.00 |
| PUBLIC WORKS DEPARTMENT | 860,000.00 | 846,748.95 | 888,239.00 | 28,239.00 | 880,000.00 |
| STREET LIGHTS - ELECTRICITY | 48,500.00 | 48,028.67 | 50,000.00 | 1,500.00 | 49,500.00 |
| SOLID WASTE DISPOSAL - VALLEY RECYCLING | 325,000.00 | 315,141.09 | 325,000.00 | 0.00 | 325,000.00 |
| LIBRARY | 28,400.00 | 28,400.18 | 28,400.00 | 0.00 | 28,400.00 |
| RECREATION DEPARTMENT | 219,500.00 | 207,271.76 | 241,241.00 | 21,741.00 | 239,500.00 |
| FIRE HOUSE LOAN (1997B) | 23,507.00 | 23,506.80 | 22,281.00 | -1,226.00 | 22,281.00 |
| ROAD IMPROVEMENT LOAN (2006B) | 122,367.00 | 122,400.00 | 0.00 | -122,367.00 | 0.00 |
| ROAD IMPROVEMENT LOAN (2016A) | 0.00 | 0.00 | 138,972.00 | 138,972.00 | 138,972.00 |
| TOWN GARAGE LOAN (2003E) | 33,276.00 | 33,275.57 | 32,352.00 | -924.00 | 32,352.00 |
| 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 | 35,807.00 | 35,807.23 | 35,807.00 | 0.00 | 35,807.00 |
| COUNTY TAX | 282,755.00 | 282,755.00 | 296,893.00 | 14,138.00 | 296,893.00 |
| NORTHERN MAINE DEVELOPMENT COMMISSION | 0.00 | 0.00 | 7,666.00 | 7,666.00 | 3,666.00 |
| NORTHERN AROOSTOOK REGIONAL AIRPORT | 37,635.00 | 37,634.91 | 38,516.00 | 881.00 | 38,516.00 |
| PUBLIC FIRE PROTECTION | 100,000.00 | 100,000.00 | 100,000.00 | 0.00 | 100,000.00 |
| GENERAL ASSISTANCE | 5,000.00 | 509.50 | 5,000.00 | 0.00 | 4,000.00 |
| ACAP | 820.00 | 820.00 | 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 | 250.00 | 250.00 | 500.00 | 250.00 | 0.00 |
| 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 | 300.00 | 300.00 | 0.00 |
| LIFEFLIGHT FOUNDATION | 0.00 | 0.00 | 1,024.00 | 1,024.00 | 0.00 |
| AMBULANCE SERVICE INC | 0.00 | 0.00 | 74,727.00 | 74,727.00 | 37,500.00 |
| UNITED WAY OF AROOSTOOK | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| ST. JOHN VALLEY ASSOCIATES, INC | 0.00 | 0.00 | 3,000.00 | 3,000.00 | 0.00 |
| TAX ABATEMENTS | 8,000.00 | 2,034.94 | 5,000.00 | -3,000.00 | 5,000.00 |
| TAX OVERLAY | 35,019.69 | 2,305.00 | 0.00 | -35,019.69 | 0.00 |
| MSAD # 27 | 2,399,605.63 | 2,432,298.72 | 2,423,042.00 | 23,436.37 | 2,423,042.00 |
| BLOCKHOUSE | 3,100.00 | 3,100.00 | 3,500.00 | 400.00 | 3,200.00 |
| 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 | 1,300.00 |
| 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 PUBLIC RADIO | 0.00 | 0.00 | 100.00 | 100.00 | 0.00 |
| LONG LAKE ICE FISHING DERBY | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| COMMUNITY VOICES | 250.00 | 250.00 | 250.00 | 0.00 | 250.00 |
| HEALTH EQUITY ALLIANCE | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| ALL THINGS BECOME NEW | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| ANGEL SNOWFEST | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL | 5,857,194.32 | 5,783,932.15 | 6,070,963.00 | 213,768.68 | 5,987,172.00 |
| TIF APPROPRIATION SUMMARY | | | | | |
| TIF # 1 | 30,478.68 | 0.00 | 31,518.57 | 1,039.89 | 30,867.42 |
| TIF # 2 | 24,226.42 | 16,458.00 | 0.00 | -24,226.42 | 0.00 |
| TIF # 3 | 17,370.00 | 0.00 | 17,891.00 | 521.00 | 17,591.55 |
| TOTAL | 72,075.10 | 16,458.00 | 49,409.57 | -22,665.53 | 48,458.97 |

| | 2016 BUDGETED REVENUES | 2017 PROPOSED REVENUES | BUDGET COMMITTEE RECOMMENDS |
|---|---------------------------------------|---------------------------------------|--|
| REVENUE SUMMARY | | | |
| STATE REVENUE SHARING | 50,000.00 | 0.00 | 50,000.00 |
| ADMINISTRATION DEPARTMENT REVENUES | 80,500.00 | 79,000.00 | 79,000.00 |
| OFFICE OF PLANNING & DEVELOPMENT REVENUES | 10,000.00 | 13,000.00 | 14,000.00 |
| POLICE DEPARTMENT REVENUES | 68,490.00 | 68,490.00 | 70,000.00 |
| RECREATION & PARKS DEPARTMENT REVENUES | 28,500.00 | 28,500.00 | 30,500.00 |
| FUND BALANCE | 1,387,704.12 | 1,440,509.10 | 1,440,509.10 |
| TOTAL | 1,625,194.12 | 1,629,499.10 | 1,684,009.10 |
| TAX COMMITMENT | | | |
| LESS BETE | 216,348.68 | 216,348.68 | 216,348.68 |
| LESS HOMESTEAD | 125,934.30 | 125,934.30 | 163,364.00 |
| NET TAX COMMITMENT | 3,961,792.22 | 4,148,590.49 | 3,971,909.19 |
| GROSS ASSESSED VALUE | 220,099,568.00 | 221,445,480.00 | 221,445,480.00 |
| UNREIMBURSED HOMESTEAD VALUE (37.5%) | 6,996,350.00 | 6,996,350.00 | 5,247,263.00 |
| BETE EXEMPT VALUATION | 12,019,371.00 | 12,019,371.00 | 12,019,371.00 |
| NET ASSESSED VALUE | 239,115,289.00 | 240,461,201.00 | 238,712,114.00 |
| MIL RATE | 0.01800 | 0.01868 | 0.01823 |
| MIL RATE INCREASE/DECREASE | -0.00075 | 0.00068 | 0.00023 |

| | 2016 BUDGETED REVENUES | 2017 PROPOSED REVENUES | BUDGET COMMITTEE RECOMMENDS |
|----------------------------|---------------------------------------|---------------------------------------|--|
| TIF TAX COMMITMENT | | | |
| TIF VALUATIONS | | | |
| | 2016 | 2017 | |
| TIF # 1 | 1,693,260.00 | 1,693,260.00 | 1,693,260.00 |
| TIF # 2 | 1,345,912.00 | 0.00 | 0.00 |
| TIF # 3 | 965,000.00 | 965,000.00 | 965,000.00 |
| TOTAL | 4,004,172.00 | 2,658,260.00 | 2,658,260.00 |
| TIF REVENUE SUMMARY | | | |
| TIF # 1 | 30,478.68 | 31,623.47 | 30,867.42 |
| TIF # 2 | 24,226.42 | 0.00 | 0.00 |
| TIF # 3 | 17,370.00 | 18,022.42 | 17,591.55 |
| TOTAL | 72,075.10 | 49,645.89 | 48,458.98 |

FUND BALANCE - YEAR END 2016

| | | |
|---------------|-------------------------------------|---------------------|
| 104-07 | STREET LIGHTS | 1,399.35 |
| 105-07 | VRP - WASTE MANAGEMENT | 9,858.91 |
| 108-01 | FIRE HOUSE LOAN | 0.20 |
| 108-03 | ROAD IMPROVEMENT LOAN | -33.00 |
| 108-04 | TOWN GARAGE LOAN | 0.43 |
| 108-11 | INTERNATIONAL PLOW TRUCK LOAN | 0.61 |
| 108-12 | STREET SWEEPER LOAN | 0.54 |
| 108-13 | FIRE PUMPER LOAN | -0.23 |
| 108-53 | NORTHERN AROOSTOOK REGIONAL AIRPORT | 0.09 |
| 110-20 | GENERAL ASSISTANCE | 4,490.50 |
| 110-50-509-01 | OTHER - ABATEMENT | 5,965.06 |
| 110-50-509-01 | OTHER - OVERLAY | 32,714.69 |
| 115-03-680-29 | FEMA / SCBA GRANT | 12.00 |
| 101-01- 40000 | 2015 SUPPLEMENTAL- TREE GROWTH | 10,469.25 |
| 101-01- 40020 | MOTOR VEHICLE EXCISE | 1,155,987.01 |
| 40021 | BOAT EXCISE | 7,346.60 |
| 40030 | PENALTIES & INTEREST | 36,178.07 |
| 40031 | OTHER TOWNS EXCISE | 198.05 |
| 101-10- 40110 | BUILDING PERMITS | 2,780.00 |
| 40114 | PLUMBING PERMITS | 1,830.00 |
| 40116 | MUBEC FEES | 750.00 |
| 40130 | ANIMAL LICENSES | 29.00 |
| 40150 | HUNTING & FISHING LICENSES | 254.75 |
| 40160 | MOTOR VEHICLE FEES | 297.00 |
| 40161 | BOAT FEES | 566.00 |
| 40162 | ATV FEES | 678.00 |
| 40170 | OTHER LICENSES & PERMITS | 140.00 |
| 40173 | OVERWIDTH PERMITS | 167.00 |
| 101-20- 40222 | PARK FEE SHARING | 1,546.76 |
| 40226 | STATE REVENUE SHARING | 146,044.48 |
| 40228 | GA REIMBURSEMENT | 365.65 |
| 40231 | VET EXEMPTION | 2,711.00 |
| 40231 | TREE GROWTH | 4,753.82 |
| 101-30- 40301 | ZONING FEES | 580.00 |
| 40302 | PRINTING & DUPLICATION SERVICES | 187.00 |
| 40312 | CORRECTIONAL FEES | 5.00 |
| 40359 | REC OTHER REVENUES | 220.23 |
| 43019 | ROAD OPENING PERMITS | 100.00 |
| 101-40- 40410 | INTEREST INCOME | 9,416.07 |
| 40450 | MISC POLICE | 510.00 |
| 40452 | MISC ADMINISTRATION | 736.31 |
| 40453 | MISC PUBLIC WORKS | 1,164.90 |
| 40454 | NS FEES | 90.00 |
| 10-24110-00 | INTERGOVERNMENTAL ACCOUNTS PAYABLE | -2.00 |
| TOTAL | | 1,440,509.10 |

Uncollected Real Estate & Personal Prop. Taxes

| | 2014 | 2015 | 2016 | Total |
|-------------------------------|------|----------|----------|----------|
| Alan Susee | | | 95.40 | 95.40 |
| Albert, John R | | | 305.41 | 305.41 |
| Arline, Catherine L | | 351.07 | 270.00 | 621.07 |
| B J B Corp. | | 319.60 | 241.20 | 560.80 |
| Babin, Richard | | | 243.00 | 243.00 |
| Baker, Tracey L | | 370.65 | 288.00 | 658.65 |
| Bard, Roland | | 1,173.16 | 972.00 | 2,145.16 |
| Bard, Theresa | | 642.72 | 538.20 | 1,180.92 |
| Beaulieu, Mark | | | 941.46 | 941.46 |
| Beaulieu, Michael | | | 1,321.20 | 1,321.20 |
| Belanger, Gerry A | | 1,189.42 | 1,035.00 | 2,224.42 |
| Benoit, Kathy J | | 911.85 | 786.60 | 1,698.45 |
| Bernier Enterprises LLC | | | 669.60 | 669.60 |
| Bernier, Greg | | | 225.00 | 225.00 |
| Bernier, Gregory | | | 2,791.80 | 2,791.80 |
| Bernier, Jeffrey | | | 4,357.80 | 4,357.80 |
| Berube, Mariah | | | 261.00 | 261.00 |
| Bevard, Amanda J | | 494.56 | 396.00 | 890.56 |
| Blanchette, Nola | | | 743.40 | 743.40 |
| Bouchard, Chad L | | | 786.60 | 786.60 |
| Bouchard, Daniel | | | 3,988.80 | 3,988.80 |
| Boucher, Galen | | | 608.40 | 608.40 |
| Boucher, Gertrude | | | 168.68 | 168.68 |
| Boucher, Scott R | | 595.75 | 2,334.60 | 2,930.35 |
| Boucher, Steven Todd | | 1,334.26 | 1,348.20 | 2,682.46 |
| Bouley, Aurele D JR | | 3,582.05 | 3,547.80 | 7,129.85 |
| Bourgoin, David | | | 939.60 | 939.60 |
| Bruey, Shelly | | 758.80 | 639.00 | 1,397.80 |
| Campbell, James L | | | 810.00 | 810.00 |
| Cancelarich, Paul | | | 16.20 | 16.20 |
| Carapelluci, Darlene | | | 185.40 | 185.40 |
| Carlson, David J | | | 190.80 | 190.80 |
| Caron, Craig | | 1,254.53 | 1,744.20 | 2,998.73 |
| Caron, Glenn | | | 356.40 | 356.40 |
| Caron, Stanley E | | 370.35 | 2,752.20 | 3,122.55 |
| Caron, Troy S | | 2,357.95 | 2,019.60 | 4,377.55 |
| Caron's Auto Body Shop | | 15.00 | 14.40 | 29.40 |
| Charette, James | | | 248.89 | 248.89 |
| Charette, Keith | | | 203.40 | 203.40 |
| Charette, Marielle | | | 702.00 | 702.00 |
| Charette, Peter | | | 27.00 | 27.00 |
| Charette, Roland | | | 2,118.60 | 2,118.60 |
| Charette, Sonny D | | | 1,132.20 | 1,132.20 |
| Chasse, Delores | | | 214.20 | 214.20 |
| Christ Congregational Rectory | | | 1,184.40 | 1,184.40 |
| Clavette, Alphie J II | | | 4,950.00 | 4,950.00 |
| CNA Trucking Inc | | | 2,275.20 | 2,275.20 |
| Coates, Gordon | | 266.91 | 192.60 | 459.51 |
| Collin, Glenn | | | 1,297.80 | 1,297.80 |
| Comfort, Karen M Estate of | | | 1,258.20 | 1,258.20 |
| Connors-Carlson, Shirlee | | 641.36 | 531.00 | 1,172.36 |
| Corriveau, Nicholas R | | | 991.80 | 991.80 |
| Cote, Chelsea | | 7.50 | | 7.50 |
| Coulombe, Glen R | | 651.14 | 450.00 | 1,101.14 |
| Crocker, Leesa D | | 527.07 | 432.00 | 959.07 |
| Cruser, Cynthia | | | 633.60 | 633.60 |
| Cyr, Nancy | | | 2,104.20 | 2,104.20 |
| Cyr, Philippe J | | | 851.40 | 851.40 |
| Daigle & Dow Inc | | | 100.80 | 100.80 |
| Daigle, Andrew | | 2,945.97 | 5,371.20 | 8,317.17 |
| Daigle, Darrell P | | 913.43 | 781.20 | 1,694.63 |
| Daigle, Delbert | | | 4,030.20 | 4,030.20 |

