

2013

# The 145th Annual Report of the Municipal Officers of the Town of Fort Kent, Maine For the Municipal Year Ending December 31, 2013

Fort Kent, Me.

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*The 145th  
Annual Report  
of the  
Municipal Officers  
of the Town of  
Fort Kent, Maine  
For the Municipal Year  
Ending December 31, 2013*

TOWN OFFICE HOURS

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

TOWN MEETING

Town Meeting Date: March 24, 2014

Time: 7:30 p.m.

Place: Fort Kent Community High School

THE TOWN OF FORT KENT PROUDLY DEDICATES THE  
2013 ANNUAL REPORT  
TO  
Kenneth “Doody” Michaud



Kenneth “Doody” Michaud started his career in law enforcement for the Town of Fort Kent on July 8, 1965 as a police officer. In 1976, he became “acting chief”, and in 1977 was appointed Chief of Police, a position he has held for almost four decades. Doody will be retiring this year after nearly 49 years of service to the community. Currently, he is the longest serving Chief of Police in the State of Maine. During his tenure he has also served our community as the animal control officer, town fire warden, truancy officer, part time deputy sheriff, and has worn a multitude of other hats on an as needed basis.

In addition to his law enforcement responsibilities, Doody has served the community in a variety of volunteer functions such as a member of the Valley SnoRiders Snowmobile Club, the Fort Kent Snowmobile Association, the Lion’s Club, the Knight’s of Columbus, and as a firefighter for the Fort Kent Fire Department. In addition he was named the Greater Fort Kent area Chamber of Commerce citizen of the year in 2000.

Throughout all of the trials and tribulations Fort Kent has experienced during the years of his tenure, you could always count on Doody being there to lend a helping hand to the citizens, visitors, business community, and organizations in the greater Fort Kent area. The “little town that could” is that much stronger because of Doody’s tenure and dedication to serve.

May he enjoy his retirement years as much as he has enjoyed serving the needs of our community over the past 49 years.

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# Directory of Municipal Officials

## Appointed Town Officials

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

## Aroostook County Commissioners

Norman L. Fournier	Wallagrass	Paul J. Adams	Houlton
Paul J. Underwood	Presque Isle		

## Board of Assessment Review

Gilbert Dubois-Sec.		Joel Plourde
Oreen Daigle		

## Budget Committee Members

	Term Expires		Term Expires
Kelly Martin	Dec-14	Matt Michaud	Dec-15
Michelle Beaulieu	Dec-14	Sherby Morris	Dec-15
Joseph Bouchard	Dec-14	David Saucier	Dec-16
Donna Pelletier	Dec-14	Heather Pelletier	Dec-16
Allan Dow	Dec-14	Lloyd Soucie	Dec-16
Gilman Caron	Dec-15	Steve Ouellette	Dec-16
Larry Guimond	Dec-15	Tim Rioux	Dec-16
Kevin Ouellette	Dec-15		
Matthew Bard	<b>Alternate</b>	John Plourde	<b>Alternate</b>

## Fort Kent Development Corporation

Donald Guimond	Gary Daigle	Mark Morneau
Paul Bouchard (Chairman)		Gilman Caron
David Rossignol		Michael Levesque

## Legislative Delegation

Rep. Allen M. Nadeau	207-287-1400 Augusta	Senator Troy Jackson	207-287-1400 Augusta
	207-231-1201 Cell phone		207-398-4081 Allagash

**Library Board of Trustees**

Stephen Gagne- President  
 Karen Ouellette- Treasurer  
 Patricia Vertefeuille  
 Dr. David Mitchell  
 Betty Harris

Dr. Dan Chasse  
 Ron Haley  
 Bert Levesque  
 Peter Saucier

**AOS/Maine School Administrative District No. 27 Directors**

Ward	Director	Residence/Term	Ward	Director	Residence/Term
1	Keith Jandreau JR	St. Francis/2015	7	Gary Sibley, JR	Fort Kent/2014
2	James O'Malley	Fort Kent/2014	8	Danny Nicolas	Fort Kent/2016
3	Doug Taggett	Fort Kent/2014	9	Kelly O'Leary	Wallagrass/2016
4	Barry Ouellette	Fort Kent/2016	10	Joel Bossie	New Canada/2014
5	Sofia Birden	Fort Kent/2015	11	Jason Drolet	Eagle Lake/2014
6	Mike Nadeau	Fort Kent/2016	12	John Martin	Eagle Lake/2015
SAD#10	Josie Pelletier	Allagash/2016			

**Northern Aroostook Regional Airport Authority**

Paul Bouchard, Chair	Fort Kent	Vincent Frallicciardi	Madawaska
John Bouchard, Vice Chair	Fort Kent	Don Berube	St. John
Adam Paradis	Frenchville	Fred Holmes, Secretary	St. Agatha
Barbara Skinner	Madawaska	Camille Bernier, Alternate	Frenchville
Leland Roix, Treasurer	Madawaska	Steve Ouellette	Fort Kent
Kelly Martin, Alternate	Fort Kent	David Fernald, Manager	

**Valley Recycling Facility**

John Bouchard, Chair	Fort Kent	Vincent Frallicciardi	Madawaska
Brenda Theriault, Vice Chair	Madawaska	John Davis	Frenchville
Danny Nicolas, Treasurer	Fort Kent	Donald Guimond	Fort Kent
Andrew McQuarrie, Secretary	Frenchville	Percy R. Thibeault	Frenchville
Christy Sirois	St. Agatha	Beurmond Banville	St. Agatha
Christina Therrien	Madawaska	Danny Bechard	St. Agatha
Fred Holmes	N.R.A.A.	Charles Pelletier	Facility Supervisor

**Planning Board**

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

	Term Expires		Term Expires
Danny Nicolas, Chairperson	Aug. 31, 2016	Alan Susee	Aug. 31, 2014
Kevin Pelletier-Secretary	Aug. 31, 2014	Carolyn Bouchard	Alternate
James Levasseur	Aug. 31, 2015	Joey Ouellette	Alternate
Don Lebel, Vice Chairperson	Aug. 31, 2015		

**Town Council**

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

	Term Expires		Term Expires
John Bouchard, Chair	Mar-14	Dr. Priscilla Staples	Mar-16
Anthony Gauvin	Mar-15	Peter Saucier	Mar-16
Jake Robichaud	Mar-15		

### Zoning Board of Appeals

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

Mike Dumond, Chairperson	Term Expires Jan. 31, 2018	John Dumond, Vice Chair	Term Expires Jan. 31, 2015
Glenda Berube, Secretary	Jan. 31, 2014	Dan Marquis	Alternate, Jan. 31, 2015
Betty Harris	Jan. 31, 2018	Vacant	Alternate
Jean LeBlanc	Jan. 31, 2015		

### 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 Chamber of Commerce

Skyla Hamilton	Executive Director	Kevin Ouellette
Stephanie Oliver	President	Rick Cairns
Jay Jay Roy		Robin Damboise
Allie Madore		Richard Stoliker
Cheryl Harvey, Treasurer		Susan Tardie
Robin Charette		Tammy Albert
Doug Cyr		Meagan Plourde
Norma Landry		Don Guimond, Town Manager
Karen Deprey		Michelle Martin

### Fort Kent Downtown Committee

Justin Dubois	Jim Roy
Ryan Pelletier	Alan Susee
Mark Morneau	Carl Theriault
Alain Ouellette	Danny Vaillancourt
John Murphy	Jim Roy
Ryan Malmborg	George Dumond



Ameridial opened its new office in the former Synergy Building, creating 90 new jobs.

# Staff Directory

## Administration

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

## Planning & Economic Development Department

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

## Fire Department

Edward Endee	Fire Chief	Rudy Martin	Asst. Fire Chief
John Plourde	Captain	Curtis Saucier	Captain
Richard Stoliker	Captain	Cecil Hafford	Training Safety Officer
James Broome	Volunteer Fireman	Greg Bernier	Volunteer Fireman
Cory Bourgoïn	Volunteer Fireman	Bryan Piaseczny	Volunteer Fireman
Ethan Hafford	Volunteer Fireman	Dave Pelletier	Volunteer Fireman
Andrew Caron	Volunteer Fireman	Mike Daigle	Volunteer Fireman
James Caron II	Volunteer Fireman	Adam Olmstead	Volunteer Fireman
Steve Lozier	Volunteer Fireman	Matthew Gagnon	Volunteer Fireman
Zachary Voisine	Volunteer Fireman	Robert Plourde	Volunteer Fireman
Brenton Levesque	Volunteer Fireman	Glen Raymond	Volunteer Fireman
Joey Ouellette	Volunteer Fireman	Billy Theriault	Volunteer Fireman
Owen Pelletier	Volunteer Fireman	Curtis Gagnon	Volunteer Fireman
Tyler Stoliker	Volunteer Fireman	Thomas Morin	Volunteer Fireman
Taylor Martin	Volunteer Fireman		

## Library

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

## Police Department

Kenneth Michaud	Police Chief	Colette (Coco) Ouellette	Dispatcher
Dalen Boucher	Sergeant	Susan Boulay	Dispatcher
Charles Richard	Police Officer	Christopher Cyr	Dispatcher
Mike DeLena	Police Officer	Sarah Marquis	Dispatcher
Steve Hoglund	Part-time Officer	Ashley Hafford	Part-time Dispatcher
Tony Enerva	Part-time Officer	Steve Hoglund	Part-time Dispatcher
Curtis Gagnon	Part-time Officer	Jerome Ouellette	Part-time Dispatcher

## Public Works

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

## Recreation and Parks

Ann Beaulieu	Rec & Parks Director	Eric Berube	Rec. & Parks Laborer
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## Water/Wastewater Department

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



SUSAN M. COLLINS  
MAINE

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

COMMITTEES:  
SPECIAL COMMITTEE  
ON AGING,  
RANKING MEMBER  
APPROPRIATIONS  
SELECT COMMITTEE  
ON INTELLIGENCE

## United States Senate

WASHINGTON, DC 20510-1904

Dear Friends:

It is a privilege to represent Maine in the U.S. Senate, and I welcome this opportunity to share some of my work from the past year.

Encouraging the creation of more jobs remains my top priority. I have developed a Seven Point Plan for Jobs in Maine, which includes proposals to spur small business investment, ensure robust workforce education and training, reduce regulatory red tape that stifles job creation, support Maine agriculture and manufacturing, and invest in the infrastructure needed to expand our economy. Traditional industries and small businesses remain the backbone of Maine's economy, and innovation will be important for future jobs as well. I have supported Maine's effort to lead the world in deepwater wind technology and was proud when the University of Maine and its private sector partners launched the first prototype this year. This emerging industry has the potential to create thousands of good jobs here in Maine.

BIW remains a major Maine employer and is critical to our national security. I have worked hard to support the Navy's request for a 10<sup>th</sup> DDG-51 and to continue construction on the DDG-1000s at the shipyard. This year's annual defense policy bill also contains more than 30 provisions to eliminate sexual assault from our military, including several provisions that I authored.

Partisan divisiveness in Washington continues to prevent us from addressing some of our nation's most serious challenges. Gridlock reached a peak in October with the federal government shutdown that pushed our country to the brink of defaulting on its financial obligations and damaged our economy. As the shutdown continued with no end in sight, I presented a proposal I believed both sides could support. Within days, I was leading a bipartisan coalition of 14 Senators that worked night and day to craft a plan to reopen government, avert default, and restart negotiations on a long-term plan to deal with our nation's unsustainable debt of more than \$17 trillion. Known as the "Common Sense Caucus," we will continue to work to develop solutions and bridge the partisan divide.

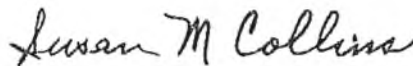
Earlier this year, across-the-board federal spending cuts known as "sequestration" took effect. These indiscriminate cuts jeopardized priorities from national security to medical research and stand in stark contrast to the thoughtful and thoroughly debated spending priorities set at town meetings throughout Maine. To bring some Maine common sense to this process, I authored bipartisan legislation to allow federal agencies to set priorities in administering the required cuts and wrote a new law to ensure that sequestration would not disrupt air travel, which plays such an important role in fueling Maine's tourism economy.

I have also enjoyed my work as the ranking member of the Senate Special Committee on Aging where, with Senator Bill Nelson of Florida, we work on issues of critical importance to Maine seniors. The committee has created a toll free hotline (1-855-303-9470) to make it easier for senior citizens to report fraud and scams and to receive assistance. I also serve as the Senate Co-Chair of the task force on Alzheimer's, a devastating disease that takes a tremendous personal and economic toll on more than five million Americans. Better treatment for Alzheimer's and ultimately finding a cure should be an urgent national priority.

Finally, I am proud to reflect our famous Maine work ethic by completing another year of service without missing a single roll call vote. I have not missed a vote since I was elected – a streak that stands at more than 5,300 in a row.

May 2014 be a good year for you, your community, and our great State of Maine.

Sincerely,



Susan M. Collins  
United States Senator



ANGUS S. KING, JR.  
MAINE

359 DIRKSEN SENATE OFFICE BUILDING  
(202) 224-5344  
Website: <http://www.King.Senate.gov>

**United States Senate**  
WASHINGTON, DC 20510

COMMITTEES  
ARMED SERVICES  
BUDGET  
INTELLIGENCE  
RULES AND ADMINISTRATION

January 16, 2014

Town of Fort Kent,  
416 West Main Street,  
Fort Kent, Maine 04743

Dear Friends,

Since arriving to the U.S. Senate last January, I have been looking for ways to provide Mainers with improved access to federal services through the use of digital technology and on the ground outreach initiatives. Maine is a rural state and I know that traveling to our offices can present both logistical and financial challenges.

To help overcome those obstacles, I launched our signature **Your Government Your Neighborhood** outreach program in June 2013. Every other week members of my staff in Maine travel to different towns – ensuring that all 16 counties are served each month - to hold constituent office hours for local residents.

Over the past eleven months my work in Washington has been largely shaped by the four committees that I serve on: Armed Services, Intelligence, Budget, and Rules. These appointments allow me to engage on issues important to Maine and help craft legislation before it comes to the Senate floor. On the Armed Services Committee I work with my colleagues to honor our obligations to members of our armed forces both past and present, as well as ensure the continued strength, efficiency, and sustainability of our military. On the Intelligence Committee I work to effectively mitigate security threats facing our country while also establishing measures to guarantee that the privacy rights of U.S. citizens are protected. On the Budget Committee, I am working to ensure that necessary spending is tempered with fiscal responsibility, and my position on the Rules Committee allows me to push for procedural reforms that remove institutional inefficiencies and help move the country forward.

I am tremendously grateful for the opportunity to serve you and determined to keep you informed of my activities in Maine and Washington. As always, I welcome any thoughts, questions, or concerns that you may have. You can visit my website at <http://www.king.senate.gov> and provide your input there, or call our toll free in state line at **1-800-432-1599**. In addition, our local numbers are as follows: Augusta (207) 622-8292, Presque Isle (207) 764-5124, and Scarborough (207) 883-1588, and Washington D.C. (202) 224-5344.

Sincerely,



ANGUS S. KING, JR  
UNITED STATES SENATOR

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

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

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

*126th Legislature*  
*Senate of*  
*Maine*  
*Senate District 35*

*Senate Majority Leader Troy Jackson*  
*3 State House Station*  
*Augusta, ME 04333-0003*  
*(207) 287-1515*

*167 Allagash Road*  
*Allagash, ME 04774*  
*Home: (207) 398-4081*  
*Cell: (207) 436-0763*

Dear Residents of Fort Kent,

It is my great pleasure and honor to serve as your State Senator during the 126<sup>th</sup> Maine State Legislature.

Maine faces serious challenges, and overcoming them will require hard work and a spirit of collaboration. Legislators of both parties need to be able to work together to address the many complex issues we face. We need to do more to bring good paying jobs to Maine. We need to address our healthcare costs. And we must continue to help our most vulnerable friends, family members, and neighbors through difficult times – just as we have always done here in Aroostook County.

We have many challenges, but also many opportunities that I hope we can take advantage of in the months ahead. Recently I was honored to be chosen by my colleagues in the Senate to be their Majority Leader. As a member of the Senate's Leadership team, I will have a stronger platform to advocate for our values, and from which to advocate for the interests of Aroostook County.

As your State Senator, I am here to listen to your legislative needs and concerns, as well as act as a liaison between you and the State government. I can be reached by phone at the State Capital at 287-1515. When I am back in the district my home phone number is (207) 398-4081 and my cell is (207) 436-0763. You may also e-mail me at [SenTroy.Jackson@legislature.maine.gov](mailto:SenTroy.Jackson@legislature.maine.gov).

Please feel free to contact me with your questions or concerns.

I am honored and grateful for the opportunity to serve you.

Sincerely,



Troy Jackson  
Senator, District 35

MICHAEL H. MICHAUD  
2ND DISTRICT MAINE

WASHINGTON OFFICE  
1724 LONGWORTH HOUSE OFFICE BUILDING  
WASHINGTON, DC 20515  
PHONE: (202) 225-6306  
FAX: (202) 225-2943

[www.michaud.house.gov](http://www.michaud.house.gov)

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

COMMITTEES:

VETERANS' AFFAIRS  
RANKING MEMBER

TRANSPORTATION AND INFRASTRUCTURE  
SUBCOMMITTEE ON HIGHWAYS AND TRANSIT  
SUBCOMMITTEE ON RAILROADS, PIPELINES, AND  
HAZARDOUS MATERIALS  
SUBCOMMITTEE ON ECONOMIC DEVELOPMENT, PUBLIC  
BUILDINGS, AND EMERGENCY MANAGEMENT  
SUBCOMMITTEE ON WATER RESOURCES AND ENVIRONMENT

January 2014

Dear Friends:

Last year saw some of the most bitterly partisan political fighting in Washington in recent memory. However, the gridlock in Washington has not slowed my efforts to fight for Maine's businesses and industries on the national and international level. I will continue to visit and speak with Maine's small businesses and manufacturers to hear firsthand about their successes and challenges. This is an important part of my ongoing "Make it in Maine" agenda which consists of initiatives to boost domestic manufacturing and support job growth in our state.

In 2014, it will be my great honor to continue serving our nation's veterans as the Ranking Member of the House Veterans' Affairs Committee. Over the course of the last year, I worked with Representative Jeff Miller (R-Florida), the committee's chairman, to pass a number of bills important to veterans. Some that we passed would reduce the VA's disability claims backlog, help get veterans their compensation faster, and improve training and educational opportunities. One critical measure we advanced through the committee would ensure that all VA programs receive funding a year in advance so no veterans will have to worry about services being disrupted.

While I am proud of these accomplishments, I know there is still so much to do. I will continue to fight for new advances in areas such as veteran employment, veterans' health care, and the ongoing concerns with the VA claims backlog.

I believe Washington is at a crossroads. There are many members of Congress on both sides of the aisle that truly want to get things done for the people they represent. Congress needs to work together to get things done and make Washington work again. I continue to be committed to making that happen, and continue to regularly meet with Democrats, Republicans, and Independents to forge a way forward.

As we move forward into a new year, my highest priority remains ensuring that Mainers receive timely and quality constituent services. Whether you have a specific concern with a federal agency or need help connecting to resources, please don't hesitate to reach out to me at any of my offices. I also encourage you to visit my website ([www.house.gov/michaud](http://www.house.gov/michaud)), where you can email me as well as connect with me on Facebook and Twitter.

Thank you again for the opportunity to represent you in Congress.

With warmest regards,



Michael H. Michaud  
Member of Congress

BANGOR:  
6 STATE STREET, SUITE 101  
BANGOR, ME 04401  
PHONE: (207) 942-6935  
FAX: (207) 942-5907

LEWISTON:  
179 LISBON STREET, GROUND FLOOR  
LEWISTON, ME 04240  
PHONE: (207) 782-3704  
FAX: (207) 782-5330

PRESQUE ISLE:  
445 MAIN STREET  
PRESQUE ISLE, ME 04769  
PHONE: (207) 764-1036  
FAX: (207) 764-1060





HOUSE OF REPRESENTATIVES  
2 STATE HOUSE STATION  
AUGUSTA, MAINE 04333-0002  
(207) 287-1440  
TTY: (207) 287-4469

**Allen Michael Nadeau**

545 Caribou Road  
Fort Kent, ME 04743  
Cell: (207) 231-1201  
Business: (207) 834-6310  
Fax: (207) 834-2272

February 2014

Dear Friends & Neighbors:

It is my hope that 2014 brings you and your family good health and prosperity! Although last year presented too many citizens with challenging economic times, I am optimistic that the year ahead will present greater opportunity for us all to flourish.

MaineCare expansion, a budget gap in excess of \$100 million, human trafficking, the arming of forest rangers, and welfare reform are just a mere sampling of the topics to be discussed over the coming months. As you may already know, during lawmakers' Second Regular Session, statutorily scheduled for January through April, bills introduced are limited by the Maine Constitution to budgetary matters, the Governor's legislation, legislation of an emergency nature approved by the Legislative Council, legislation submitted pursuant to authorized studies, and legislation submitted by direct initiative petition of the electors. To view a full listing of the measures that will be deliberated, please visit <http://www.maine.gov/legis/lis/publications.htm>.

With this being an election year, politics will assuredly play a role in what gets accomplished in Augusta. Realizing that voters will be heading to the polls before we know it, I do wish to share with you that the makeup of my current district will change as a result of reapportionment. Fort Kent will be soon be part of House District 151, which will also include Allagash, Ashland, Eagle Lake, Garfield Plantation, Masardis, Nashville Plantation, New Canada, Northwest Aroostook UT, Oxbow Plantation, Portage Lake, St. Francis, St. John Plantation, Wallagrass, and Winterville Plantation. The entire divisional landscape has changed across the State due to our shifting population. You can view maps showing the adopted changes, along with an overview of the apportionment process, by visiting <http://www.maine.gov/sos/cec/elec/apport/apport.htm>.

In closing, I wish to thank the residents of Fort Kent for the honor and pleasure of serving them at the State House. Rest assured, my work is ongoing to make certain you, your children, and even your grandchildren are offered an environment free of an overzealous government, thus enabling the pursuit of the American Dream to continue on!

Best regards,

Allen Michael Nadeau  
State Representative

District 1 Allagash, Ashland, Eagle Lake, Fort Kent, St. Francis, Wallagrass and Plantations of Garfield, Nashville, St. John and Winterville, plus the unorganized territory of Northwest Aroostook

## 2013 Annual Report

When reflecting on this past year, as well as the past twenty years of my involvement in municipal government one can say that there are two constants. One being things are continually evolving and changing, the other being the more things change the more they remain the same. This sounds like conflicting statements, but both are applicable in their own way.

### **Things are continually evolving and changing;**

Public sector projects continue to change the face of our community. This past year has seen the construction of a new entrance and mural at Riverside Park. The park has evolved over time to become a significant asset for our community and a focal point for many activities. Construction on the International Bridge continues and will result in a new bridge and entrance to our community. Public sector projects at times can be time consuming. Efforts to replace this bridge commenced in 2002, twelve years later we will have a new link to our Canadian neighbors that will serve this region for years to come. The old iconic steel bridge, which itself replaced the original wooden foot bridge, is scheduled to be removed this coming fall, at which time it will become part of our history and evolution as a community.

Investments by the private sector continue to add to the vitality of our region. Examples of which are Ameridial which opened a new center that provides employment to approximately 100 individuals. We welcome them to Fort Kent and look forward to a long and successful relationship. In addition, one year after a fire that totally destroyed the Valley Auto facility we have seen the resurrection of Valley Motors with significant new construction and additional employment in the center of our downtown. These two examples of private sector investment are what will drive the future of our economy.

### **The more things change the more they remain the same;**

Twenty years ago the Annual Report stated "In a time of increasing demands and declining resources the various Department heads and employees of our community have been asked to do more with less. There is no one better than our employees at stretching the dollar to the breaking point. And at times, it seems, beyond." Even though we have experienced twenty years of change that statement remains true to this day.

The fiscal resources to operate a community continue to be diminished by economic conditions and governmental policy. As providers of public services we have had to rethink how things are done in order to continue to provide reasonable and affordable services for our citizens.

In order to continue to do more with less many things have had to occur behind the scene that the average citizen does not necessarily realize. For example, over the past twenty years we have experienced a 16% decrease in the number of full time employees as well as a corresponding decrease in part time staffing. At the same time we have seen an increase in the number of streets, parks, and demand for the other services that we provide. Doing more with less is not always easy and at times requires compromise. Such things as a decrease in the amount of times the snowplow passes during a snowstorm is the reality we live in.

It has been my pleasure to work with our municipal employees, volunteers, elected officials, and you the citizens of Fort Kent. With your support we will continue to meet the challenges ahead.

Sincerely,

Donald Guimond  
Town Manager

# Tax Assessor's Report

	2012	2013
<b>ASSESSOR VALUATION</b>		
Real Estate	285,530,601.00	286,844,401.00
Personal Property	6,977,900.00	6,860,100.00
<b>TOTAL ASSESSED VALUATION</b>	<b>292,508,501.00</b>	<b>293,704,501.00</b>
 <b>PROPERTY EXEMPT FROM TAXATION INCLUDES THE FOLLOWING:</b>		
Animal Waste Facility	41,617.00	41,617.00
American Legion	106,600.00	106,600.00
Benevolent	624,800.00	624,800.00
Blind	4,000.00	4,000.00
County of Aroostook	9,100.00	9,100.00
Chamber of Commerce	1,000.00	1,000.00
Churches	2,689,300.00	2,689,300.00
Cemetery	131,600.00	131,600.00
Club	333,300.00	333,300.00
Field Equipment Farmers	101,500.00	101,500.00
Homestead Exemptions	9,780,900.00	9,620,900.00
Hospital	12,266,700.00	12,182,200.00
Fort Kent Historical Society	119,500.00	120,300.00
Knights of Columbus	389,700.00	389,700.00
Library	236,800.00	236,800.00
Upper St. John Land Trust	15,800.00	15,800.00
State of Maine Property	742,300.00	742,300.00
Mason Hall	70,000.00	70,000.00
Nursing Home	2,982,700.00	2,982,700.00
Parsonage	80,000.00	80,000.00
Registry of Deeds	383,300.00	383,000.00
Schools	34,689,800.00	34,789,500.00
Town Owned Property	3,045,500.00	3,208,500.00
United States of America	1,964,500.00	1,964,500.00
Utility District Property	6,259,400.00	6,259,400.00
V.F.W.	142,800.00	142,800.00
Veterans Exemption	690,000.00	654,000.00
<b>GRAND TOTALS</b>	<b>77,902,517.00</b>	<b>77,885,517.00</b>
 <b>NET ASSESSED VALUATION</b>	 <b>214,605,984.00</b>	 <b>215,818,984.00</b>
 <b>MIL RATE</b>	 <b>17.25/\$1,000</b>	 <b>17.35/\$1,000</b>
 <b>APPROPRIATIONS</b>		
County	6.24%	6.62%
School	56.96%	60.73%
Town/Other	36.80%	32.65%
 <b>NET TAX COMMITMENT</b>	 <b>3,701,959.83</b>	 <b>3,744,465.86</b>
 <b>HOMESTEAD REIMBURSEMENT</b>	 <b>84,360.26</b>	 <b>83,461.31</b>
<b>BETE REIMBURSEMENT</b>	<b>107,942.00</b>	<b>136,243.25</b>
<b>TOTAL COMMITMENT</b>	<b>3,894,262.31</b>	<b>3,964,170.42</b>

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

The assessors of the Town of Fort Kent hereby give notice to all persons liable to taxation in said town, that they will be in session at the new Municipal Center in said town on the 2nd, 3rd, and 4th day of April 2014, at 10:00 a.m. to 4:00 p.m. for 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 2014 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 9, 2014- For 2013 Taxes (on or about) tax lien notices will be mailed.