| | 2014 | 2015 | 2016 | Total |
|--------------------------------|-------------|-------------|-------------|--------------|
| Daigle, Ida (LE) | | | 1,684.80 | 1,684.80 |
| Daigle, John M | | 2,242.59 | 2,698.20 | 4,940.79 |
| Daigle, Linda Estate of | | | 2,550.60 | 2,550.60 |
| Daigle, Robert | | | 541.80 | 541.80 |
| Davenport, Alphonse M | | | 1,994.40 | 1,994.40 |
| Davis, Joseph W. III | | | 991.80 | 991.80 |
| Deschaine, Alvin A | | | 1,027.80 | 1,027.80 |
| Deschaine, Joyime J | | | 1,297.80 | 1,297.80 |
| Deschaine, Kenneth, Estate of | | 1,242.03 | 1,089.00 | 2,331.03 |
| Deschaine, Marilyn Estate of | | | 104.40 | 104.40 |
| Deschaine, Wayne | | 1,115.04 | 876.60 | 1,991.64 |
| Desjardins, Abraham | | 376.42 | | 376.42 |
| Desjardins, Dawn | | | 428.40 | 428.40 |
| Desjardins, Kelby J | | 526.78 | 1,477.80 | 2,004.58 |
| Despres, Joseph R JR | | 1,245.58 | 894.60 | 2,140.18 |
| Dionne, Leo Paul JR | | | 312.00 | 312.00 |
| Dolan, Debra | | | 1,512.00 | 1,512.00 |
| Dube, Gorman | | | 1,278.00 | 1,278.00 |
| Dube, Joel F | | | 441.00 | 441.00 |
| Dubois, Donald | | | 1,674.00 | 1,674.00 |
| Dubois, John P | | | 825.82 | 825.82 |
| Dubois, Lester J | | | 507.60 | 507.60 |
| Dubois, Nicole E | | | 138.60 | 138.60 |
| Dubois, Stella | | | 1,418.40 | 1,418.40 |
| Dumond, Michael | | 870.37 | 741.60 | 1,611.97 |
| Fitzherbert, Lawrence | | | 407.33 | 407.33 |
| Freeman, Mona | | | 293.40 | 293.40 |
| Freeman, Thomas | | | 289.80 | 289.80 |
| Gagnon, Lena | | | 207.19 | 207.19 |
| Gagnon, Mark | | 1,490.85 | 1,222.20 | 2,713.05 |
| Gaudreau, Michael | | | 705.60 | 705.60 |
| Ginzburg, Sergey | | 832.58 | 712.80 | 1,545.38 |
| Guimond, Conrad Estate of | | 769.94 | 655.20 | 1,425.14 |
| Hafford, Heather | | 212.66 | 590.40 | 803.06 |
| Hafford, Stanley Wade | | 1,036.75 | 894.60 | 1,931.35 |
| Hartman Charette, Paula | | | 1,452.60 | 1,452.60 |
| Hartt, Tracey | | 4,309.98 | 3,834.96 | 8,144.94 |
| Hawg Trucking | | | 136.80 | 136.80 |
| Hebert, Daniel | | | 1,713.60 | 1,713.60 |
| Hebert, Michael J | | | 1,006.20 | 1,006.20 |
| Hodgkin, Melissa H | | 1,402.71 | 1,166.40 | 2,569.11 |
| Hodgson, Scott | | 682.46 | 568.80 | 1,251.26 |
| Hot Rod Trucking | | | 68.40 | 68.40 |
| HRES Fort Kent LLC | | | 8,929.80 | 8,929.80 |
| Husain, Khalid M | | | 7,968.60 | 7,968.60 |
| Jandreau, Carroll | | 3,048.86 | 2,761.20 | 5,810.06 |
| Jandreau, Melissa V | | | 376.20 | 376.20 |
| Jandreau, Shon | | | 3,998.40 | 3,998.40 |
| Jandreau, Valmond | | | 399.85 | 399.85 |
| Jandreau, Wendy | | | 565.20 | 565.20 |
| Jean, Jesse | | | 1,557.00 | 1,557.00 |
| Jo, Sunila | | | 3,924.00 | 3,924.00 |
| Jones, Travis & Jandreau, Tina | | 268.57 | 1,355.40 | 1,623.97 |
| JR Construction LLC | | | 460.76 | 460.76 |
| Kelly, Kevin R Estate of | | | 333.00 | 333.00 |
| Kirouac, Bernard | | 1,764.88 | 1,564.20 | 3,329.08 |
| Kruy, Jonathan | | | 1,548.21 | 1,548.21 |
| Labrie, John | | 2,442.12 | 2,097.00 | 4,539.12 |
| Lakeview Motors | 113.40 | 110.63 | 100.80 | 324.83 |
| Lawn, Becky | | | 1,500.39 | 1,500.39 |
| Lebel, Donald J | | | 2,593.80 | 2,593.80 |
| Lee R Theriault CPA | | | 133.20 | 133.20 |
| Lemieux, Sylvain | | | 608.40 | 608.40 |
| Levasseur, Judie | | | 1,580.40 | 1,580.40 |
| Levesque, Brenton | | 241.46 | 79.20 | 320.66 |
| Levesque, Michel | | | 6,829.20 | 6,829.20 |

| | 2014 | 2015 | 2016 | Total |
|--|-------------|-------------|-------------|--------------|
| Levesque, Wayne | | | 840.60 | 840.60 |
| Lewis, Joseph A | | | 757.80 | 757.80 |
| Lizotte, Adam | | | 223.20 | 223.20 |
| Lopez, Leslie | | | 536.40 | 536.40 |
| Malick, Carol B | | | 1,292.40 | 1,292.40 |
| Marquis, Joel P | | | 545.40 | 545.40 |
| Marquis, Paul E | | | 943.20 | 943.20 |
| Martin, John L | | | 446.40 | 446.40 |
| Martin, Taylor | | | 898.20 | 898.20 |
| Marvin & Lorraine Deschaine Living Trust | | 2,696.66 | 3,186.00 | 5,882.66 |
| Merriam, Karen | | | 738.00 | 738.00 |
| Messer, William J | | | 189.00 | 189.00 |
| Michaud, Constance | | | 1,472.40 | 1,472.40 |
| Michaud, Paul | | | 307.80 | 307.80 |
| Michaud, William D | | | 1,326.60 | 1,326.60 |
| Morin, Dale J | | | 2,700.00 | 2,700.00 |
| Morin, Jacob D | | 2,103.49 | 1,875.60 | 3,979.09 |
| Morin, Lucy | | 582.64 | 477.00 | 1,059.64 |
| Morin, Marc | | 2,218.20 | 2,629.80 | 4,848.00 |
| Morneault, Brian E | | | 1,040.40 | 1,040.40 |
| Morneault, Bruce | | | 2,359.80 | 2,359.80 |
| Morneault, Yvonne (LE) | | | 1,047.60 | 1,047.60 |
| Nadeau, Louise | | | 23.40 | 23.40 |
| Nadeau, Matthew | | | 213.00 | 213.00 |
| Nadeau, Steven | | 2,295.31 | 1,962.00 | 4,257.31 |
| Nadeau, Tony | | | 291.60 | 291.60 |
| Nichols, Joshua S | | | 2,125.80 | 2,125.80 |
| Norstate Federal Credit Union | | | 3,258.25 | 3,258.25 |
| Northern Amusements | | | 100.00 | 100.00 |
| Northern Timber Trucking Inc | | 3,450.22 | 5,576.40 | 9,026.62 |
| Oakes, Amy Dawn | | | 1,274.40 | 1,274.40 |
| Oakes, Tammy M | | | 577.80 | 577.80 |
| Ouellette Power Sports | | | 36.00 | 36.00 |
| Ouellette, Danielle M | | | 1,843.20 | 1,843.20 |
| Ouellette, David | | | 419.40 | 419.40 |
| Ouellette, Janet | | | 167.40 | 167.40 |
| Ouellette, Kevin | | | 2,397.60 | 2,397.60 |
| Ouellette, Mamie Estate of | | 856.67 | | 856.67 |
| Overton Holdings LLC | | | 9,068.40 | 9,068.40 |
| Overton, Mark W | | | 2,520.00 | 2,520.00 |
| Paradis, Bernard | | | 1,236.60 | 1,236.60 |
| Pelletier, Chad R | | | 2,493.00 | 2,493.00 |
| Pelletier, Donald | | | 959.40 | 959.40 |
| Pelletier, Glenn | | | 936.00 | 936.00 |
| Pelletier, Jenny L | | | 6.35 | 6.35 |
| Pelletier, Marie | | 543.50 | 351.00 | 894.50 |
| Pelletier, Owen H | | | 3,980.71 | 3,980.71 |
| Pelletier, Robert | | 497.88 | 405.00 | 902.88 |
| Pelletier, Roberta Lee | | | 804.60 | 804.60 |
| Pelletier, Ryan R | | | 2,563.20 | 2,563.20 |
| Pelletier, Scott G | | | 1,441.80 | 1,441.80 |
| Performance Printing and Designs | | 16.88 | 16.20 | 33.08 |
| Perreault, Ricky D | | | 1,477.80 | 1,477.80 |
| Pinette, Marcus | | | 1,132.20 | 1,132.20 |
| Pitre, Ricky G | | | 2,362.92 | 2,362.92 |
| Plourde, Joseph | | | 511.20 | 511.20 |
| Plourde, Leonard | | | 246.60 | 246.60 |
| Plourde, Normand | | | 3,124.80 | 3,124.80 |
| Plourde, Terry ET ALS | | | 1,171.80 | 1,171.80 |
| Plourde, Yvaina Joyce | | | 1,255.96 | 1,255.96 |
| Pooler, Eric S | | | 654.80 | 654.80 |
| Potvin, Joey | | 777.77 | 662.40 | 1,440.17 |
| Price, Sheila | | | 5.74 | 5.74 |
| Raymond, Bertrand JR | | | 2,725.20 | 2,725.20 |
| Rossi, Roland | | | 81.00 | 81.00 |
| Rossignol Insurance (LE) | 50.40 | 52.50 | 50.40 | 153.30 |

| | 2014 | 2015 | 2016 | Total |
|-------------------------------|-------------|-------------|-------------|--------------|
| Roy Ouellette, Susan Juliette | | | 734.40 | 734.40 |
| Roy, Joshua T | | | 3,949.20 | 3,949.20 |
| Roy, Kim | | | 1,062.00 | 1,062.00 |
| Roy, Reggie | | | 3,686.40 | 3,686.40 |
| Saucier, Bernard | | | 1,800.00 | 1,800.00 |
| Saucier, Curtis | | | 5,012.42 | 5,012.42 |
| Saucier, Keith | | | 1,983.60 | 1,983.60 |
| Saucier, Randy K | | | 3,668.40 | 3,668.40 |
| Saucier, Scott J | | | 1,279.80 | 1,279.80 |
| Saucier, Toby L | | 3,465.81 | 3,038.40 | 6,504.21 |
| Shear Perfection | | | 82.80 | 82.80 |
| Sherwood, Steven M | | | 486.00 | 486.00 |
| Shorey, William | | | 239.40 | 239.40 |
| Sirois, Theresa R | | | 316.62 | 316.62 |
| SJV Wireless INC | | | 385.20 | 385.20 |
| Smith, Andrew | | 5,529.56 | 4,973.40 | 10,502.96 |
| Smith, Joseph M | | 4,879.01 | 4,428.00 | 9,307.01 |
| Smith, Sarah J | | | 2,881.80 | 2,881.80 |
| Soucy, Dale | | 3,148.72 | 2,746.80 | 5,895.52 |
| Soucy, Jake R | | | 954.00 | 954.00 |
| Soucy, Jared V | | | 2,620.26 | 2,620.26 |
| Soucy, Joseph D | | | 740.72 | 740.72 |
| Soucy's Economat Inc | | 13.13 | 5,338.80 | 5,351.93 |
| Stamp, Pat | | | 48.60 | 48.60 |
| Susee, Alan | | | 5,929.20 | 5,929.20 |
| Susee, Dawn D. | | | 1,216.80 | 1,216.80 |
| Sylvain, Diana | | | 945.00 | 945.00 |
| Tardif Saw Mill | | | 370.80 | 370.80 |
| Tardif, Daniel | | | 1,984.14 | 1,984.14 |
| Theriacult Boys Inc | | | 702.00 | 702.00 |
| Theriacult, Andrew | | | 2,757.60 | 2,757.60 |
| Theriacult, Andy J | | | 1,022.40 | 1,022.40 |
| Theriacult, Bradley | | | 648.00 | 648.00 |
| Theriacult, Brian J | | 1800.11 | 2,269.80 | 4,069.91 |
| Theriacult, Don | | 1582.84 | 1,396.80 | 2,979.64 |
| Theriacult, Herman | | 4851.58 | 7,479.00 | 12,330.58 |
| Theriacult, Ivan | | | 855.00 | 855.00 |
| Theriacult, Lee R | | | 973.80 | 973.80 |
| Theriacult, Roland | | | 489.60 | 489.60 |
| Theriacult, Tony J | | | 932.67 | 932.67 |
| Thibodeau, James | | | 3,376.80 | 3,376.80 |
| Thibodeau, Jimmy J | | | 1,602.00 | 1,602.00 |
| Thibodeau, Lance S | | 1805.66 | 229.42 | 2,035.08 |
| Tomra Maine | | | 585.00 | 585.00 |
| Tripair Development Inc | | | 3,630.60 | 3,630.60 |
| Uphouse, Christopher | | | 1,621.31 | 1,621.31 |
| Valcourt, Judy | | 913.43 | 691.20 | 1,604.63 |
| Violette, Mark C | | | 965.16 | 965.16 |
| Voisine, Betty | | | 635.40 | 635.40 |
| Voisine, Gary | | | 2,700.00 | 2,700.00 |
| Voisine, Michael | | | 2,340.00 | 2,340.00 |
| Voisine's Grocery | | | 66.60 | 66.60 |
| Wing Hing Far, LLC | | | 9.76 | 9.76 |
| Balances less than \$5.00 | | 0.59 | 10.28 | 10.87 |
| Credit on account for 2017 | | | (8,670.22) | (8,670.22) |
| | 163.80 | 91,990.52 | 345,280.22 | 437,434.54 |

| | 2016 APPROP | 2016 ACTUAL EXPENSES | 2017 BUDGET REQUEST | PROPOSED INC(DEC) OVER 2016 BUDGET | BUDGET COMMITTEE RECOMMENDS |
|---------------------------------------|-------------------|----------------------------|---------------------------|--|-----------------------------------|
| 119 - 91 WASTEWATER DEPARTMENT | | | | | |
| 501 - SALARY/WAGES | | | | | |
| 02 - SALARY/WAGES | 105,000.00 | 103,224.84 | 108,000.00 | 3,000.00 | 108,000.00 |
| 502 - EMPL BENEFIT | | | | | |
| 01 - UNEMPL COMP | 50.00 | 40.76 | 50.00 | 0.00 | 50.00 |
| 02 - WORKERS COMP | 4,400.00 | 3,975.39 | 4,200.00 | -200.00 | 4,200.00 |
| 11 - DEFERRED CMP | 3,600.00 | 2,860.00 | 3,400.00 | -200.00 | 3,400.00 |
| 20 - HEALTH INS | 18,000.00 | 17,681.65 | 19,400.00 | 1,400.00 | 19,400.00 |
| 30 - FICA | 6,200.00 | 6,268.60 | 6,500.00 | 300.00 | 6,500.00 |
| 31 - MEDICARE | 1,600.00 | 1,466.16 | 1,700.00 | 100.00 | 1,700.00 |
| 503 - SUPPLIES | | | | | |
| 01 - OFFICE | 1,500.00 | 385.45 | 1,500.00 | 0.00 | 1,500.00 |
| 02 - GENERAL | 200.00 | 257.34 | 200.00 | 0.00 | 200.00 |
| 06 - POSTAGE | 2,000.00 | 1,422.38 | 2,000.00 | 0.00 | 2,000.00 |
| 11 - CHEMICALS | 5,200.00 | 4,056.78 | 5,200.00 | 0.00 | 5,200.00 |
| 34 - CONSTRUCTION | 4,000.00 | 4,804.05 | 4,000.00 | 0.00 | 4,000.00 |
| 40 - HEATING FUEL | 12,000.00 | 6,835.60 | 10,000.00 | -2,000.00 | 9,000.00 |
| 41 - OILS/LUBE | 500.00 | 0.00 | 500.00 | 0.00 | 500.00 |
| 51 - CLOTHING | 500.00 | 370.04 | 500.00 | 0.00 | 500.00 |
| 62 - COMPUTER S/W | 3,500.00 | 3,147.58 | 3,500.00 | 0.00 | 3,500.00 |
| 71 - GAS/OIL | 6,000.00 | 3,753.71 | 6,000.00 | 0.00 | 5,000.00 |
| 80 - UNIF/SAFETY | 5,000.00 | 4,223.07 | 5,000.00 | 0.00 | 5,000.00 |
| 90 - OTHER MISC | 500.00 | 90.75 | 500.00 | 0.00 | 500.00 |
| 504 - PROF & TECH | | | | | |
| 01 - EMPL TRAINING | 1,000.00 | 215.00 | 1,000.00 | 0.00 | 1,000.00 |
| 30 - FEE/LIC/PERM | 2,000.00 | 1,648.95 | 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 | 1,500.00 | 1,575.00 | 1,600.00 | 100.00 | 1,600.00 |
| 60 - MONITORING | 950.00 | 550.00 | 950.00 | 0.00 | 950.00 |
| 505 - PROPERTY SVC | | | | | |
| 01 - VEH REPAIRS | 3,000.00 | 2,445.55 | 3,000.00 | 0.00 | 3,000.00 |
| 10 - ELECTRICITY | 70,000.00 | 59,336.33 | 70,000.00 | 0.00 | 65,000.00 |
| 11 - WATER FEES | 1,700.00 | 1,520.30 | 1,700.00 | 0.00 | 1,700.00 |
| 12 - PHONE/INTERN | 1,900.00 | 1,772.23 | 1,900.00 | 0.00 | 1,900.00 |
| 20 - BLDG REP/MNT | 3,000.00 | 900.93 | 3,000.00 | 0.00 | 2,400.00 |
| 40 - GEN REPAIRS | 2,500.00 | 341.08 | 2,500.00 | 0.00 | 2,500.00 |
| 42 - P/STA MAINT | 7,000.00 | 5,767.99 | 7,000.00 | 0.00 | 7,000.00 |
| 51 - S/WASTE CURB | 500.00 | 460.00 | 500.00 | 0.00 | 500.00 |
| 506 - OTHER PURCH | | | | | |
| 01 - LIAB INS | 16,000.00 | 15,504.51 | 14,100.00 | -1,900.00 | 14,100.00 |
| 10 - TRAVEL | 2,000.00 | 1065.74 | 2,000.00 | 0.00 | 2,000.00 |
| 20 - ADVERTISING | 200.00 | 137.00 | 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 | 1,747.80 | 8,000.00 | 4,000.00 | 8,000.00 |
| 508 - DEBT SVC | | | | | |
| 01 - REDEM/PRINC | 142,300.00 | 142,285.62 | 127,000.00 | -15,300.00 | 127,000.00 |
| 05 - INTEREST EXP | 25,000.00 | 24,975.96 | 22,100.00 | -2,900.00 | 22,100.00 |
| 509 - MISC ITEMS | | | | | |
| 01 - TAX ABATEMNT | 250.00 | 3,273.41 | 250.00 | 0.00 | 250.00 |
| TOTAL | 501,200.00 | 466,887.55 | 487,600.00 | -13,600.00 | 480,000.00 |

| | 2016 APPROP | 2016 ACTUAL REVENUES | 2017 BUDGET REQUEST | PROPOSED INC(DEC) OVER 2016 BUDGET | BUDGET COMMITTEE RECOMMENDS |
|--|-------------------|----------------------------|---------------------------|--|-----------------------------------|
| 119 - 91 WASTEWATER DEPARTMENT REVENUES | | | | | |
| 40030 - LIEN COSTS | 250.00 | 474.18 | 250.00 | 0.00 | 250.00 |
| 40320 - SEWERAGE CHARGES | 527,000.00 | 528,953.75 | 527,000.00 | 0.00 | 527,000.00 |
| 40410 - INVESTMENT EARNINGS | 500.00 | 1,234.33 | 500.00 | 0.00 | 500.00 |
| 40450 - OTHER MISC REVENUES | 1,700.00 | 9,964.86 | 1,700.00 | 0.00 | 1,700.00 |
| 41900 - INTEREST & DIVIDEND INCOME | 1,000.00 | 2,105.73 | 1,000.00 | 0.00 | 1,000.00 |
| TOTALS | 530,450.00 | 542,732.85 | 530,450.00 | 0.00 | 530,450.00 |

WASTEWATER FUND BALANCE

| | |
|-----------------------|-------------------|
| BEGINNING BALANCE | 216,448.77 |
| WASTEWATER RECEIVABLE | -52,810.23 |
| OPERATING INCOME/LOSS | 75,845.30 |
| TOTAL | 239,483.84 |



Matt Carstens
Can-Am Crown 250 Mile Winner: 2006, 2009, and 2010



Rick Larsen
Can-Am Crown 250 Mile Winner: 2007

**OUTSTANDING WASTEWATER BILLS & LIENS
AS OF DECEMBER 31, 2016**

| | 2015 Liens | 2016 Current Billing | TOTALS |
|-------------------------|-----------------------|---------------------------------|---------------|
| 69 Pleasant (Maine) LLC | | 107.70 | 107.70 |
| Albert, John R | | 48.30 | 48.30 |
| Albert, Mark | | 75.44 | 75.44 |
| Anderson, Kevin J | | 118.50 | 118.50 |
| Babin, Bernette | | 71.55 | 71.55 |
| Babin, Justin | | 279.60 | 279.60 |
| Baker, Tracey L | 60.81 | 306.00 | 366.81 |
| Bard, John Travis | | 198.65 | 198.65 |
| Bard, Roland | | 143.10 | 143.10 |
| Bard, Roland Jr | | 169.06 | 169.06 |
| Baron, Denise | | 64.50 | 64.50 |
| Beaulieu, Lynne D | | 64.61 | 64.61 |
| Beaulieu, Mark | | 48.30 | 48.30 |
| Belanger, Eileen | | 71.55 | 71.55 |
| Bennet, Erica | | 71.55 | 71.55 |
| Benoit, Kathy J | | 72.46 | 72.46 |
| Bernier, Kevin | | 71.55 | 71.55 |
| Berry, Justin D | | 145.26 | 145.26 |
| Bird, Thomas E | | 728.40 | 728.40 |
| Blanchette, Nola | | 71.91 | 71.91 |
| Bouchard, Chad L | | 333.90 | 333.90 |
| Bouchard, Lucy | | 12.21 | 12.21 |
| Boucher, Galen | | 166.14 | 166.14 |
| Boucher, Leland | | 48.30 | 48.30 |
| Boucher, Scott Reynold | 365.95 | 289.80 | 655.75 |
| Boucher, Tracie A | | 144.90 | 144.90 |
| Boulay, Alan | | 166.80 | 166.80 |
| Bouley, Aurele D JR | | 150.60 | 150.60 |
| Bouley, Leo | | 48.30 | 48.30 |
| Bouley, Rodney L | | 68.77 | 68.77 |
| Bourgoin, David | | 214.80 | 214.80 |
| Bourgoin, Gary J Sr | | 71.55 | 71.55 |
| Boutot, Samantha L | | 48.30 | 48.30 |
| Broome, James | | 112.80 | 112.80 |
| Bruey, Shelly | 436.22 | 835.20 | 1,271.42 |
| Bryan, Anthony | | 71.55 | 71.55 |
| Cannan, Deborah Lee | | 96.60 | 96.60 |
| Caron, Gloria | | 52.64 | 52.64 |
| Caron, Raoul | | 107.70 | 107.70 |
| Caron, Steven | | 71.75 | 71.75 |
| Carpenter, Matthew D | | 53.70 | 53.70 |
| Celik, Bridget | | 107.33 | 107.33 |
| Charette, Daniel | | 96.58 | 96.58 |
| Charette, Jacobb | | 36.29 | 36.29 |
| Charette, Marielle | | 72.71 | 72.71 |
| Charette, Paula | | 96.60 | 96.60 |
| Charette, Phyllis | | 48.30 | 48.30 |
| Charette, Roland | | 231.00 | 231.00 |
| Charette, Sonny D | | 429.30 | 429.30 |
| Chasse, Jason M | | 71.55 | 71.55 |
| Chasse, Joel P | | 48.30 | 48.30 |
| Collins, Roland P | | 48.47 | 48.47 |