May 9, 2014- For 2013 Taxes (on or about) tax liens will be recorded at the Registry of Deeds.

November 20, 2014- For 2012 Foreclosure Action

July 15, 2014- (on or about) the 2014 Property Taxes will be mailed out.

October 1, 2014- (on or about) Interest on taxes shall be charged (7.00% per year)

December 31, 2014- 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 \$10,000.00\*. 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.*



	2013 APPROP	2013 ACTUAL EXPENSES	2014 BUDGET REQUEST	PROPOSED INC(DEC) OVER 2013 BUDGET	BUDGET COMMITTEE RECOMMENDS
<b>102 -01- ADMINISTRATION</b>					
501 - SALARY/WAGES					
01 - DEPT HEAD	68,200.00	68,200.27	69,905.00	1,705.00	69,905.00
04 - CLERICAL	120,675.00	120,971.98	126,323.00	5,648.00	126,323.00
07 - ELE OFFICIAL	5,500.00	5,500.00	5,500.00	0.00	5,500.00
502 - EMPL BENEFIT					
02 - WORKERS COMP	600.00	569.33	580.00	-20.00	580.00
11 - DEFERRED COMP	26,120.00	26,182.00	26,120.00	0.00	26,120.00
20 - HEALTH INS	43,250.00	42,939.03	44,876.00	1,626.00	44,876.00
30 - FICA	13,205.00	13,210.31	13,636.00	431.00	13,636.00
31 - MEDICARE	3,090.00	3,090.26	3,190.00	100.00	3,190.00
503 - SUPPLIES					
01 - OFFICE	4,900.00	5,482.64	5,400.00	500.00	5,150.00
06 - POSTAGE	7,000.00	6,881.99	7,200.00	200.00	7,200.00
20 - CLEANING	1,500.00	1,956.67	1,800.00	300.00	1,800.00
40 - HEATING FUEL	8,100.00	6,785.48	8,100.00	0.00	7,900.00
504 - PROF & TECH					
01 - EMPL TRAIING	700.00	200.00	700.00	0.00	500.00
02 - DUES /MEMBER	4,500.00	4,450.00	4,400.00	-100.00	4,400.00
30 - FEE/LIC/PERM	3,000.00	1,645.95	2,500.00	-500.00	2,365.00
50 - LEGAL EXPENS	1,000.00	987.50	1,000.00	0.00	1,000.00
51 - O/PROF SVC	11,500.00	12,108.12	12,250.00	750.00	12,250.00
52 - AUDIT SERVC	4,000.00	3,500.00	4,000.00	0.00	3,900.00
505 - PROPERTY SVC					
10 - ELECTRICITY	5,750.00	5,320.81	5,600.00	-150.00	5,600.00
12 - TELEPHONE	2,800.00	2,762.09	2,800.00	0.00	2,800.00
20 - BLDG REP/MNT	2,300.00	1,359.25	2,300.00	0.00	2,000.00
40 - GEN REPAIRS	400.00	132.25	400.00	0.00	400.00
41 - REPAIR E/EQU	4,600.00	3,929.45	4,600.00	0.00	4,600.00
51 - S/WASTE CURB	750.00	720.00	750.00	0.00	750.00
506 - OTHER PURCH					
01 - LIAB INS	1,879.00	1,875.99	1,900.00	21.00	1,900.00
02 - P/O LIAB INS	2,626.00	2,626.28	2,500.00	-126.00	2,500.00
05 - OTHER INS	55.00	50.80	55.00	0.00	55.00
10 - TRAVEL	1,000.00	428.96	1,000.00	0.00	1,000.00
20 - ADVERTISING	1,200.00	856.42	1,200.00	0.00	1,200.00
21 - PRINTING	2,000.00	1,871.25	2,000.00	0.00	2,000.00
507 - PROPERTY					
10 - EQUIPMENT	300.00	233.98	300.00	0.00	300.00
40 - EQP-TECH HW	1,500.00	647.97	1,500.00	0.00	1,500.00
41 - EQP-TECH SW	7,000.00	7,122.98	7,500.00	500.00	7,500.00
509 - MISC ITEMS					
00 - MISC ITEMS	900.00	718.59	900.00	0.00	900.00
02 - OVER/SHORT	100.00	89.02	100.00	0.00	100.00
08 - BANK CHARGE	2,100.00	1,247.94	1,800.00	-300.00	1,800.00
<b>TOTAL</b>	<b>364,100.00</b>	<b>356,655.56</b>	<b>374,685.00</b>	<b>10,585.00</b>	<b>373,500.00</b>

	<b>2013 APPROP</b>	<b>2013 ACTUAL EXPENSES</b>	<b>2014 BUDGET REQUEST</b>	<b>PROPOSED INC(DEC) OVER 2013 BUDGET</b>	<b>BUDGET COMMITTEE RECOMMENDS</b>
<b>105-01 PUBLIC WORKS DEPARTMENT</b>					
501 - SALARY/WAGES					
01 - DEPT HEAD	50,500.00	51,696.77	53,000.00	2,500.00	53,000.00
30 - TEMP/SEASONL	9,090.00	6,580.55	9,320.00	230.00	9,320.00
41 - EQUIP OPERTR	146,000.00	137,332.27	149,650.00	3,650.00	149,650.00
502 - EMPL BENEFIT					
02 - WORKERS COMP	11,100.00	11,947.74	11,100.00	0.00	11,100.00
11 - DEFERRED COMP	4,420.00	3,880.00	3,380.00	-1,040.00	3,380.00
20 - HEALTH INS	61,700.00	54,921.20	54,000.00	-7,700.00	54,000.00
30 - FICA	13,000.00	11,717.17	12,530.00	-470.00	12,530.00
31 - MEDICARE	3,000.00	2,740.08	2,930.00	-70.00	2,930.00
40 - MEDICAL TEST	300.00	252.50	300.00	0.00	300.00
60 - O/EMPL BENEF	6,000.00	5,772.99	6,090.00	90.00	6,090.00
503 - SUPPLIES					
01 - OFFICE	400.00	341.69	406.00	6.00	406.00
20 - CLEANING	1,000.00	532.99	1,015.00	15.00	1,015.00
30 - AGGREGATES	42,000.00	40,666.90	42,630.00	630.00	42,630.00
33 - SIGNS	800.00	1,609.56	812.00	12.00	812.00
34 - CONSTRUCTION	7,000.00	2,524.00	7,105.00	105.00	7,105.00
40 - HEATING FUEL	8,000.00	6,843.62	8,120.00	120.00	8,120.00
50 - TOOL ALLOW	800.00	43.95	812.00	12.00	812.00
70 - VEH CONSUM	8,000.00	8,743.42	8,120.00	120.00	8,120.00
71 - GAS/OIL	55,940.00	61,068.31	56,780.00	840.00	56,780.00
504 - PROF & TECH					
01 - EMPL TRAING	400.00	40.00	406.00	6.00	406.00
50 - LEGAL EXPENS	500.00	739.92	508.00	8.00	508.00
505 - PROPERTY SVC					
01 - VEH REPAIRS	54,000.00	55,196.67	55,310.00	1,310.00	54,215.00
10 - ELECTRICITY	3,500.00	2,560.12	3,553.00	53.00	3,553.00
11 - WATER FEES	1,400.00	1,280.28	1,421.00	21.00	1,421.00
12 - TELEPHONE	700.00	606.49	710.00	10.00	710.00
20 - BLDG REP/MNT	1,800.00	2,633.68	3,000.00	1,200.00	2,000.00
34 - RENT O/EQUIP	1,500.00	0.00	1,520.00	20.00	1,520.00
40 - GEN REPAIRS	6,500.00	6,056.61	6,598.00	98.00	6,598.00
41 - REPAIR E/EQU	1,400.00	940.46	1,421.00	21.00	1,421.00
51 - S/WASTE CURB	550.00	480.00	559.00	9.00	559.00
56 - PROCESSING	161,000.00	161,182.60	166,384.00	5,384.00	166,384.00
70 - LEVEE EXPENS	6,200.00	5,188.77	6,293.00	93.00	6,293.00
506 - OTHER PURCH					
01 - LIAB INS	3,510.00	3,508.31	3,550.00	40.00	3,550.00
02 - P/O LIAB INS	5,020.00	5,013.70	4,775.00	-245.00	4,775.00
03 - VEH INS	7,525.00	7,523.05	7,875.00	350.00	7,875.00
05 - OTHER INS	100.00	96.98	101.00	1.00	101.00
10 - TRAVEL	100.00	0.00	100.00	0.00	100.00
20 - ADVERTISING	200.00	215.66	200.00	0.00	200.00
507 - PROPERTY					
01 - LAND	14,000.00	17,195.24	17,200.00	3,200.00	14,000.00
508 - DEBT SVC					
20 - CAP LSE PMT	200.00	0.00	203.00	3.00	203.00
509 - MISC ITEMS					
00 - MISC ITEMS	500.00	414.27	508.00	8.00	508.00
<b>TOTAL</b>	<b>699,655.00</b>	<b>680,088.52</b>	<b>710,295.00</b>	<b>10,640.00</b>	<b>705,000.00</b>

	2013 APPROP	2013 ACTUAL EXPENSES	2014 BUDGET REQUEST	PROPOSED INC(DEC) OVER 2013 BUDGET	BUDGET COMMITTEE RECOMMENDS
<b>104-01 POLICE DEPARTMENT</b>					
501 - SALARY/WAGES					
01 - DEPT HEAD	61,477.00	61,796.81	63,020.00	1,543.00	63,020.00
11 - PATROLMAN	167,202.00	157,101.76	167,165.00	-37.00	167,165.00
12 - DISPATCHER	108,741.00	109,747.23	110,070.00	1,329.00	110,070.00
502 - EMPL BENEFIT					
02 - WORKERS COMP	6,291.00	6,247.41	6,185.00	-106.00	6,185.00
11 - DEFERRED COMP	5,980.00	4,380.00	4,420.00	-1,560.00	4,420.00
12 - MSRS	50.00	36.00	50.00	0.00	50.00
20 - HEALTH INS	89,000.00	77,597.44	97,564.00	8,564.00	97,564.00
30 - FICA	19,950.00	20,508.73	20,300.00	350.00	20,300.00
31 - MEDICARE	4,663.00	4,795.95	4,800.00	137.00	4,800.00
60 - O/EMPL BENEF	2,000.00	2,558.61	3,500.00	1,500.00	3,500.00
503 - SUPPLIES					
00 - SUPPLIES	400.00	187.36	200.00	-200.00	200.00
01 - OFFICE	2,000.00	2,133.79	2,000.00	0.00	2,000.00
02 - GENERAL	450.00	119.95	400.00	-50.00	400.00
06 - POSTAGE	250.00	109.14	200.00	-50.00	200.00
40 - HEATING FUEL	3,000.00	2,958.17	3,000.00	0.00	3,000.00
71 - GAS/OIL	17,000.00	17,553.27	18,000.00	1,000.00	18,000.00
504 - PROF & TECH					
01 - EMPL TRAING	1,400.00	1,960.93	4,300.00	2,900.00	4,300.00
02 - DUES /MEMBER	300.00	134.13	140.00	-160.00	140.00
505 - PROPERTY SVC					
01 - VEH REPAIRS	7,000.00	4,811.30	4,500.00	-2,500.00	4,500.00
12 - TELEPHONE	4,700.00	4,433.46	4,500.00	-200.00	4,500.00
40 - GEN REPAIRS	1,500.00	566.94	1,000.00	-500.00	1,000.00
506 - OTHER PURCH					
01 - LIAB INS	4,701.00	4,700.97	5,120.00	419.00	5,120.00
02 - P/O LIAB INS	3,656.00	3,655.55	3,435.00	-221.00	3,435.00
03 - VEH INS	1,976.00	1,953.15	2,020.00	44.00	2,020.00
05 - OTHER INS	71.00	70.71	73.00	2.00	73.00
10 - TRAVEL	100.00	344.47	400.00	300.00	400.00
20 - ADVERTISING	200.00	293.04	300.00	100.00	300.00
509 - MISC ITEMS					
00 - MISC ITEMS	450.00	381.80	400.00	-50.00	400.00
<b>TOTAL</b>	<b>514,508.00</b>	<b>491,138.07</b>	<b>527,062.00</b>	<b>12,554.00</b>	<b>527,062.00</b>



Life By Design new location.

# Police Department

<b>MOTOR VEHICLE ACCIDENTS</b>	<b>2012</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>
	<b>Number</b>	<b>Est. Damage</b>	<b>Number</b>	<b>Est. Damage</b>
1 Vehicle Accident	34	\$ 135,850.00	52	\$220,000.00
2 Vehicle Accidents	97	\$ 315,650.00	83	\$261,100.00
3 Vehicle Accidents	3	\$ 36,100.00	1	\$14,000.00
<b>Total # of persons involved in accident</b>	<b>257</b>		<b>148</b>	
<b>MISCELLANEOUS TOTALS</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	
Ambulance runs & calls	5,201	5,584	6,496	
911 calls for police, fire and ambulance	682	689	703	
Alarms received	27	21	55	
Answering calls for Daigle Funeral Home	310	266	606	
Assistance to a motorist	222	215	226	
Burn permits issued	379	394	349	
Computer motor vehicle information	578	480	630	
Computer driver information	417	490	490	
Concealed Weapons Permits (new applicants)	-	-	30	
Concealed Weapons Permit (renewals)	-	-	18	
Concealed Weapons Permit (duplicates)	-	-	2	
Defect cards	25	40	35	
Dog complaints	210	230	246	
Dog licenses	520	427	398	
Escorts for parades, funeral, bank, etc.	137	121	176	
Fish & Game licenses sold	573	559	665	
Incident Reports processed	242	312	441	
Miscellaneous calls	27,281	25,485	23,067	
Officer bookings	4	15	3	
Overwidth permits	-	-	38	
Parking tickets issued	91	42	65	
Request of phone numbers	587	527	594	
Traffic warnings issued	1,002	930	892	
<b>CIVIL, TRAFFIC &amp; CRIMINAL VIOLATIONS</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	
Acquiring Drugs by Deception	0	0	1	
Aggravated Criminal Mischief	0	0	2	
Aggravated Driving to Endanger	0	0	1	
Altering M/V after Inspection	0	0	1	
Assault	12	9	9	
Assault with Dangerous Weapon	0	0	1	
Attachment of False Plates	1	1	3	
ATV Offenses	16	15	13	
Burglary	2	1	-	
Burning Without a Permit	1	1	-	
Carrying passengers beyond interm. lic	9	4	7	
Criminal Mischief	10	9	2	
Criminal Speed	0	0	1	
Criminal Threatening with a Dangerous Weapon	0	3	-	
Criminal Trespass	7	7	20	

<b>CIVIL, TRAFFIC &amp; CRIMINAL VIOLATIONS (cont.)</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
Cultivation of Marijuana	0	3	-
Disorderly Conduct	6	11	9
Dog at Large	5	3	5
Domestic Violence Offense	-	2	3
Driving to endanger	0	1	0
Excessive Exhaust	0	0	11
Expired Inspection	28	32	30
Expired License	0	0	3
Failure to Provide License	0	0	3
Failure to Provide Proof of Insurance	9	12	12
Failure to Report Accident	-	0	3
Failure to Register Vehicle	-	6	26
Failure to Stop for Law Enforcement	-	0	2
Failure to Stop at a Red Light/Stop Sign	-	4	7
Failure to Yield Right of Way	-	3	6
Forgery	-	0	2
Furnishing a Place for Monies to Consume Liquor	4	7	1
Furnishing Liquor to Minors	2	9	1
Gross Sexual Assault	0	1	0
Habitual Offender	0	1	0
Harassment	4	3	6
Hitchhiking	-	0	1
Illegal Transportation of Liquor	3	2	-
Improper Passing	3	1	2
Imprudent Speed	5	1	4
Inadequate Tail Lights	1	2	11
Keeper of Unlicensed Dog	1	9	-
Leaving the Scene of an Accident	-	3	2
Littering	0	1	2
Maintaining a Junkyard	1	0	-
Misuse of 911	-	0	1
Misuse of I. D.	0	1	2
Negotiating a Worthless Instrument	2	1	-
Operating After License Suspension	13	15	8
Operating ATV at Imprudent Speed	-	0	2
Operating Beyond License Restriction	-	0	2
Operating Beyond Structured Height	-	2	2
Operating Under the Influence	15	23	19
Operating Under the Influence of Drugs	-	0	1
Operating Motor Vehicle without a License	-	-	3
Operating Snowmobile on Public Way	-	-	1
Operating to Endanger	-	1	2
Operating with Opaque Material	-	-	2
Operating Unregistered Motor Vehicle	23	6	-
Operating with Suspended Registration	-	-	1
Operating with Unauthorized Blue Lights	-	-	2
Operating Without a Seatbelt	17	30	8
Passenger Consuming Alcohol	-	0	3
Passing a Stop Sign	19	4	-
Passing Stopped School Bus	6	6	2

<b>CIVIL, TRAFFIC &amp; CRIMINAL VIOLATIONS (cont.)</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
Possession of alcohol by consumption	5	0	-
Possession of Drug Paraphernalia	11	23	11
Possession of Drugs	3	2	-
Possession of Liquor by Minor	12	16	18
Possession of Marijuana	24	3	9
Possession of Tobacco	4	6	12
Producing a False I.D.	-	0	1
Reckless Conduct	-	0	3
Refusing to Submit to Arrest	2	2	-
Sale of Tobacco to a Juvenile	-	0	1
Speeding	97	88	51
Tampering with a Witness	-	0	1
Theft	13	16	13
Terrorizing	1	0	-
Towing Unregistered Trailer	-	0	1
Transfer Liquor Off Licensed Premise	-	0	1
Unauthorized Use of Property	-	0	2
Unlawfully Furnishing Scheduled Drugs	-	0	2
Unlicensed Dog	7	9	-
Unnecessary Noise with Tires/Exhaust	12	5	6
Unregistered Snowmobile	0	1	-
Violation of Bail	9	9	4
Violation of Protection Order	6	8	2

After 48 years on the job, 38 as your Police Chief, this will be my final “message from the chief’s desk” for our annual town report.

For almost 50 years, there has not been a day I did not like coming to work. I want to thank so many people for the opportunity.

Thank you to the town managers and town councils who over the years, supported me and the police department in good and tough budget times. Thank you to the men and women who have worked for the department over the years. You were always ready to go above and beyond what was asked of you and I am proud to have served with you. But most of all, thank you to the people of Fort Kent; for all the times you stepped forward when you knew something was not right to report it and for supporting our department time and time again. Thanks to you, we at the police department could do our jobs. Thank you to all of you who, while not always liking the actions I had to take or decisions I had to made, did recognize I only did so for the good of our town. It’s the nature of this job that I could not make everyone happy the all of time.

I will miss being your police chief and working with the people of Fort Kent. You are the reason I stayed at this job for almost 50 years. You are also the reason that whenever I traveled in Maine, I always held my head high as Fort Kent’s Chief of Police

Thank you,

Chief Kenneth “Doody” Michaud

	<b>2013 APPROP</b>	<b>2013 ACTUAL EXPENSES</b>	<b>2014 BUDGET REQUEST</b>	<b>PROPOSED INC(DEC) OVER 2013 BUDGET</b>	<b>BUDGET COMMITTEE RECOMMENDS</b>
<b>104-03 FIRE DEPARTMENT</b>					
501 - SALARY/WAGES					
01 - DEPT HEAD	5,500.00	5,500.00	5,500.00	0.00	5,500.00
08 - STIPENDS	1,250.00	1,250.00	1,250.00	0.00	1,250.00
20 - FIREFGHT/EMT	10,000.00	6,214.00	10,000.00	0.00	10,000.00
502 - EMPL BENEFIT					
02 - WORKERS COMP	1,365.00	1,726.69	1,455.00	90.00	1,455.00
30 - FICA	1,600.00	911.65	1,039.00	-561.00	1,039.00
31 - MEDICARE	360.00	213.26	243.00	-117.00	243.00
503 - SUPPLIES					
01 - OFFICE	450.00	370.95	300.00	-150.00	300.00
02 - GENERAL	600.00	12.99	600.00	0.00	600.00
06 - POSTAGE	50.00	35.74	50.00	0.00	50.00
20 - CLEANING	2,000.00	2,000.00	2,000.00	0.00	2,000.00
40 - HEATING FUEL	7,800.00	6,597.14	7,800.00	0.00	7,800.00
60 - MINOR EQUIP	1,500.00	7,050.49	3,000.00	1,500.00	3,000.00
71 - GAS/OIL	2,500.00	2,357.53	2,500.00	0.00	2,500.00
80 - UNIF/SAFETY	5,000.00	5,316.72	5,500.00	500.00	5,500.00
504 - PROF & TECH					
01 - EMPL TRAING	2,500.00	1,133.00	2,500.00	0.00	2,500.00
02 - DUES /MEMBER	500.00	521.00	525.00	25.00	525.00
45 - MEDICAL ASST	1,300.00	192.00	1,000.00	-300.00	1,000.00
505 - PROPERTY SVC					
01 - VEH REPAIRS	4,000.00	7,323.25	6,000.00	2,000.00	6,000.00
10 - ELECTRICITY	2,100.00	1,824.08	2,100.00	0.00	2,100.00
12 - TELEPHONE	400.00	387.07	900.00	500.00	900.00
20 - BLDG REP/MNT	3,000.00	3,197.72	3,000.00	0.00	3,000.00
40 - GEN REPAIRS	3,000.00	2,603.61	3,000.00	0.00	3,000.00
41 - REPAIR E/EQU	2,200.00	1,705.25	2,200.00	0.00	2,200.00
51 - S/WASTE CURB	125.00	31.25	336.00	211.00	336.00
506 - OTHER PURCH					
01 - LIAB INS	275.00	272.40	332.00	57.00	332.00
02 - P/O LIAB INS	390.00	389.29	444.00	54.00	444.00
03 - VEH INS	1,770.00	2,484.20	2,480.00	710.00	2,480.00
05 - OTHER INS	1,955.00	1,953.53	1,835.00	-120.00	1,835.00
20 - ADVERTISING	100.00	0.00	100.00	0.00	100.00
<b>TOTAL</b>	<b>63,590.00</b>	<b>63,574.81</b>	<b>67,989.00</b>	<b>4,399.00</b>	<b>67,989.00</b>



To the citizens Fort Kent:

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. 2013 was thankfully a relatively “quiet” year in terms of the number of calls to which the Fire Department responded. Thankfully there were no major fires.

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.

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 make the volunteer fire department a huge success is that the employers of the firefighters allow their members to respond during their regular working hours. Also, those firefighters who are self-employed respond during their regular working hours. A big thank you goes out to them. The employers and businesses and the number of firefighters that are employed by them are: Aramark 1, Caron’s Redemption Center 1, Daigle Oil Co. 2, GEIPC 1, Home Solutions 2, Maine Forest Service 1, Maine Public Service 1, Met Life 1, NMMC 1, Owen Pelletier and Son Logging 1, Pelletier Ford 1, Plourde’s Plumbing & Heating 1, Radio Shack 1, Roy Auto Parts 1, SAD #27 1, State of Maine 1, Timberline Trucking 1, Town of Fort Kent 1, Twin Rivers Paper Co. 1, U.S. Government 1, UMFK 1, Valley Glass 1, Voisine Brothers 1, and Irving Woodlands 2.

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, and all areas in those towns. This year the department acquired a snowmobile and trailer to carry the snowmobile and “RescueBoggan”. Next year we hope to replace the “RescueBoggan”. We acquired a “TurboDraft” device with assistance from the Maine Forest Service. This device allows us to pump water from ponds and streams at greater distances than previously allowed. We continue to replace old and worn out protective clothing and equipment as funding allows.

In conclusion, the volunteer fire department is proud to serve our fellow citizens and I as chief am very proud to lead this group of dedicated people.