| | 2015 | 2016 | TOTALS |
|------------------------------|--------------|------------------------|---------------|
| | Liens | Current Billing | |
| Comfort, Karen M Estate of | 215.69 | 429.30 | 644.99 |
| Commercial Union Ins. Co | | 71.82 | 71.82 |
| Connors-Carlson, Shirlee | | 198.60 | 198.60 |
| Cyr Apartments LLC | | 317.70 | 317.70 |
| Cyr, Louis Philip | | 48.30 | 48.30 |
| Cyr, Paul | | 48.30 | 48.30 |
| Cyr, Peter | | 28.31 | 28.31 |
| D & D Development Inc | | 48.30 | 48.30 |
| Daigle, Brian & Lois | | 289.91 | 289.91 |
| Daigle, Darrell P | 186.20 | 289.80 | 476.00 |
| Daigle, Dawn | | 118.20 | 118.20 |
| Daigle, Delbert | | 2,843.66 | 2,843.66 |
| Daigle, Elmer | | 91.50 | 91.50 |
| Daigle,. Ida (LE) | | 48.30 | 48.30 |
| Daigle, Reneault & Roland | | 128.57 | 128.57 |
| Daigle, Shelly Jean | | 53.70 | 53.70 |
| Davis, Joseph W, III | | 75.30 | 75.30 |
| Deprey, Brad G | | 71.55 | 71.55 |
| Deschaine, Kenneth Estate of | | 429.29 | 429.29 |
| Deschaine, Wayne | | 429.30 | 429.30 |
| Deschene, Marc J | | 48.30 | 48.30 |
| Desjardins, Bonnie | | 48.30 | 48.30 |
| Desjardins, Dawn | | 531.30 | 531.30 |
| Desjardins, Timothy B | | 289.80 | 289.80 |
| Despres, Joseph R JR | | 213.33 | 213.33 |
| Dionne, Barbara | | 48.30 | 48.30 |
| Dionne, Leo Paul JR | | 191.40 | 191.40 |
| Dolan, Debra | | 96.60 | 96.60 |
| Dubois, Lester J | | 48.30 | 48.30 |
| Dubois, Randi | | 71.58 | 71.58 |
| Dumond, John S | | 20.53 | 20.53 |
| Dumond, Michael SJ | 166.95 | 372.98 | 539.93 |
| Fort Kent Historical Society | | 96.62 | 96.62 |
| Fournier, Jeremy | | 75.30 | 75.30 |
| Freeman, Timothy | | 48.80 | 48.80 |
| Freston, Kasey C | | 71.55 | 71.55 |
| Gagnon, Gilford J | | 71.55 | 71.55 |
| Gagnon, Mark | 383.94 | 300.60 | 684.54 |
| Gagnon, Micheal | | 71.55 | 71.55 |
| Gaudreau, Michael | | 48.33 | 48.33 |
| GB & D Farms | | 2,359.23 | 2,359.23 |
| Gebhardt, Paul M | | 318.99 | 318.99 |
| Ginzburg, Sergey | 487.25 | 429.30 | 916.55 |
| Hafford, Melford Jr | | 48.30 | 48.30 |
| Hafford, Stanley Wade | 519.61 | 429.30 | 948.91 |
| Hartman, Carson A | | 71.55 | 71.55 |
| Hartt, Tracey | 531.85 | 507.10 | 1,038.95 |
| Hebert, Daniel | | 214.65 | 214.65 |
| Hodgkin, Melissa H | 84.30 | 277.74 | 362.04 |
| Hodgson, Donald | | 286.20 | 286.20 |
| Hodgson, Scott | 303.95 | 289.80 | 593.75 |
| Huang, Jin Q | | 59.10 | 59.10 |
| Huston, Heather F | | 53.98 | 53.98 |
| Jalbert Residence Center LLC | | 71.55 | 71.55 |
| Jandreau, Carroll | | 367.60 | 367.60 |
| Jandreau, Shon | | 1,078.66 | 1,078.66 |

| | 2015 Liens | 2016 Current Billing | TOTALS |
|--|-----------------------|---------------------------------|---------------|
| Jandreau, Toby D | 427.54 | 338.40 | 765.94 |
| Jandreau, Valmond | | 71.55 | 71.55 |
| Jandreau, Wendy | | 144.90 | 144.90 |
| Kaphle, Krishna | | 12.08 | 12.08 |
| Kelly, James | | 71.56 | 71.56 |
| Kilcollins, John T | | 48.30 | 48.30 |
| King, Kathleen | | 48.32 | 48.32 |
| Labrie, John | | 327.60 | 327.60 |
| Landry, Lenny | | 67.60 | 67.60 |
| Lawn, Becky | | 49.36 | 49.36 |
| Levasseur, Steve | | 204.00 | 204.00 |
| Lewis, Joseph A | | 331.77 | 331.77 |
| Lozier, Robert | | 48.30 | 48.30 |
| M & S Albert Realty Inc | | 210.32 | 210.32 |
| Main Street Redevelopment | | 427.87 | 427.87 |
| Maine Woodlands Realty Company | | 143.03 | 143.03 |
| Malick, Carol B | | 267.54 | 267.54 |
| Marin, Elizabeth R | | 39.17 | 39.17 |
| Marquis, Paul E | | 59.10 | 59.10 |
| Martin, Joel | | 118.50 | 118.50 |
| Marvin & Lorraine Deschaine Living Trust | | 579.60 | 579.60 |
| McBreairty, Devin G | | 48.30 | 48.30 |
| McBreairty, McClaren | | 96.60 | 96.60 |
| McBrien, James J | | 72.18 | 72.18 |
| McDonald's | | 491.10 | 491.10 |
| Merriam, Karen | | 260.31 | 260.31 |
| Metz, Doris M | | 183.08 | 183.08 |
| Michaud, Donald | | 156.30 | 156.30 |
| Michaud, Shawn | | 429.30 | 429.30 |
| Moore, Ronald I & Donna | | 48.55 | 48.55 |
| Morgan, Seth A | | 258.09 | 258.09 |
| Morin, Jacob D | | 1,197.31 | 1,197.31 |
| Morneault, Brian | | 214.65 | 214.65 |
| Morneault, Brian E | | 72.18 | 72.18 |
| Morneault, Bruce | | 306.60 | 306.60 |
| Nadeau, Marco | | 185.28 | 185.28 |
| Northern Maine Medical Center | | 5,486.61 | 5,486.61 |
| Northern Timber Trucking Inc | | 178.38 | 178.38 |
| Okenquist, Gary R | | 141.62 | 141.62 |
| Ouellette, Alain | | 71.55 | 71.55 |
| Ouellette, Delmer & Rhonda | | 71.55 | 71.55 |
| Ouellette, Greta | | 48.30 | 48.30 |
| Overton Holdings LLC | | 96.60 | 96.60 |
| Overton, Mark W | | 80.70 | 80.70 |
| Paradis, Bernard | | 1,168.96 | 1,168.96 |
| Paradis, David A | | 48.30 | 48.30 |
| Paradis, Joseph L | | 71.55 | 71.55 |
| Pelletier, Barry J | | 82.56 | 82.56 |
| Pelletier, Chad R | | 53.70 | 53.70 |
| Pelletier, Corey L | | 134.70 | 134.70 |
| Pelletier, Donald | | 357.75 | 357.75 |
| Pelletier, Glenn | | 336.27 | 336.27 |
| Pelletier, Harold | | 48.55 | 48.55 |
| Pelletier, James J | | 576.40 | 576.40 |
| Pelletier, Matthew J | | 143.10 | 143.10 |
| Pelletier, Owen H | | 215.81 | 215.81 |

| | 2015 | 2016 | TOTALS |
|---|-----------------|------------------------|------------------|
| | Liens | Current Billing | |
| Pelletier, Robert | | 193.20 | 193.20 |
| Pelletier, Scott G | | 80.70 | 80.70 |
| Perreault, Dean | | 48.30 | 48.30 |
| Perreault, Ricky D | | 49.72 | 49.72 |
| Phinney, Ray | | 48.30 | 48.30 |
| Pinette, Judy E | | 48.52 | 48.52 |
| Pinette, Keith M | | 71.55 | 71.55 |
| Pinette, Marcus | | 274.03 | 274.03 |
| Pitre, Ricky G | | 71.55 | 71.55 |
| Plourde, Leonard | | 166.80 | 166.80 |
| Plourde, Robbie L | | 49.06 | 49.06 |
| Plourde, Robert J | | 194.84 | 194.84 |
| Plourde, Stacey L | | 48.30 | 48.30 |
| Plourde, Yvaina Joyce | | 429.30 | 429.30 |
| Prescott, Peter | | 193.63 | 193.63 |
| Price, Sheila | | 48.62 | 48.62 |
| Radsma, Jenny | | 27.86 | 27.86 |
| Rioux, Timothy D | | 429.30 | 429.30 |
| Rotella, James M Estate of | | 71.65 | 71.65 |
| Roy, Kim | | 375.62 | 375.62 |
| Saucier, Curtis M | | 243.99 | 243.99 |
| Saucier, Maurice R | 522.07 | 429.30 | 951.37 |
| Saucier, Michelle | | 359.55 | 359.55 |
| Saucier, Scott J | | 48.30 | 48.30 |
| Shelmire Leann F | | 48.48 | 48.48 |
| Smith, Brandon S | | 337.50 | 337.50 |
| Smith, Joseph M | 384.34 | 343.80 | 728.14 |
| Smith, Sarah J | | 143.10 | 143.10 |
| Soucy, David | | 53.97 | 53.97 |
| Soucy, Joseph D | | 127.32 | 127.32 |
| Soucy, L. Philip | | 48.30 | 48.30 |
| Soucy's Economat Inc | | 616.75 | 616.75 |
| Susee, Alan M | | 239.61 | 239.61 |
| Susee, Dawn D | | 48.59 | 48.59 |
| Sylvain, Diana | | 71.56 | 71.56 |
| Theriault, Brian | | 160.99 | 160.99 |
| Theriault, Herman | | 139.80 | 139.80 |
| Theriault, Lee R | | 49.05 | 49.05 |
| Theriault, Roddy | | 134.70 | 134.70 |
| Thibodeau, Jimmy | | 193.50 | 193.50 |
| Tripair Development Inc | | 526.02 | 526.02 |
| University of Maine Systems | | 71.82 | 71.82 |
| Voisine, Betty | | 357.75 | 357.75 |
| Voisine, Brian | 526.15 | 429.30 | 955.45 |
| Voisine, David | | 71.55 | 71.55 |
| Voisine, Gary | | 204.00 | 204.00 |
| Voisine, Raynold | | 48.31 | 48.31 |
| Voisine, Timothy L | | 53.70 | 53.70 |
| Voisine, Tony | | 71.55 | 71.55 |
| Walker, Jessica | | 59.26 | 59.26 |
| Whitney, Karen A | | 71.70 | 71.70 |
| Yule, Christiana | | 143.11 | 143.11 |
| Miscellaneous accounts with balances under \$5.00 | | 14.53 | 14.53 |
| Miscellaneous accounts with credits: | | (1,784.37) | (1,784.37) |
| TOTALS | 5,602.82 | 47,207.41 | 52,810.23 |

| | 2016 APPROP | 2016 ACTUAL EXPENSES | 2017 BUDGET REQUEST | PROPOSED INC(DEC) OVER 2016 BUDGET | BUDGET COMMITTEE RECOMMENDS |
|---------------------------------|------------------------|-------------------------------------|------------------------------------|---|--|
| 109 -92 WATER DEPARTMENT | | | | | |
| 426 - TAXES OTHER | | | | | |
| 00 - TAXES OTHER | 2,400.00 | 2,600.51 | 2,500.00 | 100.00 | 2,500.00 |
| 427 - INTEREST EXP | | | | | |
| 00 - INTEREST EXP | 22,400.00 | 22,314.59 | 20,600.00 | -1,800.00 | 20,600.00 |
| 428 - PRINICIPAL P | | | | | |
| 00 - PRINICIPAL P | 54,300.00 | 54,301.00 | 56,400.00 | 2,100.00 | 56,400.00 |
| 502 - EMPL BENEFIT | | | | | |
| 30 - FICA | 5,800.00 | 5,462.05 | 5,800.00 | 0.00 | 5,800.00 |
| 31 - MEDICARE | 1,400.00 | 1,277.15 | 1,400.00 | 0.00 | 1,400.00 |
| 601 - SALARY/WAGES | | | | | |
| 10 - S/S OFFICE | 93,000.00 | 89,585.56 | 95,000.00 | 2,000.00 | 95,000.00 |
| 604 - PENSION/BENE | | | | | |
| 80 - ADMIN/GEN | 26,000.00 | 27,249.33 | 29,000.00 | 3,000.00 | 29,000.00 |
| 615 - PURCH.POWER | | | | | |
| 10 - SS EXP OPER | 25,000.00 | 23,397.36 | 25,000.00 | 0.00 | 25,000.00 |
| 618 - CHEMICALS | | | | | |
| 30 - W/T OPS | 5,000.00 | 4,887.31 | 5,000.00 | 0.00 | 5,000.00 |
| 620 - MAT/SUPPLIES | | | | | |
| 10 - S/S PUMP OPS | 10,000.00 | 6,051.11 | 10,000.00 | 0.00 | 10,000.00 |
| 20 - S/S PUMP MNT | 2,200.00 | 723.88 | 2,200.00 | 0.00 | 2,200.00 |
| 30 - W/T OPS | 250.00 | 170.92 | 250.00 | 0.00 | 250.00 |
| 40 - W/T MAINT. | 4,000.00 | 206.14 | 4,000.00 | 0.00 | 4,000.00 |
| 50 - T/D OPS | 1,700.00 | 201.93 | 1,700.00 | 0.00 | 1,700.00 |
| 60 - T/D MAINT. | 6,500.00 | 5,422.38 | 6,500.00 | 0.00 | 6,500.00 |
| 70 - CUST. ACCTS. | 2,800.00 | 1,772.23 | 2,800.00 | 0.00 | 2,800.00 |
| 80 - ADMIN & GEN. | 4,600.00 | 4,044.82 | 8,100.00 | 3,500.00 | 8,100.00 |
| 633 - C.S. LEGAL | | | | | |
| 80 - ADMIN/GEN | 1,800.00 | 1,575.00 | 1,800.00 | 0.00 | 1,800.00 |
| 635 - C.S. OTHER | | | | | |
| 30 - W/T EXP/OPER | 1,800.00 | 675.00 | 1,800.00 | 0.00 | 1,800.00 |
| 40 - W/T EXP/MAIN | 4,400.00 | 2,773.19 | 4,400.00 | 0.00 | 4,400.00 |
| 66 - REPAIR HYDRA | 1,500.00 | 203.69 | 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 | 1,954.00 | 15,000.00 | 0.00 | 15,000.00 |
| 650 - TRANSPORT EX | | | | | |
| 10 - S/S EXP/OPER | 2,800.00 | 2,108.22 | 3,800.00 | 1,000.00 | 3,800.00 |
| 70 - CUST ACCTS | 1,000.00 | 0.00 | 0.00 | -1,000.00 | 0.00 |
| 80 - ADMIN/GEN | 6,000.00 | 3,629.62 | 6,000.00 | 0.00 | 6,000.00 |
| 656 - VEHICLE INS. | | | | | |
| 80 - ADMIN/GEN | 7,500.00 | 7,210.55 | 7,500.00 | 0.00 | 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 | 1,258.00 | 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 | 1,090.00 | 1,800.00 | 0.00 | 1,800.00 |
| 20 - S/S EXP/MAIN | 1,000.00 | 440.00 | 1,000.00 | 0.00 | 1,000.00 |
| 30 - W/T EXP/OPER | 100.00 | 0.00 | 100.00 | 0.00 | 100.00 |
| 71 - CUST BILLING | 250.00 | 235.00 | 250.00 | 0.00 | 250.00 |
| 80 - ADMIN/GEN | 1,500.00 | 723.50 | 1,500.00 | 0.00 | 1,500.00 |
| TOTAL | 338,100.00 | 296,044.04 | 347,000.00 | 8,900.00 | 347,000.00 |