Respectfully submitted,  
Edward K. Endee  
Chief of Department



**FIRE DEPARTMENT**  
**Fire Attendance for the year 2013**

Chief	Edward	Endee	40	Firefighter	Brenton	Levesque	38
Asst. Chief	Rudy	Martin	32	Firefighter	Steve	Lozier	31
Captain	Richard	Stoliker	39	Firefighter	Taylor	Martin	11
Captain	Curtis	Saucier	28	Firefighter	Thomas	Morin	18
Captain	John	Plourde	36	Firefighter	Adam	Olmstead	9
Safety Officer	Cecil	Hafford	30	Firefighter	Joey	Ouellette	17
Firefighter	Greg	Bernier	29	Firefighter	Dave	Pelletier	8
Firefighter	Cory	Bourgoin	27	Firefighter	Owen	Pelletier	14
Firefighter	James	Broome	19	Firefighter	Robert	Plourde	5
Firefighter	Andrew	Caron	18	Firefighter	Glen	Raymond	21
Firefighter	James	Caron	20	Firefighter	Tyler	Stoliker	19
Firefighter	Mike	Daigle	14	Firefighter	Bryan	Piaseczny	5
Firefighter	Curtis	Gagnon	18	Firefighter	Billy	Therault	9
Firefighter	Matt	Gagnon	19	Firefighter	Zachary	Voisine	20
Firefighter	Ethan	Hafford	24				

**Fort Kent Fire and Rescue Department**  
**Summary of Incidents 2013**

<u>Run #</u>	<u>Date</u>	<u>Dispatch Time</u>	<u>Respond Time</u>	<u># Firefighters</u>	<u>Type of Incident</u>	<u>Town</u>
1	6-Jan	1941	1958	18	Snowmobile Rescue	St. Francis
2	7-Jan	1817	1820	20	Chimney Fire	Fort Kent
3	9-Jan	1322	1334	12	Snowmobile Rescue	Fort Kent
4	18-Jan	1745	1749	18	Chimney Fire	Fort Kent
5	18-Jan	1922	1924	23	Structure Fire	New Canada
6	20-Jan	2211	2215	18	Dumpster Fire	Fort Kent
7	23-Jan	804	807	10	Chimney Fire	Fort Kent
8	27-Jan	1910	1936	13	Snowmobile Rescue	Fort Kent
9	29-Jan	1840	1844	14	Chimney Fire	Fort Kent
10	31-Jan	1612	1614	16	Transformer Fire	St. John
11	31-Jan	1612	1614	16	Tree on Powerline	Fort Kent
12	17-Jan	415	421	25	Faulty Boiler	Fort Kent
13	27-Feb	336	344	16	CO Detector Alarm	Fort Kent
14	3-Mar	649	655	14	CO Detector Alarm	Fort Kent
15	23-Mar	508	513	21	Structure Fire	Fort Kent
16	2-Apr	1907	1910	19	Chimney Fire	Fort Kent
17	3-Apr	744	754	12	Snowmobile Rescue	St. John
18	3-Apr	1824	1826	20	Chimney Fire	Fort Kent
19	13-Apr	2030	2033	18	Chimney Fire	Fort Kent
20	15-Apr	1244	1250	17	CO Detector Alarm	St. Francis
21	19-Apr	1610	1612	15	Grease Fire	Fort Kent
22	7-May	1259	1305	15	Forest Fire	St. Francis
23	24-May	1257	1305	14	Water Rescue	Allagash
24	23-Jun	2256	2300	18	Burnt Food on the Stove	Fort Kent
25	27-Jun	650	654	11	MV Accident	Eagle Lake
26	5-Jul	1456	1508	14	Assist Ambulance	Fort Kent
27	5-Jul	1810	1823	12	Water Rescue	Fort Kent
28	26-Jul	1330	1334	14	Four Wheeler Accident	Fort Kent
29	22-Aug	1025	1029	10	Structure Fire	Fort Kent
30	3-Sep	2229	2235	16	CO Detector Alarm	Fort Kent

<u>Run #</u>	<u>Date</u>	<u>Dispatch Time</u>	<u>Respond Time</u>	<u>(cont.) # Firefighters</u>	<u>Type of Incident</u>	<u>Town</u>
31	1-Nov	1837	1840	13	Tree on Powerline	Fort Kent
32	1-Nov	1924	1924	18	Tree on Powerline	Fort Kent
33	5-Nov	2250	2304	19	Defective Hot Water Heater	Fort Kent
34	7-Nov	2349	2358	13	Structure Fire	Eagle Lake
35	20-Nov	922	925	10	Burnt Food on the Stove	Fort Kent
36	27-Nov	1631	1635	20	Wood Stove Problem	Fort Kent
37	9-Dec	1934	1936	15	Chimney Fire	Fort Kent
38	18-Dec	1318	1319	12	Automobile Fire	Fort Kent
39	27-Dec	1216	1221	16	Pellet Stove Problem	Fort Kent
40	31-Dec	533	535	13	Broken Sprinkler Pipe	Fort Kent

### History of Fire Calls

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



Northern Maine Medical Center built a new addition for the MRI.

	2013 APPROP	2013 ACTUAL EXPENSES	2014 BUDGET REQUEST	PROPOSED INC(DEC) OVER 2013 BUDGET	BUDGET COMMITTEE RECOMMENDS
<b>106-05 RECREATION DEPARTMENT</b>					
501 - SALARY/WAGES					
01 - DEPT HEAD	41,877.00	41,860.85	42,925.00	1,048.00	42,925.00
08 - STIPENDS	6,000.00	5,553.00	6,500.00	500.00	6,500.00
30 - TEMP/SEASONL	50,300.00	46,326.36	50,300.00	0.00	50,300.00
40 - LABORER	26,000.00	25,990.00	26,645.00	645.00	26,645.00
502 - EMPL BENEFIT					
02 - WORKERS COMP	2,669.00	2,430.92	2,669.00	0.00	2,669.00
11 - DEFERRED COMP	1,560.00	1,560.00	1,560.00	0.00	1,560.00
20 - HEALTH INS	13,375.00	13,345.49	13,875.00	500.00	13,875.00
30 - FICA	7,225.00	6,969.39	7,320.00	95.00	7,320.00
31 - MEDICARE	1,690.00	1,624.00	1,720.00	30.00	1,720.00
503 - SUPPLIES					
01 - OFFICE	4,500.00	3,604.89	4,500.00	0.00	4,500.00
02 - GENERAL	2,000.00	1,706.23	5,000.00	3,000.00	2,000.00
05 - BOOKS	550.00	426.28	550.00	0.00	550.00
11 - CHEMICALS	4,500.00	3,910.07	4,500.00	0.00	4,500.00
20 - CLEANING	1,000.00	680.98	1,000.00	0.00	1,000.00
40 - HEATING FUEL	1,700.00	1,472.72	1,800.00	100.00	1,800.00
61 - ATHLETIC EQP	2,000.00	2,172.49	2,500.00	500.00	2,500.00
90 - OTHER MISC	1,500.00	1,552.14	1,550.00	50.00	1,550.00
504 - PROF & TECH					
01 - EMPL TRAING	1,500.00	1,483.22	1,500.00	0.00	1,500.00
02 - DUES /MEMBER	575.00	524.93	575.00	0.00	575.00
45 - MEDICAL ASST	300.00	305.03	300.00	0.00	300.00
505 - PROPERTY SVC					
10 - ELECTRICITY	6,500.00	5,157.06	6,500.00	0.00	5,821.00
11 - WATER FEES	2,500.00	1,903.37	2,500.00	0.00	2,500.00
12 - TELEPHONE	1,500.00	1,641.39	1,700.00	200.00	1,700.00
20 - BLDG REP/MNT	5,000.00	3,999.82	5,000.00	0.00	4,000.00
40 - GEN REPAIRS	5,000.00	2,988.40	5,000.00	0.00	4,000.00
506 - OTHER PURCH					
01 - LIAB INS	1,290.00	1,243.74	1,220.00	-70.00	1,220.00
02 - P/O LIAB INS	1,460.00	1,459.09	1,330.00	-130.00	1,330.00
03 - VEH INS	1,190.00	1,185.70	1,210.00	20.00	1,210.00
05 - OTHER INS	30.00	28.22	30.00	0.00	30.00
10 - TRAVEL	1,150.00	1,000.00	1,150.00	0.00	1,150.00
20 - ADVERTISING	850.00	382.49	850.00	0.00	350.00
21 - PRINTING	600.00	467.49	600.00	0.00	600.00
30 - SPL PROGM	4,500.00	4,720.24	4,800.00	300.00	4,800.00
<b>TOTAL</b>	202,391.00	189,676.00	209,179.00	6,788.00	203,000.00

2013 Annual Report  
To The Citizens of Fort Kent

On behalf of the Fort Kent Recreation and Parks Department please accept this annual report highlighting our operations from the past year. 2013 was a year of maintaining, enhancing public/private partnerships, facing challenges and embracing opportunities.

Operating budgets were scaled back, capital projects put on hold and equipment purchases put off for another year. Increasing demand for services and a Department emphasis on maintaining our infrastructure has forced us to prioritize our projects and make difficult financial and service decisions.

Under the jurisdiction of the Recreation and Parks Department is the Riverside Park; basketball court, picnic shelters Lion's Pavilion, seasonal restrooms, soccer field with lighting, boat landing, paved walking trail, gazebo, RV camping 8 sites with electric and water hookups. Jalbert Park; ice skating rink, multi-purpose support building, two tennis courts, baseball field all with lighting, three maintenance/storage facilities, archery range, walking trail and outdoor classroom. Public swimming pool and play area located behind the local high school on Pleasant Street and Little Black Lake boat landing and picnic area.

The department was able to attain a number of significant achievements during the 2013 fiscal period through grants and in-kind opportunities.

- We saw the completion of a new entrance to Riverside Park.
- New landscaping and tree planting throughout Riverside Park.
- A very successful first year operation of the new 8 site RV Park in Riverside Park as visitors enjoyed their stay.
- We had eighty children participate in the summer archery program at the new Archery Range at Jalbert Park.
- Continued to make improvements in daily maintenance of all parks and facilities.
- Local events for Pitch, Hit and Run, Hot Shot Basketball and Hershey Track and Field were held with winners competing on the regional level and on to State competitions.
- Replaced a number of dasher boards and doors for the ice skating rink.

While we strive to serve residents of all ages the backbone of the Recreation and Parks Department will always be our youth summer programs with an offering of 55 different programs. We feel strongly that all of our pre-k through 6<sup>th</sup> grade programs provides an important opportunity for children to build on social skills, physical skills and cooperation with others through structured recreational programs. It is a tremendous supplement to their academic experiences. The soccer, basketball, indoor soccer, baseball teams all continue as in-house programs. The holiday arts and crafts programs have proven to be very successful and enjoyed by all ages.

With that in mind, we continue to offer as many diverse programs as possible, and we continue to reach out to the community to help us run these programs with quality volunteer coaches and helpers. This volunteer effort greatly enhances the quality of the activities and programs. Without your help, guidance, and support. The department could not accomplish what it does. I want to also show my deep appreciation to all the businesses, civic groups, non-profit groups, individuals, the staff at the schools and other Town Departments for their support of the Recreation and Parks Department.

Remember, Recreation is more than just sports! Recreation is what you do in your leisure time! What will you and your family do this year to recreate? Try something new and see the impact that it has for the good of you and your family. The benefits are endless.

Respectfully submitted,

Ann D. Beaulieu, CPRP  
Director Recreation and Parks

	2013 APPROP	2013 ACTUAL EXPENSES	2014 BUDGET REQUEST	PROPOSED INC(DEC) OVER 2013 BUDGET	BUDGET COMMITTEE RECOMMENDS
<b>104-07 STREET LIGHT</b>					
505-10 ELECTRICITY	54,000.00	49,615.48	52,000.00	-2,000.00	51,000.00
<b>TOTAL</b>	54,000.00	49,615.48	52,000.00	-2,000.00	51,000.00
<b>105-07 SOLID WASTE DISPOSAL</b>					
505-50 S/WASTE TIP	345,000.00	341,479.84	345,000.00	0.00	345,000.00
<b>TOTAL</b>	345,000.00	341,479.84	345,000.00	0.00	345,000.00
<b>106-01 LIBRARY</b>					
501 - SALARY/WAGES					
01 - DEPT HEAD	28,000.00	0.00	28,800.00	800.00	28,400.00
03 - NON-SUPERVSR	0.00	23,430.67			
502 - EMPL BENEFIT					
02 - WORKERS COMP	0.00	65.00			
30 - FICA	0.00	1,452.72			
31 - MEDICARE	0.00	339.77			
505 - PROPERTY SVC					
11 - WATER FEES	0.00	396.54			
509 - MISC ITEMS					
01 - TAX ABATEMNT	0.00	2,315.30			
<b>TOTAL</b>	28,000.00	28,000.00	28,800.00	800.00	28,400.00
<b>INTERGOVERNMENTAL</b>					
<b>108-51 COUNTY TAX</b>					
509-20 COUNTY TAX	247,756.00	247,755.70	247,756.00	0.00	243,703.00
<b>TOTAL</b>	247,756.00	247,755.70	247,756.00	0.00	243,703.00
<b>108-52 NORTHERN MAINE DEVELOP. COMMISSION</b>					
504-00 PURCHASED PROFESSIONAL/TECH	0.00	0.00	7,565.00	7,565.00	0.00
<b>TOTAL</b>	0.00	0.00	7,565.00	7,565.00	0.00
<b>108-53 NORTHERN AROOSTOOK REG. AIRPORT</b>					
504-00 PURCHASED PROFESSIONAL/TECH	25,824.00	25,824.00	26,625.00	801.00	26,625.00
<b>TOTAL</b>	25,824.00	25,824.00	26,625.00	801.00	26,625.00
<b>108-54 PUBLIC FIRE PROTECTION (HYDRANTS)</b>					
504-00 PURCHASED PROFESSIONAL/TECH	100,000.00	100,000.00	100,000.00	0.00	100,000.00
<b>TOTAL</b>	100,000.00	100,000.00	100,000.00	0.00	100,000.00



Quigley's Outdoor new location.

Library Hours  
Monday, Tuesday, Thursday 12 noon to 5 pm  
Wednesday and Friday 12 noon to 8 pm  
Closed Saturday, Sunday and major Holidays  
Telephone 834-3048  
Librarians: Michelle Raymond, Denise Pomerleau and Cheryl Pelletier

Part of the mission of the Fort Kent Public Library is to offer the best materials and services within the library's means.

Up-and-coming writers had a chance to visit with local author, Cree Walker, in a workshop about her recent publishing experience. Come check out her paranormal romances that she has graciously donated to the library.

February was a special time at the library. Patrons wrote secret messages to send to that special someone for Valentine's Day. The "Special Deliveries" were a big hit.

The annual May book sale raised a whopping \$364 for the library's Summer Reading Program. Sign up your child (K – 6<sup>th</sup> grade) in June for a summer's worth of reading.

The librarians had a busy summer updating the library's juvenile collection. This was all made possible with a generous donation of children's books from Mrs. Pat Richard.

3,923 registered library patrons had access to 23,898 holdings in 2013.  
612 computer users and 140 Wi-Fi users accessed the free Internet service.  
10,150 books and printed materials circulated, the most popular book being *The Forgotten* by David Baldacci, with 25 checkouts.

The story behind these numbers are the people who use the library and why. Some of the 8,000 yearly visitors came in to read the local papers, did research or maybe they were looking for that latest fiction. Some patrons see a chance to play a rousing game of cards or a friendly board game. Some are full of questions and still; some are just looking for a quiet place. Library patrons are why we do our best.

Thanks to the community for your ongoing support of the Fort Kent Public Library.  
We're here when you need us.

Respectfully submitted,

Michelle Raymond  
Librarian



	2013 APPROP	2013 ACTUAL EXPENSES	2014 BUDGET REQUEST	PROPOSED INC(DEC) OVER 2013 BUDGET	BUDGET COMMITTEE RECOMMENDS	
<b>SOCIAL SERVICES</b>						
<b>110-20 GENERAL ASSISTANCE</b>						
504-00 PURCHASED PROFESSIONAL/TECH	6,000.00	0.00	6,000.00	0.00	6,000.00	
46 - RENTAL ASST	0.00	628.75				
<b>TOTAL</b>	6,000.00	628.75	6,000.00	0.00	6,000.00	
<b>110-22 ALL OTHER / ACAP</b>						
504-00 PURCHASED PROFESSIONAL/TECH	820.00	819.40	820.00	0.00	820.00	
<b>TOTAL</b>	820.00	819.40	820.00	0.00	820.00	
<b>110-23 ALL OTHER / AROOSTOOK AGEA AGENCY ON AGING</b>						
504-00 PURCHASED PROFESSIONAL/TECH	4,500.00	4,500.00	4,500.00	0.00	4,500.00	
<b>TOTAL</b>	4,500.00	4,500.00	4,500.00	0.00	4,500.00	
<b>110-24 ALL OTHER / RED CROSS</b>						
504-00 PURCHASED PROFESSIONAL/TECH	500.00	500.00	550.00	50.00	500.00	
<b>TOTAL</b>	500.00	500.00	550.00	50.00	500.00	
<b>110 ALL OTHER / PAWS</b>						
504-00 PURCHASED PROFESSIONAL/TECH	0.00	0.00	1,500.00	1,500.00	0.00	
<b>TOTAL</b>	0.00	0.00	1,500.00	1,500.00	0.00	
<b>110 ALL OTHER / HOMELESS SERVICES OF AROOSTOOK</b>						
504-00 PURCHASED PROFESSIONAL/TECH	0.00	0.00	6,146.00	6,146.00	0.00	
<b>TOTAL</b>	0.00	0.00	6,146.00	6,146.00	0.00	
<b>110-27 ALL OTHER / AROOSTOOK COUNCIL- HEALTHY FAMILY</b>						
504-00 PURCHASED PROFESSIONAL/TECH	0.00	0.00	200.00	200.00	0.00	
<b>TOTAL</b>	0.00	0.00	200.00	200.00	0.00	
<b>110-29 ALL OTHER / COMMUNITY HEALTH &amp; COUNCILING</b>						
504-00 PURCHASED PROFESSIONAL/TECH	0.00	0.00	105.00	105.00	0.00	
<b>TOTAL</b>	0.00	0.00	105.00	105.00	0.00	
<b>OTHER</b>						
<b>110-50 ALL OTHER / OTHER</b>						
01 - TAX ABATEMNT	7,000.00	1,918.22	7,000.00	0.00	7,000.00	
30 - TAX OVERLAY	49,598.98	0.00	0.00	-49,598.98	0.00	
<b>TOTAL</b>	56,598.98	1,918.22	7,000.00	-49,598.98	7,000.00	
<b>110-51 MSAD # 27</b>						
509-10 EDUCATION- MSAD #27	2,274,099.03	2,248,226.91	2,304,620.00	30,520.97	2,304,620.00	EST
<b>TOTAL</b>	2,274,099.03	2,248,226.91	2,304,620.00	30,520.97	2,304,620.00	EST

	2013 APPROP	2013 ACTUAL EXPENSES	2014 BUDGET REQUEST	PROPOSED INC(DEC) OVER 2013 BUDGET	BUDGET COMMITTEE RECOMMENDS	
<b>110-56 ALL OTHER / BLOCKHOUSE</b>						
509-10 PUBLIC AGENCY FUNDING	3,100.00	3,100.00	3,100.00	0.00	3,100.00	
<b>TOTAL</b>	3,100.00	3,100.00	3,100.00	0.00	3,100.00	
<b>110-57 ALL OTHER / CHAMBER OF COMMERCE</b>						
509-10 PUBLIC AGENCY FUNDING	10,000.00	10,000.00	10,000.00	0.00	10,000.00	
<b>TOTAL</b>	10,000.00	10,000.00	10,000.00	0.00	10,000.00	
<b>110-58 ALL OTHER / ST JOHN SOIL &amp; WATER</b>						
509-10 PUBLIC AGENCY FUNDING	1,229.00	1,229.00	1,475.00	246.00	1,229.00	
<b>TOTAL</b>	1,229.00	1,229.00	1,475.00	246.00	1,229.00	
<b>110-61 ALL OTHER / ME ACADIAN HERITAGE COUNCIL</b>						
509-10 PUBLIC AGENCY FUNDING	250.00	250.00	250.00	0.00	250.00	
<b>TOTAL</b>	250.00	250.00	250.00	0.00	250.00	
<b>110-67 ALL OTHER / UPDATING MUNICIPAL ASSESSMENT</b>						
509-10 PUBLIC AGENCY FUNDING	7,000.00	7,000.00	7,500.00	500.00	7,500.00	
<b>TOTAL</b>	7,000.00	7,000.00	7,500.00	500.00	7,500.00	
<b>110-70 ALL OTHER / TIF # 1</b>						
507-01 LAND & LAND IMPROVEMENTS	20,981.81	20,981.81	20,981.81	0.00	20,981.81	EST
<b>TOTAL</b>	20,981.81	20,981.81	20,981.81	0.00	20,981.81	EST
<b>110-71 ALL OTHER / TIF # 2</b>						
507-01 LAND & LAND IMPROVEMENTS	51,379.19	51,379.19	51,379.19	0.00	51,379.19	EST
<b>TOTAL</b>	51,379.19	51,379.19	51,379.19	0.00	51,379.19	EST
<b>110-71 ALL OTHER / TIF # 3</b>						
507-01 LAND & LAND IMPROVEMENTS	0.00	0.00	0.00	0.00	9,898.19	EST
<b>TOTAL</b>	0.00	0.00	0.00	0.00	9,898.19	EST
<b>110-79 ALL OTHER / WORLD ACADIAN CONGRESS</b>						
509-14 WORLD ACADIAN CONGRESS	4,233.00	4,233.00	4,233.00	0.00	4,233.00	
<b>TOTAL</b>	4,233.00	4,233.00	4,233.00	0.00	4,233.00	
<b>110-81 ALL OTHER / FLOOD PROTECTION</b>						
509-16 FLOOD PROTECTION	0.00	100,000.00	0.00	0.00	0.00	
<b>TOTAL</b>	0.00	100,000.00	0.00	0.00	0.00	





## 2013 Annual Report

The big story in 2013 is the large increase of ambulatory medical flights which increased from 29 in 2012 to 77 in 2013. There were 34 Critical care air ambulance flights in 2013 as compared to 35 in 2012. Overall the airport supported 111 patients for medical care during 2013 as compared to 64 in 2012.

Business flights were slightly less than 2012. There were 133 in 2013 and 146 in 2012.

Recreational flights were also slightly lower in 2013. There were 176 in 2013 and 185 in 2012.

The airport replaced the old inefficient windows in the terminal as part of a five year plan begun 2012 to address deferred maintenance with a special focus on energy saving improvements. Also approved but yet to be completed are lighting upgrades to reduce electrical consumption. Our wood burning heating plants commissioned in 2012 are performing better than expected.

The airport participated in a pavement maintenance project funded jointly by the FAA, MDOT, and the airport in 2013. This was a small project but will preserve the investment made in 2008 to reconstruct the runway.

We look forward to seeing many of you August 9 and 10 for the 2014 Acadian Heritage Air Show. You will not want to miss this two day event.

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

You may also speak with the Airport Authority directors in person. The directors of Northern Aroostook Regional Airport also known as NARAA are as follows president and chairman Paul Bouchard, vice president Dr. John Bouchard, treasurer Leland Roix, secretary Fred Holmes, Adam Paradis, Barbara Skinner, Steve Ouellette, Don Berube, Vincent Frallicciardi. Alternates are Kelly Martin and Camille Bernier.

Respectfully submitted,

David Fernald Sr.  
Airport Manager

# Town Clerk Report

	2011	2012	2013
<b>MARRIAGES</b>	20	29	24
<b>BIRTHS</b>	80	68	69
<b>DEATHS</b>	58	55	63
<b>GENERAL ASSISTANCE</b>	1	2	3
<b>REGISTERED VOTERS AS OF 12/31/13</b>	<b>2,902</b>	<b>3,050</b>	<b>2,983</b>
Unenrolled	803	879	865
Republican	479	523	520
Democratic	1,570	1,593	1544
Green	50	54	54
Americans Elect	0	1	0
<b>DOG LICENSES</b>			
Male/Female	82	89	95
Neutered	385	460	365
Kennels	15	12	13

**CARRY FORWARD - 2013**

110-70-507-01	TIF #1 EAST MAIN STREET	20,981.81
110-71-507-01	TIF #2 VILLAGE ROAD	34,921.19
115-03-680-06	GM - COMM ENTERPRISE- STREET SCAPE	-72,565.70
115-03-680-07	GM- CDBG- WORK FORCE DEVELOPMENT	6,976.00
115-03-680-10	GM- ST JOHN VALLEY BYWAY CORRIDOR	314.45
115-03-680-15	GM- CDBG- BUSINESS ASSISTANCE	55,000.00
101-01-40031	OTHER TOWN EXCISE	209.60
101-01-40114	PLUMBING PERMITS	892.00
101-20-40230	HOMESTEAD EXEMPTION 2013	-21,038.31
115-03-45007	GRANT MONIES - CDBG WORK FORCE DEVELOPMENT	-6,976.00
115-09-45550	GM - CDBG BUSINESS ASSISTANCE	-55,000.00
10-11410-50	LIONS PAVILION	1,429.95
10-11410-51	FLAG PROJECT ACCOUNT	529.02
10-24110-01	BMV	4,249.65
10-24110-02	DOGS	449.00
10-24110-04	OVERWIDTH PERMITS	13.00
10-24110-06	VITAL RECORDS FEE	129.60
10-24110-51	IF & W FEES	20,534.72
10-24610-07	COFFEE FUND	124.78
10-24610-09	SODA FUND	210.12
10-24610-10	WELLNESS	88.21
10-23000-00	GAIN(LOSS) SALE OF TAX ACQUIRED PROP	-177.71
101-40-40453	MISC PUBLIC WORKS	859.45

**TOTAL** -7,845.17

	2013 APPROP	2013 ACTUAL EXPENSES	2014 BUDGET REQUEST	PROPOSED INC(DEC) OVER 2013 BUDGET	BUDGET COMMITTEE RECOMMENDS
<b>102-09 OFFICE OF PLANNING &amp; DEVELOPMENT</b>					
501 - SALARY/WAGES					
01 - DEPT HEAD	37,875.00	38,789.31	40,488.00	2,613.00	40,488.00
03 - NON-SUPERVSR	12,637.00	12,632.27	12,970.00	333.00	12,970.00
04 - CLERICAL	28,043.00	28,033.40	28,895.00	852.00	28,895.00
502 - EMPL BENEFIT					
02 - WORKERS COMP	336.00	134.54	399.00	63.00	399.00
11 - DEFERRED COMP	2,340.00	2,340.00	2,340.00	0.00	2,340.00
20 - HEALTH INS	29,438.00	29,222.58	30,600.00	1,162.00	30,600.00
30 - FICA	4,561.00	4,772.03	4,775.00	214.00	4,775.00
31 - MEDICARE	1,067.00	1,115.80	1,120.00	53.00	1,120.00
503 - SUPPLIES					
01 - OFFICE	450.00	556.61	1,000.00	550.00	1,000.00
06 - POSTAGE	100.00	0.40	100.00	0.00	100.00
504 - PROF & TECH					
01 - EMPL TRAING	1,000.00	235.00	800.00	-200.00	800.00
02 - DUES /MEMBER	125.00	154.00	175.00	50.00	175.00
50 - LEGAL EXPENS	1,000.00	100.00	500.00	-500.00	500.00
51 - O/PROF SVC	400.00	0.00	400.00	0.00	0.00
52 - AUDIT SERVC	1,250.00	1,500.00	1,500.00	250.00	1,500.00
505 - PROPERTY SVC					
12 - TELEPHONE	1,200.00	1,311.96	1,300.00	100.00	1,300.00
40 - GEN REPAIRS	200.00	58.00	200.00	0.00	200.00
506 - OTHER PURCH					
01 - LIAB INS	420.00	420.07	695.00	275.00	695.00
02 - P/O LIAB INS	546.00	545.69	879.00	333.00	879.00
05 - OTHER INS	11.00	10.56	20.00	9.00	20.00
10 - TRAVEL	1,200.00	774.23	1,000.00	-200.00	1,000.00
20 - ADVERTISING	500.00	693.91	700.00	200.00	700.00
507 - PROPERTY					
10 - EQUIPMENT	200.00	174.25	200.00	0.00	200.00
509 - MISC ITEMS					
00 - MISC ITEMS	200.00	213.90	200.00	0.00	200.00
05 - INTERNET FEE	2,004.00	2,004.00	2,004.00	0.00	2,004.00
<b>TOTAL</b>	<b>127,103.00</b>	<b>125,792.51</b>	<b>133,260.00</b>	<b>6,157.00</b>	<b>132,860.00</b>

To the Citizens of Fort Kent:

As I look back on my first year as Director, Office of Planning and Economic Development (OPED), I 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 for the Planning Board and the Zoning Board of Appeals and Code Enforcement efforts helps with the development process which encourages economic development and growth. This is vital for a vibrant economy and essential for providing necessary services as part of a service center community.