| | 2016 APPROP | 2016 ACTUAL REVENUES | 2017 BUDGET REQUEST | PROPOSED INC(DEC) OVER 2016 BUDGET | BUDGET COMMITTEE RECOMMENDS |
|---|-------------------|----------------------------|---------------------------|--|-----------------------------------|
| 109 - 91 WATER DEPARTMENT REVENUES | | | | | |
| 40410 - INVESTMENT EARNINGS | 1,000.00 | 3,373.06 | 2,000.00 | 1,000.00 | 2,000.00 |
| 41900 - INTEREST & DIVIDEND INCOME | 500.00 | 658.57 | 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 | 128,561.57 | 127,000.00 | 1,000.00 | 127,000.00 |
| 46102 - METERED COMMERCIAL SALES | 42,500.00 | 42,768.99 | 42,500.00 | 0.00 | 42,500.00 |
| 46104 - METERED PUBLIC AUTHORITIES | 34,000.00 | 33,464.62 | 33,500.00 | -500.00 | 33,500.00 |
| 46201 - PUBLIC FIRE PROTECTION | 100,000.00 | 100,000.00 | 100,000.00 | 0.00 | 100,000.00 |
| 46202 - PRIVATE FIRE PROTECTION | 9,800.00 | 9,788.04 | 9,800.00 | 0.00 | 9,800.00 |
| 47400 - OTHER WATER REVENUES | 500.00 | 1,172.23 | 500.00 | 0.00 | 500.00 |
| TOTALS | 314,500.00 | 320,005.78 | 316,000.00 | 1,500.00 | 316,000.00 |

WATER FUND BALANCE

| | |
|-----------------------|-------------------|
| BEGINNING BALANCE | 412,365.27 |
| VEHICLE ALLOCATION | -18,000.00 |
| WATER RECEIVABLE | -12,989.27 |
| MOWER | -990.00 |
| OPERATING INCOME/LOSS | 23,961.74 |
| TOTAL | 404,347.74 |



Bruce Langmaid
Can-Am Crown 250 Mile Winner: 2003 and 2004



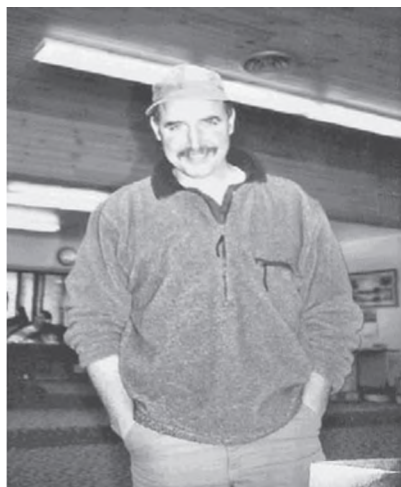
Keith Ali
Can-Am Crown 250 Mile Winner: 2001

OUTSTANDING WATER BILLS AS OF DECEMBER 31, 2016

| | 2016 | TOTALS |
|-------------------------------|-------------|---------------|
| Albert, John | 30.31 | 30.31 |
| Albert, Mark | 43.87 | 43.87 |
| Anderson, Kevin J | 61.95 | 61.95 |
| Babin, Justin | 165.96 | 165.96 |
| Baker, Tracey L | 90.93 | 90.93 |
| Bannen, Jennifer | 30.73 | 30.73 |
| Bard, John Travis | 102.23 | 102.23 |
| Bard, Roland Jr | 105.65 | 105.65 |
| Baron, Denise | 39.35 | 39.35 |
| Beaulieu, Lynne D | 39.35 | 39.35 |
| Beaulieu, Mark | 30.31 | 30.31 |
| Benoit, Kathy J | 115.47 | 115.47 |
| Berry, Justin D | 90.93 | 90.93 |
| Bird, Thomas E | 287.21 | 287.21 |
| Bouchard, Chad L | 176.81 | 176.81 |
| Bouchard, Lucy | 7.58 | 7.58 |
| Boucher, Leland | 30.31 | 30.31 |
| Boucher, Scott Reynold | 121.24 | 121.24 |
| Boucher, Tracie A | 65.96 | 65.96 |
| Boulay, Alan | 94.52 | 94.52 |
| Bouley, Aurele D JR | 90.18 | 90.18 |
| Bouley, Leo | 30.31 | 30.31 |
| Bourgoin, David | 132.54 | 132.54 |
| Boutot, Samantha L | 30.31 | 30.31 |
| Broome, James | 44.82 | 44.82 |
| Bruey, Shelly | 270.71 | 270.71 |
| Cannan, Deborah Lee | 60.62 | 60.62 |
| Caron, Gloria | 30.31 | 30.31 |
| Caron, Raoul | 60.59 | 60.59 |
| Carpenter, Matthew D | 34.83 | 34.83 |
| Charette, Jacobb | 22.74 | 22.74 |
| Charette, Paula | 60.62 | 60.62 |
| Charette, Phyllis | 30.31 | 30.31 |
| Charette, Roland | 139.32 | 139.32 |
| Chasse, Joel | 30.31 | 30.31 |
| Collins, Roland P | 31.98 | 31.98 |
| Connors-Carlson, Shirlee | 125.76 | 125.76 |
| Cyr Apartments LLC | 169.44 | 169.44 |
| Cyr, Louis Philip | 30.31 | 30.31 |
| Cyr, Paul | 30.31 | 30.31 |
| Cyr, Peter | 10.31 | 10.31 |
| D & D Development Inc | 30.31 | 30.31 |
| Daigle, Brian & Gleason, Lois | 141.57 | 141.57 |
| Daigle, Darrell P | 60.62 | 60.62 |
| Daigle, Dawn M | 67.99 | 67.99 |
| Daigle, Elmer | 50.65 | 50.65 |
| Daigle, Shelly Jean | 34.83 | 34.83 |
| Davis, Joseph W III | 36.79 | 36.79 |
| Deschene, Marc J | 30.31 | 30.31 |
| Desjardins, Dawn | 65.14 | 65.14 |
| Desjardins, Timothy B | 65.14 | 65.14 |
| Despres, Josphe R Jr | 60.62 | 60.62 |
| Dionne, Barbara | 31.98 | 31.98 |
| Dionne, Leo Paul Jr | 30.31 | 30.31 |
| Dolan, Debra | 60.62 | 60.62 |
| Dubois, Lester J | 30.31 | 30.31 |
| Dumond, Michael SJ | 254.05 | 254.05 |
| Fort Kent Historical Society | 60.63 | 60.63 |
| Freeman, Timothy | 32.57 | 32.57 |

| | 2016 | TOTALS |
|--|-------------|---------------|
| Gagnon, Mark | 95.45 | 95.45 |
| Gaudreau, Michael | 30.31 | 30.31 |
| GB & D Farms | 760.25 | 760.25 |
| Gebhardt, Paul M | 60.62 | 60.62 |
| Hafford, Melford Jr | 30.31 | 30.31 |
| Hartt, Tracey | 161.87 | 161.87 |
| Hodgson, Scott | 91.17 | 91.17 |
| Huang, Jin Q | 37.09 | 37.09 |
| Huston, Heather F | 34.83 | 34.83 |
| Jandreau, Carroll | 138.39 | 138.39 |
| Jandreau, Shon | 346.84 | 346.84 |
| Jandreau, Toby D | 118.28 | 118.28 |
| Jandreau, Wendy | 69.55 | 69.55 |
| Kaphle, Krishna | 6.70 | 6.70 |
| Kilcollins, John T | 32.57 | 32.57 |
| King, Kathleen | 30.31 | 30.31 |
| Labrie, John Louis | 141.83 | 141.83 |
| Lawn, Becky | 34.36 | 34.36 |
| Levasseur, Steve | 130.28 | 130.28 |
| Lewis, Joseph A | 138.39 | 138.39 |
| Lozier, Robert | 30.31 | 30.31 |
| M & S Albert Realty Inc | 116.41 | 116.41 |
| Main Street Redevelopment | 322.03 | 322.03 |
| Maine Dept of Transportation | 66.47 | 66.47 |
| Malick, Carol B | 91.09 | 91.09 |
| Marquis, Paul E | 37.09 | 37.09 |
| Martin, Joel | 61.95 | 61.95 |
| Marvin & Lorraine Deschaine Living Trust | 182.10 | 182.10 |
| McBreairty, Devin G | 30.31 | 30.31 |
| McBreairty, McClaren | 60.62 | 60.62 |
| McDonald | 246.09 | 246.09 |
| Merriam, Karen | 60.62 | 60.62 |
| Metz, Doris M | 113.53 | 113.53 |
| Michaud, Donald | 77.77 | 77.77 |
| Moore, Ronald I & Donna | 30.31 | 30.31 |
| Morgan, Seth A | 76.44 | 76.44 |
| Morneault, Bruce | 173.22 | 173.22 |
| Nadeau, Marco | 90.00 | 90.00 |
| Northern Maine Medical Center | 1,697.40 | 1,697.40 |
| Okenquist, Gary P | 70.99 | 70.99 |
| Ouellette, Greta | 32.57 | 32.57 |
| Overton Holdings LLC | 63.96 | 63.96 |
| Oveton, Mark W | 46.13 | 46.13 |
| Paradis, Bernard | 691.84 | 691.84 |
| Paradis, David A | 32.57 | 32.57 |
| Pelletier, Chad R | 34.83 | 34.83 |
| Pelletier, Corey L | 68.73 | 68.73 |
| Pelletier, Glenn | 83.22 | 83.22 |
| Pelletier, James J | 195.05 | 195.05 |
| Pelletier, Owen H | 114.86 | 114.86 |
| Pelletier, Robert | 121.24 | 121.24 |
| Pelletier, Scott G | 46.13 | 46.13 |
| Perreault, Dean | 30.31 | 30.31 |
| Perreault, Ricky D | 30.31 | 30.31 |
| Phinney, Ray | 7.00 | 7.00 |
| Pinette, Judy E | 32.57 | 32.57 |
| Pinette, Marcus | 41.61 | 41.61 |
| Plourde, Leonard | 94.52 | 94.52 |
| Plourde, Robert J | 123.50 | 123.50 |
| Plourde, Stacey L | 30.31 | 30.31 |
| Prescott, Peter | 121.24 | 121.24 |
| Price, Sheila | 30.31 | 30.31 |
| Saucier, Curtis M | 147.18 | 147.18 |
| Saucier, Michelle | 93.19 | 93.19 |

| | 2016 | TOTALS |
|--------------------------------------|------------------|------------------|
| Saucier, Scott J | 30.31 | 30.31 |
| Shelmire, Leann F | 30.31 | 30.31 |
| Soucy, David | 34.83 | 34.83 |
| Soucy, L. Philip | 30.31 | 30.31 |
| Soucy's Economat Inc | 308.08 | 308.08 |
| Susee, Allan | 510.94 | 510.94 |
| Susee, Dawn D | 32.57 | 32.57 |
| Theriault, Herman | 87.80 | 87.80 |
| Theriault, Lee R | 31.98 | 31.98 |
| Theriault, Roddy | 68.73 | 68.73 |
| Thibodeau, Jimmy J | 118.05 | 118.05 |
| Trip Development Inc | 234.34 | 234.34 |
| Voisine, Gary | 135.07 | 135.07 |
| Voisine, Raynold | 30.31 | 30.31 |
| Voisine, Timothy L | 34.83 | 34.83 |
| Walker, Jessica | 37.09 | 37.09 |
| Miscellaneous accounts with credits: | (1,545.65) | (1,545.65) |
| Miscellaneous accounts under \$5.00: | 0.30 | 0.30 |
| | 12,989.27 | 12,989.27 |



Don Hibbs
Can-Am Crown 250 Mile Winner: 1997, 1999 and 2000



Andre Nadeau
Can-Am Crown 250 Mile Winner: 1993, 1994, 1995, and 1996

TOWN OF FORT KENT, MAINE

ANNUAL FINANCIAL REPORT
with Independent Auditors Report

For the Year Ending December 31, 2015

KEEL J. HOOD

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

INDEPENDENT AUDITORS REPORT

June 13, 2016

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, 2015, 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, 2015, 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 June 13, 2016, 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.



TOWN OF FORT KENT, MAINE
Statement of Net Position
December 31, 2015

Statement 1

| ASSETS | Governmental Activities | Business-Type Activities | Total |
|--|----------------------------|-----------------------------|---------------|
| Current Assets: | | | |
| Cash | \$ 2,463,105 | \$ | \$ 2,463,105 |
| Receivables | | | |
| Taxes | 405,175 | | 405,175 |
| Liens | 90,570 | | 90,570 |
| Accounts | 245,180 | 52,387 | 297,567 |
| Other governments | 40,331 | | 40,331 |
| Internal balances | (561,672) | 561,672 | 0 |
| Inventory | | 13,525 | 13,525 |
| Total Current Assets | 2,682,689 | 627,584 | 3,310,273 |
| Noncurrent Assets: | | | |
| Capital assets net | 3,667,663 | 7,211,076 | 10,878,739 |
| Total Assets | 6,350,352 | 7,838,660 | 14,189,012 |
| LIABILITIES | | | |
| Current Liabilities: | | | |
| Accounts payable | 11,196 | | 11,196 |
| Accrued interest | | 10,053 | 10,053 |
| Other governments | 16,354 | | 16,354 |
| Current portion of long term debt: | | | |
| Lease payable | 99,258 | | 99,258 |
| Notes payable | 16,458 | | 16,458 |
| Bonds payable | 167,145 | 191,269 | 358,414 |
| Total Current Liabilities | 310,411 | 201,322 | 511,733 |
| Noncurrent Liabilities: | | | |
| Deferred credits | | 4,350 | 4,350 |
| Lease payable | 618,167 | 1,383,914 | 2,002,081 |
| Bonds payable | 176,623 | | 176,623 |
| Deferred credits | | | |
| Total Noncurrent Liabilities | 794,790 | 1,388,264 | 2,183,054 |
| Total Liabilities | 1,105,201 | 1,589,586 | 2,694,787 |
| NET POSITION | | | |
| Invested in capital assets, net of related debt | 2,590,012 | 5,635,893 | 8,225,905 |
| Restricted | 588,517 | 164,904 | 753,421 |
| Unrestricted | 2,066,622 | 448,277 | 2,514,899 |
| Total Net position | \$ 5,245,151 | \$ 6,249,074 | \$ 11,494,225 |

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, 2015

| Function/Programs | Expenses | Indirect Expenses Allocation | Charges for Services | Program Revenues | | Net (Expense) Revenues |
|--------------------------------|-----------|------------------------------|----------------------|------------------------------------|----------------------------------|------------------------|
| | | | | Operating grants and contributions | Capital grants and contributions | |
| Governmental activities: | \$ | | | | | |
| General government | 614,065 | (55,000) | 39,245 | 12,044 | | (507,776) |
| Protection | 344,997 | | 65,716 | 8,000 | | (271,281) |
| Public works | 1,001,198 | | 683 | 317,905 | | (682,610) |
| Leisure services | 237,155 | | 35,953 | 68,048 | | (133,154) |
| Health and sanitation | 335,751 | | | 1,950 | | (333,801) |
| Social services | 8,419 | | | 533 | | (7,886) |
| Special assessments | 3,028,019 | | | | | (3,028,019) |
| Unclassified | 62,676 | | | | | (62,676) |
| Debt service | 60,487 | | | | | (60,487) |
| Capital outlay | 1,066,672 | | | | | (1,066,672) |
| Total governmental activities | 6,759,439 | (55,000) | 141,597 | 408,480 | 0 | (6,154,362) |
| Business type activities: | | | | | | |
| Sewer | 538,434 | 32,500 | 538,239 | | | (32,695) |
| Water | 336,887 | 22,500 | 317,399 | | | (41,988) |
| Total business type activities | 875,321 | 55,000 | 855,638 | 0 | 0 | (74,683) |
| Total | 7,634,760 | 0 | 997,235 | 408,480 | 0 | (6,229,045) |

Changes in Net position:

| | Governmental Activities | Business-Type Activities | Total |
|--------------------------------------|-------------------------|--------------------------|-------------|
| Net (expense) / revenue | (6,154,362) | (74,683) | (6,229,045) |
| General revenues: | | | |
| Property taxes | 4,179,671 | | 4,179,671 |
| Excise taxes | 1,144,521 | | 1,144,521 |
| Interest and costs on taxes | 30,947 | | 30,947 |
| Intergovernmental: | | | |
| State revenue sharing | 224,574 | | 224,574 |
| Local road assistance | 76,872 | | 76,872 |
| Homestead exemption | 88,072 | | 88,072 |
| Park fee sharing | 2,169 | | 2,169 |
| BETE | 202,686 | | 202,686 |
| Tree growth | 4,763 | | 4,763 |
| Veterans reimbursement | 2,656 | | 2,656 |
| Miscellaneous | 5,651 | | 5,651 |
| Interest on notes receivable | 16,695 | | 16,695 |
| Unrestricted interest | 2,750 | 6,481 | 9,231 |
| Restricted | 1,408 | | 1,408 |
| Sale of property not allocated | 4,977 | | 4,977 |
| Total general revenues and transfers | 5,988,412 | 6,481 | 6,333,189 |
| Change in Net position | (165,950) | (68,202) | (234,152) |
| Net position - beginning | 5,411,101 | 6,317,276 | 11,728,377 |
| Net position - ending | 5,245,151 | 6,249,074 | 11,494,225 |

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, 2015

| ASSETS | General Fund | Other Governmental Funds | Total Governmental Funds |
|--|---------------------|--------------------------------|--------------------------------|
| Cash | \$ 2,463,105 | \$ | \$ 2,463,105 |
| Receivables | | | |
| Taxes | 405,175 | | 405,175 |
| Liens | 90,570 | | 90,570 |
| Accounts | 2,475 | 242,705 | 245,180 |
| Other governments | 40,331 | | 40,331 |
| Internal balances | (907,484) | 345,812 | (561,672) |
| Total Assets | <u>2,094,172</u> | <u>588,517</u> | <u>2,682,689</u> |
| LIABILITIES | | | |
| Liabilities: | | | |
| Accounts payable | 11,196 | | 11,196 |
| Due to other governments | 16,354 | | 16,354 |
| Total Liabilities | <u>27,550</u> | <u>0</u> | <u>27,550</u> |
| UNEARNED REVENUE | | | |
| Unearned property taxes | 395,200 | | 395,200 |
| Total Liabilities and Unearned Revenue | <u>422,750</u> | <u>0</u> | <u>422,750</u> |
| FUND BALANCES | | | |
| Fund Balances | | | |
| Nonspendable | | 242,705 | 242,705 |
| Restricted for revolving loans | | 345,812 | 345,812 |
| Committed for capital uses | 959,509 | | 959,509 |
| Assigned expenditures | (48,146) | | (48,146) |
| Assigned revenues | 183,030 | | 183,030 |
| Unassigned | 577,029 | | 577,029 |
| Total Fund Equity | <u>1,671,422</u> | <u>588,517</u> | <u>2,259,939</u> |
| Total Liabilities and Fund Equity | <u>\$ 2,094,172</u> | <u>\$ 588,517</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 | | | 3,667,663 |
| Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds | | | |
| Deferred property tax revenue | | | 395,200 |
| 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 | | | (717,425) |
| Notes payable | | | (16,458) |
| Bonds payable | | | (343,768) |
| Net position of governmental activities | | | <u>\$ 5,245,151</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, 2015

| | General Fund | Other Governmental Funds | Total Governmental Funds |
|---|---------------------|--------------------------------|--------------------------------|
| Revenues: | | | |
| Taxes | \$ 5,317,238 | \$ | \$ 5,317,238 |
| Intergovernmental | 1,008,323 | 1,950 | 1,010,273 |
| Charges for services | 141,596 | | 141,596 |
| Interest | 6,965 | 18,104 | 25,069 |
| Miscellaneous | 1,436 | | 14,461 |
| Total Revenues | <u>6,475,558</u> | <u>20,054</u> | <u>6,495,612</u> |
| Expenditures: | | | |
| Current: | | | |
| General government | 577,192 | 35,148 | 612,340 |
| Protection | 745,813 | | 745,813 |
| Public works | 819,739 | | 819,739 |
| Leisure services | 235,107 | | 235,107 |
| Health and sanitation | 335,751 | | 335,751 |
| Social services | 8,419 | | 8,419 |
| Special assessments | 3,044,477 | | 3,044,477 |
| Unclassified | 62,676 | | 62,676 |
| Debt service | 250,289 | | 250,289 |
| Capital outlay | 1,099,525 | | 1,099,525 |
| Total Expenditures | <u>7,178,988</u> | <u>35,148</u> | <u>7,214,136</u> |
| Excess of Revenues Over (Under) Expenditures | <u>(703,430)</u> | <u>(15,094)</u> | <u>(718,524)</u> |
| Other Financing Sources (Uses): | | | |
| Operating Transfer in (out) | 55,000 | | 55,001 |
| Sale of Fixed Assets | 4,977 | | 4,977 |
| Debt Issuance Proceeds | 480,943 | | 480,943 |
| Total Other Financing Sources | | | 352,100 |
| (Uses) and Unusual Activity | <u>540,920</u> | <u>0</u> | <u>540,920</u> |
| Net Change in fund balances | (162,510) | (15,094) | (177,604) |
| Fund Balances - Beginning | 1,833,932 | 603,611 | 2,437,543 |
| Fund Balances - Ending | <u>\$ 1,671,422</u> | <u>\$ 588,517</u> | <u>\$ 2,259,939</u> |

The accompanying notes to the financial statements are an integral part of this statement.
page 6

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, 2015

| | |
|---|---------------------|
| Net change in fund balances - total governmental funds | \$ (177,604) |
| 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 | 480,943 |
| Depreciation expense | (265,359) |
| 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 | 55,511 |
| 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 | (480,943) |
| 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 | 37,900 |
| Change in Net position of Governmental Activities | <u>\$ (165,950)</u> |

TOWN OF FORT KENT
Statement of Net Position
Proprietary Fund
December 31, 2015

| ASSETS | Enterprise Fund | | Total |
|---|---------------------|---------------------|---------------------|
| | Sewer | Water | |
| Current assets: | | | |
| Receivables: | \$ | \$ | \$ |
| Accounts | 42,035 | 10,352 | 52,387 |
| Inventory | 13,525 | | 13,525 |
| Due from other funds | 45,266 | 516,406 | 561,672 |
| Total current assets | <u>100,826</u> | <u>526,758</u> | <u>627,584</u> |
| Noncurrent assets: | | | |
| Capital assets (net) | 5,561,411 | 1,649,665 | 7,211,076 |
| Total Assets | <u>5,662,237</u> | <u>2,176,423</u> | <u>7,838,660</u> |
| LIABILITIES | | | |
| Current liabilities: | | | |
| Accrued interest | 6,609 | 3,444 | 10,053 |
| Bond payable | 139,222 | 52,047 | 191,269 |
| Total current liabilities | <u>145,831</u> | <u>55,491</u> | <u>201,322</u> |
| Noncurrent liabilities: | | | |
| Deferred credits | 459 | 3,891 | 4,350 |
| Bond payable | 892,295 | 491,619 | 1,383,914 |
| Total noncurrent liabilities | <u>892,754</u> | <u>495,510</u> | <u>1,388,264</u> |
| Total Liabilities | <u>1,038,585</u> | <u>551,001</u> | <u>1,589,586</u> |
| NET POSITION | | | |
| Investment in capital assets, net of related debt | 4,529,894 | 1,105,999 | 5,635,893 |
| Restricted | 161,304 | 3,600 | 164,904 |
| Unrestricted | (67,546) | 515,823 | 448,277 |
| Total net position | <u>\$ 4,623,652</u> | <u>\$ 1,625,422</u> | <u>\$ 6,249,074</u> |

TOWN OF FORT KENT
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Fund
For the Year Ended December 31, 2015

| | <u>Enterprise Fund</u> | | |
|--|------------------------|---------------------|---------------------|
| | <u>Sewer</u> | <u>Water</u> | <u>Total</u> |
| Operating Revenues: | | | |
| Charges for services | \$ 532,431 | \$ 204,531 | \$ 736,962 |
| Public fire | | 109,788 | 109,788 |
| Other income | 5,808 | 3,080 | 8,888 |
| Total Operating Revenues | <u>538,239</u> | <u>317,399</u> | <u>855,638</u> |
| Operating Expenses: | | | |
| Labor and benefits | 122,198 | 128,610 | 250,808 |
| Utilities | 77,298 | 24,186 | 101,484 |
| Maintenance | 5,269 | 40,089 | 45,358 |
| General and administrative | 33,155 | 2,446 | 35,601 |
| Operations | 15,098 | 58,878 | 73,976 |
| Insurance | 0 | 7,087 | 7,087 |
| Depreciation and amortization | 260,295 | 48,934 | 309,229 |
| Miscellaneous | 2,890 | 5,906 | 8,796 |
| Total Operating Expenses | <u>516,203</u> | <u>316,136</u> | <u>832,339</u> |
| Operating Income (Loss) | <u>22,036</u> | <u>1,263</u> | <u>23,299</u> |
| Nonoperating Revenues (Expenses): | | | |
| Interest on operating funds | 2,852 | 3,629 | 6,481 |
| Interest expense | (22,231) | (20,751) | (42,982) |
| Transfers in | (32,500) | (22,500) | (55,000) |
| Net Nonoperating Revenues (Expenses) | <u>(51,879)</u> | <u>(39,622)</u> | <u>(91,501)</u> |
| Change in net position | (29,843) | (38,359) | (68,202) |
| Net position - beginning of year | 4,653,495 | 1,663,781 | 6,317,276 |
| Net position - end of year | <u>\$ 4,623,652</u> | <u>\$ 1,625,422</u> | <u>\$ 6,249,074</u> |