Several new businesses started this year in Town including Ameridial, Mooseshack, Valley Motors, Katahdin Trust Co., and D & J Electronics. Additional development and expansion included Life by Design, Miller's, Home Solutions, Quigley's Outdoors, and Fort Kent Powersports.

2013 also saw the continuing work on the new International Bridge, in addition to the completion of the new entrance to Riverside Park and the Historical Mural painted by Darren Connors.

This office, in conjunction with Northern Maine Development Commission, submitted a Downtown Tax Increment Financing (TIF) application and development plan to the Maine Department of Economic Development for approval. The OPED also applied for eighteen grants during 2013 and was awarded just under \$200,000 for various business assistance and projects. The grants applied for include:

Community Development Block Grants – 4	National Park Service – 2
Dept. of Ag./Conservation./Forestry – 1	Libra Foundation – 1
Federal Emergency Management Agency – 1	USDA – 1
Maine Community Foundation – 2	Our Town Grant – 1
Northern Border Regional Commission – 1	Jane's Trust Foundation – 1
Environmental Protection Agency - 1	MMA Safe Equipment – 2

The Town received \$155,000 from the CDBG Economic Development and Workforce Training Programs to assist Ameridial in starting-up their Direct Marketing business and ultimately created 90 well-paying jobs for the community and the region.

The OPED also represents the municipality on various advisory committees in the community, including the Downtown Revitalization Committee, Bike and Pedestrian Committee, Tennis Court Project Committee, and Adult Education Committee.

We strongly encourage the citizens of Fort Kent to utilize the resources of this office and we look forward to working with the community in 2014.

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

## 2013 GRANT ACTIVITY

	<b>Amount</b>
<b>MEMA Housing Mitigation - 2008</b>	851,666.00
Expended	851,666.00
Balance Available	-
<b>CDBG - Technical Assistance- 2011 (7/1/11 - 6/30/12)</b>	65,000.00
Expended	65,000.00
Balance Available	-
<b>MAINE FOREST SERVICE: PROJECT CANOPY - 2011</b>	8,000.00
Expended	8,000.00
Balance Available	-
<b>CDBG -Streetscapes 2012</b>	150,000.00
Expended	150,000.00
Balance Available	-
<b>CDBG - Technical Assistance- 2012 (7/1/12 - 6/30/13)</b>	50,000.00
Expended	5,000.00
Balance Available	-
<b>CDBG -EDP - Riverview Homes - 2012</b>	90,000.00
Expended	90,000.00
Balance Available	-
<b>MMA - Safety Enhancement Grant - 2012 (WA/SW)</b>	1,134.00
Expended	1,134.00
Balance Available	-
<b>MDOT - Safer Routes - 2012</b>	30,000.00
Expended	30,000.00
Balance Available	0.00
<b>DHHS - Drinking Water Program -2013</b>	100,000.00
Expended	100,000.00
Balance Available	0.00
<b>MMA WELLNESS GRANT 2013</b>	840.00
Expended	184.00
Balance Available	656.00
<b>Maine Community Foundation</b>	8,400.00
Expended	8,400.00
Balance Available	-
<b>Department of Conservation - Heritage Trail</b>	12,579.00
Expended	12,579.00
Balance Available	-
<b>Department of Conservation - Factory Brook Repair</b>	37,600.00
Expended	37,600.00
Balance Available	-

## 2013 GRANT ACTIVITY (cont.)

<b>Volunteer Fire Assistance Grant</b>		1,597.50
	Expended	1,597.50
	Balance Available	-
<b>MMA - Safety Enhancement Grant - Administration</b>		2,000.00
	Expended	2,000.00
	Balance Available	-
<b>Inland Fish &amp; Wildlife Warden Service -ATV</b>		837.30
	Expended	837.30
	Balance Available	-
<b>Byrne Jag Grant</b>		1,283.50
	Expended	1,283.50
	Balance Available	-
<b>CDBG EDP- Amerdial</b>		55,000.00
	Expended	-
	Balance Available	55,000.00
<b>CDBG Work Force Training- Amerdial</b>		100,000.00
	Expended	93,024.00
	Balance Available	6,976.00
<b>National Park Service -Bike Pedestrian Committee</b>		13,000.00
	Expended	-
	Balance Available	13,000.00
<b>NMDC - St. John Culture - Byway Corridor Program</b>		8,829.00
	Expended	8,514.55
	Balance Available	315.45
<b>Fish River Byway - MDOT Signage</b>		11,670.00
	Expended	11,670.00
	Balance Available	-
<b>MEMA - PD Nightmare Grant</b>		4,483.26
	Expended	4,483.26
	Balance Available	-
<b>PD - Click it Buckle Up Grant</b>		2,000.00
	Expended	2,000.00
	Balance Available	-
<b>PD - Community Voices Drug Abuse</b>		407.81
	Expended	407.81
	Balance Available	-
<b>PD - MSAD#27 Underage Drinking Grant</b>		1,169.76
	Expended	1,169.76
	Balance Available	-
<b>MEMA - PD Guardrail Grant</b>		5,165.00
	Expended	5,165.00
	Balance Available	-

**DEVELOPMENT LOAN**

	<b>2012</b>	<b>2013</b>
Beginning Balance	42,779.76	71,870.04
2012 adjustment		
Loan Payments	43,881.98	90,600.85
Interest	75.78	66.39
Disbursement	-6,500.00	-82,972.60
Administrative Fee (18%)	-8,367.48	-12,173.09
Available to Loan	71,870.04	67,391.60

**SSBCI - FAME**

Beginning Balance	120,000.00	7,443.04
Loan Payments		15,273.48
Interest		23.08
Disbursement	-120,000.00	0.00
Administrative Fee (7% of Interest Earned)		-395.97
Available to Loan	7,443.04	22,343.63

**FAME**

Beginning Balance	19,624.08	23,051.79
Loan Payments	33,128.44	16,404.61
Interest	55.52	38.97
Disbursement	-29,838.44	0.00
Administrative Fee (7% of Interest Earned)	-82.19	-124.04
Available to Loan	23,051.79	39,371.33

**COMMUNITY ENTERPRISE**

Beginning Balance	4,913.66	20,431.63
Loan Payments	15,494.47	18,723.80
Interest	23.80	15.88
Disbursement	-32,875.50	-22,229.00
Administrative Fee (4% of payments)	-108.62	-748.95
Available to Loan	20,431.63	16,193.36

**PLANNING & DEVELOPMENT ADMINISTRATION RESERVE**

Beginning Balance	120,288.95	147,809.33
Unexpended Fund Balance	41,894.87	(3,600.00)
Administrative Fee	12,326.93	13,442.04
Interest	264.64	245.74
NMDC Dues	-7,368.83	-7,427.94
FAME	-590.00	-525.00
Consulting/Project Costs	-17,256.81	-36,010.00
Miscellaneous	-1700.00	1,310.49
TOTAL	147,809.33	115,244.66

Loans Disbursed Since Inception	2,106,656.32	2,211,777.92
Charged Disbursed Since Inception	172,809.44	172,809.44
Loans Made Since Inception	134	140

## Land Use Permits

### When Land Use Permits are needed:

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

<b>LAND USE PERMITS ISSUED</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
New Homes(stick built)	3	6	8
Mobile Homes/Manufactured Homes	7	3	5
Residential Garages, Storage sheds & camps	21	24	21
Home Improvements & Remodeling- Alterations	5	8	8
Additions to homes	8	6	11
Addition to Commercial Buildings & Renovations/Alterations	8	2	7
Fences, Porches & Decks	7	5	3
Junkyard Renewal	1	1	3
2012 permit renewals	3	0	6
Home Occupations	0	3	1
Timber Harvest Permits	15	18	21
Fill/Excavation	0	0	0
Signs	8	5	5
Relocated structures	4	0	4
New Business	7	6	3
Kennels/Stables/Barns	0	1	0
Commercial Apts.	0	1	0
Private/Public Clubs	1	0	0
Subdivision or expansion of subdivision	1	0	0
Swimming Pools	0	0	0
Commercial Garages and Storage	9	8	7
Other: Parking/Campsite	0	2	1
Town/Government/State Bldgs/Hospital Projects (Tax Exemption)	2	6	1
Telecommunication, Wind Towers, Test Sites, Substation	1	0	1
Driveway Permits	3	4	2
<b>TOTAL</b>	<b>114</b>	<b>109</b>	<b>118</b>

### Plumbing Permits

Internal Plumbing	14	12	20
Septic Systems	11	8	15
<b>TOTAL PLUMBING PERMITS</b>	<b>25</b>	<b>20</b>	<b>35</b>

### Valley Recycling Facility Igloo Locations:

#### Fort Kent Locations

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

#### Frenchville Locations

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

#### Madawaska Locations

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

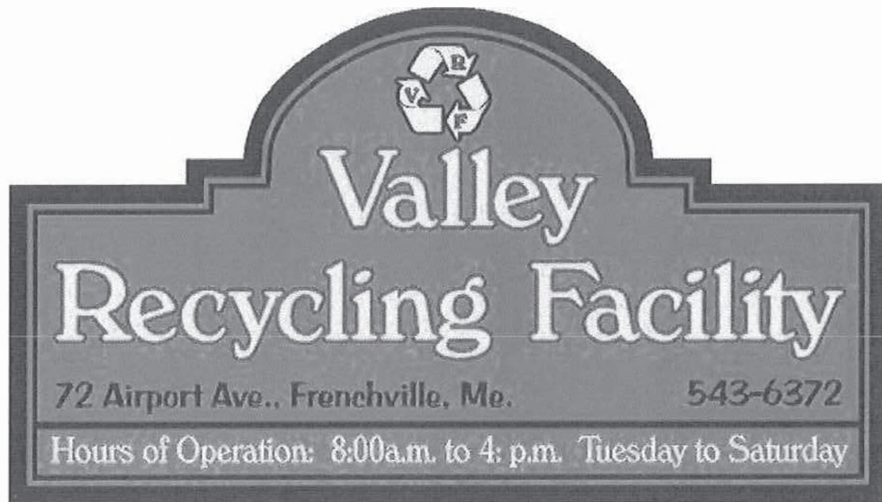
#### St. Agatha Locations

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

### Index

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





Dear Taxpayers of Fort Kent, Frenchville, Madawaska and St Agatha:

Valley Recycling would like to inform you of an effective way to save on operational costs and help minimize our impact on the environment at the same time. **Did you realize that every ton of garbage that is sent to the landfill from VRF costs taxpayers \$115/ton to bury.**

**HOW CAN YOU HELP MINIMIZE THIS EXPENSE?  
RECYCLE/RECYCLE/RECYCLE!!!**

Every ton of recycle we keep out of the ground is \$115 less of tax money to bury it, not to mention the money generated at VFR to sell the product for reuse.

What can you recycle?

- 1) Old corrugated cardboard (OCC) - this is the cardboard layered w/corrugations or tunnels between the front and back layer. **Flat cardboard like cereal and shoe boxes cannot be recycled at this time- corrugated only!!**
- 2) Colored and clear #2 plastic jugs like milk and laundry detergent jugs. We can only accept #2 plastics. Look in the recycle triangle at the bottom of most jugs if it has a #2 in the triangle we recycle it. Sorry we can't recycle plastic bags, medicine bottles, and shiny plastic bottles w/ other than #2 in the triangle. **Buyers are very strict on what they accept !**
- 3) Newspaper and magazines- please bag these together, as they are baled together.
- 4) Sorted office papers- this is lined and unlined paper, used photocopy paper etc. Please keep separate from newspapers and magazines as these go to different places.

**THANK YOU TO EVERYONE FOR YOUR PAST AND FUTURE  
RECYCLING EFFORTS**

**RESERVE ACCOUNTS - 2013**

**ADMINISTRATION CAPITAL / EQUIPMENT**

102-01	ADMINISTRATION	7,444.44
101-30-40330	VITAL RECORDS	352.00
10-37230-01	ADMIN CAPTIAL/EQUIPMENT RESERVE	87,604.83
10-37230-01	ADMIN CAPTIAL/EQUIPMENT RESERVE- UNFUNDED LIAB	-57,375.00

**TOTAL AVAILABLE** 38,026.27

**HERITAGE TRAIL**

10-37230-02	HERITAGE TRAIL RESERVE	23,565.29
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**TOTAL AVAILABLE** 23,565.29

**PUBLIC WORKS CAPITAL / EQUIPMENT**

105-01	PUBLIC WORKS	14,566.48
10-37230-04	PW CAPITAL/EQUIPMENT RESERVE	27,118.17
10-37230-04	PW CAPITAL/EQUIPMENT RESERVE- UNFUNDED LIAB	-3,600.00

**TOTAL AVAILABLE** 38,084.65

**POLICE CAPITAL / EQUIPMENT**

104-01	POLICE	23,369.93
101-01-40172	CONCEALED WEAPONS	318.00
101-10-40130	ANIMAL LICENSES	-33.00
101-10-40150	HUNTING & FISHING LICENSES	456.00
101-30-40312	CORRECTIONAL FEES	375.00
101-30-43015	OFFICERS AT FUNCTIONS	1,446.97
101-30-43016	ACCIDENT REPORTS	390.00
101-30-40334	ANIMAL / SHELTER FEES	600.00
101-40-40402	PARKING TICKETS	200.00
10-37230-05	POLICE CAPITAL/EQUIPMENT RESERVE	50,358.99
10-37230-05	POLICE CAPITAL/EQUIPMENT RESERVE- UNFUNDED LIAB	-10,800.00

**TOTAL AVAILABLE** 66,681.89

**JALBERT PARK RESERVE**

10-37230-06	JALBERT PARK RESERVE	6,407.88
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**TOTAL AVAILABLE** 6,407.88

**FIRE DEPT RESERVE**

104-03	FIRE	15.19
10-37230-09	FIRE DEPT RESERVE	44,280.87

**TOTAL AVAILABLE** 44,296.06



New Business on Market Street

**RESERVE ACCOUNTS - 2013 (cont.)****RECREATION CAPITAL / EQUIPMENT**

106-05	RECREATION	12,715.00
101-30-40350	REC CONCESSIONS	198.09
101-30-40352	REC SPRING PROGRAMS	400.00
101-30-40353	REC SUMMER PROGRAMS	3,947.25
101-30-40354	REC FALL PROGRAMS	1,002.00
101-30-40357	RV PARK FEES	119.63
101-30-40358	REC WINTER PROGRAMS	1,783.15
101-30-40359	REC OTHER	80.00
10-37230-08	REC CAPITAL/EQUIPMENT RESERVE	48,734.92
10-37230-08	REC CAPITAL/EQUIPMENT RESERVE- UNFUNDED LIAB	-3,600.00

**TOTAL AVAILABLE** 65,380.04

**INDUSTRIAL PARK RESERVE**

10-37230-10	INDUSTRIAL PARK RESERVE	121,149.61
10-37230-10	INDUSTRIAL PARK RESERVE - RENT SECURITY DEP	-5,000.00

**TOTAL AVAILABLE** 116,149.61

**POLICE DRUG SEIZURE FUNDS**

10-37230-11	DRUG SEIZURE FUNDS	14,239.84
10-37230-11	DRUG SEIZURE FUNDS- DISPATCH RADIO SYSTEM	-11,523.85

**TOTAL AVAILABLE** 2,715.99

**PUBLIC WORKS ROAD RESERVE**

101-20-40227	URIP	120,315.50
10-37230-16	ROAD RESERVE	-55,693.64

**TOTAL AVAILABLE** 64,621.86

**PLANNING AND DEVELOPMENT ADMIN RESERVE**

	BEGINNING BALANCE	147,809.33
102-09	PLANNING	1,310.49
	ADMINISTRATIVE FEE	13,442.57
	INTEREST	245.74
	ALLOCATION TO DOWNTOWN REVITALIZATION	-10,000.00
	ALLOCATION TO RIVERSIDE PARK ENTRANCE	-20,000.00
	FAME ANNUAL FEES	-525.00
	TIF 3 DEVELOPMENT PROGRAM	-2,100.00
	OPED OFFICE - 2 COMPUTERS	-3,500.00
	SYNERGY MOWING/CLEANING	-300.00
	NMDC DUES	-7,427.94
	ADV/UPDATING MAPS FOR COMP PLAN	-110.00
	UNFUNDED LIABILITIES	-3,600.00

**TOTAL AVAILABLE** 115,245.19

**REVOLVING LOAN FUND**

	BEGINNING BALANCE	136,964.49
	RL LOANS RECEIVABLE	118,030.14
	INTEREST	144.32
	ADMINISTRATIVE FEE	-13,442.57
	LOAN DISBURSEMENTS - COMMUNITY ENTERPRISE	-22,229.00
	LOAN DISBURSEMENTS - RLF	-60,000.00

**TOTAL AVAILABLE** 159,467.38

**RESERVE ACCOUNTS - 2013 (cont.)**

**LEVEE RESERVE**

10-37230-21	LEVEE RESERVE	10,000.00
105-01	PUBLIC WORKS- LEVEE	5,000.00

**TOTAL AVAILABLE**

15,000.00

**ANIMAL SHELTER RESERVE**

	BEGINNING BALANCE	5,517.82
104-09	ANIMAL CONTROL REVENUES	985.00
10-37140-08	ANIMAL SHELTER EXPENSES	-1,436.00

**TOTAL AVAILABLE**

5,066.82

**SNOWMOBILE ASSOCIATION RESERVE**

10-37140-13	SNOWMOBILE ASSOCIATION	52,010.02
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**TOTAL AVAILABLE**

52,010.02

**DOWNTOWN REVITALIZATION**

10-37140-14	DOWNTOWN REVITALIZATION	20,000.00
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**TOTAL AVAILABLE**

20,000.00

**WASTEWATER - SLUDGE REMOVAL RESERVE**

54,526.05

**TOTAL AVAILABLE**

54,526.05

**WASTEWATER - INDUSTRIAL ESCROW**

	BEGINNING BALANCE	76,709.04
	ALLOCATION FOR BRIDGE APPROACH CONTRACT	-3,850.00
	UNFUNDED LIABILITES	-5,400.00
	GRIT CLASSIFER REPLACEMENT	-32,875.00

**TOTAL AVAILABLE**

34,584.04

**WASTEWATER CAPITAL / EQUIPMENT RESERVE**

67,241.02

**TOTAL AVAILABLE**

67,241.02

**WASTEWATER BUILDING / PAVING RESERVE**

42,397.80

**TOTAL AVAILABLE**

42,397.80

**WASTEWATER BUILDING / TRUCK**

10-37230-20	WW TRUCK	6,000.00
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**TOTAL AVAILABLE**

6,000.00

New Business on Market Street



	2013 APPROP	2013 ACTUAL REVENUES	2014 BUDGET REQUEST	PROPOSED INC(DEC) OVER 2013 BUDGET	BUDGET COMMITTEE RECOMMENDS
<b>ADMINISTRATION REVENUES</b>					
101-10-40110 BUILDING PERMITS	1,500.00	1,540.00	1,500.00	0.00	1,500.00
101-30-40330 MARRIAGE, DEATH, BIRTH CERITICATES	8,000.00	8,352.00	8,000.00	0.00	8,000.00
101-10-40130 DOG LICENSES	500.00	467.00	500.00	0.00	500.00
101-10-40160 MOTOR VEHICLE FEES	15,000.00	15,315.00	15,500.00	500.00	15,500.00
101-30-40303 FKUD- CONTRACTED SERVICES	55,000.00	55,000.00	55,000.00	0.00	55,000.00
<b>TOTAL</b>	<b>80,000.00</b>	<b>80,674.00</b>	<b>80,500.00</b>	<b>500.00</b>	<b>80,500.00</b>

	2013 APPROP	2013 ACTUAL REVENUES	2014 BUDGET REQUEST	PROPOSED INC(DEC) OVER 2013 BUDGET	BUDGET COMMITTEE RECOMMENDS
<b>POLICE DEPARTMENT REVENUES</b>					
101-10-40150 FISHING & HUNTING LICENSES	3,000.00	3,456.00	3,000.00	0.00	3,000.00
101-10-40172 CONCEALED WEAPONS	100.00	418.00	200.00	100.00	200.00
101-30-40314 FIRE ALARM SYSTEM	600.00	700.00	700.00	100.00	700.00
101-40-40402 PARKING TICKETS	500.00	700.00	500.00	0.00	500.00
101-30-43016 ACCIDENT REPORTS	200.00	590.00	300.00	100.00	300.00
101-30-43015 OFFICERS AT FUNCTIONS	4,500.00	5,946.97	4,500.00	0.00	5,124.00
101-30-40334 ANIMAL CONTROL / SHELTER FEES	1,000.00	1,600.00	1,000.00	0.00	1,000.00
101-30-40315 AMBULANCE SERVICE	15,025.00	15,025.00	15,476.00	451.00	15,476.00
101-30-43020 ST FRANCIS FIRE DEPT	1,171.00	1,171.25	1,200.00	29.00	1,200.00
<b>TOTAL</b>	<b>26,096.00</b>	<b>29,607.22</b>	<b>26,876.00</b>	<b>780.00</b>	<b>27,500.00</b>

	2013 APPROP	2013 ACTUAL REVENUES	2014 BUDGET REQUEST	PROPOSED INC(DEC) OVER 2013 BUDGET	BUDGET COMMITTEE RECOMMENDS
<b>RECREATION &amp; PARKS DEPT REVENUES</b>					
101-30-40350 CONCESSIONS	1,800.00	1,998.09	1,800.00	0.00	1,800.00
101-30-40357 RV PARK	3,600.00	3,719.63	3,600.00	0.00	4,600.00
101-30-40352 SPRING PROGRAMS	3,550.00	3,950.00	3,550.00	0.00	3,550.00
101-30-40353 SUMMER PROGRAMS	10,000.00	13,947.25	10,000.00	0.00	11,000.00
101-30-40354 FALL PROGRAMS	3,000.00	4,002.00	3,000.00	0.00	3,000.00
101-30-40358 WINTER PROGRAMS	2,300.00	4,083.15	2,300.00	0.00	2,550.00
<b>TOTAL</b>	<b>24,250.00</b>	<b>31,700.12</b>	<b>24,250.00</b>	<b>0.00</b>	<b>26,500.00</b>



New restaurant, Moose Shack II on East Main Street

# Municipal Debt Service

	Principal		Interest	Total Debt Service	Balance
<b>MAINE MUNICIPAL BOND BANK - MUNICIPAL FIRE STATION (1997B)</b>					
2013	21,250.00	5.78%	5,968.00	27,218.00	96,495.00
2014	21,250.00	5.78%	4,718.60	25,968.60	70,526.40
2015	21,250.00	5.78%	3,488.20	24,738.20	45,788.20
2016	21,250.00	5.78%	2,256.80	23,506.80	22,281.40
2017	21,250.00	5.78%	1,031.40	22,281.40	0.00
<b>NMDC - TAX INCREMENT FINANCING # 2-Village Rd.Water/Sewer Line Ext.-(2006)</b>					
2013	16,458.00	0.00%	0.00	16,458.00	49,374.00
2014	16,458.00	0.00%	0.00	16,458.00	32,916.00
2015	16,458.00	0.00%	0.00	16,458.00	16,458.00
2016	16,458.00	0.00%	0.00	16,458.00	0.00
<b>MAINE MUNICIPAL BOND BANK - PUBLIC WORKS - New Town Garage (2003E)(Refinanced 2011)</b>					
2013	25,895.00	3.84%	8,022.81	33,917.81	279,392.95
2014	25,895.00	3.84%	7,359.41	33,254.41	246,138.54
2015	25,895.00	3.99%	8,454.34	34,349.34	211,789.20
2016	25,895.00	4.09%	7,380.57	33,275.57	178,513.63
2017	25,895.00	4.19%	6,456.49	32,351.49	146,162.14
2018	25,895.00	4.29%	5,805.44	31,700.44	114,461.70
2019	25,895.00	5.09%	4,688.20	30,583.20	83,878.50
2020	25,895.00	5.09%	3,414.81	29,309.81	54,568.69
2021	25,895.00	5.09%	2,052.74	27,947.74	26,620.95
2022	25,895.00	5.09%	725.95	26,620.95	0.00
<b>MAINE MUNICIPAL BOND BANK - (2006) ROAD IMPROVEMENTS</b>					
2013	120,000.00	4.85%	17,880.00	137,880.00	382,706.67
2014	120,000.00	3.15%	12,060.00	132,060.00	250,646.67
2015	120,000.00	4.90%	8,280.00	128,280.00	122,366.67
2016	120,000.00	2.00%	2,366.67	122,366.67	0.00
<b>T.D. BANKNORTH LEASING-(2010) KAWASAKI WHEEL LOADER</b>					
2013	41,236.21	3.175%	2,660.37	43,896.58	43,896.58
2014	42,545.61	3.175%	1,350.97	43,896.58	-
<b>COPIER 60 MONTH LEASE (2011) SAVIN PHOTOCOPIER</b>					
2013	2,172.00			2,172.00	4,706.00
2014	2,172.00			2,172.00	2,534.00
2015	2,172.00			2,172.00	362.00
2016	362.00			362.00	0.00
<b>T.D. BANKNORTH LEASING-(2013) INTERNATIONAL PLOW TRUCK</b>					
2013	21,320.54	3.09%	5,061.85	26,382.39	158,294.34
2014	21,979.35	3.09%	4,403.04	26,382.39	131,911.95
2015	22,658.51	3.09%	3,723.88	26,382.39	105,529.56
2016	23,358.66	3.09%	3,023.73	26,382.39	79,147.17
2017	24,080.44	3.09%	2,301.95	26,382.39	52,764.78
2018	24,824.53	3.09%	1,557.86	26,382.39	26,382.39
2019	25,591.61	3.09%	790.78	26,382.39	0.00

\*\*\*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
<b>MAINE MUNICIPAL BOND BANK (2003A) - WASTEWATER FACILITY IMPROVEMENTES</b>					
2013	18,482.19	2.46%	684.44	19,166.63	56,670.32
2014	18,482.19	2.46%	551.11	19,033.30	37,637.02
2015	18,482.19	2.46%	404.00	18,886.19	18,750.83
2016	18,482.19	2.46%	268.64	18,750.83	0.00
<b>MAINE MUNICIPAL BOND BANK (2001FR) - WASTEWATER TREATMENT FACILITY</b>					
2013	107,893.74	2.15%	25,094.59	132,988.33	1,080,228.85
2014	110,634.25	2.15%	22,781.18	133,415.43	946,813.42
2015	113,444.36	2.15%	20,409.01	133,853.37	812,960.05
2016	116,325.84	2.15%	17,976.59	134,302.43	678,657.62
2017	119,280.52	2.15%	15,482.39	134,762.91	543,894.71
2018	122,310.24	2.15%	12,924.83	135,235.07	408,659.64
2019	125,416.92	2.15%	10,302.30	135,719.22	272,940.42
2020	128,602.51	2.15%	7,613.18	136,215.69	136,724.73
2021	131,868.99	2.15%	4,855.74	136,724.73	0.00

# Water Department Debt Service

	Principal	Interest Rate	Interest	Total Debt Service	Balance
<b>MAINE DEPARTMENT OF TRANSPORTATION - PLEASANT STREET</b>					
2013	5,100.00	0%	0.00	5,100.00	5,141.63
2014	5,141.63	0%	0.00	5,141.63	0.00
<b>MAINE MUNICIPAL BOND BANK (2001D) - CORROSION CONTROL FACILITY</b>					
2013	42,160.00	4.500%	21,097.43	63,257.43	521,686.98
2014	44,057.00	5.125%	19,404.57	63,461.57	458,225.41
2015	46,315.00	5.125%	19,135.44	65,450.44	392,774.97
2016	48,688.00	5.125%	16,763.91	65,451.91	327,323.06
2017	51,184.00	5.125%	14,274.88	65,458.88	261,864.18
2018	53,807.00	5.125%	11,681.95	65,488.95	196,375.23
2019	56,565.00	5.125%	8,914.49	65,479.49	130,895.74
2020	59,463.00	5.125%	5,987.33	65,450.33	65,445.41
2021	62,511.00	5.125%	2,934.41	65,445.41	0.00



# Water & Wastewater Department

## Debt Service

	Principal	Interest Rate	Interest	Total Debt Service	Balance
<b>USDA- \$531,000 GENERAL OBLIGATION BOND</b>					
2013	12,399.43	2.50%	12,972.57	25,372.00	710,325.01
2014	12,709.42	2.50%	12,662.58	25,372.00	684,953.01
2015	13,027.15	2.50%	12,344.85	25,372.00	659,581.01
2016	13,352.84	2.50%	12,019.16	25,372.00	634,209.01
2017	13,686.63	2.50%	11,685.37	25,372.00	608,837.01
2018	14,028.82	2.50%	11,343.18	25,372.00	583,465.01
2019	14,379.51	2.50%	10,992.49	25,372.00	558,093.01
2020	14,739.00	2.50%	10,633.00	25,372.00	532,721.01
2021	15,107.51	2.50%	10,264.49	25,372.00	507,349.01
2022	15,485.17	2.50%	9,886.83	25,372.00	481,977.01
2023	15,872.33	2.50%	9,499.67	25,372.00	456,605.01
2024	16,269.12	2.50%	9,102.88	25,372.00	431,233.01
2025	16,675.84	2.50%	8,696.16	25,372.00	405,861.01
2026	17,092.74	2.50%	8,279.26	25,372.00	380,489.01
2027	17,520.05	2.50%	7,851.95	25,372.00	355,117.01
2028	17,958.05	2.50%	7,413.95	25,372.00	329,745.01
2029	18,407.00	2.50%	6,965.00	25,372.00	304,373.01
2030	18,867.19	2.50%	6,504.81	25,372.00	279,001.01
2031	19,338.88	2.50%	6,033.12	25,372.00	253,629.01
2032	19,822.36	2.50%	5,549.64	25,372.00	228,257.01
2033	20,317.92	2.50%	5,054.08	25,372.00	202,885.01
2034	20,825.85	2.50%	4,546.15	25,372.00	177,513.01
2035	21,346.49	2.50%	4,025.51	25,372.00	152,141.01
2036	21,880.15	2.50%	3,491.85	25,372.00	126,769.01
2037	22,427.14	2.50%	2,944.86	25,372.00	101,397.01
2038	22,987.86	2.50%	2,384.14	25,372.00	76,025.01
2039	23,562.55	2.50%	1,809.45	25,372.00	50,653.01
2040	24,151.59	2.50%	1,220.41	25,372.00	25,281.01
2041	24,664.42	2.50%	616.59	25,281.01	0.00



Fort Kent Powersports new location on Caribou Road



Home Solutions new location on West Main Street

	2013 APPROP	2013 ACTUAL EXPENSES	2014 BUDGET REQUEST	PROPOSED INC(DEC) OVER 2013 BUDGET	BUDGET COMMITTEE RECOMMENDS	
<b>APPROPRIATION SUMMARY</b>						
ADMINISTRATION	364,100.00	356,655.56	374,685.00	10,585.00	373,500.00	
OFFICE OF PLANNING & DEVELOPMENT	127,103.00	125,792.51	133,260.00	6,157.00	132,860.00	
POLICE DEPARTMENT	514,508.00	491,138.07	527,062.00	12,554.00	527,062.00	
FIRE DEPARTMENT	63,590.00	63,574.81	67,989.00	4,399.00	67,989.00	
PUBLIC WORKS DEPARTMENT	699,655.00	680,088.52	710,295.00	10,640.00	705,000.00	
STREET LIGHTS - ELECTRICITY	54,000.00	49,615.48	52,000.00	-2,000.00	51,000.00	
SOLID WASTE DISPOSAL	345,000.00	341,479.84	345,000.00	0.00	345,000.00	
LIBRARY	28,000.00	28,000.00	28,800.00	800.00	28,400.00	
RECREATION DEPARTMENT	202,391.00	189,676.00	209,179.00	6,788.00	203,000.00	
FIRE HOUSE LOAN (1997B)	27,218.00	27,218.00	25,969.00	-1,249.00	25,969.00	
ROAD IMPROVEMENT LOAN (2006B)	137,880.00	137,880.00	132,060.00	-5,820.00	132,060.00	
TOWN GARAGE LOAN (2003E)	33,918.00	33,917.79	33,255.00	-663.00	33,255.00	
KAWASAKI WHEEL LOADER	43,897.00	43,896.58	43,897.00	0.00	43,897.00	
INTL PLOW TRUCK	16,383.00	16,383.00	26,383.00	10,000.00	21,383.00	
COUNTY TAX	247,755.70	247,755.70	247,756.00	0.00	243,703.00	
NORTHERN MAINE DEVELOPMENT COMMISSION	0.00	0.00	7,565.00	7,565.00	0.00	
NORTHERN AROOSTOOK REG. AIRPORT	25,824.00	25,824.00	26,625.00	801.00	26,625.00	
PUBLIC FIRE PROTECTION (HYDRANTS)	100,000.00	100,000.00	100,000.00	0.00	100,000.00	
GENERAL ASSISTANCE	6,000.00	628.75	6,000.00	0.00	6,000.00	
ACAP	820.00	819.40	820.00	0.00	820.00	
AROOSTOOK AREA AGENCY ON AGING	4,500.00	4,500.00	4,500.00	0.00	4,500.00	
RED CROSS	500.00	500.00	550.00	50.00	500.00	
PAWS	0.00	0.00	1,500.00	1,500.00	0.00	
HOMELESS SHELTER OF AROOSTOOK	0.00	0.00	6,146.00	6,146.00	0.00	
AROOSTOOK COUNCIL- HEALTHY FAMILY	0.00	0.00	200.00	200.00	0.00	
COMMUNITY HEALTH & COUNCILING	0.00	0.00	105.00	105.00	0.00	
TAX ABATEMENTS	7,000.00	1,918.22	7,000.00	0.00	7,000.00	
TAX OVERLAY	49,598.98	0.00	0.00	-49,598.98	0.00	
MSAD # 27	2,274,099.03	2,248,226.91	2,304,620.00	30,520.97	2,304,620.00	EST
BLOCKHOUSE	3,100.00	3,100.00	3,100.00	0.00	3,100.00	
CHAMBER OF COMMERCE	10,000.00	10,000.00	10,000.00	0.00	10,000.00	
ST JOHN VALLEY SOIL & WATER CONSERVATION	1,229.00	1,229.00	1,475.00	246.00	1,229.00	
MAINE ACADIAN HERITAGE COUNCIL	250.00	250.00	250.00	0.00	250.00	
UPDATING MUNICIPAL ASSESSMENT	7,000.00	7,000.00	7,500.00	500.00	7,500.00	
TIF # 1	20,981.81	20,981.81	20,981.81	0.00	20,981.81	EST
TIF # 2	51,379.19	51,379.19	51,379.19	0.00	51,379.19	EST
TIF # 3	0.00	0.00	0.00	0.00	9,898.19	EST
WORLD ACADIAN CONGRESS	4,233.00	4,233.00	4,233.00	0.00	4,233.00	
FLOOD PROTECTION	0.00	100,000.00	0.00	0.00	0.00	
<b>TOTAL</b>	<b>5,471,913.71</b>	<b>5,413,662.14</b>	<b>5,522,140.00</b>	<b>50,225.99</b>	<b>5,492,714.19</b>	

	2013 BUDGETED REVENUES	2014 PROPOSED REVENUES	BUDGET COMMITTEE RECOMMENDS	
REVENUE SUMMARY				
STATE REVENUE SHARING	100,000.00	50,000.00	50,000.00	
ADMINISTRATION DEPARTMENT REVENUES	80,000.00	80,500.00	80,500.00	
POLICE DEPARTMENT REVENUES	26,096.00	26,876.00	27,500.00	
RECREATION & PARKS DEPARTMENT REVENUES	24,250.00	24,250.00	26,500.00	
FUND BALANCE	1,205,036.15	1,295,313.32	1,295,313.32	
TIF REVENUES	72,361.00	72,361.00	82,259.19	EST
 TOTAL	 1,507,743.15	 1,549,300.32	 1,562,072.51	 EST
 TAX COMMITMENT	 3,964,170.56	 3,972,839.68	 3,930,641.68	 EST
 LESS BETE	 136,243.25	 136,541.43	 136,451.43	 EST
LESS HOMESTEAD	83,461.31	83,643.97	83,643.98	EST
NET TAX COMMITMENT	3,744,466.00	3,752,654.29	3,710,546.27	EST
 GROSS ASSESSED VALUE	 215,818,984.00	 215,818,984.00	 217,348,984.00	 EST
1/2 UNREIMBURSED HOMESTEAD VALUE	4,810,450.00	4,810,450.00	4,810,450.00	EST
BETE EXEMPT VALUATION	7,852,637.00	7,852,637.00	7,852,637.00	EST
 NET ASSESSED VALUE	 228,482,071.00	 228,482,071.00	 230,012,071.00	 EST
MIL RATE	0.01735	0.01739	0.01709	EST
 TIF VALUE	 4,170,655.85	 4,161,555.08	 4,813,617.77	 EST
TIF ASSESSMENT	72,361.00	72,361.00	82,259.19	EST
 MIL RATE INCREASE/DECREASE	 0.00010	 0.00004	 -0.00026	 EST



Miller's new furniture department

**FUND BALANCE - YEAR END 2013**

104-07	STREET LIGHTS	4,384.52
105-07	VRF - WASTE MANAGEMENT	3,520.16
108-04	TOWN GARAGE LOAN	0.21
108-10	KAWASAKI LOADER	0.42
108-51	COUNTY TAX	0.30
110-20	GENERAL ASSISTANCE	5,371.25
110-22-504-00	ACAP	0.60
110-50-509-01	OTHER - ABATEMENTS	5,081.78
110-50-501-30	OTHER - OVERLAY	49,598.98
110-51-509-10	MSAD # 27	25,872.12
101-01-40020	MOTOR VEHICLE EXCISE	972,964.18
101-01-40161	BOAT EXCISE	6,934.30
101-01-40030	PENALTIES & INTEREST	22,588.94
101-01-40031	OTHER TOWN EXCISE	348.00
101-10-40110	BUILDING PERMITS	40.00
101-10-40160	MOTOR VEHICLE FEES	315.00
101-10-40161	BOAT FEES	538.00
101-10-40162	ATV FEES	541.00
101-10-40173	OVERWIDTH PERMITS	310.00
101-20-40222	PARK FEE SHARING	1,371.54
101-20-40226	STATE REVENUE SHARING	181,577.27
101-20-40230	HOMESTEAD EXEMPTION 2012	-0.26
101-20-40231	VET EXEMPTION	3,181.00
101-20-40231	TREE GROWTH	4,593.01
101-20-40232	BETE REIMBURSEMENT	-0.25
101-30-40301	ZONING FEES	670.00
101-30-40302	PRINTING & DUPLICATING SERVICES	376.11
101-30-40314	ALARM FEES	100.00
101-30-43019	ROAD OPENING PERMITS	40.00
101-30-43020	PHONE ST FRANCIS FD	0.25
101-40-40410	INTEREST INCOME	-8,547.91
101-40-40450	MISC OTHER	1,053.50
101-40-40452	MISC ADMINISTRATION	7,764.73
101-40-40453	MISC PUBLIC WORKS	4,367.10
101-40-40454	NSF FEES	360.00
10-11510-01	NS CHECK	-2.53

**TOTAL**

1,295,313.32

# *Uncollected Real Estate & Personal Prop. Taxes*

	2008	2009	2010	2011	2012	2013	Total
Albert, Michael C.						3,678.20	3,678.20
Arline, Catherine L						260.25	260.25
B J B Corp.					321.32	260.25	581.57
Babin, Bruce					142.89	928.23	1,071.12
Babin, Joel					1,052.81	1,892.89	2,945.70
Babin, Melvin						264.29	264.29
Babin, Richard						320.98	320.98
Bard, Roland					1,084.22	988.95	2,073.17
Bard, Roland JR						726.28	726.28
Bard, Theresa						412.93	412.93
Beaulieu, Daniel					1,622.64	1,507.72	3,130.36
Beaulieu, Mark						528.21	528.21
Belanger, Lucien					505.15	437.22	942.37
Belanger, Ricky						924.76	924.76
Belanger, Theophille						97.79	97.79
Bennet, Erica ET ALS						1,089.58	1,089.58
Benoit, Kathy J.					838.48	758.20	1,596.68
Bernier & Sons Logging, Wayne	43.40	34.44					77.84
Bernier Enterprises LLC						645.42	645.42
Bernier, Greg						216.88	216.88
Bernier, Greg						2,109.60	2,109.60
Bernier, Jeffrey						2,142.73	2,142.73
Bernier, Jeffrey						2,144.46	2,144.46
Berube, Ricky L						315.88	315.88
Bevard, Amanda J.						381.70	381.70
Blanchette, Delores (LE)						730.44	730.44
Blanchette, Nola						803.31	803.31
Blier, Clarence & Phelda (LE)						759.14	759.14
Bouchard, Daniel						3,931.51	3,931.51
Boucher, Galen						673.18	673.18
Boucher, Gertrude						534.38	534.38
Boucher, Reno L.						1,464.34	1,464.34
Boucher, Scott R.					1,880.59	1,859.92	3,740.51
Boucher, Scott Reynold					546.60	477.13	1,023.73
Boulay, Alan						566.31	566.31
Bouley, Aurele D. JR					3,608.48	3,419.69	7,028.17
Bouley, Carl				223.72			223.72
Bouley, John R						357.04	357.04
Bouley, Rodney						106.08	106.08
Bourgoin, David						905.67	905.67
Brann, Paula						1,238.79	1,238.79
Bruey, Shelly					696.85	615.93	1,312.78
Carapelluci, Darlene						178.71	178.71
Carlson, David J.						174.03	174.03
Caron 's Auto Body Shop				13.16	13.80	13.88	40.84
Caron, Andrew P						442.12	442.12
Caron, Brian						1,634.37	1,634.37
Caron, Chad				282.94	131.10		414.04
Caron, Chad					911.25	822.39	1,733.64
Caron, Craig						1,767.97	1,767.97
Caron, Normand JR						1,204.09	1,204.09
Caron, Stanley E						1,119.43	1,119.43
Caron, Stanley E						629.81	629.81
Caron, Troy S						438.96	438.96
Cecilia J Pinter Living Trust						1,363.60	1,363.60
Charette, Dale N.						1,219.71	1,219.71

	2008	2009	2010	2011	2012	2013	Total
Charette, Dale N.						688.80	688.80
Charette, James						343.53	343.53
Charette, Keith						282.81	282.81
Charette, Marielle					849.99	763.40	1,613.39
Charette, Peter						26.03	26.03
Charette, Roland					825.48	733.91	1,559.39
Charette, Roland					615.76	537.85	1,153.61
Charette, Roland P.					851.09	770.34	1,621.43
Chasse, Carl						288.01	288.01
Coates, Gordon						185.65	185.65
Collin, Glenn					924.13	1,337.69	2,261.82
Connors-Carlson, Shirlee						511.83	511.83
Corriveau, Yves						674.92	674.92
Coulombe, Glen R.						520.50	520.50
Cyr, Nancy						1,341.16	1,341.16
Cyr, Philippe J						820.66	820.66
D & M Pinette Trucking					222.53		222.53
Daigle, Andrew						24.29	24.29
Daigle, Andrew						2,014.34	2,014.34
Daigle, Andrew J.						1,311.66	1,311.66
Daigle, Andrew J.						438.96	438.96
Daigle, Andrew J.						1,846.04	1,846.04
Daigle, Andrew J.						27.76	27.76
Daigle, Brenda						596.84	596.84
Daigle, Curtis						15.60	15.60
Daigle, Darrell P					839.18	752.99	1,592.17
Daigle, Delbert						192.59	192.59
Daigle, Delbert						936.90	936.90
Daigle, Delbert						2,841.93	2,841.93
Daigle, Ida (LE)						210.71	210.71
Daigle, John M					2,238.43	2,600.77	4,839.20
Daigle, Linda Estate of					2,247.45	2,288.47	4,535.92
Daigle, Linda Estate of						117.98	117.98
Daigle, Linda Estate of						52.05	52.05
Daigle, Michael L						2,375.22	2,375.22
Daigle, Renauld						362.62	362.62
Daigle, Robert						608.99	608.99
Daigle, Shelly Jean						700.29	700.29
Davenport, Alphonse M & Karen						2,009.13	2,009.13
Davis, Joseph W. III						1,320.34	1,320.34
Deschaine, Alvin A						990.69	990.69
Deschaine, Dana A					1,561.04	3,938.45	5,499.49
Deschaine, Joyime J						470.19	470.19
Deschaine, Joyime J						88.49	88.49
Deschaine, Joyime Joseph						1,250.94	1,250.94
Deschaine, Kenneth, (Estate of)						1,049.68	1,049.68
Deschaine, Marilyn (Estate of )						100.63	100.63
Desjardins Project Place						5,045.38	5,045.38
Desjardins Project Place, INC						2,450.34	2,450.34
Desjardins, Dawn						412.93	412.93
Desjardins, Kelby J.					1,477.20	1,424.44	2,901.64
Desjardins, Timothy B						1,254.78	1,254.78
Despres, Joseph R. JR					1,150.89	1,053.15	2,204.04
Desrosiers, James A					982.62	897.00	1,879.62
Dionne, Leo Paul JR						763.40	763.40
Dionne, Rodney						1,190.21	1,190.21
Dubois, Donald						1,091.32	1,091.32
Dubois, Donald						574.29	574.29



	2008	2009	2010	2011	2012	2013	Total
Dubois, John P.						1,346.36	1,346.36
Dubois, Lester L						379.32	379.32
Dumais, Brian						430.28	430.28
Dumond, Darlene					1,336.46	1,231.85	2,568.31
Dumond, John S						478.74	478.74
Dumond, Michael						714.82	714.82
Dumond, Ronnie						546.53	546.53
Falls Brook Logging						2,640.67	2,640.67
Fongemie, Darrel					1,415.74	1,308.19	2,723.93
Fort Kent Library						758.20	758.20
Gagnon, Billy						912.16	912.16
Gagnon, Lena						753.54	753.54
Gagnon, Mark					1,370.70	1,264.82	2,635.52
Gagnon, Steve						223.82	223.82
Gagnon, Trisha						730.44	730.44
Gervais, Gary J ET ALS						331.39	331.39
Grant, Leah						1,124.28	1,124.28
Griffiths, Jeremy J						758.20	758.20
Guimond, Conrad, (Estate of)					706.95	631.54	1,338.49
Hafford, Heather					687.83	612.46	1,300.29
Hafford, Shirley Mae						218.61	218.61
Hafford, Stanley Wade						862.30	862.30
Hartt, Tracey						525.71	525.71
Hartt, Tracey						3,169.14	3,169.14
Hartt, Tracey						692.65	692.65
Hawg Trucking						725.23	725.23
Hebert, Lewellyn, (Estate of)						232.49	232.49
Hebert, Michael J.						1,055.41	1,055.41
High Ledge Timber			2,483.57	1,988.80	1,604.25	1,613.55	7,690.17
Hodgkin, Melissa H						725.23	725.23
Hodgson, Scott						548.26	548.26
Howland, Hornby H						17.35	17.35
Husain, Khalid M						7,203.72	7,203.72
J R Properties						1,898.09	1,898.09
Jalbert, Jacqueline						1,672.54	1,672.54
Jalbert, Ray						98.70	98.70
Jandreau, Carroll					485.22	1,594.47	2,079.69
Jandreau, Carroll						1,032.33	1,032.33
Jandreau, David R						515.30	515.30
Jandreau, Melissa V.						362.62	362.62
Jandreau, Shon						2,307.55	2,307.55
Jandreau, Stanley D						13.88	13.88
Jean, Jesse						1,507.72	1,507.72
Jo, Sunila						3,774.36	3,774.36
Kennedy, Norma						204.73	204.73
Kruey, Jonathan						79.88	79.88
Labrie, Elizabeth M						963.84	963.84
Labrie, John					2,246.35	2,108.03	4,354.38
Lebel, Donald					2,509.41	2,423.80	4,933.21
Ledgehill Services INC				176.18	374.33	376.50	927.01
Lemieux, Sylvain						673.18	673.18
Levasseur, Judie					1,735.35	1,610.08	3,345.43
Levesque, Brenton					400.65	336.59	737.24
Levesque, Wayne						636.75	636.75
L'Italien, Ryan						2,430.74	2,430.74
Long, Larry						1,525.07	1,525.07
Lopez, Leslie						603.78	603.78
M & S Albert Realty INC						296.69	296.69



	2008	2009	2010	2011	2012	2013	Total
M & S Albert Realty INC						1,780.11	1,780.11
M & S Albert Realty INC						2,574.74	2,574.74
Mahoney, Margaret						277.60	277.60
Maizuss, Ruth						1,120.42	1,120.42
Malick, Carol B						1,245.73	1,245.73
Marin, Elizabeth R.						796.90	796.90
Marquis, Joel P						612.46	612.46
Marquis, Paul E						995.89	995.89
Martin, Taylor						952.52	952.52
Marvin & Lorraine Deschaine Living Trust						770.97	770.97
Marvin & Lorraine Deschaine Living Trust					2,085.21	2,477.58	4,562.79
McBreairty, Kyle						117.98	117.98
Medina, John W JR.						1,962.29	1,962.29
Merriam, Karen						798.10	798.10
Michaud, Constance						1,446.85	1,446.85
Michaud, Dora Jean						975.07	975.07
Michaud, Maurice						121.45	121.45
Michaud, Paul						662.77	662.77
Michaud, Robert J.					367.83	293.22	661.05
Michaud, Shirley						171.77	171.77
Morin, Lucy					534.69	459.78	994.47
Morin, Marc	3,725.57	3,690.82					7,416.39
Morin, Marc					2,779.67	2,621.59	5,401.26
Morneault, Brian E						1,089.58	1,089.58
Morneault, Bruce						929.96	929.96
Morneault, Bruce						1,431.38	1,431.38
Morneault, Yvonne (LE)						1,009.77	1,009.77
Music Haven, INC				12.32	139.73	140.54	292.59
Nadeau, Jonathan						1,606.61	1,606.61
Nadeau, Larry Jr.					976.11	884.85	1,860.96
Nadeau, Matthew						343.53	343.53
Nadeau, Steve & Louise						38.17	38.17
Nadeau, Steven					1,922.53	1,977.90	3,900.43
Nadeau, Tony					153.92	367.82	521.74
Norman Plourde & Sons, INC			88.29	80.60			168.89
Northern Timber Trucking INC						2,304.08	2,304.08
Oakes, Amy Dawn						1,228.38	1,228.38
O'Leary, Alison						15.62	15.62
O'Leary, Allison					598.46	1,152.04	1,750.50
Ouellette, Dellwyn					218.68	161.36	380.04
Ouellette, Jamey						1,649.99	1,649.99
Ouellette, Kevin						2,397.77	2,397.77
Ouellette, Rodney N.						569.08	569.08
Ouellette, Terry L.						1,370.65	1,370.65
Paper Signs Ink				101.99	98.33		200.32
Paradis, Bernard						1,879.66	1,879.66
Paradis, Bernard & Nancy						27.76	27.76
Paradis, Joseph L						218.61	218.61
Paradis, Roger & Roseanne (LE)						22.56	22.56
Paradis, Roger & Roseanne (LE)						2,767.33	2,767.33
Pelletier, Alan D					693.33	1,335.95	2,029.28
Pelletier, Dan B						2,848.87	2,848.87
Pelletier, Dan B						694.00	694.00
Pelletier, George						300.16	300.16
Pelletier, Glen						988.95	988.95
Pelletier, Marie					243.61	425.08	668.69
Pelletier, Robert						868.51	868.51
Pelletier, Roberta Lee						862.30	862.30

	2008	2009	2010	2011	2012	2013	Total
Pelletier, Scott G						1,389.74	1,389.74
Pinette, Marcus						1,091.32	1,091.32
Pinkham, Edward Randall JR ET ATLS						8.68	8.68
Pinkham, Edward Randall JR ET ATLS						13.88	13.88
Pinkham, Edward Randall JR ET ATLS						17.35	17.35
Pinkham, Edward Randall JR ET ATLS						838.01	838.01
Pinkham, Edward Randall JR ET ATLS						2,146.20	2,146.20
Plourde, Donna					1,785.10	1,663.87	3,448.97
Plourde, Jeannot				39.48			39.48
Plourde, Jeannot					403.76	1,757.56	2,161.32
Plourde, Jeffrey						1,662.02	1,662.02
Plourde, Joseph						579.49	579.49
Plourde, Joseph P						709.62	709.62
Plourde, Kevin J						586.43	586.43
Plourde, Leonard						324.45	324.45
Plourde, Lola						1,566.71	1,566.71
Plourde, Pamela						485.50	485.50
Plourde, Pascal						997.27	997.27
Plourde, Pascal ET ALS					622.27	550.00	1,172.27
Plourde, Pascal N					892.53	810.25	1,702.78
Plourde, Richard						137.08	137.08
Plourde, Ronnie						395.58	395.58
Plourde, Terry						1,053.15	1,053.15
Plourde, Terry ET ALS						225.55	225.55
Plourde, William						695.01	695.01
Pooler, Eric S.						631.54	631.54
Proforma Printing & Design	12.60	12.92	14.72	14.81	15.53	15.62	86.20
Puckett, Lana						1,544.15	1,544.15
Rainey, Merle C Heirs of						6.94	6.94
Raymond, Bertrand JR						1,817.64	1,817.64
Raymond, Roland						303.63	303.63
Raymond, Roland						1,681.22	1,681.22
Roy, Ivan						1,367.18	1,367.18
Roy, Mildred						624.60	624.60
Roy, Mildred						254.62	254.62
Roy, Mildred						1,183.27	1,183.27
Roy, Reggie						3,124.42	3,124.42
Roy, Susan Juliette						794.63	794.63
Saindon, Lionel						386.68	386.68
Saucier Sanitation LLC						114.19	114.19
Saucier, Curtis						1,965.76	1,965.76
Saucier, Curtis						208.20	208.20
Saucier, Jacques J						687.68	687.68
Saucier, Keith						1,525.55	1,525.55
Saucier, Kenneth						1,502.51	1,502.51
Saucier, Kenneth						2,499.09	2,499.09
Saucier, Kenneth & Susan						18.99	18.99
Saucier, Randy K.						3,622.68	3,622.68
Saucier, Scott J					1,220.08	1,233.59	2,453.67
Saucier, Toby L					3,188.66	3,015.43	6,204.09
Saucier's Sanitation LLC						300.16	300.16
Shorey, William						230.76	230.76
Sibley, Shondelle						133.60	133.60
Silver, David						97.16	97.16
Sirois, Theresa R						298.76	298.76
Smith, Andrew					1,177.91	1,079.17	2,257.08
Smith, Andrew M					512.36	444.16	956.52
Smith, Joseph						1,007.35	1,007.35

	2008	2009	2010	2011	2012	2013	Total
Smith, Joseph M					4,489.53	4,268.10	8,757.63
Soucy, Dale						24.29	24.29
Soucy, Dale					2,902.89	2,734.36	5,637.25
Soucy, Donald						243.98	243.98
Soucy, Ida (LE)						799.84	799.84
Soucy's Economat INC						272.40	272.40
St. John Valley Realty Co, LLC						31.23	31.23
Stanlick, Lori						438.96	438.96
Stedt, Jason						260.25	260.25
Stedt, Jason A D						2,354.40	2,354.40
Susee, Dawn D.						1,259.61	1,259.61
Sylvain, Diana						997.63	997.63
T & D Real Estate Holdings LLC						8,388.39	8,388.39
Tardif Saw Mill					439.88	423.34	863.22
Tardif, Daniel					441.59	452.07	893.66
Tardif, Daniel						844.95	844.95
Tax Acquired Property				593.58	611.46	539.59	1,744.63
The Hideaway			194.57	217.14	203.55	182.18	797.44
Theriacult, Brian J					1,661.49	1,538.95	3,200.44
Theriacult, Brian J					776.12	692.27	1,468.39
Theriacult, Brian J					301.56	489.27	790.83
Theriacult, Don						1,346.36	1,346.36
Theriacult, Glen					4,561.60	4,337.50	8,899.10
Theriacult, Herman					1,484.14	1,998.96	3,483.10
Theriacult, Herman						1,552.83	1,552.83
Theriacult, Ivan						343.53	343.53
Theriacult, Ivan & Camilla						550.00	550.00
Theriacult, Lee R						925.06	925.06
Theriacult, Roland						433.75	433.75
Theriacult, Tony J						85.02	85.02
Theriacult, Tony J						41.64	41.64
Theriacult, Tony J						85.02	85.02
Thibeault, Gerald						493.12	493.12
Thibodeau, Craig J						3,622.68	3,622.68
Trapp, Kenneth W						51.25	51.25
Tripair Development Incorporated						2,999.50	2,999.50
USDA						725.94	725.94
Valcourt, Judy					839.18	752.99	1,592.17
Valley Lumber Co.	204.40	68.88	78.48				351.76
Vanderhoef, Cliff						112.78	112.78
Vanderhoef, Roy Kelvin						69.40	69.40
Violette, Mark C						1,887.68	1,887.68
Voisine, Betty						699.21	699.21
Voisine, Conrad						1,011.51	1,011.51
Voisine, Gary					2,849.93	2,689.25	5,539.18
Voisine, Tommy						2,729.16	2,729.16
Voisine's Grocery						64.20	64.20
Wing Hing Far LLC						26.51	26.51
WT Holdings LLC						686.85	686.85
Credit on 2013 & 2014 taxes						(5,806.44)	(5,806.44)
Balances less than \$5.00					2.48	13.34	15.82
	3,985.97	3,807.06	2,859.63	3,744.72	85,210.91	336,154.60	435,762.89

	2013 APPROP	2013 ACTUAL EXPENSES	2014 BUDGET REQUEST	PROPOSED INC(DEC) OVER 2013 BUDGET	BUDGET COMMITTEE RECOMMENDS
<b>119-91 WASTEWATER DEPARTMENT</b>					
501 - SALARY/WAGES					
02 - SALARY/WAGES	100,000.00	97,224.58	101,000.00	1,000.00	100,500.00
502 - EMPL BENEFIT					
02 - WORKERS COMP	2,600.00	2,759.62	2,700.00	100.00	2,700.00
11 - DEFERRED COMP	2,100.00	2,210.00	2,300.00	200.00	2,300.00
20 - HEALTH INS	22,000.00	17,372.55	23,500.00	1,500.00	23,000.00
30 - FICA	5,800.00	5,842.61	6,000.00	200.00	6,000.00
31 - MEDICARE	1,500.00	1,366.36	1,500.00	0.00	1,500.00
503 - SUPPLIES					
01 - OFFICE	1,500.00	978.52	1,500.00	0.00	1,500.00
02 - GENERAL	200.00	44.64	200.00	0.00	200.00
06 - POSTAGE	2,000.00	1,460.92	2,000.00	0.00	2,000.00
11 - CHEMICALS	5,200.00	4,437.30	5,200.00	0.00	5,200.00
34 - CONSTRUCTION	4,000.00	2,585.84	4,000.00	0.00	4,000.00
40 - HEATING FUEL	15,000.00	15,284.49	15,500.00	500.00	15,500.00
41 - OILS/LUBE	500.00	392.85	500.00	0.00	500.00
51 - CLOTHING	400.00	358.75	400.00	0.00	400.00
62 - COMPUTER S/W	2,600.00	2,403.81	2,600.00	0.00	2,600.00
71 - GAS/OIL	7,300.00	6,505.77	7,300.00	0.00	7,300.00
80 - UNIF/SAFETY	3,300.00	3,310.61	4,000.00	700.00	4,000.00
90 - OTHER MISC	700.00	151.88	700.00	0.00	500.00
504 - PROF & TECH					
01 - EMPL TRAING	1,000.00	295.00	1,000.00	0.00	1,000.00
30 - FEE/LIC/PERM	1,700.00	1,834.81	1,700.00	0.00	1,700.00
50 - LEGAL EXPENS	250.00	0.00	250.00	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	1,250.00	1,500.00	0.00	1,400.00
60 - MONITORING	900.00	337.50	1,000.00	100.00	950.00
505 - PROPERTY SVC					
01 - VEH REPAIRS	3,000.00	1,558.72	3,000.00	0.00	3,000.00
10 - ELECTRICITY	75,000.00	70,144.42	75,000.00	0.00	75,000.00
11 - WATER FEES	1,600.00	1,761.77	1,700.00	100.00	1,700.00
12 - TELEPHONE	1,900.00	1,841.00	1,900.00	0.00	1,900.00
20 - BLDG REP/MNT	3,000.00	3,159.83	3,000.00	0.00	3,000.00
40 - GEN REPAIRS	500.00	527.72	500.00	0.00	500.00
42 - P/STA MAINT	7,000.00	4,817.90	7,000.00	0.00	7,000.00
51 - S/WASTE CURB	500.00	480.00	500.00	0.00	500.00
506 - OTHER PURCH					
01 - LIAB INS	14,000.00	14,078.38	14,000.00	0.00	14,000.00
10 - TRAVEL	2,000.00	1,611.60	2,000.00	0.00	2,000.00
20 - ADVERTISING	200.00	0.00	200.00	0.00	200.00
507 - PROPERTY					
20 - EQUIP-VEH	4,000.00	4,000.00	4,000.00	0.00	4,000.00
40 - EQP-TECH HW	4,000.00	1,414.00	4,000.00	0.00	4,000.00
508 - DEBT SVC					
01 - REDEM/PRINC	134,000.00	133,319.61	137,000.00	3,000.00	136,700.00
05 - INTEREST EXP	34,000.00	33,043.67	31,000.00	-3,000.00	31,000.00
509 - MISC ITEMS					
01 - TAX ABATEMENT	500.00	120.00	500.00	0.00	250.00
<b>TOTAL</b>	<b>499,750.00</b>	<b>472,787.03</b>	<b>504,150.00</b>	<b>4,400.00</b>	<b>502,150.00</b>

	2013 APPROP	2013 ACTUAL REVENUES	2014 BUDGET REQUEST	PROPOSED INC(DEC) OVER 2013 BUDGET	BUDGET COMMITTEE RECOMMENDS
<b>WASTEWATER DEPARTMENT REVENUES</b>					
119-91-40030 LIEN COSTS	250.00	395.75	250.00	0.00	250.00
119-91-40320 SEWERAGE CHARGES	400,000.00	387,941.14	390,000.00	-10,000.00	390,000.00
119-91-40410 INVESTMENT EARNINGS	1,200.00	587.31	1,000.00	-200.00	1,000.00
119-91-40450 MISC OTHER REVENUES	1,700.00	2,523.10	1,700.00	0.00	1,700.00
119-91-41900 INTEREST & DIVIDEND INCOME	1,500.00	1,506.10	1,500.00	0.00	1,500.00
<b>TOTAL</b>	<b>404,650.00</b>	<b>392,953.40</b>	<b>394,450.00</b>	<b>-10,200.00</b>	<b>394,450.00</b>

**WASTEWATER FUND BALANCE**

BEGINNING BALANCE	419,939.08
WASTEWATER RECEIVABLE	-24,709.16
WASTEWATER - RURAL DEVELOPMENT 3 & 4 (LOCAL)	40.32
WASTEWATER - RURAL DEVELOPMENT 3 & 4 (LOCAL)	-46,952.50
OPERATING INCOME/LOSS	-79,833.66
<b>TOTAL</b>	<b>268,484.08</b>



Valley Motors on West Main Street.

**OUTSTANDING WASTEWATER BILLS & LIENS  
AS OF DECEMBER 31, 2013**

	<b>2012 Liens</b>	<b>2013 Current Billing</b>	<b>TOTALS</b>
Albert, Mark		76.55	76.55
Aman, Mark		35.78	35.78
Anderson, Kevin J.		291.59	291.59
Babin, Gilman (LE)		53.00	53.00
Babin Justin		87.69	87.69
Baker, Tracey L		35.78	35.78
Bard, John Travis		141.26	141.26
Bard, Roland	108.66	318.00	426.66
Bard, Roland		53.00	53.00
Bard, Roland Jr.	273.03	226.68	499.71
Baron, Denise		35.78	35.78
Belanger Normand		53.00	53.00
Belanger, Roger		53.00	53.00
Bernier, Janice		119.25	119.25
Blair, Gerald M		35.78	35.78
Blanchette, Nola		103.36	103.36
Blier, Emile		55.64	55.64
Bouchard, Chad L		67.78	67.78
Bouchard,, David		35.78	35.78
Boucher, Galen		265.56	265.56
Boucher, Gertrude		35.88	35.88
Boucher, Maurice		35.78	35.78
Boucher, Scott Reynold	241.98	53.68	295.66
Boulay, Alan		175.56	175.56
Bouley, Aurele D JR		58.65	58.65
Bouley, Aurele D JR		35.78	35.78
Bouley, Leo		63.78	63.78
Bouley, Rodney L		106.00	106.00
Bourgoin, David		198.81	198.81
Bourgoin, Gary J SR		53.00	53.00
Bourgoin, Glenn J		43.78	43.78
Brickman, Scott		55.78	55.78
Broome, James		119.34	119.34
Bruey, Shelly	304.29	282.68	586.97
Cannan, Deborah Lee		35.78	35.78
Caron, Gloria		75.56	75.56
Caron, Normand JR		119.25	119.25
Carpenter, Matthew D		100.10	100.10
Cecilia J Pinter Living Trust		52.99	52.99
Celik, Bridget		79.50	79.50
Charette, Daniel		35.78	35.78
Charette, Ernest & Eglina (LE)		35.78	35.78
Charette, Lisa		64.52	64.52
Charette, Marielle		106.00	106.00
Charette, Paula		80.66	80.66
Charette, Rachel		53.00	53.00
Charette, Roland		214.89	214.89
Charette, Roland	145.32	214.68	360.00
Chasse, Shannon		43.78	43.78
Cole IO Fort Kent ME LLC		197.47	197.47
Connors-Carlson, Shirlee		71.56	71.56



	<b>2012</b>	<b>2013</b>	<b>TOTALS</b>
	<b>Liens</b>	<b>Current Billing</b>	
Cowie, June K		47.78	47.78
Cyr, Jacques		106.00	106.00
D & D Development INC		35.78	35.78
Daigle, Brenda		53.00	53.00
Daigle, Brian & Gleason, Lois		108.15	108.15
Daigle, Clarence		53.00	53.00
Daigle, Darrell P		222.68	222.68
Daigle, Delbert		53.00	53.00
Daigle, Delbert		265.00	265.00
Daigle, Delbert		53.00	53.00
Daigle, Reneault & Roland		53.00	53.00
Daigle, Robert		35.78	35.78
Daigle, Shelly Jean		35.78	35.78
Davis, Joseph W, III		55.78	55.78
Deschene, Marc J.		35.89	35.89
Desjardins, Dawn		159.12	159.12
Despres, Joseph R. JR		71.56	71.56
Devaney, Gail		159.46	159.46
Dionne, Barbara		35.78	35.78
Dionne, Leo Paul JR		51.78	51.78
Dionne, Leo Paul JR		159.00	159.00
Dolan, Debra		36.53	36.53
Dubois Contracting		53.09	53.09
Dubois, Leonard		53.00	53.00
Dubois, Lester J.		67.78	67.78
Dumond, Darlene	375.21	590.68	965.89
Dumond, John S		8.93	8.93
Dumond, Michael SJ		71.56	71.56
Dumond, Ronnie		53.29	53.29
Fehrenbach, Georgette		35.78	35.78
G B & D Farms		284.51	284.51
Gagnon, Mark	492.62	250.68	743.30
Gaudreau, Michael		35.80	35.80
Grant, Leah		274.68	274.68
Guimond, Conrad, (Estate of)		60.00	60.00
Hafford, Roland		53.00	53.00
Hafford, Stanley Wade		212.00	212.00
Hartt, Tracey		167.34	167.34
Hartt, Tracey		59.78	59.78
Hodgkin, Melissa H		35.78	35.78
Hodgson, Scott		211.45	211.45
Jandreau, Carroll		307.63	307.63
Jandreau, Shon		227.34	227.34
Jandreau, Stanley D.		195.12	195.12
Jandreau, Toby D		265.00	265.00
Jandreau, Wendy		87.56	87.56
Johnson Living Trust		95.78	95.78
Jones, Robert (LE)		147.34	147.34
Kelly, James		53.00	53.00
Kilcollins, John T.		35.79	35.79
King, Kathleen		35.78	35.78
Labrie, John		226.68	226.68
Lake, Harold A		44.41	44.41
Lavoie, Robert		144.87	144.87
Lawn, Becky		71.60	71.60



	<b>2012</b>	<b>2013</b>	<b>TOTALS</b>
	<b>Liens</b>	<b>Current Billing</b>	
Levesque, Donald		135.34	135.34
Levesque, Wayne		71.75	71.75
Lozier, Donald		35.78	35.78
M & S Albert Realty INC		187.34	187.34
M & S Albert Realty INC		143.12	143.12
Maine Woodlands Realty Company		53.01	53.01
Malick, Carol B		73.76	73.76
Marin, Elizabeth R		214.68	214.68
Marin, Elizabeth R		71.56	71.56
Marquis, Paul E		142.18	142.18
Marvin & Lorraine Deschaine Living Trust		220.83	220.83
Marvin & Lorraine Deschaine Living Trust		226.68	226.68
McBrien, James J		106.93	106.93
McDonald's		460.72	460.72
Merriam, Karen		179.12	179.12
Metz, Doris M		51.78	51.78
Michaud, Donald		299.78	299.78
Michaud, Robert J.		43.97	43.97
Michaud, Shawn		53.00	53.00
Moreau, Louis		43.78	43.78
Morgan, Seth A		203.98	203.98
Morneault, Brian E		315.04	315.04
Morneault, Bruce		51.78	51.78
Morneault, Bruce		35.78	35.78
Morneault, Yvonne, (LE)		53.00	53.00
Nadeau, Bruce N		111.78	111.78
Nadeau, Donald		53.59	53.59
Nadeau, Gerald		53.00	53.00
Nadeau, Ronald		107.34	107.34
Nadeau, Steve A		35.78	35.78
Norstate Federal Credit Union	421.08	205.75	626.83
Northern Timber Trucking Inc		394.31	394.31
Ouellette, Donald		35.78	35.78
Ouellette, Greta		51.89	51.89
Ouellette, Steven L		53.82	53.82
Paradis, Bernard		12.03	12.03
Paradis, Joseph L.		212.00	212.00
Pelletier, Alan D		265.00	265.00
Pelletier, Barbara J		43.78	43.78
Pelletier, Chad R		99.78	99.78
Pelletier, Donald		265.00	265.00
Pelletier, Glenn		219.12	219.12
Pelletier, Harold		35.78	35.78
Pelletier, James J.		239.34	239.34
Pelletier, Jeffrey		35.78	35.78
Pelletier, Robert		35.78	35.78
Pelletier, Ronald & Gilda		35.78	35.78
Pelletier, Ryan R		53.04	53.04
Perreault, Dean		35.78	35.78
Perreault, Ricky D		55.78	55.78
Pineo, Alecia S		53.00	53.00
Pinette, Marcus		35.78	35.78
Plourde, Dale		87.78	87.78
Plourde, Joseph P		194.77	194.77
Plourde, Robert J		36.10	36.10

	<b>2012</b>	<b>2013</b>	<b>TOTALS</b>
	<b>Liens</b>	<b>Current Billing</b>	
Plourde, Robert J		95.56	95.56
Plourde, Scott		214.68	214.68
Plourde, Stacey L.		175.34	175.34
Potvin, Joey		35.78	35.78
Prescott, Peter		47.78	47.78
Radsma, Jenny		35.78	35.78
Roy, Gilford Reno		36.00	36.00
Roy, Kim		92.89	92.89
Roy, Susan Juliette		16.09	16.09
Saucier, Curtis M		97.92	97.92
Saucier, Maurice R		318.00	318.00
Saucier, Michelle		155.34	155.34
Saucier, Michelle		174.97	174.97
Saucier, Scott J		59.78	59.78
Smart, James		35.78	35.78
Smith, Andrew		53.00	53.00
Smith, Joseph M.	361.90	290.68	652.58
Soucy, L. Philip		35.85	35.85
Soucy, Priscilla		53.00	53.00
Soucy, Priscille		26.50	26.50
Susee, Allan		35.78	35.78
Susee, Dawn D.		36.39	36.39
Theriault, Alisha A		111.78	111.78
Theriault, Andrew		21.51	21.51
Theriault, Brian		715.50	715.50
Theriault, Herman		295.50	295.50
Theriault, Lee R.		35.99	35.99
Theriault, Roddy		120.02	120.02
Thibodeau, Carroll		53.00	53.00
Thibodeau, Craig J		175.56	175.56
Thibodeau, Jimmy		107.72	107.72
Tripair Development INC		99.78	99.78
Voisine, Betty		293.15	293.15
Voisine, Brian		318.00	318.00
Voisine, David		53.00	53.00
Voisine, Donald ET-ALS		53.10	53.10
Voisine, Gary		143.12	143.12
Voisine, Leon JR		35.78	35.78
Werntgen, Eric		43.78	43.78
Whitney, Karen A		53.00	53.00
WT Holdings LLC		118.12	118.12
Miscellaneous accounts with balances under \$5.00		7.81	7.81
Miscellaneous accounts with credits:		(1,069.91)	(1,069.91)
<b>TOTALS</b>	<b>2,724.09</b>	<b>21,908.52</b>	<b>24,709.16</b>

	2013 APPROP	2013 ACTUAL EXPENSES	2014 BUDGET REQUEST	PROPOSED INC(DEC) OVER 2013 BUDGET	BUDGET COMMITTEE RECOMMENDS
<b>109-92 WATER DEPARTMENT</b>					
426 - TAXES OTHER					
00 - TAXES OTHER	2,500.00	2,262.36	2,500.00	0.00	2,400.00
427 - INTEREST EXP					
00 - INTEREST EXP	29,300.00	29,262.87	28,000.00	-1,300.00	27,700.00
428 - PRINCIPAL P					
00 - PRINCIPAL P	50,300.00	55,358.26	53,000.00	2,700.00	52,700.00
502 - EMPL BENEFIT					
30 - FICA	5,100.00	4,974.88	5,100.00	0.00	5,100.00
31 - MEDICARE	1,300.00	1,163.47	1,300.00	0.00	1,300.00
601 - SALARY/WAGES					
10 - S/S OFFICE	89,800.00	82,506.23	88,000.00	-1,800.00	88,000.00
604 - PENSION/BENE					
80 - ADMIN/GEN	26,000.00	24,730.16	26,000.00	0.00	26,000.00
615 - PURCH.POWER					
10 - SS EXP OPER	24,000.00	24,159.05	25,000.00	1,000.00	25,000.00
618 - CHEMICALS					
30 - W/T OPS	5,000.00	4,137.34	5,000.00	0.00	5,000.00
620 - MAT/SUPPLIES					
10 - S/S PUMP OPS	14,000.00	12,054.15	14,000.00	0.00	14,000.00
20 - S/S PUMP MNT	2,200.00	1,865.32	2,200.00	0.00	2,200.00
30 - W/T OPS	250.00	349.98	250.00	0.00	250.00
40 - W/T MAINT.	1,000.00	728.43	1,000.00	0.00	1,000.00
50 - T/D OPS	1,700.00	1,125.63	1,700.00	0.00	1,700.00
60 - T/D MAINT.	4,500.00	1,766.15	4,500.00	0.00	4,500.00
70 - CUST. ACCTS.	2,800.00	2,766.65	2,800.00	0.00	2,800.00
80 - ADMIN & GEN.	4,600.00	4,470.14	4,600.00	0.00	4,600.00
633 - C.S. LEGAL					
80 - ADMIN/GEN	500.00	1,346.92	1,500.00	1,000.00	1,500.00
635 - C.S. OTHER					
30 - W/T EXP/OPER	1,800.00	1,800.00	1,800.00	0.00	1,800.00
40 - W/T EXP/MAIN	3,400.00	2,117.15	3,400.00	0.00	3,400.00
66 - REPAIR HYDRA	1,500.00	2,345.00	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	2,500.00	3,686.29	2,500.00	0.00	2,500.00
650 - TRANSPORT EX					
10 - S/S EXP/OPER	1,800.00	1,048.86	1,800.00	0.00	1,800.00
70 - CUST ACCTS	1,000.00	405.72	1,000.00	0.00	1,000.00
80 - ADMIN/GEN	7,000.00	6,278.52	7,000.00	0.00	7,000.00
656 - VEHICLE INS.					
80 - ADMIN/GEN	6,800.00	6,235.44	6,300.00	-500.00	6,300.00
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	827.60	1,500.00	0.00	1,500.00
670 - BAD DEBT					
70 - CUST ACCTS	100.00	0.00	100.00	0.00	100.00
675 - MISC. EXP.					
10 - S/S EXP/OPER	1,800.00	1,310.00	1,800.00	0.00	1,800.00
20 - S/S EXP/MAIN	1,000.00	413.00	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	15.15	250.00	0.00	250.00
80 - ADMIN/GEN	1,500.00	1,413.62	1,500.00	0.00	1,500.00
<b>TOTAL</b>	<b>319,600.00</b>	<b>305,424.34</b>	<b>320,700.00</b>	<b>1,100.00</b>	<b>320,000.00</b>

	2013 APPROP	2013 ACTUAL	2014 BUDGET REQUEST	PROPOSED INC(DEC) OVER 2013 BUDGET	BUDGET COMMITTEE RECOMMENDS
<b>WATER DEPARTMENT REVENUES</b>					
109-91-40410 INVESTMENTS EARNINGS	750.00	1,147.02	1,000.00	250.00	1,000.00
109-91-41900 INTEREST & DIVIDEND INCOME	2,500.00	470.15	500.00	-2,000.00	500.00
109-91-46000 UNMETERED WATER RESIDENTIAL	200.00	218.70	200.00	0.00	200.00
109-91-46101 METERED RESIDENTIAL SALES	129,800.00	126,932.19	126,000.00	-3,800.00	126,000.00
109-91-46102 METERED COMMERCIAL SALES	42,800.00	42,512.16	42,500.00	-300.00	42,500.00
109-91-46104 METERED PUBLIC AUTHORITIES	35,700.00	34,134.95	34,100.00	-1,600.00	34,100.00
109-91-46201 PUBLIC FIRE PROTECTION	100,000.00	100,000.00	100,000.00	0.00	100,000.00
109-91-46202 PRIVATE FIRE PROTECTION	10,300.00	10,331.82	10,300.00	0.00	10,300.00
109-91-47400 OTHER WATER REVENUES	500.00	764.36	500.00	0.00	500.00
<b>TOTAL</b>	<b>322,550.00</b>	<b>316,511.35</b>	<b>315,100.00</b>	<b>-7,450.00</b>	<b>315,100.00</b>

**WATER FUND BALANCE**

BEGINNING BALANCE	536,630.06
WATER RECEIVABLE	-8,963.31
WATER - RURAL DEVELOPMENT 3 & 4 (LOCAL)	326.20
WATER - RURAL DEVELOPMENT 3 & 4 (LOCAL)	-7,625.13
OPERATING INCOME/LOSS	11,087.01
UNFUNDED LIABILITIES	-5,400.00
ALLOCATION FOR BRIDGE APPROACH CONTRACT	-46,508.00
<b>TOTAL</b>	<b>479,546.83</b>



New Look for Paradis Shop 'n' Save

# *OUTSTANDING WATER BILLS*

## *AS OF DECEMBER 31, 2013*

	<b>2013</b>	<b>TOTALS</b>
Albert, Mark	55.17	55.17
Aman, Mark	31.98	31.98
Anderson, Kevin J.	190.37	190.37
Aroostook Title Corporation	124.57	124.57
Babin, Justin	74.18	74.18
Baker, Tracey L	30.31	30.31
Bannen, Jennifer	30.31	30.31
Bard, John Travis	90.93	90.93
Bard, Roland Jr.	130.28	130.28
Baron, Denise	32.57	32.57
Blair, Gerald M	30.31	30.31
Bouchard, Chad L	50.65	50.65
Bouchard, David	32.57	32.57
Boucher, Gertrude	30.31	30.31
Boucher, Maurice	30.31	30.31
Boucher, Scott Reynold	15.16	15.16
Boulay, Alan	121.85	121.85
Bouley, Aurele D JR	22.72	22.72
Bouley, Leo	48.39	48.39
Bourgoin, David	121.24	121.24
Bourgoin, Glenn J	37.09	37.09
Brickman, Scott	43.87	43.87
Broome, James	94.41	94.41
Bruey, Shelly	80.89	80.89
Cannan, Deborah Lee	30.31	30.31
Caron, Gloria	65.14	65.14
Carpenter, Matthew D	80.96	80.96
Charette, Ernest & Egline (LE)	30.31	30.31
Charette, Lisa	48.39	48.39
Charette, Paula	67.40	67.40
Charette, Roland	123.50	123.50
Charette, Roland	121.24	121.24
Chasse, Shannon	37.09	37.09
Cole IO Fort Kent ME LLC	122.42	122.42
Connors-Carlson, Shirlee	60.62	60.62
Cowie, June K	39.35	39.35
D & D Development INC	30.31	30.31
Daigle, Brian & Gleason, Lois	80.96	80.96
Daigle, Darrell P	128.42	128.42
Daigle, Robert	32.57	32.57
Daigle, Shelly Jean	30.31	30.31
Davis, Joseph W. III	43.87	43.87
Deschene, Marc J	30.31	30.31
Desjardins, Dawn	74.36	74.36
Despres, Joseph R. JR	44.53	44.53
Dionne, Barbara	31.98	31.98
Dionne, Leo Paul Jr	41.61	41.61
Dolan, Debra	30.31	30.31
Dubois, Lester	50.65	50.65
Dumond, Darlene	119.38	119.38
Dumond, Michael SJ.	60.62	60.62
Fehrenbach, Georgette	30.31	30.31
G B & D Farms	207.34	207.34
Gagnon, Mark	30.31	30.31

	<b>2013</b>	<b>TOTALS</b>
Gaudreau, Michael	30.31	30.31
Grant, Leah	155.64	155.64
Guimond, Conrad, (Estate of)	41.61	41.61
Hartt, Tracey	138.42	138.42
Hartt, Tracey	46.13	46.13
Hodgkin, Melissa H	27.30	27.30
Hodgson, Scott	121.49	121.49
Jandreau, Carroll	166.19	166.19
Jandreau, Shon	121.28	121.28
Jandreau, Stanley D.	124.25	124.25
Jandreau, Wendy	74.18	74.18
Johnson Living Trust	66.47	66.47
Jones, Robert (LE)	120.31	120.31
Kilcollins, John T	32.57	32.57
King, Kathleen	30.31	30.31
Labrie, John Louis	35.10	35.10
Lake, Harold A	37.09	37.09
Lavoie, Robert	97.71	97.71
Lawn, Becky	63.81	63.81
Levesque, Donald	85.17	85.17
Levesque, Wayne	60.62	60.62
Lozier, Donald	31.98	31.98
M & S Albert Realty INC	150.32	150.32
M & S Albert Realty INC	127.47	127.47
Maine Northern Railway	134.37	134.37
Malick, Carol B.	60.62	60.62
Marin, Elizabeth R.	126.89	126.89
Marin, Elizabeth R.	60.62	60.62
Marquis, Paul E	60.62	60.62
Marvin & Lorraine Deschaine Living Trust	102.37	102.37
Marvin & Lorraine Deschaine Living Trust	128.28	128.28
McDonald's	283.82	283.82
Merriam, Karen	132.10	132.10
Metz, Doris M	41.61	41.61
Michaud, Donald	154.78	154.78
Moreau, Louis	37.09	37.09
Morgan, Seth A	152.88	152.88
Mormeault, Bruce	41.61	41.61
Mormeault, Bruce	30.31	30.31
Nadeau, Bruce N	75.51	75.51
Nadeau, Ronald	90.93	90.93
Nadeau, Steve A	30.31	30.31
Norstate Federal Credit Union	53.05	53.05
Ouellette, Donald	30.31	30.31
Ouellette, Greta	41.61	41.61
Ouellette, Kevin	32.57	32.57
Pelletier, Barbara J	37.09	37.09
Pelletier Chad R.	68.73	68.73
Pelletier, Glenn	173.22	173.22
Pelletier, James J.	168.96	168.96
Pelletier, Jeffrey	30.31	30.31
Pelletier, Robert	30.31	30.31
Pelletier, Ronald & Gilda	30.31	30.31
Perreault, Dean	30.31	30.31
Perreault, Ricky D	43.87	43.87
Pinette, Marcus	32.57	32.57
Plourde, Dale	61.95	61.95
Plourde, Robert J	32.57	32.57
Plourde, Robert J	70.96	70.96
Plourde, Scott	121.30	121.30



	<b>2013</b>	<b>TOTALS</b>
Plourde, Stacey L.	136.13	136.13
Potvin, Joey	30.31	30.31
Prescott Peter	39.35	39.35
Radsma, Jenny	30.31	30.31
Roy, Gilford Reno	30.31	30.31
Saucier, Curtis M	78.70	78.70
Saucier, Michelle	66.64	66.64
Saucier, Scott J	46.13	46.13
Smart, James	30.31	30.31
Soucy, L. Philip	30.31	30.31
Susee, Allan	46.28	46.28
Susee, Dawn D.	30.31	30.31
Theriault, Alisha A	75.51	75.51
Theriault, Herman	172.94	172.94
Theriault, Lee R	31.98	31.98
Theriault, Roddy	80.03	80.03
Thibodeau, Craig J	130.41	130.41
Thibodeau, Jimmy J	80.96	80.96
Tripair Development INC	72.51	72.51
Voisine, Gary	129.84	129.84
Voisine, Leon JR	31.98	31.98
Wermtgen, Eric	37.09	37.09
Miscellaneous accounts with balances under \$5.00	0.05	0.05
Miscellaneous accounts with credits:	-770.85	(770.85)
	<b>8,963.31</b>	<b>8,963.31</b>



New Look for United Insurance



TOWN OF FORT KENT, MAINE

ANNUAL FINANCIAL REPORT  
with Independent Auditors Report

For the Year Ending December 31, 2012

TOWN OF FORT KENT, MAINE  
ANNUAL FINANCIAL REPORT  
Year Ended December 31, 2012

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# KEEL J. HOOD

Certified Public Accountant

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

## INDEPENDENT AUDITORS REPORT

Town Council  
Town of Fort Kent  
Fort Kent, Maine

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, 2012, which collectively comprise the Town's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Town's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with 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 includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

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 major fund, and the aggregate remaining fund information of Town of Fort Kent, Maine, as of December 31, 2012 and the respective changes in financial position, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The Town of Fort Kent, Maine has not presented Management's Discussion and Analysis that accounting principles generally accepted in the United States has determined is necessary to supplement, although not required to be part of the basic financial statements.

In accordance with *Government Auditing Standards*, I have also issued my report dated July 25, 2013 on my consideration of Town of Fort Kent, Maine's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts and grants. 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 the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of my audit.

Accounting principles generally accepted in the United States of America require 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 and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained 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.

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Town of Fort Kent, Maine's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by US Office of Management and Budget Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*, and is also not a required part of the basic financial statements of Town of Fort Kent, Maine. The schedule of expenditures of federal awards is the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

January 6, 2014

TOWN OF FORT KENT, MAINE  
Statement of Net Assets  
December 31, 2012

<b>ASSETS</b>	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
Current Assets:			
Cash	\$ 2,336,072	\$	\$ 2,336,072
Receivables			
Taxes	360,208		360,208
Liens	67,656		67,656
Accounts	371,889	48,291	420,180
Other governments	30,180		30,180
Internal balances	(774,989)	774,989	0
Inventory		13,525	13,525
Total Current Assets	<u>2,391,016</u>	<u>836,805</u>	<u>3,227,821</u>
Noncurrent Assets:			
Capital assets net	3,802,906	7,749,731	11,552,637
Total Assets	<u>6,193,922</u>	<u>8,586,536</u>	<u>14,780,458</u>
<b>LIABILITIES</b>			
Current Liabilities:			
Accounts payable	847		847
Accrued interest		22,213	22,213
Other governments	30,502		30,502
Current portion of long term debt:			
Lease payable	62,557		62,557
Notes payable	16,458	5,100	21,558
Bonds payable	167,145	176,223	343,368
Total Current Liabilities	<u>277,509</u>	<u>203,536</u>	<u>481,045</u>
Noncurrent Liabilities:			
Deferred credits		7,860	7,860
Lease payable	185,039		185,039
Notes payable	49,374		49,374
Bonds payable	678,056	1,962,188	2,640,244
Total Noncurrent Liabilities	<u>912,469</u>	<u>1,970,048</u>	<u>2,882,517</u>
Total Liabilities	<u>1,189,978</u>	<u>2,173,584</u>	<u>3,363,562</u>
<b>NET ASSETS</b>			
Invested in capital assets, net of related debt	2,644,278	5,606,221	8,250,499
Restricted	609,948	357,741	967,689
Unrestricted	1,749,718	448,990	2,198,708
Total Net Assets	<u>\$ 5,003,944</u>	<u>\$ 6,412,952</u>	<u>\$ 11,416,896</u>

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

TOWN OF FORT KENT, MAINE  
Statement of Activities  
For the Year Ended December 31, 2012

Function/Programs	Program Revenues					
	Expenses	Indirect Expenses Allocation	Charges for Services	Operating grants and contributions	Capital grants and contributions	Net (Expense) Revenues
Governmental activities:	\$					
General government	465,982	(55,000)	31,877	251,198		(127,907)
Protection	703,845		24,765	4,494		(674,586)
Public works	912,717		80	8,829		(903,808)
Leisure services	228,406		31,187	154,665		(42,554)
Health and sanitation	342,789					(342,789)
Social services	7,961			251		(7,710)
Special assessments	2,500,264					(2,500,264)
Unclassified	53,983					(53,983)
Debt service	81,665					(81,665)
Special projects	496,538					(496,538)
Unusual Activities:						
Flood						0
Total governmental activities	5,794,150	(55,000)	87,909	419,437	0	(5,231,804)
Business type activities:						
Sewer	938,411	32,500	408,342	179,693		(382,876)
Water	719,767	22,500	320,893	434,145		12,771
Total business type activities	1,658,178	55,000	729,235	613,838	0	(370,105)
Total	7,452,328	0	817,144	1,033,275	0	(5,601,909)

## Changes in Net Assets:

	Governmental Activities	Business-Type Activities	Total
Net (expense) / revenue	(5,231,804)	(370,105)	(5,601,909)
General revenues:			
Property taxes	3,702,142		3,702,142
Excise taxes	927,110		927,110
Interest and costs on taxes	23,505		23,505
Intergovernmental:			
State revenue sharing	304,419		304,419
Local road assistance	79,147		79,147
Homestead exemption	84,360		84,360
Tree growth	4,876		4,876
Veterans reimbursement	3,263		3,263
Park fee sharing	1,375		1,375
BETE	109,200		109,200
FAME	120,000		120,000
Miscellaneous	13,341		13,341
Interest on notes receivable	15,967		15,967
Unrestricted interest	3,170	5,235	8,405
Leases			0
Sale of property	15,233		15,233
Total general revenues and transfers	5,407,108	5,235	5,412,343
Change in Net Assets	175,304	(364,870)	(189,566)
Net Assets - beginning	4,828,640	6,777,822	11,606,462
Net Assets - ending	5,003,944	6,412,952	11,416,896

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, 2012

Statement 3

ASSETS	General Fund	Other Governmental Funds	Total Governmental Funds
Cash	\$ 2,336,072	\$	\$ 2,336,072
Receivables			
Taxes	360,208		360,208
Liens	67,656		67,656
Accounts	41	371,848	371,889
Other governments	30,180		30,180
Internal balances	(1,013,090)	238,101	(774,989)
Total Assets	<u>1,781,067</u>	<u>609,949</u>	<u>2,391,016</u>
<b>LIABILITIES</b>			
Liabilities:			
Accounts payable	847		847
Due to other governments	30,502		30,502
Deferred property taxes	343,300		343,300
Total Liabilities	<u>374,649</u>	<u>0</u>	<u>374,649</u>
<b>FUND BALANCES</b>			
Fund Balances			
Nonspendable		371,848	371,848
Restricted for revolving loans		238,101	238,101
Committed for capital uses	581,506		581,506
Assigned expenditures	(135,450)		(135,450)
Assigned revenues	724,899		724,899
Unassigned	235,463		235,463
Total Fund Equity	<u>1,406,418</u>	<u>609,949</u>	<u>2,016,367</u>
Total Liabilities and Fund Equity	<u>\$ 1,781,067</u>	<u>\$ 609,949</u>	<u>\$</u>
Amounts reported for governmental activities in the statement of net assets are different because:			
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds			3,802,906
Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds			
Deferred property tax revenue			343,300
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.			
Leases payable			(247,596)
Notes payable			(65,832)
Bonds payable			(845,201)
Net assets of governmental activities			<u>\$ 5,003,944</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, 2012

	General Fund	Other Governmental Funds	Total Governmental Funds
<b>Revenues:</b>			
Taxes	\$ 4,652,757	\$	\$ 4,652,757
Intergovernmental	1,006,075	120,000	1,126,075
Charges for services	16,511	15,967	32,478
Interest	142,909		142,909
	<u>5,818,252</u>	<u>135,967</u>	<u>5,954,219</u>
<b>Expenditures:</b>			
Current:			
General government	437,761	26,494	464,255
Protection	710,713		710,713
Public works	839,359		839,359
Leisure services	226,149		226,149
Health and sanitation	342,780		342,789
Social services	7,961		7,961
Special assessments	2,516,722		2,516,722
Unclassified	47,935		47,935
Debt service	394,237		394,237
Special projects	521,174		521,174
	<u>6,044,800</u>	<u>26,494</u>	<u>6,071,294</u>
Excess of Revenues Over (Under) Expenditures	<u>(226,548)</u>	<u>109,473</u>	<u>(117,075)</u>
<b>Other Financing Sources (Uses):</b>			
Sale of fixed assets	15,233		15,233
Debt issuance proceeds	163,814		163,814
Total Other Financing Sources (Uses) and Unusual Activity	<u>179,047</u>	<u>0</u>	<u>179,047</u>
Net Change in fund balances	<u>(47,501)</u>	<u>109,473</u>	<u>61,972</u>
Fund Balances - Beginning	<u>1,453,919</u>	<u>500,476</u>	<u>1,954,395</u>
Fund Balances - Ending	<u>\$ 1,406,418</u>	<u>\$ 609,949</u>	<u>\$ 2,016,367</u>

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

TOWN OF FORT KENT, MAINE  
 Reconciliation of the Statement of Revenues,  
 Expenditures, and Changes in Fund Balances  
 of Governmental Funds  
 to the Statement of Activities  
 For the Fiscal Year Ended December 31, 2012

Net change in fund balances - total governmental funds	\$	61,972
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		174,653
Depreciation expense		(251,173)
Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Assets:		
Capital lease obligation principal payments		70,064
Capital note obligation principal payments		16,458
Capital bond obligation principal payments		267,144
Bond proceeds provide current financial resources to Governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Assets:		
Capital lease obligation proceeds		(163,814)
Change in Net Assets of Governmental Activities	\$	175,304

TOWN OF FORT KENT  
Statement of Net Assets  
Proprietary Fund  
December 31, 2013

ASSETS	Enterprise Fund		Total
	Sewer	Water	
Current assets:			
Receivables:	\$	\$	\$
Accounts	37,296	10,995	48,291
Inventory	13,525		13,525
Due from other funds	179,097	595,892	774,989
Total current assets	<u>229,918</u>	<u>606,887</u>	<u>836,805</u>
Noncurrent assets:			
Capital assets (net)	6,301,977	1,447,754	7,749,731
Total Assets	<u>6,531,895</u>	<u>2,054,641</u>	<u>8,586,536</u>
<b>LIABILITIES</b>			
Current liabilities:			
Accrued interest	14,261	7,952	22,213
Note payable		5,100	5,100
Bond payable	130,478	45,745	176,223
Total current liabilities	<u>144,739</u>	<u>58,797</u>	<u>203,536</u>
Noncurrent liabilities:			
Deferred credits	1,836	6,024	7,860
Bond payable	1,309,814	652,374	1,962,188
Total noncurrent liabilities	<u>1,311,650</u>	<u>658,398</u>	<u>1,970,048</u>
Total Liabilities	<u>1,456,389</u>	<u>717,195</u>	<u>2,173,584</u>
<b>NET ASSETS</b>			
Investment in capital assets, net of related debt	4,861,685	744,536	5,606,221
Restricted	333,652	24,089	357,741
Unrestricted	(119,831)	568,821	448,990
Total net assets	<u>\$ 5,075,506</u>	<u>\$ 1,337,446</u>	<u>\$ 6,412,952</u>

TOWN OF FORT KENT  
Statement of Revenues, Expenses, and Changes in Fund Net Assets  
Proprietary Fund  
For the Year Ended December 31, 2013

	<u>Enterprise Fund</u>		
	<u>Sewer</u>	<u>Water</u>	<u>Total</u>
<b>Operating Revenues:</b>			
Charges for services	\$ 404,692	\$ 208,487	\$ 613,179
Public fire		110,332	110,332
Other income	3,650	2,074	5,724
Total Operating Revenues	<u>408,342</u>	<u>320,893</u>	<u>729,235</u>
<b>Operating Expenses:</b>			
Labor and benefits	124,649	115,857	240,506
Utilities	84,911	22,060	106,971
Maintenance	5,785	22,618	28,403
General and administrative	73,841	2,611	76,452
Operations	15,475	45,561	61,036
Insurance		5,832	5,832
Depreciation and amortization	263,312	53,142	316,454
Miscellaneous	928	5,526	6,454
Total Operating Expenses	<u>568,501</u>	<u>273,207</u>	<u>842,108</u>
Operating Income (Loss)	<u>(160,559)</u>	<u>47,686</u>	<u>(112,873)</u>
<b>Nonoperating Revenues (Expenses):</b>			
Interest on operating funds	1,200	4,035	5,235
Interest expense	(35,621)	(22,502)	(58,123)
Flood grant revenues	179,693	434,145	613,838
Flood grant expenses	(366,388)	(446,558)	(812,946)
Net Nonoperating Revenues (Expenses)	<u>(221,116)</u>	<u>(30,880)</u>	<u>(251,996)</u>
Change in net assets	(381,675)	16,806	(364,869)
Net Assets - beginning of year	<u>5,457,181</u>	<u>1,320,641</u>	<u>6,777,822</u>
Net Assets - end of year	<u>\$ 5,075,506</u>	<u>\$ 1,337,447</u>	<u>\$ 6,412,953</u>

TOWN OF FORT KENT  
Statement of Cash Flows  
Proprietary Fund  
For the Year Ended December 31, 2013

	<u>Enterprise Fund</u>		
	<u>Sewer</u>	<u>Water</u>	<u>Total</u>
<b>Cash Flows from Operating Activities:</b>			
Receipts from customers	\$ 403,850	\$ 326,074	\$ 729,924
Other income	3,650	2,074	5,724
Payments to suppliers	(181,399)	(104,919)	(286,318)
Interfund use of services	304,137	(32,501)	271,636
Payments to employees	(124,649)	(115,857)	(240,506)
Net Increase in Cash from Operating Activities	<u>405,589</u>	<u>74,871</u>	<u>480,460</u>
<b>Cash Flows from Capital and Related Financing Activities:</b>			
Retirement of debt	(130,477)	(50,845)	(181,322)
Interest expense	(36,672)	(22,830)	(59,502)
Acquisition of fixed assets	(66,929)		(66,929)
Net Decrease in Cash from Capital and Related Financing Activities	<u>(234,078)</u>	<u>(73,675)</u>	<u>(307,753)</u>
<b>Cash Flows from Non Capital Financing Activities:</b>			
Extraordinary - Flood repairs revenue	193,677	441,327	635,004
Extraordinary - Flood repairs expenses	(366,388)	(446,558)	(812,946)
Net Increase in Cash from Non capital Financing Activities	<u>(172,711)</u>	<u>(5,231)</u>	<u>(177,942)</u>
<b>Cash Flows from Investing Activities:</b>			
Interest revenue	1,200	4,035	5,235
Net Increase in Cash from Investing Activities	<u>1,200</u>	<u>4,035</u>	<u>5,235</u>
Net Increase (Decrease) in Cash	0	0	0
Cash Balance - beginning of year	0	0	0
Cash Balance - end of year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities</b>			
Operating income (loss)	\$ (160,559)	\$ 47,685	\$ (112,874)
Adjustments to reconcile net income to net cash provided (used) by operating activities:			
Depreciation	263,312	53,142	316,454
Decrease (Increase) in receivables	(842)	7,255	6,413
Increase (Decrease) in deferred credits	(459)	(710)	(1,169)
(Increase) Decrease in due to from town	304,137	(32,501)	271,636
Net Cash Provided by operating activities	<u>\$ 405,589</u>	<u>\$ 74,871</u>	<u>\$ 480,460</u>

TOWN OF FORT KENT, MAINE  
Notes to Combined Financial Statements  
December 31, 2012

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 assets and the statement of changes in net assets) 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 assets, 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 assets. Bond premiums and discounts, as well as issuance costs, if material, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs, if material, are reported as deferred charges and amortized over the term of the related debt.

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

1. Summary of Significant Accounting Policies, continued

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

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

**G. Fund Equity**

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

**H. Use of Estimates**

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

**I. Inventories**

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

2. Deposits

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

At year end, the Town's carrying amount of deposits was \$2,336,072. The bank balances for all funds totaled \$3,600,656. 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, 2012, all of the Town's deposits were insured or collateralized.

3. Property Tax

Property taxes for the year were committed on July 9, 2012, on the assessed value listed as of April 1, 2012, for all taxable real and personal property located in the Town. Payment of taxes was due September 30, 2012, with interest at 7.00% on all tax bills unpaid as of September 30, 2012.

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, 2012 upon which the levy for the year ended December 31, 2012, was based, was \$212,981,984. This assessed value was 100% of the estimated market value.

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

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

4. Operating Property

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

	Balance		Increases		Decreases		Balance
	Jan 1, 2012						Dec 31, 2012
Sewer Department:	\$		\$		\$		\$
Land and easements		393,439					393,439
Structures		10,060,105					10,060,105
Plant and garage		475,139					475,139
Pump station		337,608		66,929			404,537
Equipment		360,423					360,423
Vehicles		49,827					49,827
Other		6,150					6,150
Depreciation		(5,184,331)		(263,312)			(5,447,643)
Total Sewer	\$	<u>6,498,360</u>	\$	<u>(196,383)</u>	\$	<u>0</u>	<u>6,301,977</u>
Water Department:							
Land and easements		43,541					43,541
Mains and reservoirs		786,833					786,833
Intakes		1,204					1,204
Distribution		289,587					289,587
Building and equip.		1,393,256					1,393,256
Water treatment		130,239					130,239
Meters		48,721					48,721
Furniture and equip.		55,597					55,597
Tools and equipment		120,324					120,324
Hydrants		25,067					25,067
Depreciation		(1,393,473)		(53,142)			(1,446,615)
Total Water	\$	<u>1,500,896</u>	\$	<u>(53,142)</u>	\$	<u>0</u>	<u>1,447,754</u>

1. Summary of Significant Accounting Policies, continued

Governmental Activities:	<u>Jan 1, 2012</u>	<u>Increases</u>	<u>Decreases</u>	<u>Dec 31, 2012</u>
Assets not being depreciated				
Land and easements	\$ 734,416	\$	\$	\$ 734,416
Assets being depreciated				
Buildings	1,524,453			1,524,453
Equipment	811,681	163,814	54,160	921,335
Vehicles	1,018,077	65,000		1,083,077
Infrastructure	6,313,215			6,313,215
	<u>10,401,842</u>	<u>228,814</u>	<u>54,160</u>	<u>10,576,496</u>
Less accumulated depreciation				
Buildings	617,195	38,111		655,306
Equipment	384,447	42,521	54,160	372,808
Vehicles	614,169	72,732		686,901
Infrastructure	4,906,607	151,968		5,058,575
	<u>6,522,418</u>	<u>305,332</u>	<u>54,160</u>	<u>6,773,590</u>
Capital Assets, net	\$ <u>3,879,424</u>	\$ <u>(76,518)</u>	\$ <u>0</u>	\$ <u>3,802,906</u>
Depreciation Expense:	\$			
General government		1,725		
Public safety		58,132		
Leisure services		2,257		
Public works		237,170		
Unclassified		6,048		
		<u>\$ 305,332</u>		

5. Long-term Debt

The following is a summary of long-term debt transactions of the Town for the year ended December 31, 2012:

	Proprietary <u>Fund Type</u>	General <u>Long-term Debt</u>
	<u>Enterprise Fund</u>	
Long-term debt payable at January 1, 2012	\$ 2,324,833	\$ 1,348,484
Debt Retired	(181,322)	(353,669)
Debt Proceeds		163,814
Long-term debt payable at December 31, 2012	<u>\$ 2,143,511</u>	<u>\$ 1,158,629</u>
Interest Paid	<u>\$ 64,688</u>	<u>\$ 47,288</u>



1. Summary of Significant Accounting Policies, continued

Long-term debt payable at December 31, 2012 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>			
2013 Tractor Lease	3.05%	2019	\$ 163,814
2012 Grader Lease	3.18%	2014	83,782
1997 Municipal bond	Varied	2017	106,250
2003 New Town Garage	Varied	2022	258,951
Water and sewer	0%	2016	65,832
Road improvements	3.86%	2016	480,000
			<u>1,158,629</u>
<u>Enterprise Fund</u>			
<u>Sewer</u>			
Maine Municipal Bond Bank	2.15%	2021	1,075,777
Maine Municipal Bond Bank	2.89%	2017	73,929
Rural Development	2.5%	2041	290,586
<u>Water</u>			
Maine Municipal Bond Bank	4.76%	2021	464,660
Maine DOT	0%	2014	10,242
Rural Development	2.5%	2041	228,317
			<u>\$ 2,143,511</u>

The annual requirement to amortize all long-term debt outstanding as of December 31, 2012 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>
2013	\$ 186,035	\$ 59,987	\$ 246,160	\$ 43,275
2014	191,024	55,535	248,128	33,267
2015	171,269	52,439	206,262	25,236
2016	190,849	47,173	206,962	16,363
2017	184,151	41,443	71,225	10,990
2018-2022	814,195	118,334	179,892	21,893
2023-2027	83,430	43,430		
2028-2032	94,393	32,467		
2033-2037	106,798	20,062		
2038-2044	95,367	6,031		
Total	<u>\$ 2,143,511</u>	<u>\$ 476,901</u>	<u>\$ 1,158,629</u>	<u>\$ 151,024</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, 2012, 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, 2012, the following operating account balances were carried forward:

TIF 2	\$	(135,461)
Levee		11
	\$	<u>(135,450)</u>

7. Unassigned General Fund Fund Equity

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

Balance - January 1, 2012	\$	258,425
Increase (Decrease):		
Estimated under actual revenues		1,634,946
Appropriations under expenditures		(326,959)
Utilization per town vote		(1,330,949)
Transfer to reserves and carried balances		
Net Increase (Decrease)		<u>(22,962)</u>
Balance - December 31, 2012	\$	<u>235,463</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, 2012:

State revenue sharing	\$	724,604
Other		295
Total	\$	<u>724,899</u>

9. Special Revenue Fund Fund Equity

The Town of Fort Kent's other governmental fund fund equity at December 31, 2012 consisted of the following:

RLF fund	\$	609,949
Total	\$	<u>609,949</u>



10. Committed Fund Equity

The Committed for Capital Purposes for the year ended December 31, 2012 consists of the following:

Municipal center	\$	100,791
Animal control		5,518
Parks and Recreation equipment		54,266
Willard Jalbert park		7,509
Heritage trail		23,307
Snow grant		39,676
Public works		57,782
Industrial park		92,255
Fire truck and alarm		51,346
Fire department equipment		12,594
Police department		73,096
Dike reserve		4,861
Drug seizure		35,833
Other		22,672
	\$	<u>581,506</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, 2012, the Town's payroll for all employees amounted to \$1,106,172 and its payroll for employees covered by the system was \$49,424.

Funding Status and Progress

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

Trend Information

11. Pension Plan, continued

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, 2012, are unknown. Therefore, the General Fund contains no provision for, and the General Long-term Debt Account Group does not present, estimated claims.

13. Joint Venture - Valley Recycling Facility

The Northern Aroostook Regional Incinerator is owned jointly by the Towns of Fort Kent, Madawaska, and Frenchville and St. Agatha. The Town of Fort Kent owns 33.5% of the facility. Ownership is based on a formula using population and state valuation figures at the time of inception. Ownership percentage will always be the same over the life of the joint venture. The Facility is administered by a seven member executive committee each town appoints 2 voting members to serve one of which must be the Town Manager the other a member of the board of Selectmen or Council. The seventh member is appointed by the Northern Aroostook Regional Airport Authority.

The following is a summary from the Facility's annual financial report, prepared on the modified accrual basis for the fiscal year ended January 31, 2013.

	<u>Total</u>	<u>Fort Kent's Share 33.5%</u>
Total assets	\$ 555,443	\$ 186,073
Total liabilities	4,007	1,342
Net working capital	<u>559,450</u>	<u>187,416</u>
Total revenues	1,104,131	369,884
Total expenditures	1,115,311	373,629
Net increase in fund balance	<u>\$ 2,219,442</u>	<u>\$ 743,513</u>

14. Joint Venture - Northern Aroostook Regional Airport Authority

The Northern Aroostook Regional Airport is owned jointly by its eight member towns. The Town of Fort Kent owns 36% of the facility. Ownership is based on a formula using population and state valuation figures at the time of inception. Ownership percentage will not always be the same over the life of the joint venture. The Facility is administered by an eight member executive committee each town appoints 1 voting member to serve.

The summary from the Authority's annual financial report, prepared on the modified accrual basis for the fiscal year

14. Joint Venture- Northern Aroostook Regional Airport Authority, continued

ended December 31, 2012 is available from the authorities.

15. Interfund Balances

Individual interfund receivable and payable balances at December 31, 2012, were as follows:

<u>Fund</u>	<u>Receivable</u>	<u>Payable</u>
General fund	\$	\$ 1,013,090
Special revenue fund	238,101	
Enterprise fund - sewer	179,097	
Enterprise fund - water	595,892	
Total	\$ <u>1,013,090</u>	\$ <u>1,013,090</u>

TOWN OF FORT KENT, MAINE  
Budget Comparison Schedule  
General Fund  
For the year ended December 31, 2012

	<u>Budgeted Amounts</u>			Variance with final budget positive (negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:	\$	\$	\$	\$
Taxes	3,701,960	3,701,960	4,652,757	950,797
Intergovernmental	292,302	292,302	1,006,075	713,773
Charges for services			16,511	16,511
Interest			142,909	142,909
Total revenues	<u>3,994,262</u>	<u>3,994,262</u>	<u>5,818,252</u>	<u>1,823,990</u>
Expenditures:				
Current:				
General government	485,000	485,000	437,761	47,239
Protection	828,000	838,000	710,713	127,287
Public works	693,000	856,814	839,359	17,455
Leisure services	229,000	229,000	226,149	2,851
Health and sanitation	343,000	343,000	342,789	211
Social services	14,959	14,959	7,961	6,998
Special assessments	2,460,021	2,450,021	2,516,722	(66,701)
Unclassified	45,926	45,926	47,935	(2,009)
Debt service	384,477	384,477	394,237	(9,760)
Special projects	516,701	516,701	521,174	(4,473)
Total expenditures	<u>6,000,084</u>	<u>6,163,898</u>	<u>6,044,800</u>	<u>119,098</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,005,822)</u>	<u>(2,169,636)</u>	<u>(226,548)</u>	<u>1,943,088</u>
Other Financing Sources (Uses):				
Debt issuance proceeds	163,814	163,814	163,814	0
Sale of assets			15,233	15,233
Total other financing sources (uses)	<u>163,814</u>	<u>163,814</u>	<u>179,047</u>	<u>15,233</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(1,842,008)</u>	<u>(2,005,822)</u>	<u>(47,501)</u>	<u>1,958,321</u>
Fund Balance - Beginning	1,453,919	1,453,919	1,453,919	0
Fund Balance - Ending	<u>\$ (388,089)</u>	<u>\$ (551,903)</u>	<u>\$ 1,406,418</u>	<u>\$ 1,958,321</u>

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

TOWN OF FORT KENT, MAINE

SINGLE AUDIT REPORT

For the Year Ending December 31, 2012

# KEEL J. HOOD

Certified Public Accountant

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

## 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

Town Council  
Town of Fort Kent, Maine  
Fort Kent, Maine

I have audited 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, 2012, which collectively comprise Town of Fort Kent, Maine's basic financial statements and have issued my report thereon dated July 25, 2013. I conducted my audits in accordance with 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.

### Internal Control over Financial Reporting

In planning and performing my audits, I considered Town of Fort Kent, Maine's internal control over financial reporting as a basis for designing my auditing procedures 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 over financial reporting. Accordingly, I do not express an opinion on the effectiveness of Town of Fort Kent, Maine's internal control over financial reporting.

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.

My consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. I did not identify any deficiencies in internal control over financial reporting that I consider to be material weaknesses, as defined above.

### Compliance and Other Matters

As part of obtaining reasonable assurance about whether Town of Fort Kent, Maine's financial statements are free of 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*.

This report is intended solely for the information and use of the Board of Selectmen, management and federal awarding agencies and pass-through entities



# KEEL J. HOOD

Certified Public Accountant

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

## REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

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

### Compliance

I have audited the compliance of Town of Fort Kent, Maine with the types of compliance requirements described in the *US Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to its major federal program for the year ended December 31, 2012. Town of Fort Kent, Maine's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal programs is the responsibility of Town of Fort Kent, Maine's management. My responsibility is to express an opinion on Town of Fort Kent, Maine's compliance based on my audit.

I conducted my audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Town of Fort Kent, Maine's compliance with those requirements and performing such other procedures as I considered necessary in the circumstances. I believe that my audit provides a reasonable basis for my opinion. My audit does not provide a legal determination on Town of Fort Kent, Maine's compliance with those requirements.

In my opinion, Town of Fort Kent, Maine complied, in all material respects, with the requirements referred to above that are applicable to its major federal programs for the year ended December 31, 2012.

### Internal Control over Compliance

The management of Town of Fort Kent, Maine is responsible for establishing and maintaining effective internal control over compliance with the compliance requirements referred to above. In planning and performing my audit, I considered the Town of Fort Kent, Maine's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine my auditing procedures for the purpose of expressing my opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, I do not express an opinion on the effectiveness of the entity's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or



detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected on a timely basis.

My consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses in internal control over compliance. I did not identify any deficiencies in internal control over compliance that I consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the Board of Selectmen, management and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

January 6, 2014

Town of Fort Kent, Maine  
 Schedule of Federal Expenditures of Federal Awards  
 For the Year Ended  
 December 31, 2012

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA <u>Number</u>	Disbursements or <u>Expenditures</u>
US Department of Agriculture:		
Water and Waste Disposal	10.760	434,144
Water and Waste Disposal	10.760	179,693
Total US Department of Agriculture		613,837
Total		\$ 613,837

TOWN OF FORT KENT, MAINE  
Notes to Schedule of Expenditures of Federal Awards  
December 31, 2012

PURPOSE OF THE SCHEDULE

Office of Management and Budget (OMB) Circular A-133, requires a Schedule of Expenditures of Federal Awards showing total expenditures for each federal award program as identified in the Catalog of Federal Domestic Assistance (CFDA).

SIGNIFICANT ACCOUNTING POLICIES

- A. Reporting Entity - The accompanying schedule includes all federal award programs of the Town for the fiscal year ended December 31, 2012. The reporting entity is defined in Notes to Financial Statements of Town of Fort Kent, Maine.
- B. Basis of Presentation - The information in the accompanying Schedule Expenditures of Federal Awards is presented in accordance with OMB Circular A-133.
  - 1. Pursuant to OMB Circular A-133, federal financial assistance is defined as assistance provided by a federal agency, either directly or indirectly, in the form of grants, contracts, cooperative agreements, loans, loan guarantees, property, interest subsidies, insurance or direct appropriations.
  - 2. Major Programs - OMB Circular A-133 establishes the level of expenditures to be used in defining major federal financial award programs. Major programs for the Town have been identified in the attached Schedule of Findings - Summary of Auditor's Results.
- C. Basis of Accounting - The information presented in the Schedule of Expenditures of Federal Awards is presented on a basis consistent with the Town's general purpose financial statements. The grants included are all accounted for on a modified accrual basis of accounting which is described in the notes to the general purpose financial statements.

TOWN OF FORT KENT, MAINE  
Summary of Auditor's Results and  
Schedule of Findings  
December 31, 2012

Summary of Audit Results

**Financial Statements**

Type of auditors report issued: Unqualified.

Internal control over financial reporting:

Material weakness(es) identified? No.

Reportable conditions identified that are not considered to be material weakness(es)? No.

**Federal Awards**

Internal control over major programs:

Material weaknesses identified? No.

Reportable conditions identified that are not considered to be material weakness(es)? None reported.

Type of auditor's report issued on compliance for major programs:

RD #10.760 : Unqualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? None

**Major Programs:**

RD #10.760

Dollar threshold used to distinguish between type A and type B programs: \$300,000. There was one type A program.

Auditee qualified as low risk auditee? No.

Summary of Prior Audit Findings

None.

Findings and Questioned costs

None.

**TOWN OF FORT KENT  
TOWN MEETING WARRANT**

TO: Kenneth Michaud, 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 24<sup>th</sup> day of March, AD 2014 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 24<sup>th</sup> day of March, A. D. 2014 at 7:30 p.m. in the evening then and there to act on Articles 3 to 50 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 \$373,500.00 for the **Administration Department.**  
**Appropriated 2013** **Budget Committee Recommends**  
364,100.00 373,500.00

**ARTICLE 4:** To see if the Town will vote to raise and appropriate the sum of \$705,000.00 for the **Public Works Department.**  
**Appropriated 2013** **Budget Committee Recommends**  
699,655.00 705,000.00

**ARTICLE 5:** To see if the Town will vote to raise and appropriate the sum of \$527,062.00 for the **Police Department.**  
**Appropriated 2013** **Budget Committee Recommends**  
514,508.00 527,062.00

**ARTICLE 6:** To see if the Town will vote to raise and appropriate the sum of \$67,989.00 for the **Fire Department.**  
**Appropriated 2013** **Budget Committee Recommends**  
63,590.00 67,989.00

**ARTICLE 7:** To see if the Town will vote to raise and appropriate the sum of \$203,000.00 for the **Recreation and Parks Department.**  
**Appropriated 2013** **Budget Committee Recommends**  
202,391.00 203,000.00

**ARTICLE 8:** To see if the Town will vote to raise and appropriate the sum of \$28,400.00 for the **Public Library.**  
**Appropriated 2013** **Budget Committee Recommends**  
28,000.00 28,400.00

**ARTICLE 9:** To see if the Town will vote to raise and appropriate the sum of \$345,000.00 for **Solid Waste Disposal.**  
**Appropriated 2013** **Budget Committee Recommends**  
345,000.00 345,000.00

**ARTICLE 10:** To see if the Town will vote to raise and appropriate the sum of \$6,000.00 for **General Assistance.**  
**Appropriated 2013** **Budget Committee Recommends**  
6,000.00 6,000.00

**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 2013** **Budget Committee Recommends**  
820.00 820.00

**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 2013** **Budget Committee Recommends**  
4,500.00 4,500.00

**ARTICLE 13:** To see if the Town will vote to raise and appropriate the sum of \$500.00 for the **Red Cross.**  
**Appropriated 2013** **Budget Committee Recommends**  
**500.00** **500.00**

**ARTICLE 14:** To see if the Town will vote to raise and appropriate the sum of \$10,000.00 for the **Greater Fort Kent Area Chamber of Commerce.**  
**Appropriated 2013** **Budget Committee Recommends**  
**10,000.00** **10,000.00**

**ARTICLE 15:** To see if the Town will vote to raise and appropriate the sum of \$25,969.00 for the **Fire Station – Loan Payment.**  
**Appropriated 2013** **Budget Committee Recommends**  
**27,218.00** **25,969.00**

**ARTICLE 16:** To see if the Town will vote to raise and appropriate the sum of \$51,000.00 for the **Street Lights (Electricity).**  
**Appropriated 2013** **Budget Committee Recommends**  
**54,000.00** **51,000.00**

**ARTICLE 17:** To see if the Town will vote to raise and appropriate the sum of \$3,100.00 for the **Blockhouse Administration.**  
**Appropriated 2013** **Budget Committee Recommends**  
**3,100.00** **3,100.00**

**ARTICLE 18:** To see if the Town will vote to raise and appropriate the sum of \$26,625.00 for the Town's share of operational and capital improvement costs at the **Northern Aroostook Regional Airport Authority.**  
**Appropriated 2013** **Budget Committee Recommends**  
**25,824.00** **26,625.00**

**ARTICLE 19:** To see if the Town will vote to raise and appropriate the sum of \$7,500.00 for **Updating Municipal Assessments.**  
**Appropriated 2013** **Budget Committee Recommends**  
**7,000.00** **7,500.00**

**ARTICLE 20:** To see if the Town will vote to raise and appropriate the sum of \$100,000.00 for **Public Fire Protection (Hydrants).**  
**Appropriated 2013** **Budget Committee Recommends**  
**100,000.00** **100,000.00**

**ARTICLE 21:** To see if the Town will vote to raise and appropriate the sum of \$1,229.00 for **St. John Valley Soil & Water Conservation District.**  
**Appropriated 2013** **Budget Committee Recommends**  
**1,229.00** **1,229.00**

**ARTICLE 22:** To see if the Town will vote to raise and appropriate the sum of \$7,000.00 for **Tax Abatements.**  
**Appropriated 2013** **Budget Committee Recommends**  
**7,000.00** **7,000.00**

**ARTICLE 23:** To see if the Town will vote to raise and appropriate the sum of \$4,233.00 for the **World Acadian Congress.**  
**Appropriated 2013** **Budget Committee Recommends**  
**4,233.00** **4,233.00**

**ARTICLE 24:** To see if the Town will vote to raise and appropriate the sum of \$250.00 for the **Maine Acadian Heritage Council.**  
**Appropriated 2013** **Budget Committee Recommends**  
**250.00** **250.00**

**ARTICLE 25:** To see if the Town will vote to raise and appropriate the sum of \$33,255.00 for the **Public Works Facilities-Loan Payment.**  
**Appropriated 2013** **Budget Committee Recommends**  
**33,918.00** **33,255.00**

**ARTICLE 26:** To see if the Town will vote to raise and appropriate the sum of \$132,060.00 for the **Road Improvement-Loan Payment.**  
**Appropriated 2013** **Budget Committee Recommends**  
**137,880.00** **132,060.00**



**ARTICLE 27:** To see if the Town will vote to raise and appropriate the sum of \$132,860.00 for the Planning and Economic Development Department.

Appropriated 2013  
127,103.00

Budget Committee Recommends  
132,860.00

**ARTICLE 28:** To see if the Town will vote to raise and appropriate the sum of \$43,897.00 for the Loader Lease Payment.

Appropriated 2013  
43,897.00

Budget Committee Recommends  
43,897.00

**ARTICLE 29:** To see if the Town will vote to raise and appropriate the sum of \$21,383.00 for the Plow Truck Lease Payment.

Appropriated 2013  
16,383.00

Budget Committee Recommends  
21,383.00

**ARTICLE 30:** To see if the Town will vote to transfer an amount not to exceed \$1,479,813.32 from the revenues listed below to reduce the 2014 Tax Commitment.

2013 Revenues

Budget Committee Recommends

State Revenue Sharing	100,000.00	50,000.00
Administration Department	80,000.00	80,500.00
Police Department	26,096.00	27,500.00
Recreation & Parks Department	24,250.00	26,500.00
Un-appropriated Surplus	1,205,036.15	1,295,313.32
Total	1,435,382.15	1,479,813.32

**ARTICLE 31:** 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	3,100.00
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 32:** To see if the Town will vote to authorize the Town Council to transfer year-end unexpended amounts from each municipal department's 2014 appropriated amount to each municipal department's Capital/Equipment Reserve Account.

**ARTICLE 33:** To see if the Town will vote to authorize the Town Council to transfer year-end excess revenue amounts from each municipal department's 2014 appropriated amount to each municipal department's Capital/Equipment Reserve Account.

**ARTICLE 34:** To see if the Town will vote to authorize the Town Council to appropriate funds from each municipal department's Capital/Equipment Reserve Account for each municipal department's Capital/Equipment expenditures as they deem advisable.

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

**ARTICLE 36:** To see if the Town will vote to authorize the Town Council to appoint new Budget Committee members to recommend appropriations for 2015.

**ARTICLE 37:** 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 38:** To see if the Town will vote to authorize the Treasurer, under the direction of the Town Council, to sell, lease, or dispose of any personal property owned or otherwise acquired by the Town on such terms, as they deem advisable.

**ARTICLE 39:** To see if the Town will vote to set October 1, 2014 as the date upon which taxes are due and payable, and further vote that taxes not paid on or before September 30, 2014 shall accrue at a rate established by Article 40.

**ARTICLE 40:** 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 2014.

**ARTICLE 41:** 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 42:** 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 2014 annual budget during the period from January 1, 2015 to the March 23, 2015 Annual Town meeting.

**ARTICLE 43:** 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 2014.

**ARTICLE 44:** 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 45:** To see if the Town will vote to authorize the Town Council to accept the dedication of a proposed road to be known as Timothy Street and Clover Avenue of the 'Three Acres Subdivision' as public ways, once the Town Council is satisfied that said proposed roads meet the intent of the Town of Fort Kent roadway standards and specifications in effect prior to 03-23-2009, which road is described as follows:

A certain parcel of land situated in Original Lot #48 of Township 18 Range 7 in the Town of Fort Kent, the County of Aroostook and the State of Maine and being more particularly described as follows:

Beginning at a point on the northeasterly side of Caribou Road, that is thirty-four and seventeen hundredths feet (34.17') southeasterly from an axle found at the southerly corner of the former Gilman Bouchard house lot; thence N 47°-06' E, a distance of two hundred eighty and fifty-one hundredths feet (280.51') to a point; thence N 89°-33' E, a distance of forty-eight and thirty-two hundredths feet (48.32') to a point of curvature; thence along the arc of a curve to the left, a distance of forty-seven and twelve hundredths feet (47.12') to a point of tangency, said curve has a radius of thirty feet and a delta angle of 90°-00'; thence N 00°-27' W, a distance of five hundred and thirty feet (530.0') to a point of curvature; thence along the arc of a curve to the left, a distance of forty-seven and twelve hundredths feet (47.12') to a point of tangency, said curve has a radius of thirty feet and a delta angle of 90°-00'; thence S 89°-33' W, a distance of thirty feet (30.0') to a point; thence N 00°-27' W, a distance of sixty feet (60.0') to a point; thence N 89°-33' E, a distance of thirty feet (30.0') to a point of curvature; thence along the arc of a curve to the left, a distance of forty-seven and twelve hundredths feet (47.12') to a point of tangency, said curve has a radius of thirty feet and a delta angle of 90°-00'; thence N 00°-27' W, a distance of thirty feet (30.0') to a ½" iron pin; thence N 89°-33' E, a distance of sixty feet (60.0') to a ½" iron pin; thence S 00°-27' E, a distance of one thousand fourteen feet (1014.0') to a point of curvature; thence along the arc of a curve to the left, a distance of forty-seven and twelve hundredths feet (47.12') to a point of tangency, said curve has a radius of thirty feet and a delta angle of 90°-00'; thence N 89°-33' E, a distance of thirty feet (30.0') to a point; thence S 00°-27' E, a distance of sixty feet (60.0') to a point; thence S 89°-33' W, a distance of thirty feet (30.0') to a point of curvature; thence along the arc of a curve to the left, a distance of forty-seven and twelve hundredths feet (47.12') to a point of tangency, said curve has a radius of thirty feet and a delta angle of 90°-00'; thence S 00°-27' E, a distance of thirty-one feet (31.0') to a ½" iron pin; thence S 89°-33' W, a distance of sixty feet (60.0') to a ½" iron pin; thence N 00°-27' W, a distance of three hundred and sixty-five feet (365.0') to a point of curvature; thence along the arc of a curve to the left, a distance of forty-seven and twelve hundredths feet (47.12') to a point of tangency, said curve has a radius of thirty feet and a delta angle of 90°-00'; thence S 89°-33' W, a distance of twenty-five and one hundredth feet (25.01') to a point; thence S 47°-06' W, a distance of two hundred seventy-two and twenty-four hundredths feet (272.24') to a point on the northeasterly side of Caribou Road; thence N 28°-50' W along Caribou Road, a distance of sixty-one and eighty-five hundredths feet (61.85') the point of beginning. Being the same parcel designated as Timothy Street and Clover Avenue and Turnarounds A & B, consisting of two and two hundred and sixty-nine thousandths acres (2.269 ac), and depicted on the 'Three Acres' Subdivision Plan prepared for James A. Bouchard by Matthew MacDonald, Professional Land Surveyor #1250, dated January 27, 2010 and recorded at the Northern Aroostook Registry of Deeds in Plan File 1113.

This description was prepared by Matthew MacDonald, Land Surveyor, February 7, 2012.

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

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

**ARTICLE 48:** To see if the Town will vote to repeal the Zoning Ordinance for the Municipality of Fort Kent dated March 27, 1995 as amended and adopt the proposed and revised Zoning Ordinance for the Municipality of Fort Kent dated March 24, 2014, as recommended by the Planning Board.

(The proposed and revised zoning ordinance can be viewed in its entirety at the Town Office.)

**ARTICLE 49:** To see if the Town will vote to authorize the Town Council to enter into a contract for a period of not more than five years, for the purpose of providing winter road maintenance on such terms as they deem to be in the Town's best interest.

**ARTICLE 50:** To see if the voters of the Town of Fort Kent will authorize the Treasurer and the Town Council, in the name of and on behalf of the Town, to borrow an amount not to exceed \$75,000.00, the proceeds of such borrowing (including investment earnings) to be appropriated and used to finance a portion of the costs (including soft costs and legal and other professional fees) for roof repairs to the Municipal building and Fire Station, and to issue the Town's general obligation bonds (and notes in anticipation thereof) therefore, which debt shall have a term not to exceed the maximum term permitted by law, with such other terms and conditions, including the rate of interest and provisions for early redemption or prepayment, as may be approved by the Treasurer, and to further authorize the Treasurer and the Town Council, in the name of and on behalf of the Town, to take any and all other action, including designating such debt as bank qualified under Internal Revenue Code Section 265(b) and to sign such other documents and certificates as may be necessary or convenient to accomplish such borrowing.

#### Treasurer's Financial Statement

In accordance with 30-A MRSA §5772(2-A), the Town Treasurer hereby provides the following statement with respect to the Town's debt, as of December 31, 2013:

1. Bonds outstanding and unpaid:	\$3,182,021.41
2. Bonds authorized but unissued:	0.00
3. Additional bonds to be issued if the Bond article is ratified by the voters:	\$75,000.00
4. Estimated total interest cost on the additional debt:	\$15,000.00 *
5. Estimated total principal and interest cost to maturity on the additional debt:	\$90,000.00

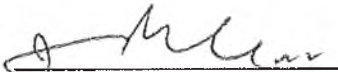
\*The amount of interest to be paid will vary depending upon the rate of interest and the years of maturity at the time the additional bonds are issued. The above statement assumes the authorized debt bears interest at a rate of 3.50% per annum with a 10-year maturity.

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



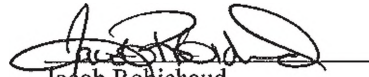
Donald Guimond, Treasurer  
Town of Fort Kent


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 24, 2014 for the purpose of receiving applications for those desiring to qualify as registered voters.

  
Dr. John Bouchard, Chair

  
Priscilla Staples

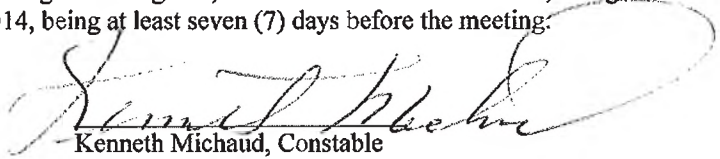
  
Anthony Gauvin

  
Jacob Robichaud

  
Peter Saucier

ATTEST: Kenneth Michaud, 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 Cafe, Twins Service Station, UMFK, Daigle & Houghton, Norstate Federal Credit Union, being conspicuous places in said Town on the 28th day of February, 2014, being at least seven (7) days before the meeting.

  
Kenneth Michaud, Constable  
Fort Kent, Maine

# Municipal Telephone Directory

EMERGENCY (Fire, Police, Ambulance)	911
Animal Control Officer	834-5678
Child Abuse Hotline	1-800-452-1999
Children Emergency Service	1-800-432-7340
Code Enforcement Officer	834-3507
Fish River Septage Board	834-5678
Fort Kent Library	834-3048
Northern Maine Medical Center	834-3155
NARIF (Transfer Station)	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
-Sewer Plant	834-3463
-Pager	207-281-5228
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