TOWN OF FORT
Statement of Cash Flows
Proprietary Fund
For the Year Ended December 31, 2015

| | <u>Enterprise Fund</u> | | |
|--|------------------------|------------------|-------------------|
| | <u>Sewer</u> | <u>Water</u> | <u>Total</u> |
| Cash Flows from Operating Activities: | | | |
| Receipts from customers | \$ 535,500 | \$ 312,931 | \$ 848,431 |
| Other income | 5,808 | 3,080 | 8,888 |
| Payments to suppliers | (134,171) | (139,303) | (273,474) |
| Interfund use of services | (81,349) | 48,884 | (32,465) |
| Payments to employees | (122,196) | (128,609) | (250,805) |
| Net Increase in Cash from Operating Activities | <u>203,592</u> | <u>96,983</u> | <u>300,575</u> |
| Cash Flows from Capital and Related Financing Activities: | | | |
| Retirement of debt | (139,220) | (52,049) | (191,269) |
| Interest expense | (27,726) | (24,567) | (52,293) |
| Acquisition of fixed assets | (6,998) | (6,997) | (13,995) |
| Net Decrease in Cash from Capital and Related Financing Activities | <u>(173,944)</u> | <u>(83,613)</u> | <u>(257,557)</u> |
| Cash Flows from Non Capital Financing Activities: | | | |
| Grant Inflows | 0 | 5,501 | 5,501 |
| Operating transfers out | (32,500) | (22,500) | (55,000) |
| Net Increase in Cash from Non capital Financing Activities | <u>(32,500)</u> | <u>(16,999)</u> | <u>(49,499)</u> |
| Cash Flows from Investing Activities: | | | |
| Interest revenue | 2,852 | 3,629 | 6,481 |
| Net Increase in Cash from Investing Activities | <u>2,852</u> | <u>3,629</u> | <u>6,481</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> |
| Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities | | | |
| Operating income (loss) | \$ 22,036 | \$ 1,263 | \$ 23,299 |
| Adjustments to reconcile net income to net cash provided (used) by operating activities: | | | |
| Depreciation | 260,295 | 48,934 | 309,229 |
| Decrease (Increase) in receivables | 3,069 | (1,387) | 1,682 |
| Increase (Decrease) in deferred credits | (459) | (711) | (1,170) |
| (Increase) Decrease in due to from town | (81,349) | 48,884 | (32,465) |
| Net Cash Provided by operating activities | <u>\$ 203,592</u> | <u>\$ 96,983</u> | <u>\$ 300,575</u> |

TOWN OF FORT KENT, MAINE
Notes to Combined Financial Statements
December 31, 2015

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**

Nonspendable 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 \$2,463,105. The bank balances for all funds totaled \$2,494,610. 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, 2015, \$1,016,943 of the Town's deposits were uninsured or uncollateralized.

3. Property Tax

Property taxes for the year were committed on August 10, 2015, on the assessed value listed as of April 1, 2015, for all taxable real and personal property located in the Town. Payment of taxes was due September 30, 2015, with interest at 7.00% on all tax bills unpaid as of September 30, 2015.

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, 2015 upon which the levy for the year ended December 31, 2015, was based, was \$222,915,449. 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 Jan 1, 2015 | Increases | Decreases | Balance Dec 31, 2015 |
|----------------------|------------------------|--------------|-----------|-------------------------|
| Sewer Department: | \$ | \$ | \$ | \$ |
| Land and easements | 393,439 | | | 393,439 |
| Structures | 10,067,805 | | | 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 | 6,998 | | 13,148 |
| Depreciation | (5,975,487) | (260,295) | | (6,235,782) |
| Total Sewer | \$ 5,814,708 | \$ (253,297) | \$ 0 | \$ 5,561,411 |
| Water Department: | | | | |
| Land and easements | 43,541 | | | 43,541 |
| Mains and reservoirs | 1,127,768 | | | 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 | 6,998 | | 62,595 |
| Tools and equipment | 120,324 | | | 120,324 |
| Hydrants | 25,067 | | | 25,067 |
| Depreciation | (1,543,703) | (48,934) | | (1,592,637) |
| Total Water | \$ 1,691,601 | \$ (41,936) | \$ 0 | \$ 1,649,665 |

1. Summary of Significant Accounting Policies, continued

| Governmental Activities: | <u>Jan 1, 2015</u> | <u>Increases</u> | <u>Decreases</u> | <u>Dec 31, 2015</u> |
|-------------------------------|---------------------|-------------------|------------------|---------------------|
| Assets not being depreciated | | | | |
| Land and easements | \$ 734,416 | \$ | \$ | \$ 734,416 |
| Assets being depreciated | | | | |
| Buildings | 1,282,532 | | | 1,282,532 |
| Equipment | 1,125,009 | | | 1,125,009 |
| Vehicles | 1,110,692 | 480,943 | | 1,591,635 |
| Infrastructure | 6,313,215 | | | 6,313,215 |
| | <u>10,565,864</u> | <u>480,943</u> | <u>0</u> | <u>11,046,807</u> |
| Less accumulated depreciation | | | | |
| Buildings | 537,574 | 31,854 | | 569,428 |
| Equipment | 465,167 | 50,945 | | 516,112 |
| Vehicles | 795,599 | 77,657 | | 873,256 |
| Infrastructure | 5,315,445 | 104,903 | | 5,420,348 |
| | <u>7,113,785</u> | <u>265,359</u> | <u>0</u> | <u>7,379,144</u> |
| Capital Assets, net | \$ <u>3,452,079</u> | \$ <u>215,584</u> | \$ <u>0</u> | \$ <u>3,667,663</u> |
| Depreciation Expense: | \$ | | | |
| General government | | 1,725 | | |
| Public safety | | 80,127 | | |
| Recreation | | 2,048 | | |
| Public works | | 181,459 | | |
| | | <u>265,359</u> | | |

5. Long-term Debt

The following is a summary of long-term debt transactions of the Town for the year ended December 31, 2015:

| | Proprietary <u>Fund Type</u> <u>Enterprise Fund</u> | General <u>Long-term Debt</u> |
|---|---|----------------------------------|
| Long-term debt payable at January 1, 2012 | \$ 1,766,452 | \$ 835,822 |
| Debt Retired | (191,269) | (239,113) |
| Debt Proceeds | | 480,943 |
| Long-term debt payable at December 31, 2014 | <u>\$ 1,575,183</u> | <u>\$ 1,077,652</u> |
| Interest Paid | <u>\$ 52,293</u> | <u>\$ 29,893</u> |

1. Summary of Significant Accounting Policies, continued

Long-term debt payable at December 31, 2015 is comprised of the following:

| | <u>Interest rate</u> | <u>Final maturity date</u> | <u>Balance end of year</u> |
|-------------------------------|--------------------------|------------------------------------|------------------------------------|
| <u>General Long-term Debt</u> | | | |
| 2014 Tractor Lease | 3% | 2019 | \$ 97,855 |
| 2012 Grader Lease | 3% | 2014 | 480,943 |
| 1997 Municipal bond | Varied | 2017 | 42,500 |
| 2003 New Town Garage | Varied | 2022 | 181,268 |
| Water and sewer | 0% | 2016 | 16,458 |
| Road improvements | 3.86% | 2016 | 120,000 |
| 2014 Sweeper lease | 2% | 2019 | 138,628 |
| | | | <u>1,077,652</u> |
| <u>Enterprise Fund</u> | | | |
| <u>Sewer</u> | | | |
| Maine Municipal Bond Bank | 2.15% | 2021 | 743,805 |
| Maine Municipal Bond Bank | 1.35% | 2016 | 18,482 |
| Rural Development | 2.5% | 2010 | 269,230 |
| <u>Water</u> | | | |
| Maine Municipal Bond Bank | 5% | 2016 | 332,128 |
| Rural Development | 2.5% | 2010 | 211,538 |
| | | | <u>\$ 1,575,183</u> |

The annual requirement to amortize all long-term debt outstanding as of December 31, 2015 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> |
| 2016 | \$ 196,849 | \$ 47,173 | \$ 282,861 | \$ 32,810 |
| 2017 | 184,151 | 41,443 | 149,032 | 25,530 |
| 2018 | 190,146 | 35,949 | 130,482 | 20,519 |
| 2019 | 196,361 | 30,209 | 133,255 | 5,267 |
| 2020 | 202,805 | 24,234 | 73,181 | 12,472 |
| 2021-2025 | 273,700 | 55,240 | 308,841 | 3,950 |
| 2026-2030 | 89,845 | 37,015 | | |
| 2031-2035 | 101,652 | 25,209 | | |
| 2036-2040 | 115,009 | 11,851 | | |
| 2041-2045 | 24,665 | 617 | | |
| Total | <u>\$ 1,575,183</u> | <u>\$ 308,940</u> | <u>\$ 1,077,652</u> | <u>\$ 100,548</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, 2015, 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, 2015, the following operating account balances were carried forward:

| | | |
|-----|----|-----------------|
| TIF | \$ | (48,146) |
| | \$ | <u>(48,146)</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 | \$ | 816,203 |
| Increase (Decrease): | | |
| Estimated under actual revenues | | 1,217,355 |
| Appropriations under expenditures | | (80,122) |
| Utilization per town vote | | (1,376,407) |
| Transfer to reserves and carried balances | | |
| Net Increase (Decrease) | | <u>(239,174)</u> |
| Balance - December 31, 2015 | \$ | <u>577,029</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, 2015:

| | | |
|-----------------------|----|----------------|
| State Revenue Sharing | \$ | 174,574 |
| Dog Licenses | | 5,502 |
| Misc. Adman Revenue | | 2,954 |
| Total | \$ | <u>183,030</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 | \$ | 588,517 |
| Total | \$ | <u>588,517</u> |

10. Committed Fund Equity

The Committed for Capital Purposes for the year ended December 31, 2015 consists of the following:

| | | |
|--------------------------|----|----------------|
| Municipal center | \$ | 76,537 |
| 24 Heritage Trail | | 15,000 |
| Rec. Dept. Cap equipment | | 68,463 |
| Willard Jalbert park | | 6,832 |
| PW Cap equipment | | 36,757 |
| Snow grant | | 74,335 |
| Industrial park | | 462,310 |
| Fire truck and alarm | | 45,744 |
| PD Dept. Cap equipment | | 117,116 |
| Street lights | | 5,149 |
| Centennial reserve | | 814 |
| Drug seizure | | 4,699 |
| Green way project | | 7,692 |
| Special highway | | 2,230 |
| Other grants | | 14,930 |
| Recreation trail | | 19,819 |
| Radio tower | | 1,082 |
| | \$ | <u>959,509</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, 2015, the Town's payroll for all employees amounted to \$1,206,588 and its payroll for employees covered by the system was \$57,142.

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 reasonable 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, 2015, are unknown.

TOWN OF FORT KENT, MAINE
Budget Comparison Schedule
General Fund
For the year ended December 31, 2015

| | <u>Budgeted Amounts</u> | | | Variance with final budget positive (negative) |
|---|-------------------------|---------------------|---------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues: | \$ | \$ | \$ | \$ |
| Taxes | 4,179,665 | 4,179,665 | 5,317,238 | 1,137,573 |
| Intergovernmental | 339,446 | 773,479 | 1,008,323 | 234,844 |
| Charges for services | 82,176 | 124,423 | 141,596 | 17,173 |
| Interest | | | 6,965 | 6,965 |
| Miscellaneous | | 7,614 | 1,436 | (6,178) |
| Total revenues | <u>4,601,287</u> | <u>5,085,181</u> | <u>6,475,558</u> | <u>1,390,377</u> |
| Expenditures: | | | | |
| Current: | | | | |
| General government | 537,696 | 537,696 | 577,192 | (39,496) |
| Protection | 769,779 | 769,778 | 745,813 | 23,965 |
| Public works | 838,000 | 838,000 | 819,739 | 18,261 |
| Leisure services | 245,896 | 245,896 | 235,107 | 10,789 |
| Health and sanitation | 360,000 | 360,000 | 335,751 | 24,249 |
| Social services | 12,299 | 12,299 | 8,419 | 3,880 |
| Special assessments | 3,012,000 | 3,012,000 | 3,044,477 | (32,477) |
| Unclassified | 49,126 | 49,126 | 62,676 | (13,550) |
| Debt service | 250,292 | 250,292 | 250,289 | 3 |
| Capital reserves | 970,306 | 1,935,143 | 1,099,525 | 835,618 |
| Total expenditures | <u>7,045,394</u> | <u>8,010,230</u> | <u>7,178,988</u> | <u>831,242</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(2,444,107)</u> | <u>(2,925,049)</u> | <u>(703,430)</u> | <u>2,221,619</u> |
| Other Financing Sources (Uses): | | | | |
| Transfer in | 55,000 | 55,000 | 55,000 | 0 |
| Debt Issuance Proceeds | | 480,943 | 480,943 | 0 |
| Sale of Assets | | | 6,412 | (6,412) |
| Total other financing sources (uses) | <u>55,000</u> | <u>535,943</u> | <u>542,355</u> | <u>(6,412)</u> |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | <u>(2,389,107)</u> | <u>(2,389,106)</u> | <u>(161,075)</u> | <u>2,215,207</u> |
| Fund Balance - Beginning | 1,833,932 | 1,833,932 | 1,833,932 | 0 |
| Fund Balance - Ending | <u>\$ (555,175)</u> | <u>\$ (555,174)</u> | <u>\$ 1,672,857</u> | <u>\$ 2,215,207</u> |

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

KEEL J. HOOD

Certified Public Accountant

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

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

Board of Selectmen
Town of Fort Kent, Maine
Fort Kent, Maine

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of Town of Fort Kent, Maine as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise Town of Fort Kent, Maine's basic financial statements, and have issued my report thereon dated June 13, 2016.

Internal Control over Financial Reporting

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

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

My consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during my audit I did not identify any deficiencies in internal control that I consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

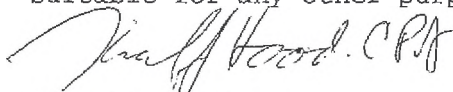
Compliance and Other Matters

As part of obtaining reasonable assurance about whether Town of Fort Kent, Maine's financial statements are free from material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audits, and accordingly, I do not express such an opinion. The

results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

A handwritten signature in cursive script, appearing to read "Michael Hood, CPA".

June 13, 2016

**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 27th day of March, AD 2017 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 27th day of March, A. D. 2017 at 7:30 p.m. in the evening then and there to act on Articles 3 to 60 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.

ARTICLE 3: To see if the Town will vote to raise and appropriate the sum of **\$404,000.00** for the **Administration Department.**

Appropriated 2016
394,000.00

Budget Committee Recommends
404,000.00

ARTICLE 4: To see if the Town will vote to raise and appropriate the sum of **\$880,000.00** for the **Public Works Department.**

Appropriated 2016
860,000.00

Budget Committee Recommends
880,000.00

ARTICLE 5: To see if the Town will vote to raise and appropriate the sum of **\$600,000.00** for the **Police Department.**

Appropriated 2016
588,000.00

Budget Committee Recommends
600,000.00

ARTICLE 6: To see if the Town will vote to raise and appropriate the sum of **\$79,000.00** for the **Fire Department.**

Appropriated 2016
77,000.00

Budget Committee Recommends
79,000.00

ARTICLE 7: To see if the Town will vote to raise and appropriate the sum of **\$239,500.00** for the **Recreation and Parks Department.**

Appropriated 2016
219,500.00

Budget Committee Recommends
239,500.00

ARTICLE 8: To see if the Town will vote to raise and appropriate the sum of **\$28,400.00** for the **Public Library.**

Appropriated 2016
28,400.00

Budget Committee Recommends
28,400.00

ARTICLE 9: To see if the Town will vote to raise and appropriate the sum of **\$325,000.00** for **Solid Waste Disposal.**

Appropriated 2016
325,000.00

Budget Committee Recommends
325,000.00

ARTICLE 10: To see if the Town will vote to raise and appropriate the sum of **\$4,000.00** for **General Assistance.**

Appropriated 2016
5,000.00

Budget Committee Recommends
4,000.00

ARTICLE 11: To see if the Town will vote to raise and appropriate the sum of **\$820.00** for the **Aroostook County Action Program.**

Appropriated 2016
820.00

Budget Committee Recommends
820.00

ARTICLE 12: To see if the Town will vote to raise and appropriate the sum of **\$4,500.00** for the **Aroostook Area Agency on Aging.**

Appropriated 2016
4,500.00

Budget Committee Recommends
4,500.00

| | |
|--|--|
| <u>ARTICLE 13:</u> To see if the Town will vote to raise and appropriate the sum of \$74,727.00 for <u>Ambulance Service Inc.</u> <u>Appropriated 2016</u> 0.00 | <u>Budget Committee Recommends</u> 37,500.00 |
| <u>ARTICLE 14:</u> To see if the Town will vote to raise and appropriate the sum of \$10,000.00 for the <u>Greater Fort Kent Area Chamber of Commerce.</u> <u>Appropriated 2016</u> 10,000.00 | <u>Budget Committee Recommends</u> 10,000.00 |
| <u>ARTICLE 15:</u> To see if the Town will vote to raise and appropriate the sum of \$22,281.00 for the <u>Fire Station – Loan Payment.</u> <u>Appropriated 2016</u> 23,507.00 | <u>Budget Committee Recommends</u> 22,281.00 |
| <u>ARTICLE 16:</u> To see if the Town will vote to raise and appropriate the sum of \$49,500.00 for the <u>Street Lights (Electricity).</u> <u>Appropriated 2016</u> 48,500.00 | <u>Budget Committee Recommends</u> 49,500.00 |
| <u>ARTICLE 17:</u> To see if the Town will vote to raise and appropriate the sum of \$3,200.00 for the <u>Blockhouse Administration.</u> <u>Appropriated 2016</u> 3,100.00 | <u>Budget Committee Recommends</u> 3,200.00 |
| <u>ARTICLE 18:</u> To see if the Town will vote to raise and appropriate the sum of \$38,516.00 for the Town’s share of operational and capital improvement costs at the <u>Northern Aroostook Regional Airport Authority.</u> <u>Appropriated 2016</u> 37,635.00 | <u>Budget Committee Recommends</u> 38,516.00 |
| <u>ARTICLE 19:</u> To see if the Town will vote to raise and appropriate the sum of \$7,500.00 for <u>Updating Municipal Assessments.</u> <u>Appropriated 2016</u> 7,500.00 | <u>Budget Committee Recommends</u> 7,500.00 |
| <u>ARTICLE 20:</u> To see if the Town will vote to raise and appropriate the sum of \$100,000.00 for <u>Public Fire Protection.</u> <u>Appropriated 2016</u> 100,000.00 | <u>Budget Committee Recommends</u> 100,000.00 |
| <u>ARTICLE 21:</u> To see if the Town will vote to raise and appropriate the sum of \$1,300.00 for <u>St. John Valley Soil & Water Conservation District.</u> <u>Appropriated 2016</u> 1,229.00 | <u>Budget Committee Recommends</u> 1,300.00 |
| <u>ARTICLE 22:</u> To see if the Town will vote to raise and appropriate the sum of \$5,000.00 for <u>Tax Abatements.</u> <u>Appropriated 2016</u> 8,000.00 | <u>Budget Committee Recommends</u> 5,000.00 |
| <u>ARTICLE 23:</u> To see if the Town will vote to raise and appropriate the sum of \$250.00 for the <u>Maine Acadian Heritage Council.</u> <u>Appropriated 2016</u> 250.00 | <u>Budget Committee Recommends</u> 250.00 |
| <u>ARTICLE 24:</u> To see if the Town will vote to raise and appropriate the sum of \$32,352.00 for the <u>Public Works Facilities-Loan Payment.</u> <u>Appropriated 2016</u> 33,276.00 | <u>Budget Committee Recommends</u> 32,352.00 |
| <u>ARTICLE 25:</u> To see if the Town will vote to raise and appropriate the sum of \$138,972.00 for the <u>Road Improvement-Loan Payment.</u> <u>Appropriated 2016</u> 0.00 | <u>Budget Committee Recommends</u> 138,972.00 |

ARTICLE 26: To see if the Town will vote to raise and appropriate the sum of **\$153,000.00** for the **Planning and Economic Development Department.**

Appropriated 2016
143,000.00

Budget Committee Recommends
153,000.00

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 2016
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 2016
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 2016
35,807.00

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 2016
250.00

Budget Committee Recommends
250.00

ARTICLE 31: To see if the Town will vote to raise and appropriate the sum of **\$3,666.00** for **Northern Maine Development Commission.**

Appropriated 2016
0.00

Budget Committee Recommends
3,666.00

ARTICLE 32: To see if the Town will vote to transfer an amount not to exceed **\$1,684,009.10** from the revenues listed below to reduce the 2017 Tax Commitment.

2016 Revenues

Budget Committee Recommends

| | | |
|-------------------------------|---------------------|---------------------|
| State Revenue Sharing | 50,000.00 | 50,000.00 |
| Administration Department | 80,500.00 | 79,000.00 |
| Planning and Economic Dev. | 10,000.00 | 14,000.00 |
| Police Department | 68,490.00 | 70,000.00 |
| Recreation & Parks Department | 28,500.00 | 30,500.00 |
| Un-appropriated Surplus | 1,387,704.12 | 1,440,509.10 |
| Total | 1,625,194.12 | 1,684,009.10 |

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 2017 appropriated amount to each municipal department's Capital/Equipment Reserve Account.

ARTICLE 34: 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 | Unknown |
| Highway Block Grant | 80,000.00 |
| Veteran's Tax Reimbursement | 2,400.00 |
| Tree Growth Reimbursement | 4,600.00 |
| Snowmobile Registration Funds and Grants | 21,000.00 |
| Homestead Reimbursement | Unknown |
| BETE Reimbursement | Unknown |
| State Park Sharing | 1,400.00 |
| General Assistance Reimbursement | 1,500.00 |
| Court Fees and Fines | Unknown |
| Library Stipend | Unknown |
| Community Development Block Grants | Unknown |
| State Aid to Education | Unknown |
| Federal Emergency Management Agency | Unknown |
| Department of Homeland Security | Unknown |
| All Other Federal Department funding | Unknown |
| All Other State Department funding | Unknown |
| Other | Unknown |

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

ARTICLE 35: To see if the Town will vote to authorize the Town Council to transfer year-end excess revenue amounts from each municipal department's 2017 appropriated amount to each municipal department's Capital/Equipment Reserve Account.

ARTICLE 36: 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 37: 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 38: To see if the Town will vote to authorize the Town Council to appoint new Budget Committee members to recommend appropriations for 2018.

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 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 40: 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 41: To see if the Town will vote to set October 1, 2017 as the date upon which taxes are due and payable, and further vote that taxes not paid on or before September 30, 2017 shall accrue at a rate established by Article 42.

ARTICLE 42: 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 2017.

ARTICLE 43: 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 44: 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 2017 annual budget during the period from January 1, 2018 to the March 26, 2018 Annual Town meeting.

ARTICLE 45: 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 2017.

ARTICLE 46: 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 47: 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 48: 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 49: 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 to the Public Works Road Reserve Account for the purpose of performing improvements to existing town roads that are gravel surfaced.

ARTICLE 50: To see if the Town will vote to approve amendments to the **Town of Fort Kent Zoning Ordinance, Section 2 Official Zoning Map** as proposed.

Note: Copies of the proposed amendments to the **Town of Fort Kent Zoning Ordinance, Section 2 Official Zoning Map** 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 3 Establishment of Districts** as proposed.

Note: Copies of the proposed amendments to the **Town of Fort Kent Zoning Ordinance, Section 3 Establishment of Districts** 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 amendments to the **Town of Fort Kent Zoning Ordinance, Section 4 District Regulations** as proposed.

Note: Copies of the proposed amendments to the **Town of Fort Kent Zoning Ordinance, Section 4 District Regulations** can be viewed at the Town of Fort Kent Planning and Economic Development Office.

ARTICLE 53: To see if the Town will vote to approve amendments to the **Town of Fort Kent Zoning Ordinance, Section 5 Dimensional Requirements** as proposed.

Note: Copies of the proposed amendments to the **Town of Fort Kent Zoning Ordinance, Section 5 Dimensional Requirements** can be viewed at the Town of Fort Kent Planning and Economic Development Office.

ARTICLE 54: To see if the Town will vote to approve amendments to the **Town of Fort Kent Zoning Ordinance, Section 6 Non Conformance** as proposed.

Note: Copies of the proposed amendments to the **Town of Fort Kent Zoning Ordinance, Section 6 Non Conformance** can be viewed at the Town of Fort Kent Planning and Economic Development Office.

ARTICLE 55: To see if the Town will vote to approve amendments to the **Town of Fort Kent Zoning Ordinance, Section 9 Appeals and Conditional Land Use Permits** as proposed.

Note: Copies of the proposed amendments to the **Town of Fort Kent Zoning Ordinance, Section 9 Appeals and Conditional Land Use Permits** can be viewed at the Town of Fort Kent Planning and Economic Development Office.

ARTICLE 56: To see if the Town will vote to approve amendments to the **Town of Fort Kent Zoning Ordinance, Section 12 Planning Board** as proposed.

Note: Copies of the proposed amendments to the **Town of Fort Kent Zoning Ordinance, Section 12 Planning Board** can be viewed at the Town of Fort Kent Planning and Economic Development Office.

ARTICLE 57: To see if the Town will vote to approve amendments to the **Town of Fort Kent Zoning Ordinance, Section 13 Board of Appeals** as proposed.

Note: Copies of the proposed amendments to the **Town of Fort Kent Zoning Ordinance, Section 13 Board of Appeals** can be viewed at the Town of Fort Kent Planning and Economic Development Office.

ARTICLE 58: To see if the Town will vote to approve amendments to the **Town of Fort Kent Subdivision Ordinance, Section 14 Definitions** as proposed:

Note: Copies of the proposed amendments to the **Town of Fort Kent Subdivision Ordinance, Section 14 Definitions** can be viewed at the Town of Fort Kent Planning and Economic Development Office.

ARTICLE 59: To see if the Town will vote to approve the updated **Town of Fort Kent Shoreland Zoning Ordinance (effective March 28, 2017)**, as proposed and repeal the existing **Town of Fort Kent Shoreland Zoning Ordinance** which was previously enacted on June 22, 2009 and Amended on March 23, 2010.

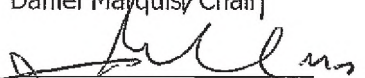
Note: Copies of the proposed updated **Town of Fort Kent Shoreland Zoning Ordinance** can be viewed at the Town of Fort Kent Planning and Economic Development Office.

ARTICLE 60: To see if the Town will vote to approve the **Town of Fort Kent Ordinance Prohibiting Retail Marijuana Establishments and Retail Marijuana Social Clubs** as proposed.


Note: Copies of the proposed **Town of Fort Kent Ordinance Prohibiting Retail Marijuana Establishments and Retail Marijuana Social Clubs** can be viewed at the Town of Fort Kent Planning and Economic Development Office.

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 27, 2017 for the purpose of receiving applications for those desiring to qualify as registered voters.


Daniel Marquis, Chair


John Bouchard


Jacob Robichaud


Carroll Theriault


Joey Ouellette

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 28th of February, 2017, 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 |
| Fort Kent Library | 834-3048 |
| Northern Maine Medical Center | 834-3155 |
| Valley Recycling Facility | 543-6372 |
| 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. | 834-3730 |
| -Office | 834-3730 |
| -Jalbert Park | 834-5773 |
| -Swimming Pool | 834-3269 |
| Road Conditions | 1-800-482-7497 |
| Schools (M.S.A.D. #27) | 834-3189 |
| - 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 | 834-3003 |
| -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 |

Notes:

Notes: