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FORT KENT, MAINE

"The little town that could"

ANNUAL REPORT



TOWN OF FORT KENT

Founded in 2012, BikeMaine was organized by the Bicycle Coalition of Maine, an advocacy group that has led the effort to make Maine better for biking and walking since 1992. BikeMaine was founded to promote the State as a bicycling destination and to use cycling as an economic development tool for local communities. The inaugural BikeMaine event was held in September 2013 and attracted 251 riders from 37 states and Canadian provinces and generated an estimated \$235,000 in direct economic impact.

Wherever possible, purchased resources required for riders are Maine-sourced within host communities or businesses along the route. The economic boost to host community businesses and community organizations from riders, volunteers, and family members can be significant, as are the continuing benefits from increased community visibility. In 2017, BikeMaine's total direct economic impact from the event to date grew to an estimated \$2.3 million. Proceeds from the event support the Bicycle Coalition of Maine and its local cycling and pedestrian initiatives.

The 2018 "Acadia in the St. John Valley" event took place in September. It was a sold-out ride in northern Aroostook County in far northern Maine, and the bike coalition says it contributed more than \$740,000 in statewide economic impact.

All BikeMaine photos in the report are courtesy of Kelly Martin and George Dumond.

1. Excerpts from: <http://ride.bikemaine.org/about-bikemaine/>

Town of
Fort Kent
Aroostook County
150th Annual Report
January 1, 2018
to December 31, 2018

MUNICIPAL OFFICE HOURS
Monday through Friday, from 8:30 a.m. to 4:30 p.m.
website: www.fortkent.org

TOWN MEETING
Town Meeting Date: March 25, 2019
Time: 7:30 p.m.
Place: Fort Kent Community High School

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40 YEARS OF DEDICATED SERVICE

It is with great pleasure that we dedicate this year's Annual Town Report to two individuals who have served the community of Fort Kent.



Reynold Hebert, Public Works Foreman, employee for Town of Fort Kent of 40 years. Reynold has lived in Fort Kent his entire life with his wife Beverly. He has three children Corey and Jamie Hebert and Kelsie Jarrett and two grandchildren Carter and Ella Jarrett who are his pride and joy. In his spare time Reynold enjoys visiting the grandchildren.

Reynold grew up on Little Black Lake and worked with his father Lucien Hebert for a short period of time in the Public Works Department.

Reynold began working for the town in 1976 for 4 years and left to go work in the woods, but returned to the Public Works department in 1983 as a laborer and was promoted to foreman over the years. Reynold has and continues to work through many snowstorms, rainstorms and hot summer days ensuring our roadways and infrastructure is safe for the community.

Reynold has always taken this responsibility seriously and works hard to achieve the highest levels of service with our limited resources.

Reynold's supervisor, Tony Theriault stated "Reynold's work ethic is second to none, his knowledge of Fort Kent's infrastructure does not go unseen, and he's an asset to the town and my department." His service to the community goes beyond normal daily maintenance and his anticipation for problem solving is helpful for the department.

On behalf of myself, town council and the citizens of Fort Kent we thank you Reynold for all you continue to do for the Town of Fort Kent.

Suzie Paradis, Town Manager

40 YEARS OF DEDICATED SERVICE



Robert Plourde, 40 year Firefighter for Town of Fort Kent.

Bob has lived in Fort Kent his entire life with his wife Ann. He has two children Melanie and Robby. He enjoys spending time with his two granddaughters Hayden age 7 and Rylee age 2 and his family. In his spare time, Bob enjoys camping at Loons Echo and is an avid card player.

Bob started on the fire department in 1978 and has been an officer and helped train the new volunteers throughout the years of service. He was in the National Guards for over 20 years. Some of Bob's special moments on the department was volunteering alongside his son Robby for 5 years.

Bob has taken his role as a firefighter seriously, he is a selfless man who has risked his own life to rescue and save lives or infrastructure of the community of Fort Kent.

"Bob is one of the Town of Fort Kent's heroes. 40 years speaks volumes- you have a dedication like no other".

On behalf of myself, town council and the citizens of Fort Kent we thank you Bob for your past and continued service to the Fort Kent Fire Department.

Suzie Paradis, Town Manager

Directory of Municipal Officials

Appointed Town Officials

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

Town Council

Town Council meets the 2nd and 4th Monday of the month at 6:00 p.m.

	Term Expires		Term Expires
John Bouchard, Chair	Mar-21	Joey Ouellette	Mar-19
Corey Pelletier	Mar-21	Scott Pelletier	Mar-20
Carroll Theriault	Mar-19		

Planning Board

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

	Term Expires		Term Expires
Danny Nicolas, Chairperson	Aug. 31, 2019	Charlene Taggart	Aug. 31, 2020
Carolyn Bouchard -Secretary	Aug. 31, 2020	Steven Chabot, Alternate	Aug. 31, 2019
James Levasseur	Aug. 31, 2021	Paul Berube, Alternate	Aug. 31, 2019
Joseph Bard	Aug. 31, 2021		

Board of Assessment Review

Gilbert Dubois – Secretary	Oreen Daigle	Joel Plourde
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Zoning Board of Appeals

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

	Term Expires		Term Expires
Zachary Voisine, Chairperson	Jan. 31, 2022	Raymond Sirois	Jan. 31, 2020
Robert Lozier	Jan. 31, 2022	Lance Morin	Alternate, Jan. 31, 2020
Ryan Malmborg	Jan. 31, 2021	Vacant	Alternate, Jan. 31, 2020
Mark Albert, Vice Chair	Jan. 31, 2021		

Budget Committee Members

	Term Expires		Term Expires
Heather Pelletier	Dec-19	Joseph Bouchard	Dec-20
Lloyd Soucie	Dec-19	Donna Pelletier	Dec-20
Steve Ouellette	Dec-19	Allan Dow	Dec-20
Tim Rioux	Dec-19	Kevin Ouellette	Dec-21
David Saucier	Dec-19	Toby Jandreau	Dec-21
Danny Nicolas	Dec-20	David Pelletier	Dec-21
Michelle Beaulieu	Dec-20	Kerry Voisine	Dec-21
Robin Charette	Alternate	Paul Berube	Dec-21
		Carter Vaillancourt	Alternate

America's First Mile Committee

Justin Dubois	Steve Theriault	Jim Roy	Norma Landry
Steve Pelletier	Kerri Waston-Blasidell	Ryan Malmborg	Zachary Voisine
Mark Morneault	Curtis Saucier	Danny Vaillancourt	David Saucier
Alain Ouellette	Suzie Paradis	Peter Sirois	George Dumond
Kirk Paradis			

Maine School Administrative District No. 27 Directors

Ward	Director	Residence/Term	Ward	Director	Residence/Term
1	Keith Jandreau Jr	St. Francis/2021	4	Barry Ouellette	Fort Kent/2019
2	Clarence 'Cur' Soucy	Wallagrass/2021	4	Toby Jandreau	Fort Kent/2019
3	Joel Bossie	New Canada/2020	4	Sarah Ashley	Fort Kent/2019
			4	Gary Sibley Jr.	Fort Kent/2020

Valley Recycling Facility

Gary Picard	Madawaska	John Bouchard	Fort Kent
Dana Gendreau	Madawaska	Yvan Dube	Frenchville
Danny Nicolas	Fort Kent	Suzie Paradis	Fort Kent
Ryan E. Pelletier	Frenchville	Beurmond Banville	St. Agatha
Aubrie Michaud	St. Agatha	Charles Pelletier	Facility Supervisor
Fred Holmes	N.R.A.A.	Brenda Theriault	Madawaska
Danny Bechard	St. Agatha	Craig Lawrence	Frenchville

Greater Fort Kent Area Chamber of Commerce

Dona Saucier	Executive Director	Steven Chabot	Andrew Birden
Darnell Oliver	President	McKenzie Roy	Lance Voisine
Jake Robichaud	1st Vice President	Denise Plourde	Mike Voisine
Connie Ouellette	Treasurer	Tammy Albert	Jennifer Daigle
Courtney Deprey	2nd Vice President	Meagan Plourde	Nikki Shields
Suzie Paradis	Town Manager	Denise Corriveau	Dawn Daigle

Library Board of Trustees

Stephen Gagne- Chair

Peter Sirois

Jacob Theriault

Vacant

Karen Ouellette- Treasurer

Betty Harris

Liz Guy

David Rossignol

Vacant



Staff Directory

Administration

Suzie Paradis	Town Manager, Treasurer, Tax Collector, Road Commissioner, Welfare Administrator
Angela Coulombe	Certified Town Clerk, Registrar of Voters, General Assistance
Marilyn Pinette	Municipal/Payroll Clerk/BMV Agent
Paula Bouchard	Finance Director

Planning & Economic Development Department

Steve Pelletier	Plan. & Econ. Dev. Director, Code Enforcement Officer, MUBEC Inspector
Cindy Bouley	Administrative Assistant
Bruce Labbe	Plumbing Inspector

Police Department

Thomas Pelletier	Police Chief	Colette (Coco) Ouellette	Lead Dispatcher
Dalen Boucher	Sergeant	Dale Christensen	Dispatcher
Michael DeLena	Police Officer	Sarah Marquis	Dispatcher
Curtis Picard	Police Officer	Carrigan Levesque	Dispatcher
Connor LaPierre	Police Officer	Christopher Cyr	Reserve Dispatcher
Curtis Gagnon	Reserve Police Officer	Jerome Ouellette	Reserve Dispatcher
Dana Thibeault	Reserve Police Officer	Ashley Jandreau	Reserve Dispatcher
Cole Pelletier	Reserve Police Officer	Robert Sirois	Reserve Dispatcher
		Chase Labbe	Reserve Dispatcher

Public Works

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

Fire Department

Edward Endee	Fire Chief	Rudy Martin	Asst. Fire Chief
Zachary Voisine	Captain	Matthew Gagnon	Deputy Chief
Cole Pelletier	Captain	Cecil Hafford	Safety Officer
Glen Raymond	Captain	Keenan Blier	Volunteer Fireman
Cory Bourgoin	Volunteer Fireman	Robert St. Germain	Volunteer Fireman
John Plourde	Volunteer Fireman	Cody Dubois	Volunteer Fireman
Andrew Caron	Volunteer Fireman	Curtis Gagnon	Volunteer Fireman
James Caron II	Volunteer Fireman	Josh Daigle	Volunteer Fireman
Steve Lozier	Volunteer Fireman	Robert Plourde	Volunteer Fireman
Thomas Morin	Volunteer Fireman	Jason Pelletier	Engineer
Owen Pelletier	Volunteer Fireman	Taylor Martin	Volunteer Fireman
Philip Bouchard	Volunteer Fireman	Jason Madore	Volunteer Fireman
		Dave Bouley	Volunteer Fireman

Recreation and Parks

Ann Beaulieu	Rec & Parks Director	Dale Soucy	Rec. & Parks Laborer
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Library

Michelle Raymond	Head Librarian	Cheryl Pelletier	Librarian Assistant
------------------	----------------	------------------	---------------------

Water/Wastewater Department

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

Governmental Representatives

U. S Sentator Susan Collins

25 Sweden Street, Suite A

Caribou, ME 04736

(207) 493-7873

U. S. Sentator Angus King

169 Academy Street Suite A

Presque Isle, ME 04769

(207) 764-5124

U .S. Congressman Jared Golden

7 Hatch Drive, Suite 230

Caribou, ME 04736

(207) 492-6009



Maine Governor Janet Mills

1 State House Station

Augusta, ME 04333

(207) 287-3531

Maine Senator Troy Jackson

167 Allagash Road

Allagash, ME 04774

(207) 287-1515

Maine State Representative John Martin

2 State House Station

Augusta, ME 04333

(207) 287-1400



SUSAN M. COLLINS
MAINE

413 DIRKSEN SENATE OFFICE BUILDING
WASHINGTON, DC 20510-1904
(202) 224-2523
(202) 224-2693 (FAX)

United States Senate
WASHINGTON, DC 20510-1904

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

Dear Friends,

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

As Chairman of the Senate Aging Committee, I worked to help ensure the well-being of our seniors. The *SeniorSafe Act I* authored became law last year and is empowering banks, credit unions, and other financial institutions to better protect seniors from financial fraud.

Following extensive committee investigations of prescription drug pricing, additional legislation I crafted became law, ending the egregious practice of pharmacy “gag clauses” that prevented pharmacists from informing patients on how to pay the lowest possible price.

This year, I was also successful in securing an extra \$425 million for Alzheimer’s research—the largest funding increase ever—bringing the total to \$2.34 billion. Additionally, the bipartisan *BOLD Act I* authored will create public health infrastructure to combat Alzheimer’s by promoting education, early diagnosis, and improved care management.

More than 40 million Americans—including 178,000 Mainers—are caregivers for parents, spouses, children, and other loved ones with disabilities or illnesses, such as Alzheimer’s. The *RAISE Family Caregivers Act I* authored was signed into law last year, giving caregivers more resources and training to better balance the full-time job of caregiving. Another law I wrote will help grandparents who are raising grandchildren, largely due to the opioid addiction crisis.

In addition to helping seniors, a major accomplishment over the past year is the increased federal investment in biomedical research that is leading to progress in the fight against numerous devastating diseases. Congress has boosted funding for the National Institutes of Health by \$7 billion in just the last three years, bringing total funding to more than \$39 billion.

One of my highest priorities as Chairman of the Transportation Appropriations Subcommittee is to improve our nation’s crumbling infrastructure and ensure that Maine’s needs are addressed. Since the Better Utilizing Investments to Leverage Development (BUILD) Transportation Grants program, formerly known as TIGER, was established in 2009, I have secured \$160 million for vital transportation projects throughout Maine.

Congress also delivered a Farm Bill last year, which includes many important provisions that will help the agriculture industry in Maine and across the country. Specifically, I secured provisions that will strengthen support for young farmers, improve local farm-to-market efforts, and increase funding for organic research.

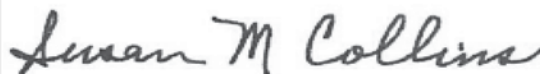
Congress took decisive action to address the opioid addiction epidemic. In addition to appropriating \$8.5 billion in federal funding last year, Congress enacted the *SUPPORT for Patients and Communities Act*, a comprehensive package that embraces the multipronged approach I have long advocated for this epidemic: prevention, treatment, recovery, and enforcement to stop drug trafficking.

Maine plays a key role in ensuring a strong national defense. In 2018, Congress provided funding for five ships to be built at Bath Iron Works, which will help to keep our nation safe and provide our skilled shipbuilders a steady job. I also secured more than \$162 million for infrastructure projects at Portsmouth Naval Shipyard to support their important work to overhaul Navy submarines.

A Maine value that always guides me is our unsurpassed work ethic. In December 2018, I cast my 6,834th consecutive vote, continuing my record of never missing a roll-call vote since my Senate service began in 1997.

I appreciate the opportunity to serve Maine in the United States Senate. If ever I can be of assistance to you, please contact one of my state offices or visit my website at www.collins.senate.gov. May 2019 be a good year for you, your family, your community, and our state.

Sincerely,



Susan M. Collins
United States Senator

ANGUS S. KING, JR.
MAINE

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

United States Senate

WASHINGTON, DC 20510

January 3, 2019

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

Dear Friends,

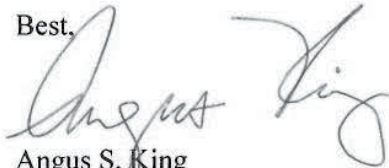
As I travel Maine, I hear from people who live in every corner of our state. I hear about their achievements, their successes, their work to improve their communities – I hear about the hope they have for our state. I also hear about our challenges, and all the work we have left to do. As I see it, that's my job: to listen to you, act where I can to build on what's good, and work on the tough parts. As 2018 comes to a close, I wanted to take a moment to share an update on some of the work we're doing in Washington to lift up the accomplishments of Maine people and make progress on the challenges they face.

From Portland to Presque Isle, from Milo to Camden, I hear about the pain that the opioid epidemic is inflicting on Maine communities. I've met with Maine people in recovery, family members of those struggling with substance use disorders, treatment providers, and law enforcement officials to learn about their experiences with this terrible disease, and everyone agrees that in order to fully respond to these problems, we need a stronger federal effort to end the opioid epidemic. Fortunately, some help is on the way – in October, we overwhelmingly passed a sweeping, bipartisan opioids bill. I've pushed hard for this type of legislation and was proud to have provisions I've advocated for included in the bill. These priorities have been guided by the voices of Maine people, and we'll keep working to confront this tragic problem.

I've also worked to strengthen the future of our forest economy. Maine's forests have powered our state's economy for generations, especially in our rural communities. So, when rapid shifts in the market led to the closure of many pulp and paper mills and biomass power plants, it required a collaborative approach to support future growth in this important industry. That's why, together with the other members of the state's Congressional delegation, I pushed to establish the Economic Development Assessment Team (EDAT). This integrated, multiagency effort aims to foster innovation and commercialization in Maine's forest economy, and we're already seeing the benefits: in recent months, several forest industry businesses have announced significant investments into Maine operations, and in September 2018, the Forest Opportunity Roadmap (FOR)/Maine released an action plan to make sure this industry, and the rural communities it supports, can continue to thrive for generations to come.

As I close this letter, please allow me to express my gratitude to each of you – for your dedication to our state, and to one another. It's often said that Maine is like a big small town (with very long streets)—that's because at our heart, we're one big community. It's not only a pleasure to serve you— it's a pleasure to know you. Thank you for being the reason Maine is so special. Mary and I hope that 2019 will be a good year for you, your family, your community, and our great State.

Best,



Angus S. King
United States Senator

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

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

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

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

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

Dear Friends,

I hope this letter finds you well. As I am settling into my new role as your representative, I wanted to give you an update on what we are doing in D.C. and in Maine this year.

My first priority is to be accessible to you and to our communities, which is why I have opened offices throughout the Second District at the following locations:

- **Caribou Office:** 7 Hatch Drive, Suite 230, Caribou ME 04736. Phone: (207) 492-6009
- **Lewiston Office:** 179 Lisbon Street, Lewiston ME 04240. Phone: (207) 241-6767
- **Bangor Office:** 6 State Street, Bangor ME 04401. Phone: (207) 249-7400

My team and I are here to serve you, so please come meet my staff, voice an opinion, inform us of local events, or seek assistance with federal benefits. I come home to Maine every weekend to hear from you and see what's happening in our communities. I appreciate you keeping us informed.

This year, I was proud to be appointed to the House Armed Services and Small Business Committees. On Armed Services, I'm using my experience serving in Iraq and Afghanistan to make sure our servicemembers have the resources and training they need to succeed and keep us safe. Within Armed Services, I was assigned to the Seapower Subcommittee, where I am fighting for our shipyard jobs and making sure our military can count on Bath-built ships for generations to come. Beyond Bath, I will advocate for the entire network of good Maine jobs that support our troops, equipping them to carry out their duties reliably and safely.

Maine would just not be the same without our small, family-owned businesses. On the Small Business Committee, I am working to ensure our small businesses have the tools to grow, look out for their workers, and provide more good jobs to people all over Maine. Within the Small Business Committee, I was honored to be appointed Chairman of the Subcommittee on Contracting and Infrastructure. With this position, I am highlighting the need for infrastructure investment and fighting to level the playing field when small businesses compete for federal contracts.

One thing I love about Maine is that we help each other out. Whether it's ensuring a job well done or lending a hand to a neighbor, I know you are strengthening our communities every day. I am proud to serve alongside you and look forward to all that we will accomplish together.

My wife Isobel and I wish you and your family happiness, health, and success in the year to come.

Sincerely,



Jared F. Golden
Member of Congress



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

Dear Friends:

It was the highest honor of my life to take the oath of office to become Maine's 75th governor. Over the next four years, I will do everything in my power to make Maine the safe, beautiful, prosperous state we all want for our children and grandchildren.

That is why on my first day in office I directed the Maine Department of Health and Human Services to implement Medicaid expansion as quickly and efficiently as possible. My Administration will ensure that it is paid for sustainably; that the cost of health insurance is controlled; and that the cost of prescription drugs is reined in. In addition to creating a Director of Opiate Response to marshal the collective power and resources of state government to stem the tide of the opioid epidemic, we will make Narcan widely available, increase access to medication assisted treatment and recovery coaches, and expand drug courts.

We also need a healthy environment. My Administration will embrace clean energy; change our modes of transportation; weatherize homes and businesses; and reach a goal of 50 percent of our energy coming from Maine renewable resources. By reducing the impacts of climate change, we will create good-paying jobs, preserve our environment, and protect our state's farming, fishing, and forestry industries.

We will also develop a world-class workforce starting with Pre-K for every 4-year-old in Maine and more post-high school options that result in a valued credential. Attracting talented young people to move here and make Maine their home will be top priorities of my Administration.

Maine communities, especially rural communities, are confronting a severe workforce shortage and an aging and declining population. It is time for bold, dynamic ideas that will change Maine for the better. That is why I, along with people ranging from small business owners, innovators and entrepreneurs, to economists and every day, hard-working Mainers, developed an economic plan designed to make it easier for small businesses to grow, for people to come and stay, and for Maine to thrive.

I welcome your ideas. We are all in this together. We all want Maine to have a beautiful environment, happy people, and prosperous communities

Thank you,

A handwritten signature in black ink, appearing to read 'Janet T. Mills'.

Janet T. Mills
Governor

PHONE: (207) 287-3531 (Voice)

888-577-6690 (TTY)

FAX: (207) 287-1034

www.maine.gov



Troy D. Jackson
President of the Senate

THE MAINE SENATE
129th Legislature

3 State House Station
Augusta, Maine 04333

January 2, 2019

Dear residents of Fort Kent,

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

I'm honored and deeply humbled to have been elected by my colleagues as President of the Maine Senate for the upcoming legislative session. In this new role, I am committed to being an advocate for the people of Aroostook County. I know that folks in our part of the state often feel like no one down in Augusta is listening to our needs. It is my goal to change that.

At the top of my priority list is supporting manufacturing, agriculture, fishing and other industries that make high-quality products and produce jobs here in our state. I will also work to lower health care costs, take on "Big Pharma" to make prescription drugs more affordable, and work to enact a strong "Buy Maine, Buy American" law that will bolster our economy and support jobs.

If you have other concerns or ideas for legislation, my door is open. Please feel free to call or email me anytime. I can be reached on my cell at (207) 436-0763 or at the State House at (207) 287-1500. Please feel free to email me anytime at Troy.Jackson@legislature.maine.gov. I also encourage you to sign up for my email newsletter, where I provide regular legislative updates. You can do so at www.mainesenate.org.

Sincerely,

A handwritten signature in black ink, appearing to read 'Troy'.

Troy Jackson
Senate District 1



John L. Martin

P.O. Box 250
Eagle Lake, ME 04739
(207) 444-5556

HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION
AUGUSTA, MAINE 04333-0002
(207) 287-1400
TTY: (207) 287-4469

Dear Fort Kent Residents:

Thank you for the opportunity to represent you during the 129th Legislature. It continues to be an honor to serve as your State Representative.

Over the coming months, we expect to take up over 2,000 separate pieces of legislation covering a wide variety of topics. Top priorities include expanding health care coverage, bringing relief from the opioid crisis, expanding access to renewable energy, reducing student debt, fighting and dealing with the effects of climate change, repairing our roads and bridges, increasing protections for workers and consumers, getting prescription drug costs under control, protecting the independence of seniors, and making sure we are caring for our neighbors with disabilities.

We will also be balancing the state budget for the next two years and will work to do so in a way that restores revenue sharing funds for all Maine towns and respects the mandate of the voters to properly fund public education.

This year I will again be serving on the Appropriations and Financial Affairs Committee which oversees the budget and bonding. I will also serve on the Inland Fisheries and Wildlife Committee, which oversees Maine's hunting and fishing policies. Through my work in both these areas, I hope to remain a strong advocate for the St. John Valley and all of Northern Maine.

On these and any other issues that come before us, I am committed to working with colleagues on both sides of the aisle to find the best possible solutions to the challenges we face. Please feel free to contact me with your questions and concerns or if I can be of assistance to you. You can reach me at home at 444-5556 or in Augusta at 1-800-423-2900.

Best regards,

A handwritten signature in black ink, appearing to read "John Martin", with a long, sweeping underline.

John Martin
State Representative

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

ADMINISTRATION

2019 Municipal Meetings

Council Meetings: Meets 2nd and 4th Mondays of each month at 6:00 pm

Annual Town Meeting: 4th Monday in March at 7:30pm at Fort Kent Community High School Gym

Planning Board Meetings: Meets 1st Wednesday of each month at 7:00 pm (and/or as needed)

Zoning Board Meetings: Meets 1st Monday of each month at 7:00 pm (as needed)

2019 MUNICIPAL CALENDAR

January 1	New Year's Day; Town office closed
January 21	Martin Luther King Jr. Day; Town office closed
February 1	Unlicensed dogs are charged a late fee of \$25.00.
February 18	President's Day; Town office closed
March 25	Municipal Elections; Polls open 9:00 am to 6:30pm
March 25	Annual Town Meeting 7:30 pm at the Fort Kent Community High School Gym
April 15	Patriot's Day; Town office closed
May 25	Memorial Day; Town office closed
June 11	State Referendum & School Budget Referendum; Polls open 8:00am – 8:00pm
July 4	Independence Day; Town office closed
September 2	Labor Day; Town office closed
October 14	Columbus Day; Town office closed
October 15	Dogs licenses are due on all dogs 6 months or older.
November 5	Election Day; polls open 8:00 am to 8:00 pm
November 11	Veterans' Day; Town office closed
November 28 & 29	Thanksgiving Holiday; Town office closed
December 24	Christmas Holiday; Town office closed at noon
December 25	Christmas Holiday; Town office closed
December 31	Deadline for tax payments. Town office will be closing at 2:00 pm to close the books.

	2018 APPROP	2018 ACTUAL EXPENSES	2019 BUDGET REQUEST	PROPOSED INC(DEC) OVER 2018 BUDGET	BUDGET COMMITTEE RECOMMENDS
102 - 01 ADMINISTRATION					
501-SALARY/WAGES	213,130.00	227,080.41	241,142.00	28,012.00	241,142.00
502 - EMPL BENEFIT	99,808.00	105,431.75	86,150.00	-13,658.00	86,150.00
503 - SUPPLIES	19,300.00	20,263.38	20,700.00	1,400.00	19,700.00
504 - PROF & TECH	33,300.00	28,107.06	34,600.00	1,300.00	34,100.00
505 - PROPERTY SVC	15,925.00	14,968.92	15,800.00	-125.00	15,350.00
506 - OTHER PURCH	8,610.00	8,077.72	14,923.00	6,313.00	13,873.00
507 - PROPERTY	15,100.00	15,207.45	17,248.00	2,148.00	16,248.00
509 - MISC ITEMS	1,000.00	915.65	1,000.00	0.00	1,000.00
TOTAL	406,173.00	420,052.34	431,563.00	25,390.00	427,563.00
102 - 09 OFFICE OF PLANNING & DEVELOPMENT					
501-SALARY/WAGES	100,340.00	99,938.14	104,490.00	4,150.00	104,490.00
502 - EMPL BENEFIT	51,484.00	51,353.50	53,617.00	2,133.00	53,617.00
503 - SUPPLIES	800.00	378.62	1,050.00	250.00	900.00
504 - PROF & TECH	1,825.00	818.31	2,125.00	300.00	1,625.00
505 - PROPERTY SVC	1,250.00	1,135.62	1,850.00	600.00	1,850.00
506 - OTHER PURCH	3,601.00	3,578.23	4,699.00	1,098.00	4,549.00
507 - PROPERTY	100.00	116.00	100.00	0.00	100.00
509 - MISC ITEMS	1,600.00	1,491.70	1,600.00	0.00	1,600.00
TOTAL	161,000.00	158,810.12	169,531.00	8,531.00	168,731.00
104 - 01 POLICE DEPARTMENT					
501-SALARY/WAGES	457,714.00	443,520.37	460,808.00	3,094.00	458,698.00
502 - EMPL BENEFIT	165,881.00	164,274.31	192,370.00	26,489.00	191,870.00
503 - SUPPLIES	15,750.00	15,334.27	16,750.00	1,000.00	15,750.00
504 - PROF & TECH	4,235.00	3,332.74	4,235.00	0.00	3,235.00
505 - PROPERTY SVC	10,450.00	13,018.08	11,450.00	1,000.00	10,050.00
506 - OTHER PURCH	13,670.00	13,135.35	14,050.00	380.00	14,060.00
507 - PROPERTY	1,500.00	1,181.69	1,500.00	0.00	1,500.00
509 - MISC ITEMS	800.00	1,108.00	1,000.00	200.00	1,000.00
TOTAL	670,000.00	654,904.81	702,163.00	32,163.00	696,163.00

	2018 APPROP	2018 ACTUAL EXPENSES	2019 BUDGET REQUEST	PROPOSED INC(DEC) OVER 2018 BUDGET	BUDGET COMMITTEE RECOMMENDS
104 - 03 FIRE DEPARTMENT					
501-SALARY/WAGES	26,000.00	27,273.00	31,500.00	5,500.00	29,500.00
502 - EMPL BENEFIT	4,409.00	4,417.99	5,163.00	754.00	5,163.00
503 - SUPPLIES	17,950.00	17,691.73	18,150.00	200.00	18,150.00
504 - PROF & TECH	5,200.00	4,708.00	5,000.00	-200.00	5,000.00
505 - PROPERTY SVC	19,780.00	18,139.38	19,680.00	-100.00	19,680.00
506 - OTHER PURCH	9,023.00	9,054.56	8,270.00	-753.00	8,270.00
TOTAL	82,362.00	81,284.66	87,763.00	5,401.00	85,763.00
FIRE DEPARTMENT EQUIPMENT					
00 - EQUIPMENT	0.00	0.00	20,000.00	20,000.00	10,000.00
TOTAL	0.00	0.00	20,000.00	20,000.00	10,000.00
	2018 APPROP	2018 ACTUAL EXPENSES	2019 BUDGET REQUEST	PROPOSED INC(DEC) OVER 2018 BUDGET	BUDGET COMMITTEE RECOMMENDS
105 - 01 PUBLIC WORKS DEPARTMENT					
501-SALARY/WAGES	252,650.00	249,104.28	261,572.00	8,922.00	261,572.00
502 - EMPL BENEFIT	127,917.00	125,614.70	125,674.00	-2,243.00	125,174.00
503 - SUPPLIES	124,425.00	131,597.04	136,202.00	11,777.00	134,702.00
504 - PROF & TECH	1,050.00	680.00	1,082.00	32.00	1,082.00
505 - PROPERTY SVC	384,265.00	384,269.94	392,023.00	7,758.00	390,023.00
506 - OTHER PURCH	22,109.00	21,786.15	23,215.00	1,106.00	23,215.00
507 - PROPERTY	17,000.00	16,859.89	17,510.00	510.00	13,713.00
508 - CAPITAL DEBT SERVICE	203.00	0.00	203.00	0.00	0.00
509 - MISC ITEMS	550.00	62.00	567.00	17.00	567.00
TOTAL	930,169.00	929,974.00	958,048.00	27,879.00	950,048.00
PUBLIC WORKS - EQUIPMENT					
00 - EQUIPMENT	33,500.00	33,500.00	33,500.00	0.00	33,500.00
TOTAL	33,500.00	33,500.00	33,500.00	0.00	33,500.00
	2018 APPROP	2018 ACTUAL EXPENSES	2019 BUDGET REQUEST	PROPOSED INC(DEC) OVER 2018 BUDGET	BUDGET COMMITTEE RECOMMENDS
106 - 05 RECREATION DEPARTMENT					
501-SALARY/WAGES	143,208.00	142,320.76	152,500.00	9,292.00	152,500.00
502 - EMPL BENEFIT	49,387.00	49,585.30	52,358.00	2,971.00	52,358.00
503 - SUPPLIES	20,250.00	17,881.96	20,450.00	200.00	19,650.00
504 - PROF & TECH	1,975.00	1,182.82	2,475.00	500.00	975.00
505 - PROPERTY SVC	18,700.00	17,103.16	18,900.00	200.00	16,950.00
506 - OTHER PURCH	11,185.00	9,987.37	11,475.00	290.00	11,225.00
TOTAL	244,705.00	238,061.37	258,158.00	13,453.00	253,658.00

REPORT OF THE TOWN MANAGER

Dear Citizens of Fort Kent and Town Councilors

With every passing day, I am thankful for the opportunity that the Town Council has provided me in allowing me to serve as Fort Kent's Town Manager. The well-being of our community is more than a job for me, but a responsibility to lead the work that will help shape the growth that provides for the potential that we all have. I see potential growth of our community and will work with the residents of Fort Kent to continually move us forward.

My first few months as Town Manager was seamless through the transition that occurred between me, the Council and interim Town Manager, Tom Pelletier. It was further developed by the wonderful support and welcome I've received from the dedicated staff that serve Fort Kent. They have been extremely helpful and engaged with my transition and I am thankful of their guidance and commitment for a successful transition of leadership.

As a resident for the past 27 years, it is very gratifying to be applying my experience and energy in a way that encourages all members of the community to be the place where people want to live, work, play and visit.

The position of Town Manager has many aspects that I find very rewarding and as the Chief Administrative Official of the Town, my primary responsibility is to represent you all in insuring that the overall operations of the Town's municipal departments and employees move the community forward by providing the leadership to implement the policy decisions made by the Council.

Financial responsibility is another significant focus of mine as I work closely with the Department Heads, the Council and the Budget Committee to develop the annual operating budget for the year.

2018 provided for a multitude of projects, changes and advancements which allowed for continued business retention and growth and improvements to our infrastructure and that will be a constant focus for 2019 in order to build on what has been the opening of Dapper Barber Shop, Bogan Bookstore, Lilli and Eve, Nortech Digital Logistics, LLC, Bouchard Public Storage, the Levee Project, paving of numerous streets, purchase of former River House a/k/a Dubois Restaurant and Sirois Restaurant, and the purchase of BeeJay's.

One of the things that separates Fort Kent from others across the state is the countless hours of hard work put in by our volunteers, board members, and employees to help make our Town better. I'd like to take this opportunity to thank all the volunteers and employees of the Town.

Fort Kent is graced with many experienced business people and their contribution throughout the community is widely felt, I look forward to visiting with the business community over this coming year to see how we can partner for success.

In closing, I thank the Council, the municipal departments and the community of Fort Kent for their commitment to the future success of the Town.

I look forward to an exciting 2019 and please don't hesitate to contact me to discuss your ideas and goals.

I wish you all the best in the coming year.

Respectfully submitted,

Suzie S. Paradis

Planning and Economic Development Department

To the Citizens of Fort Kent:

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

Our administration of the Revolving Loan Fund provides gap financial assistance for business expansion and development. The coordination and support of the Planning Board, Zoning Board of Appeals, and Code Enforcement efforts assist with the building permit and business development process to encourage economic development and growth. The Town approved and awarded \$42,000 in new business start-up and expansion loans for 2018.

The community of Fort Kent built one new home in 2018. In total, the OPED processed and issued 100 land use and plumbing permits that included 14 that required Maine Uniform Building and Energy Code (MUBEC) building inspections, as Fort Kent is one of five communities in Aroostook County that is required to enforce MUBEC.

New businesses include Bogan Books, K&R Contracting, Dapper Barbershop, Lilli & Eve, and Bouchard Public Storage.

2018 saw the completed commercial expansion at Fish River Rural Health, the new public parking lot on Main Street, and the construction of the new levee wall on Block House Road.

The OPED also applied for many funding assistance grants during 2018 and was awarded over \$160,000 for various projects.

We strongly encourage the citizens of Fort Kent to utilize the resources of this office and look forward to working with the community in 2019.

Steve Pelletier Director
Code Enforcement Officer
MUBEC Certified Residential Building Inspector

Cindy Bouley Administrative Assistant

Bruce Labbe Local Plumbing Inspector



Fort Kent Police Department

Greetings from the Chief of Police,

As the Chief it is an honor to serve this great community alongside some of the most capable and professional young officers I have had the pleasure to serve with in my 30 plus year career. I am very proud of these folks and their selfless dedication to the community. Our dispatch center continues to provide a vital role in our function.

Our citizens rely on us for many demanding needs. Our main purpose as a Police Department is to provide a safe community environment. We strive to be proactive in our community and schools to help mitigate some of the major issues that for so long we have seen happening in cities and towns away from ours. Unfortunately we are no longer on the peripheral of these issues. The opioid crisis is real, and it is here. As some of our crime stats increase we are working with other agencies to stay on top of these issues. Our resources continue to be strained, but we continue to strive toward the best service we as a department can provide to our community.

In 2018 the Police Department had **4496 Calls for Service up (^26%) from 2017-3560 calls.** These are total calls to which an officer responded to. The following are descriptions from a few of the Calls for Service:

Total Criminal Arrest: 146 up 27%;
Domestic Dispute calls: 52 up 44%- 9 Domestic violence arrest;
Sex Crimes: 9 in house and initial report to other agency-assist;
Drug arrest and seizures: 7 up 2
Burglaries, Thefts and Criminal Mischief: 55 up 41%
Motor vehicle accidents: 198 up36% (0) Fatality;
Death investigations: 6 ;
OUI Alcohol and Drug Arrest: 15 down 9;

Assault: 14 up 16%
Harassment: 123 up 25%
Criminal Threatening: 7 same
Vehicle Theft: 2 same
Trespass: 16 down 40%
Liquor offenses: 28 down 30%
Disorderly Conduct: 41 up 61%
Reports of Fraud/ Scams: 71 same

In 2018 we have been able to acquire over \$56,000 in grant funding to assist in traffic enforcement and purchase of various equipment. This also include salary reimbursement for special events and functions throughout the year. Although this funding is not always available it helps ease the burden to our taxpayers when it is.

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

Thank You all for your support,

Tom Pelletier

Chief of Police

Fort Kent Fire Department

To the Citizens Fort Kent:

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

2018 was a typical year for the Fort Kent Fire and Rescue Department. We responded to seven building fires, four of which were serious fires, one chimney fire and an assortment of other incidents with a total number of responses for the year being seventy-nine.

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

Our members devote many volunteer hours to training in Fort Kent and other locations in the state. Some of the training is mandated by OSHA, Bureau of Labor, and other agencies. Other training is done to improve the safety and efficiency of the department and although it is not required, members gladly participate.

One of the factors that makes our volunteer fire department a huge success is that the employers of the firefighters allow their members to respond during their regular working hours. Also, those firefighters who are self-employed respond during their regular working hours. A big thank you goes out to them. The employers and businesses and the number of firefighters that are employed by them are: Bouchard Family Farm 1, Caron's Redemption Center 1, TNT Road Co. 1, Daigle Auto and Alignment 1, Daigle Oil Co. 1, Dubois Garage 1, Emera Maine 2, Consolidated Communications 1, Irving Woodlands 1, LandVest 1, M&M Service 1, NMMC 1, Owen Pelletier and Son Logging 1, Paul Nadeau Logging 1, Pelletier Ford 1, Plourde's Plumbing & Heating 1, SAD #27 2, Sodexo Corporation 1, State of Maine 1, Town of Fort Kent 1, Maine Northern Railroad 1, U.S. Government 1, and Voisine Technology Services 1.

As a result of a FEMA (Federal Emergency Management Agency) grant, the Fire Department received Brush Fire/Utility vehicle. It is an all-wheel drive vehicle which will allow the department to go on to smaller roads and areas where the larger fire apparatus cannot travel. It will also be used to tow the department's trailer which carries the Snowmobile, 4-wheeler, and "Snowbulance". It will also be used to tow the Fire Department's Rescue Boat and trailer.

The Fire Department received a Stephen and Tabitha grant for \$25,000.00 to replace the department's Rescue Boat. The new boat is specifically designed as a rescue boat and will insure the public and the firefighters have the safest equipment when performing water search and rescue.

Also, in 2018 the department received a Maine Forest Service Grant of \$3,040.00. This is a 50/50 grant with the Town of Fort Kent contributing \$1,520.00 towards the project. This will allow the department to purchase much needed forestry Personal Protective Equipment.

In 2018 the department also received a MMA (Maine Municipal Association) Grant in the amount of \$2,000.00 towards the purchase of two sets of protective clothing including helmet, coat, pants, and gloves.

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

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

Respectfully submitted,
Edward K. Endee
Chief of Department



FORT KENT FIRE & RESCUE DEPARTMENT 2018 INCIDENTS

#	Date	Time	# F/F's	Type of Incident	Town
1	8-Jan	646	9	Dispatched and Cancelled Enroute	St. Francis
2	8-Jan	1644	17	Fuel Burner/Boiler Malfunction	Fort Kent
3	16-Jan	924	12	Sprinkler Activation - No Fire	Fort Kent
4	16-Jan	1722	14	Alarm System Activation - No Fire	Fort Kent
5	20-Jan	1049	14	Carbon Monoxide Incident	Fort Kent
6	20-Jan	1441	14	Assist Police Department	Fort Kent
7	23-Jan	2056	16	Passenger Vehicle Fire	Fort Kent
8	24-Jan	1801	11	Smoke Detector Activation - No Fire	Fort Kent
9	27-Jan	815	9	CO Detector Activation - Malfunction	Fort Kent
10	8-Feb	641	8	Dispatched and Cancelled Enroute	Fort Kent
11	17-Feb	2134	11	Assist Police Department	Wallagrass
12	23-Feb	1555	12	CO Detector Activation - Malfunction	Fort Kent
13	3-Mar	1012	11	Dispatched and Cancelled Enroute	Fort Kent
14	14-Mar	1324	13	Heavy Equipment Fire	Fort Kent
15	17-Mar	1507	16	Chimney Fire	Fort Kent
16	17-Mar	1701	10	Snowmobile Fire	Fort Kent
17	28-Mar	1400	11	Smoke Detector Activation - No Fire	Fort Kent
18	29-Mar	1501	6	Dispatched and Cancelled Enroute	Fort Kent
19	15-Apr	555	12	Smoke Detector Activation - No Fire	Fort Kent
20	25-Apr	1733	23	Building Fire	Fort Kent
21	28-Apr	2208	12	No Incident Found	Fort Kent
22	29-Apr	1220	15	Carbon Monoxide Incident	Fort Kent
23	15-May	1619	11	Skidder Fire	New Canada
24	19-May	1102	14	Grass Fire	St. John
25	19-May	1345	22	Building Fire	Fort Kent
26	21-May	1958	13	Cooking Fire	Fort Kent
27	4-Jun	1324	4	Dispatched and Cancelled Enroute	Fort Kent
28	10-Jun	113	11	Passenger Vehicle Fire	New Canada
29	12-Jun	1422	9	CO Detector Activation - Malfunction	Fort Kent
30	14-Jun	317	10	Power Line Down	Fort Kent
31	23-Jun	2015	12	Building Fire	Fort Kent
32	25-Jun	1509	12	Smoke Detector Activation - No Fire	Fort Kent
33	29-Jun	1235	11	Power Line Down	Fort Kent
34	29-Jun	1301	9	Power Line Down	Fort Kent
35	29-Jun	1350	11	No Incident Found	Fort Kent
36	29-Jun	1416	16	Log Pile Fire	Baker Brook, NB
37	4-Jul	1406	7	Assist Police Department	Fort Kent
38	11-Jul	1426	7	Dispatched and Cancelled Enroute	St. Francis
39	19-Jul	1331	9	Assist Police Department	Fort Kent
40	21-Jul	646	10	Smoke Detector Activation - No Fire	Fort Kent
41	22-Jul	1513	10	Assist Police Department	Fort Kent
42	23-Jul	1105	12	Smoke Detector Activation - No Fire	Fort Kent
43	23-Jul	2237	12	Smoke Detector Activation - No Fire	Fort Kent

FORT KENT FIRE & RESCUE DEPARTMENT 2018 INCIDENTS (cont.)

44	30-Jul	22-Mar	10	Dispatched and Cancelled Enroute	St. Francis
45	1-Aug	1947	11	Brush Fire	Fort Kent
46	4-Aug	1919	6	Dispatched and Cancelled Enroute	St. Francis
47	7-Aug	1440	8	Smoke Detector Activation - No Fire	Fort Kent
48	11-Aug	1125	15	Building Fire	Wallagrass
49	18-Aug	2012	8	Dispatched and Cancelled Enroute	Fort Kent
50	19-Aug	1313	11	Dispatched and Cancelled Enroute	New Canada
51	21-Aug	1420	7	Building Fire	Allagash
52	1-Sep	928	14	Building Fire	Fort Kent
53	2-Sep	1553	8	Medical Assist	Fort Kent
54	11-Oct	1201	9	Power Line Down	Fort Kent
55	16-Oct	251	16	Power Line Down	Fort Kent
56	23-Oct	1127	10	Assist Police Department	Fort Kent
57	23-Oct	1918	8	CO Detector Activation - Malfunction	Fort Kent
58	27-Oct	1744	16	Building Fire	Fort Kent
59	28-Oct	101	12	Building Fire	St. Francis
60	28-Oct	500	1	Dispatched and Cancelled Enroute	St. Francis
61	28-Oct	1700	14	Assist Police Department	Fort Kent
62	2-Nov	1157	13	Assist Police Department	Wallagrass
63	5-Nov	145	10	Alarm System Activation - No Fire	Fort Kent
64	7-Nov	2110	14	Power Line Down	Fort Kent
65	9-Nov	1505	12	Smoke Scare - Odor of Smoke	Fort Kent
66	12-Nov	2112	11	Assist Police Department	Fort Kent
67	13-Nov	1030	9	Assist Police Department	Fort Kent
68	15-Nov	1535	5	Dispatched and Cancelled Enroute	St. Francis
69	17-Nov	700	15	Passenger Vehicle Fire	Fort Kent
70	22-Nov	2238	9	Excessive Heat - No Ignition	Fort Kent
71	24-Nov	1251	12	Assist Police Department	Fort Kent
72	28-Nov	815	8	Chimney Fire	Wallagrass
73	28-Nov	1656	15	Assist Police Department	Fort Kent
74	9-Dec	700	17	Oil Buner Malfunction	Fort Kent
75	19-Dec	1610	11	Heavy Equipment Fire	Fort Kent
76	20-Dec	1057	13	Rescue call with Snowmobile	Allagash
77	21-Dec	906	12	Assist Police Department	Fort Kent
78	24-Dec	843	13	Below Grade Rescue	Fort Kent
79	30-Dec	1508	16	Assist Police Department	Fort Kent

Public Works Department

To the Citizens of Fort Kent,

There are a few things I would like to update you with at this time. The first is where we stand with our street paving. Last year at the annual Town meeting the voters of Fort Kent voted in favor of allowing the Town to borrow a million dollars to repave our paved streets that were not paved with the previous loan in 2016. The paving company was only able to start in August of 2018 with this paving. They were able to pave 25 streets totaling 5.593 miles. The streets were paved strictly by location in order to make the paving process as efficient as possible for the paving company. We were getting a great price per ton from them so we worked with them to make it work. The fall season was cut short last year so we were not able to complete everything last year. The paving company said if we wanted to wait till the summer of 2019 to finish our streets, they would be willing to honor our 2018 contract price per ton. The council and I both thought that was very acceptable and agreed with that offer. This means this coming summer we will be paving the remaining 20 paved streets for a total of 5.429 miles. This is not guaranteed because it could rain every day this summer but there is a strong possibility it will get done. After all these paved streets are repaved, we will reassess the situation to see if there is a possibility that we will be able to pave some currently gravel streets. We have some gravel streets that are ready for pavement at this time.

At the time that I was writing this we were in the process of acquiring two new pieces of equipment. One of these pieces is a grader. The grader we currently have is a 2005. The grader is the Town's most used machine. It grades approximately 25 sections of road for a total of 24 miles. We try to grade them a couple of times a summer but due to rain we may have to go more often. The grader plays a big role in plowing our streets in the winter. The next item we are replacing is the snow blower. It is a 2007 and it just went through its 12th season on the job. We pick up a total of about 5.5 miles of road when it snows. We do not have a back up so we are looking to upgrade to new and possibly keep this current one as a backup. We are getting done paying 2 pieces of equipment and the payments for these two new items will basically keep the payments going with very little impact to the budget.

I also wanted to mention that we had a great deal of snow this winter and also have some jammed up ice from December of 2018 just below Fort Kent. We will have to be on guard this spring in watching the spring runoff. We are above average in conditions to have flooding so keep a watchful eye on the situation. We will try to keep everyone up to date with the situation in order to keep everyone safe.

Thank you and hopefully the spring melt goes well and the summer paving does the same. Enjoy your summer when it finally gets here.

Respectfully

Tony Theriault

Your Public Works Department



Recreation and Parks Department

To The Citizens of Fort Kent

It is the mission of the Recreation and Parks Department to plan, develop, maintain, preserve and provide quality programs, services and facilities to meet the needs of residents for a safe and clean park environment within resources available.

The year 2018 was a challenging yet gratifying period for the Recreation and Parks Department. One challenge in the next year will be to effectively deliver Recreation and Parks services to the public within available resources of a seasonal workforce. Staff must also continue to seek additional public and private funds to provide the proper care, maintenance and programming to the rapidly growing Park system.

We plan for development, construction, maintenance, mowing and repair of facilities in Riverside Park, Jalbert Park, Little Black Lake, Swimming Pool, Town office lawns, and the First Mile site. We inspect all park facilities to ensure user safety.

Community service projects and community workdays, allow Fort Kent residents to come together to preserve and improve our valuable open space, parks and trail system along with our year round youth sports and recreational activities staffed with volunteers. The work provided helps make Fort Kent a beautiful place to live and play. We appreciate the dedication and work from the area Boy Scouts, CHS Community Service Program, Church groups, Girl Scouts, area Clubs and Civic organizations, UMFK along with the many Businesses.

We are continuously appreciative of the collaboration and support of the various town departments, our Past and Present Town Managers and Town Council.

As our Town continues to grow, the Recreation and Parks Department is leading the way in health, wellness and recreational opportunities throughout the year. Many new and exciting prospects are on the horizon. We are thankful to our residents and partners who understand the value and importance of Recreation and Parks. You are invited to come and experience what the Town of Fort Kent Recreation and Parks Department has to offer; visit our Web site at www.fortkent.org.

Respectfully Submitted,

Ann D. Beaulieu, CPRP
Director Recreation & Parks



Fort Kent Library Hours

Monday, Tuesday, Thursday 12 noon to 5 pm

Wednesday and Friday 12 noon to 8 pm

Closed Saturdays, Sundays and major holidays

Phone 834-3048

"The Great Alone" by Kristin Hannah and "Before We were Yours" by Lisa Wingate tied for the most read books in 2018. The Library added 664 new materials to the library collection, which represents an assortment of magazines, movies, latest fiction, picture books, and chapter books made possible by library purchases, used book donations, and memorial book donations. The adult patron with the highest circulation activity checked out a total of 174 items, while the top juvenile patron checked out 96 items for the year.

Library automation update: the library staff have completed data entry of all movies, adult fiction books, juvenile fiction books and continue to enter the non-fiction book sections. Search the online public access catalog at opac.libraryworld.com (no password needed) for your next great read.

The library held two book sales. The annual used book sale in May raised \$585 to fund the Summer Reading Program for kids in grades K-6. Forty children participated in the program and read a total of 489 chapter and picture books. Awesome prizes were given away! During the Muskie Derby/Ploye festival in August, the library held a second used book sale to raise funds for the library heating costs.

Talking about fund raisers, in June members of the Christ Congregational Church raised an amazing \$850 with a car wash/bake sale. All proceeds going to the library.

Some of you may have noticed some commotion on the ground floor of the library building. Board member, Jake, and friends have created an exciting Escape Room game for puzzle solvers, mystery lovers and adventurers of all kinds. Funds raised will go towards the libraries operating budget. Keep an eye out for more booking dates coming soon!

What is your library worth to you? Check out the Library Use Value Calculator at www.maine.gov/msl/services/calculator.htm. Here you will find an estimated retail value of the services the library provides.

Volunteers are a tremendous value to the library by performing a wide range of duties such as organizing book sales, shelf reading, handyman, and other various jobs. Another invaluable asset is the all-volunteer library board, who have been working hard on creating a capital campaign plan for the future of the library. The generosity of such dedicated individuals are greatly appreciated. Thank you board members and volunteers!!

Respectfully submitted,

Michelle Raymond, Head librarian

Cheryl Pelletier, Assistant librarian

Tax Assessor's Report

	2017	2018
ASSESSOR VALUATION		
Real Estate	297,436,985.00	299,777,985.00
Personal Property	7,654,700.00	7,786,300.00
TOTAL ASSESSED VALUATION	305,091,685.00	307,564,285.00
PROPERTY EXEMPT FROM TAXATION INCLUDES THE FOLLOWING:		
Animal Waste Facility	41,617.00	41,617.00
American Legion	121,000.00	122,800.00
Benevolent	653,100.00	682,900.00
County of Aroostook	9,100.00	9,100.00
Chamber of Commerce	1,000.00	1,000.00
Churches	2,756,100.00	2,805,000.00
Cemetery	131,600.00	131,600.00
Club	333,300.00	333,300.00
Field Equipment Farmers	90,000.00	0.00
Homestead Exemptions	18,737,600.00	18,564,100.00
Hospital	13,709,500.00	14,567,000.00
Fort Kent Historical Society	182,500.00	182,500.00
Knights of Columbus	389,700.00	389,700.00
Library	236,800.00	236,800.00
Upper St. John Land Trust	15,800.00	15,800.00
State of Maine Property	742,000.00	736,900.00
Mason Hall	70,000.00	70,000.00
Nursing Home	2,982,700.00	2,982,700.00
Parsonage	60,000.00	60,000.00
Registry of Deeds	383,300.00	383,300.00
Schools	35,740,100.00	35,761,700.00
Town Owned Property	2,613,700.00	2,656,700.00
United States of America	1,013,900.00	1,013,900.00
Utility District Property	6,259,400.00	6,259,400.00
V.F.W.	142,800.00	0.00
Veterans Exemption	606,000.00	612,000.00
GRAND TOTALS	88,022,617.00	88,619,817.00
NET ASSESSED VALUATION	217,069,068.00	218,944,468.00
MIL RATE	18.39/\$1,000	20.39/\$1,000
APPROPRIATIONS		
County	7.14%	7.33%
School	60.57%	58.83%
Town/Other	32.29%	33.84%
NET TAX COMMITMENT	3,961,792.22	4,464,277.70
HOMESTEAD REIMBURSEMENT	125,934.30	236,576.25
BETE REIMBURSEMENT	216,348.68	286,661.12
TOTAL COMMITMENT	4,304,075.20	4,987,515.57

BOARD OF ASSESSOR'S NOTICE

The assessors of the Town of Fort Kent hereby give notice to all persons liable to taxation in said town that they will be in session at the Municipal Center in said town on the 3rd, 4th, and 5th day of April 2019, at the purpose of receiving lists of estates in said Town.

All such persons are hereby notified to make and bring to said assessors true and perfect lists of all their estates, Real and Personal not by laws exempt from taxation, which they were possessed of, or which they held as guardian, executor, administrator, trustee or otherwise on the second day of April 2019 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 24, 2019-For 2018 Taxes (on or about) tax lien notices will be mailed.

May 24, 2019-For 2018 Taxes (on or about) tax liens will be recorded at the Registry of Deeds.

November 7, 2019-For 2017 Taxes Foreclosure Action.

July 15, 2019-(on or about) the 2019 Property Taxes will be mailed out.

October 1, 2019-Interest on taxes shall be dependent upon approval of Article 41 of the Annual Town Meeting Warrant.

December 31, 2019-Town Books closing, delinquent taxes after that date will be published in Town Report.

TAX EXEMPTIONS FOR VETERANS

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

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

HOMESTEAD TAX EXEMPTION

Property of Homeowners may qualify for an exemption of up to \$20,000.00*. The following criteria must be met in order to qualify:

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

** Subject to change per Maine State Legislature.*

Municipal Debt Service

	Principal		Interest	Total Debt Service	Balance
MAINE MUNICIPAL BOND BANK - PUBLIC WORKS - New Town Garage (2003E)(Refinanced 2011)					
2018	25,895.00	4.285%	5,805.44	31,700.44	114,461.70
2019	25,895.00	5.085%	4,688.20	30,583.20	83,878.50
2020	25,895.00	5.085%	3,414.81	29,309.81	54,568.69
2021	25,895.00	5.085%	2,052.74	27,947.74	26,620.95
2022	25,895.00	5.085%	725.95	26,620.95	0.00
MAINE MUNICIPAL BOND BANK - (2016A) ROAD IMPROVEMENTS					
2018	120,000.00	1.04%	17,880.00	137,880.00	1,042,392.00
2019	120,000.00	1.20%	16,632.00	136,632.00	905,760.00
2020	120,000.00	1.35%	15,192.00	135,192.00	770,568.00
2021	120,000.00	1.51%	13,572.00	133,572.00	636,996.00
2022	120,000.00	1.67%	11,760.00	131,760.00	505,236.00
2023	120,000.00	1.82%	9,756.00	129,756.00	375,480.00
2024	120,000.00	1.97%	7,572.00	127,572.00	247,908.00
2025	120,000.00	2.09%	5,208.00	125,208.00	122,700.00
2026	120,000.00	2.25%	2,700.00	122,700.00	0.00
MAINE MUNICIPAL BOND BANK - (2018A) ROAD IMPROVEMENTS					
2018			11,085.94	11,085.94	1,148,620.00
2019	100,000.00	2.03%	25,420.00	125,420.00	1,023,200.00
2020	100,000.00	2.15%	23,390.00	123,390.00	899,810.00
2021	100,000.00	2.28%	21,240.00	121,240.00	778,570.00
2022	100,000.00	2.40%	18,960.00	118,960.00	659,610.00
2023	100,000.00	2.51%	16,560.00	116,560.00	543,050.00
2024	100,000.00	2.63%	14,050.00	114,050.00	429,000.00
2025	100,000.00	2.72%	11,420.00	111,420.00	317,580.00
2026	100,000.00	2.81%	8,700.00	108,700.00	208,880.00
2027	100,000.00	2.90%	5,890.00	105,890.00	102,990.00
2028	100,000.00	2.99%	2,990.00	102,990.00	0.00
COPIER 63 MONTH LEASE - (2016) SAVIN PHOTOCOPIER					
2018	2,172.00			2,172.00	5,249.00
2019	2,172.00			2,172.00	3,077.00
2020	2,172.00			2,172.00	905.00
2021	905.00			905.00	0.00
T.D. BANKNORTH LEASING - (2013) INTERNATIONAL PLOW TRUCK					
2018	24,824.53	3.09%	1,557.86	26,382.39	26,382.39
2019	25,591.61	3.09%	790.78	26,382.39	0.00
TD EQUIPMENT FINANCE - (2014) STREET SWEEPER					
2018	35,017.52	2.15%	1,521.94	36,539.46	35,770.39
2019	35,770.39	2.15%	769.07	36,539.46	0.00
T.D. BANKNORTH LEASING - (2015) SUTPHEN 5585 FIRE PUMPER					
2018	44,745.10	2.80%	11,062.12	55,807.22	350,330.71
2019	45,997.97	2.80%	9,809.26	55,807.23	304,332.74
2020	47,285.91	2.80%	8,521.32	55,807.23	257,046.83
2021	48,609.92	2.80%	7,197.31	55,807.23	208,436.91
2022	49,970.99	2.80%	5,836.23	55,807.22	158,465.92
2023	51,370.18	2.80%	4,437.05	55,807.23	107,095.74
2024	52,808.55	2.80%	2,998.68	55,807.23	54,287.19
2025	54,287.19	2.80%	1,520.04	55,807.23	0.00

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

	2018 APPROP	2018 ACTUAL EXPENSES	2019 BUDGET REQUEST	PROPOSED INC(DEC) OVER 2018 BUDGET	BUDGET COMMITTEE RECOMMENDS
APPROPRIATION SUMMARY					
ADMINISTRATION	406,173.00	420,052.34	431,563.00	25,390.00	427,563.00
OFFICE OF PLANNING & DEVELOPMENT	161,000.00	158,810.12	169,531.00	8,531.00	168,731.00
POLICE DEPARTMENT	670,000.00	654,904.81	702,163.00	32,163.00	696,163.00
FIRE DEPARTMENT	82,362.00	81,284.66	87,763.00	5,401.00	85,763.00
FIRE DEPARTMENT EQUIPMENT	0.00	0.00	20,000.00	20,000.00	10,000.00
PUBLIC WORKS DEPARTMENT	930,169.00	929,974.00	958,048.00	27,879.00	950,048.00
PUBLIC WORKS EQUIPMENT	33,500.00	33,500.00	33,500.00	0.00	33,500.00
RECREATION DEPARTMENT	244,705.00	238,061.37	258,158.00	13,453.00	253,658.00
ROAD IMPROVEMENT LOAN (2016A)	137,880.00	137,880.00	136,632.00	-1,248.00	136,632.00
ROAD IMPROVEMENT LOAN (2018A)	0.00	0.00	125,420.00	125,420.00	125,420.00
TOWN GARAGE LOAN (2003E)	31,701.00	31,700.44	30,584.00	-1,117.00	30,584.00
INT'L PLOW TRUCK (2013)	26,383.00	26,382.39	26,383.00	0.00	26,383.00
GLOBAL M3 STREET SWEEPER (2014)	36,540.00	36,539.46	36,540.00	0.00	36,540.00
FIRE PUMPER (2015)	35,807.00	35,807.23	35,807.00	0.00	35,807.00
LIBRARY	31,400.00	31,400.00	33,400.00	2,000.00	32,400.00
GENERAL ASSISTANCE	4,000.00	2,670.00	4,000.00	0.00	4,000.00
PUBLIC FIRE PROTECTION	100,000.00	100,000.00	100,000.00	0.00	100,000.00
REVALUATION - RESERVE ACCOUNT	25,000.00	25,000.00	25,000.00	0.00	25,000.00
SOLID WASTE DISPOSAL - VALLEY RECYCLING	364,900.00	360,290.81	363,550.00	-1,350.00	363,550.00
STREET LIGHTS - ELECTRICITY	49,500.00	47,730.09	47,000.00	-2,500.00	47,000.00
TAX ABATEMENTS	5,000.00	1,578.18	5,000.00	0.00	5,000.00
TAX OVERLAY	55,179.57	0.00	0.00	-55,179.57	0.00
UPDATING MUNICIPAL ASSESSMENT	7,500.00	7,500.00	7,500.00	0.00	7,500.00
FORT KENT SESQUICENTENNIAL(150th)- TOWN	0.00	0.00	5,000.00	5,000.00	5,000.00
SUB TOTAL	3,438,699.57	3,361,065.90	3,642,542.00	203,842.43	3,606,242.00
ACAP	820.00	819.40	820.00	0.00	820.00
AMBULANCE SERVICE INC	74,880.00	74,880.00	78,529.00	3,649.00	74,880.00
ANGEL SNOWFEST	0.00	0.00	100.00	100.00	0.00
AROOSTOOK AREA AGENCY ON AGING	4,500.00	4,500.00	2,400.00	-2,100.00	2,400.00
BLOCKHOUSE	3,200.00	3,200.00	3,200.00	0.00	3,200.00
CHAMBER OF COMMERCE	10,000.00	10,000.00	10,000.00	0.00	10,000.00
FORT KENT SESQUICENTENNIAL (150th) COMMITTEE	0.00	0.00	5,000.00	5,000.00	2,500.00
HEALTH EQUITY ALLIANCE	0.00	0.00	500.00	500.00	0.00
HOMELESS SERVICES OF AROOSTOOK	0.00	0.00	6,150.00	6,150.00	0.00
LIFEFLIGHT FOUNDATION	0.00	0.00	1,025.00	1,025.00	0.00
LONG LAKE ICE FISHING DERBY	0.00	0.00	100.00	100.00	0.00
MAINE ACADIAN HERITAGE COUNCIL	250.00	250.00	250.00	0.00	250.00
MAINE PUBLIC RADIO	0.00	0.00	100.00	100.00	0.00
NORTHERN AROOSTOOK REGIONAL AIRPORT	44,927.00	44,927.00	57,539.00	12,612.00	57,539.00
NORTHERN MAINE DEVELOPMENT COMMISSION	7,689.00	7,688.97	7,705.00	16.00	7,705.00
PAWS	0.00	0.00	100.00	100.00	0.00
RED CROSS	0.00	0.00	100.00	100.00	100.00
ST JOHN VALLEY SOIL & WATER CONSERVATION	1,300.00	1,300.00	1,475.00	175.00	1,475.00
ST. JOHN VALLEY ASSOCIATES, INC	0.00	0.00	3,000.00	3,000.00	0.00
COUNTY TAX	327,281.12	327,281.12	345,759.00	18,477.88	345,759.00
MSAD # 27	2,626,250.00	2,626,250.00	2,838,073.00	211,823.00	2,838,073.00
SUB TOTAL	3,101,097.12	3,101,096.49	3,361,925.00	260,827.88	3,344,701.00
TOTAL	6,539,796.69	6,462,162.39	7,004,467.00	464,670.31	6,950,943.00
TIF APPROPRIATION SUMMARY					
TIF # 1	30,957.32	0.00	28,150.00	-2,807.32	28,150.00
TIF # 3	14,067.06	1,629.41	14,000.00	-67.06	14,000.00
TOTAL	45,024.38	1,629.41	42,150.00	2,874.38	42,150.00

	2018 APPROP	2018 ACTUAL REVENUES	2019 BUDGET REQUEST	PROPOSED INC(DEC) OVER 2018 BUDGET	BUDGET COMMITTEE RECOMMENDS
ADMINISTRATION REVENUES					
101-30-40330 MARRIAGE, DEATH, BIRTH CERT.	8,000.00	8,782.00	8,000.00	0.00	8,000.00
101-10-40130 DOG LICENSES	450.00	467.00	450.00	0.00	450.00
101-10-40160 MOTOR VEHICLE FEES	15,000.00	15,207.00	15,000.00	0.00	15,000.00
101-30-40303 FKUD- CONTRACTED SERVICES	55,000.00	55,000.00	55,000.00	0.00	55,000.00
TOTAL	78,450.00	79,456.00	78,450.00	0.00	78,450.00

	2018 APPROP	2018 ACTUAL REVENUES	2019 BUDGET REQUEST	PROPOSED INC(DEC) OVER 2018 BUDGET	BUDGET COMMITTEE RECOMMENDS
OFFICE OF PLANNING & DEVELOPMENT REVENUES					
101-10-40116 MUBEC FEE REVENUES	9,000.00	4,000.00	4,000.00	-5,000.00	4,000.00
101-10-40110 BUILDING PERMITS	3,500.00	4,200.00	3,500.00	0.00	3,500.00
101-10-40114 PLUMBING PERMITS	2,500.00	1,912.50	1,500.00	-1,000.00	1,500.00
TOTAL	15,000.00	10,112.50	9,000.00	-6,000.00	9,000.00

	2018 APPROP	2018 ACTUAL REVENUES	2019 BUDGET REQUEST	PROPOSED INC(DEC) OVER 2018 BUDGET	BUDGET COMMITTEE RECOMMENDS
POLICE DEPARTMENT REVENUES					
101-10-40150 FISHING & HUNTING LICENSES	3,000.00	2,956.75	3,000.00	0.00	3,000.00
101-10-40172 CONCEALED WEAPONS	100.00	165.00	100.00	0.00	100.00
101-30-40314 FIRE ALARM SYSTEM	200.00	242.00	200.00	0.00	200.00
101-40-40402 PARKING TICKETS	150.00	290.00	150.00	0.00	150.00
101-30-43016 ACCIDENT REPORTS	400.00	450.00	400.00	0.00	400.00
101-30-43015 OFFICERS AT FUNCTIONS	7,500.00	10,268.61	7,500.00	0.00	7,500.00
101-30-40334 ANIMAL CONTROL / SHELTER FEES	1,000.00	1,000.00	1,000.00	0.00	1,000.00
101-30-40315 AMBULANCE SERVICE	16,418.00	16,418.16	16,910.00	492.00	16,910.00
101-30-43020 ST FRANCIS FIRE DEPT	1,200.00	1,200.00	1,200.00	0.00	1,200.00
115-03-45027 C.O.P.'S GRANT	40,000.00	43,520.32	7,000.00	-33,000.00	8,000.00
TOTAL	69,968.00	76,510.84	37,460.00	-32,508.00	38,460.00

	2018 APPROP	2018 ACTUAL REVENUES	2019 BUDGET REQUEST	PROPOSED INC(DEC) OVER 2018 BUDGET	BUDGET COMMITTEE RECOMMENDS
RECREATION & PARKS DEPT REVENUES					
101-30-40350 CONCESSIONS	1,000.00	702.65	800.00	-200.00	800.00
101-30-40357 RV PARK	5,000.00	5,522.94	4,000.00	-1,000.00	4,000.00
101-30-40352 SPRING PROGRAMS	4,000.00	4,425.50	4,000.00	0.00	4,000.00
101-30-40353 SUMMER PROGRAMS	12,700.00	14,006.20	13,000.00	300.00	14,000.00
101-30-40354 FALL PROGRAMS	4,300.00	4,801.00	4,300.00	0.00	4,300.00
101-30-40358 WINTER PROGRAMS	3,000.00	2,401.50	2,000.00	-1,000.00	2,000.00
TOTAL	30,000.00	31,859.79	28,100.00	-1,900.00	29,100.00

	2018 BUDGETED REVENUES	2019 PROPOSED REVENUES	BUDGET COMMITTEE RECOMMENDS
REVENUE SUMMARY			
STATE REVENUE SHARING	0.00	150,000.00	150,000.00
ADMINISTRATION DEPARTMENT REVENUES	78,450.00	78,450.00	78,450.00
OFFICE OF PLANNING & DEVELOPMENT REVE	15,000.00	9,000.00	9,000.00
POLICE DEPARTMENT REVENUES	69,968.00	37,460.00	38,460.00
RECREATION & PARKS DEPARTMENT REVENU	30,000.00	28,100.00	29,100.00
FUND BALANCE	1,403,886.85	1,511,670.79	1,511,670.79
TOTAL	1,597,304.85	1,814,680.79	1,816,680.79
TAX COMMITMENT			
	4,987,516.22	5,231,936.21	5,176,412.21
LESS BETE	286,661.62	286,661.62	297,000.23
LESS HOMESTEAD	236,576.25	256,853.58	254,127.71
NET TAX COMMITMENT	4,464,278.35	4,688,421.01	4,625,284.27
GROSS ASSESSED VALUE	218,944,468.00	218,944,468.00	218,944,468.00
REIMBURSED HOMESTEAD VALUE	11,602,563.00	12,029,500.00	12,029,500.00
BETE EXEMPT VALUATION	14,058,932.00	14,058,932.00	14,058,932.00
NET ASSESSED VALUE	244,605,963.00	245,032,900.00	245,032,900.00
MIL RATE	0.02039	0.02135	0.02113
MIL RATE INCREASE/DECREASE	0.0020	0.00096	0.00074

	2018 BUDGETED REVENUES	2019 PROPOSED REVENUES	BUDGET COMMITTEE RECOMMENDS
TIF TAX COMMITMENT			
TIF VALUATIONS			
TIF # 1	1,518,260.00	1,518,260.00	1,518,260.00
TIF # 3	689,900.00	689,900.00	689,900.00
TOTAL	2,208,160.00	2,208,160.00	2,208,160.00
TIF REVENUE SUMMARY			
TIF # 1	30,957.33	32,417.85	32,073.81
TIF # 3	14,067.06	14,730.73	14,574.40
TOTAL	45,024.39	47,148.58	46,648.21

FUND BALANCE - YEAR END 2018

105-07	VRF - WASTE MANAGEMENT	4,609.19
108-04	TOWN GARAGE LOAN	0.56
108-11	INTERNATIONAL PLOW TRUCK LOAN	0.61
108-12	STREET SWEEPER LOAN	0.54
108-13	FIRE PUMPER LOAN	-0.23
108-51	COUNTY TAX	-0.12
108-52	NMDC	0.03
110-20	GENERAL ASSISTANCE	1,330.00
110-22	ACAP	0.60
110-50-509-01	OTHER - ABATEMENT	3,421.82
110-50-509-01	OTHER - OVERLAY	55,180.00
101-01- 40000	2018 SUPPLEMENTAL- REAL ESTATE	61.17
101-01- 40020	MOTOR VEHICLE EXCISE	1,160,217.72
40021	BOAT EXCISE	7,196.40
40030	PENALTIES & INTEREST	34,268.76
40031	OTHER TOWNS EXCISE	84.00
40161	BOAT FEES	511.00
40162	ATV FEES	628.00
40170	OTHER LICENSES & PERMITS	80.00
40173	OVERWIDTH PERMITS	45.00
101-20- 40222	PARK FEE SHARING	3,617.39
40226	STATE REVENUE SHARING	203,784.35
40228	GA REIMBURSEMENT	3,107.75
40231	VET EXEMPTION	4,436.00
40231	TREE GROWTH	4,131.77
101-30- 40301	ZONING FEES	265.00
40302	PRINTING & DUPLICATION SERVICES	104.53
40359	REC OTHER REVENUES	114.55
43019	ROAD OPENING PERMITS	60.00
101-40- 40410	INTEREST INCOME	4,696.53
40450	MISC POLICE	116.00
40452	MISC ADMINISTRATION	1,120.26
40452	MISC ADMINISTRATION - VRF 2017 SUPPLUS	18,250.27
40453	MISC PUBLIC WORKS	1,180.00
40454	NS FEES	90.00
115-03- 45028	CDBG- HOUSING ASSISTANCE	24.12
10- 11510-01	NS CHECKS	-1,627.34
10- 24110-01	BMV	463.79
10- 24110-03	CONCEALED WEAPONS	87.00
10- 24710-02	PY DED&W/H - STATE TAX	0.10
10- 24710-03	PY DED&W/H - FICA	2,170.37
10- 24710-04	PY DED&W/H - MEDICARE	-2,170.72
10- 37140-08	ANIMAL SHELTER	14.00
10- 37230-11	DRUG SEIZURE FUNDS	0.02
TOTAL		1,511,670.79

RESERVE ACCOUNTS - 2018		
ADMINISTRATION CAPITAL / EQUIPMENT		
102-01	ADMINISTRATION	-13,879.34
101-30-40330	VITAL STATISTICS	782.00
10-37230-01	ADMIN CAPITAL/EQUIPMENT RESERVE	23,716.29
10-37230-01	TRANSFER FROM ADMIN / FUTURE BENEFITS LIABILITIES	13,879.34
101-10-40130	ANIMAL LICENSES	17.00
101-10-40160	MOTOR VEHICLE FEES	207.00
TOTAL AVAILABLE		24,722.29
ADMINISTRATION / FUTURE BENEFIT LIABILITIES		
10-37230-01	ADMIN / FUTURE BENEFIT LIABILITIES	60,000.00
10-37230-01	TRANSFER TO ADMIN CAPITAL / EQUIP	-13,879.34
TOTAL AVAILABLE		46,120.66
HERITAGE TRAIL		
10-37230-02	HERITAGE TRAIL RESERVE	21,151.54
TOTAL AVAILABLE		21,151.54
PROPERTY REVALUATION		
10-37230-03	PROPERTY REVALUATION	25,000.00
TOTAL AVAILABLE		25,000.00
PUBLIC WORKS CAPITAL / EQUIPMENT		
105-01	PUBLIC WORKS	195.00
10-37230-04	PW CAPITAL/EQUIPMENT RESERVE	27,688.41
TOTAL AVAILABLE		27,883.41
PUBLIC WORKS / FUTURE BENEFIT LIABILITIES		
10-37230-04	PW / FUTURE BENEFIT LIABILITIES	3,500.00
TOTAL AVAILABLE		3,500.00
POLICE CAPITAL / EQUIPMENT		
104-01	POLICE	5,095.19
101-10-40110	HUNTING & FISHING LICENSES	-43.25
101-10-40172	CONCEALED WEAPONS	65.00
101-30-40314	FALSE ALARM FEE	42.00
101-30-40315	AMBULANCE SERVICE CONTRACT	0.16
101-30-43015	OFFICERS AT FUNCTIONS	2,768.61
101-30-43016	ACCIDENT REPORTS	50.00
101-40-40402	PARKING TICKETS	140.00
115-03-45027	C.O.P.'S GRANT	3,520.32
10-37230-05	POLICE CAPITAL/EQUIPMENT RESERVE	64,736.92
10-37230-05	POLICE CAPITAL/EQUIPMENT RESERVE - RADIOS	867.40
TOTAL AVAILABLE		77,242.35
POLICE DEPT / OFFICER BUY BACK PROGRAM		
104-01	POLICE	10,000.00
TOTAL AVAILABLE		10,000.00
POLICE / FUTURE BENEFIT LIABILITIES		
10-37230-05	POLICE DEPARTMENT / FUTURE BENEFIT LIABILITIES	2,100.00
TOTAL AVAILABLE		2,100.00
JALBERT PARK RESERVE		
10-37230-06	JALBERT PARK RESERVE	7,278.67
10-37230-06	JALBERT PARK RESERVE- COMMITTED POOL PASSES	400.00
TOTAL AVAILABLE		7,678.67

RESERVE ACCOUNTS - 2018 CONT.**RECREATION CAPITAL / EQUIPMENT**

106-05	RECREATION	6,643.63
101-30-40350	REC CONCESSIONS	-297.35
101-30-40352	REC SPRING PROGRAMS	425.50
101-30-40353	REC SUMMBER PROGRAMS	1,306.20
101-30-40354	REC FALL PROGRAMS	501.00
101-30-40357	RV PARK FEES	522.94
101-30-40358	REC WINTER PROGRAMS	-547.50
10-37230-08	RECREATION CAPITAL/EQUIPMENT RESERVE	86,601.99

TOTAL AVAILABLE

95,156.41

RECREATION / FUTURE BENEFIT LIABILITIES

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

3,600.00

FIRE DEPARTMENT RESERVE

104-03	FIRE	1,077.34
10-37230-09	FIRE DEPT RESERVE	51,115.11
10-37230-09	FIRE DEPT RESERVE- BRUSH/UTILITY VEHICLE	1,048.00
10-37230-09	FIRE DEPT RESERVE- BOAT & ANCILLARY ITEMS	1,568.00
10-37230-09	FIRE DEPT RESERVE- PERSONAL PROTECTIVE EQUIP	3,492.48

TOTAL AVAILABLE

58,300.93

INDUSTRIAL PARK RESERVE

10-37230-10	INDUSTRIAL PARK CAPITAL/EQUIPMENT RESERVE	6,681.37
10-37230-10	INDUSTRIAL PARK CAPITAL COMMITTED FUNDS- LEVEE	80,099.33

TOTAL AVAILABLE

86,780.70

PUBLIC WORKS ROAD RESERVE

10-37230-16	ROAD RESERVE	21,243.37
101-20-40227	URBAN ROAD INIT PROGRAM	76,708.00
10-37230-16	2018 MMBB ROAD IMPROVEMENTS	575,315.38

TOTAL AVAILABLE

673,266.75

PLANNING AND DEVELOPMENT ADMIN RESERVE

102-09	PLANNING	2,189.88
104-07	STREET LIGHTS - PARTIAL PAYMENT OF LOAN	1,769.91
10-37230-17	OPED ADMIN RESERVE	2,959.74
101-10-40110	BUILDING PERMITS	700.00
40114	PLUMBING PERMITS	-587.50
40116	MUBEC FEES	-5,000.00
10-37230-17	COMMITTED FUNDS- 2018 TOWN MEETING WRNT ART#50 ST LIGHTS W/LED FIXTURES LOAN (\$100,000)	90,250.00

TOTAL AVAILABLE

92,282.03

PLANNING AND DEVELOPMENT ADMIN / FUTURE BENEFIT LIABILITIES

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

1,000.00

REVOLVING LOAN FUND

10-37230-17	RLF, FAME, COMMUNITY ENTERPRISE, SSCBI	349,687.03
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TOTAL AVAILABLE

349,687.03

ANIMAL SHELTER RESERVE

104-09	ANIMAL CONTROL	112.00
10-37140-08	ANIMAL SHELTER	8,872.75

TOTAL AVAILABLE

8,984.75

SNOWMOBILE ASSOCIATION RESERVE

10-37140-13	SNOWMOBILE ASSOCIATION	102,605.72
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TOTAL AVAILABLE

102,605.72

RESERVE ACCOUNTS - 2018 CONT.

STREET LIGHTS RESERVE		
10-37140-15	STREET LIGHT RESERVE	7,481.68
TOTAL AVAILABLE		7,481.68
RADIO TOWER RESERVE		
10-37140-16	RADIO TOWER	4,943.41
TOTAL AVAILABLE		4,943.41
CENTENNIAL ASSOCIATION RESERVE		
10-37140-17	CENTENNIAL ASSOCIATION	4,835.56
TOTAL AVAILABLE		4,835.56
CABLE FRANCHISE		
10-37140-18	CABLE FRANCHISE	-2,600.00
TOTAL AVAILABLE		-2,600.00
WATER FUND BALANCE		
	BEGINNING BALANCE	395,385.82
	VEHICLE ALLOCATION	-4,000.00
	WATER RECEIVABLE	-10,767.38
	OPERATING INCOME/LOSS	1,630.49
TOTAL AVAILABLE		382,248.93
WATER DEPARTMENT / TRUCK		
	BEGINNING BALANCE	2,029.40
	2018 BUDGET ALLOCATION	4,000.00
TOTAL AVAILABLE		6,029.40
WATER DEPARTMENT / FUTURE BENEFIT LIABILITIES		
TOTAL AVAILABLE		3,600.00
WASTEWATER FUND BALANCE		
	BEGINNING BALANCE	269,960.76
	WASTEWATER RECEIVABLE	-43,524.24
	OPERATING INCOME/LOSS	43,813.78
TOTAL AVAILABLE		270,250.30
WASTEWATER / SLUDGE REMOVAL RESERVE		
TOTAL AVAILABLE		54,526.05
WASTEWATER INDUSTRIAL ESCROW		
TOTAL AVAILABLE		43,834.04
WASTEWATER CAPITAL / EQUIPMENT RESERVE		
TOTAL AVAILABLE		47,953.53
WASTEWATER DEPARTMENT / FUTURE BENEFIT LIABILITIES		
TOTAL AVAILABLE		3,600.00
WASTEWATER BUILDING / PAVING RESERVE		
TOTAL AVAILABLE		28,419.07
WASTEWATER DEPARTMENT / TRUCK		
	BEGINNING BALANCE	2,029.40
	2018 BUDGET ALLOCATION	4,000.00
TOTAL AVAILABLE		6,029.40
SEPTAGE RECEIVING SITE		
TOTAL AVAILABLE		2,504.47

Town Clerk Report

	2016	2017	2018
MARRIAGES	32	31	27
BIRTHS	83	69	52
DEATHS	64	75	79
GENERAL ASSISTANCE	4	5	6
REGISTERED VOTERS AS OF 12/31/18	3,094	3,013	3,034
Unenrolled	916	895	915
Republican	610	588	612
Democratic	1,504	1469	1449
Green	57	55	48
Libertarian	7	6	0
DOG LICENSES			
Male/Female	55	72	66
Neutered	369	404	363
Kennels	7	6	4

CARRY FORWARD - 2018

110-70-507-01	TIF # 1 EAST MAIN STREET	-6,942.37
110-82-507-01	TIF # 3 WEST MAIN STREET	-57,137.23
101-20-40230	HOMESTEAD EXEMPTION 2018	-60,834.25
115-03-45014	HAZARD MITIGATION GRANT	-73,522.73
115-03-45022	MMA SAFETY GRANT PD	-2,000.00
115-03-45032	CDBG- DOWNTOWN REVITALIZATION GRANT	-75.52
10-11410-50	LIONS PAVILION	7,661.89
10-11530-00	OTHER ACCOUNTS RECEIVABLE SALT	2,395.22
10-24110-01	BMV	2,118.66
10-24110-02	DOGS	630.00
10-24110-06	VITAL RECORDS FEE	126.00
10-24110-07	PLUMBING PERMIT FEES	480.00
10-24110-51	IF & W FEES	21,023.04
10-24610-07	COFFEE FUND	292.71
10-24610-09	SODA FUND	393.61
10-24610-10	WELLNESS WORKS	32.09
10-37230-23	FISH RIVER GREENWAY PROJECT	5,677.41
101-40-40452	MISC ADMINISTRATION - FD LADDER TRK INS CLAIM	1,121.00

TOTAL -158,560.47





WOULD YOU LIKE TO REDUCE TAXES?

HOW CAN YOU HELP MINIMIZE THIS EXPENSE?

RECYCLE / RECYCLE / RECYCLE!!!

Valley Recycling would like to inform you of effective ways 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 \$117/ton to bury.

Every ton of recycle we keep out of the ground is \$117 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. If the bottom of the plastic has a #2 within a 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.
- 5) Glass bottles & jars**
- 6) Metal cans**

SITES WHERE YOU MAY DROP OFF YOUR RECYCLABLES

Fire Department:

Metal cans glass jars, OCC (old corrugated cardboard), #2 plastic, newspaper/ magazines & office paper

Caron Bottle Redemption/Andrew Caron:

Metal cans glass jars, OCC (old corrugated cardboard), #2 plastic, newspaper/ magazines & office paper Rite Aid: #2 Plastic, newspaper/magazines and office paper

Paradis Shop and Save: #2 Plastic, newspaper/magazines and office paper

THANK YOU TO EVERYONE FOR YOUR PAST AND FUTURE RECYCLING EFFORTS

2018 FORT KENT – VALLEY RECYCLING FACILITY TONNAGE REPORT

Garbage in Tons	3,103.27	Clean Wood	25.2
Cost to Taxpayers	\$363,082.59	Cardboard Recycled	184.89 Tons
Construction Demo	346.12		

Uncollected Real Estate & Personal Prop. Taxes

	2015	2016	2017	2018	Total
Albert, Garrett L				488.77	488.77
Anderson, Kevin				982.80	982.80
Anderson, Kevin J				2,212.06	2,212.06
Arline, Catherine L			353.79	305.85	659.64
Aryana, Rameen				329.00	329.00
B J B Corp				272.80	272.80
Babin, Emanuel			353.79	305.85	659.64
Baker, Tracey L				326.24	326.24
Bard, Roland			1,009.75	999.11	2,008.86
Bayview Loan Servicing LLC				3,197.15	3,197.15
Beaulieu, Daniel				8.78	8.78
Beaulieu, Michael			1,493.90	1,496.63	2,990.53
Begin, Jayd				346.63	346.63
Belanger, Gerry A			1,187.15	1,172.43	2,359.58
Belanger, Lucien				309.93	309.93
Benoit, Kathy J			907.50	891.04	1,798.54
Bernier Enterprises LLC				758.51	758.51
Bernier, Gregory				3,203.27	3,203.27
Bernier, Jeffrey				5,048.57	5,048.57
Berube, Michael J				12.23	12.23
Bevard, Amanda J				448.58	448.58
Bouchard, Chad L			920.90	891.04	1,811.94
Bouchard, Daniel				4,416.47	4,416.47
Boucher, Galen				537.23	537.23
Boucher, Gertrude				424.11	424.11
Boucher, Scott R Estate of			1,953.07	2,389.71	4,342.78
Boucher, Steven Todd Estate of			544.27		544.27
Boulay, Alan				1,364.09	1,364.09
Bouley, Aurele D Jr			3,762.99	4,018.87	7,781.86
Bourgoin, David				1,064.36	1,064.36
Boutin, Berthier				907.36	907.36
Brown, Dawn				485.28	485.28
Bruey, Shelly			762.70	723.85	1,486.55
Burch, Allan T				181.47	181.47
Campbell, James L				917.55	917.55
Carlson, David J				216.13	216.13
Caron, Andrew				2,771.00	2,771.00
Caron, Andrew P				1,174.46	1,174.46
Caron, Chad				962.14	962.14
Caron, Craig				1,873.84	1,873.84
Caron, Dean R				47.47	47.47
Caron, Glenn				403.72	403.72
Caron, Richard				238.56	238.56
Caron, Stanley E				2,535.68	2,535.68
Caron, Toby D				1,260.52	1,260.52
Caron, Troy S			2,146.00	2,185.81	4,331.81
Caron's Auto Body Shop	15.00	14.40	14.71	16.31	60.42
Charette, Keith				373.14	373.14
Charette, Marielle			733.76	693.26	1,427.02
Charette, Peter		27.00	27.59	30.59	85.18
Charette, Roland				1,494.59	1,494.59
Charette, Roland P				905.32	905.32
Charette, Sonny D			1,291.32	1,313.12	2,604.44
Chasse, Jason M				1,450.37	1,450.37
Chasse, Jonathan I				34.99	34.99
Chasse, Shannon				498.93	498.93
Christ Congregational Rectory				18.93	18.93
Clavette, Alphie J II				4,059.65	4,059.65
Clavette, Alphie Joseph II				1,445.65	1,445.65
Coates, Gordon			270.83		270.83
Connors-Carlson, Shirlee			646.95	601.51	1,248.46
Coulombe, Glen R			463.66	407.80	871.46

	2015	2016	2017	2018	Total
Cruser, Cynthia				717.73	717.73
Cyr Family Limited Partnership				324.20	324.20
Cyr, Christopher				1,321.27	1,321.27
Cyr, Philippe J				964.45	964.45
Daigle & Dow Inc				114.18	114.18
Daigle, Cary				61.17	61.17
Daigle, Darrell P			868.76	884.93	1,753.69
Daigle, Dawn M				456.46	456.46
Daigle, Delbert			4,368.79	4,463.37	8,832.16
Daigle, Howard				807.44	807.44
Daigle, John M			2,857.96	3,056.46	5,914.42
Daigle, Keith D				1,698.49	1,698.49
Daigle, Linda Estate of			2,804.72	2,828.09	5,632.81
Daigle, Robert				511.79	511.79
Daniels, Jeannette				464.89	464.89
Davenport, Alphonse M				2,146.82	2,146.82
Davis, Joseph W III				1,021.54	1,021.54
Deschaine, Joyime J				1,470.12	1,470.12
Deschaine, Kenneth Estate of				1,233.60	1,233.60
Desjardins, Kelby J			555.08	1,974.04	2,529.12
Despres, Joseph R Jr			926.79	911.43	1,838.22
Dionne, Leo Paul Jr				234.58	234.58
Dubois, Lester J				180.89	180.89
Dubois, Nicole E				157.00	157.00
Dumais, Brandon R				1,981.91	1,981.91
Dumond Construction				30.59	30.59
Dumond, Allan				683.07	683.07
Dumond, Allan A				2,638.47	2,638.47
Dumond, Danille M				2,087.94	2,087.94
Dumond, Michael			872.67	840.07	1,712.74
Fish River Falls Estate LLC				69.33	69.33
Fitzherbert, Lawrence				259.20	259.20
Full Bloom Head Shop				24.47	24.47
Gagnon, Lena				1,400.93	1,400.93
Gagnon, Mark			1,291.32	1,282.53	2,573.85
Ginzburg, Sergey				806.74	806.74
Guimond, Conrad Estate of			766.66	742.20	1,508.86
Hacking Family Revocable Trust of 2011				305.85	305.85
Hafford, Heather			949.44	974.64	1,924.08
Hafford, Stanley Wade				1,013.38	1,013.38
Hartman Charette, Paula				1,645.47	1,645.47
Hartt, Tracey			4,207.74	4,336.96	8,544.70
Hawg Trucking				118.26	118.26
Hebert, Daniel			999.42	1,941.13	2,940.55
Hebert, Davis P				273.23	273.23
Hebert, Michael J				1,037.85	1,037.85
Hodgkin, Melissa H			1,419.18	1,321.27	2,740.45
Hodgson, Scott			685.11	644.32	1,329.43
Jandreau, Colby S				461.03	461.03
Jandreau, David R				197.78	197.78
Jandreau, Shon				3,871.95	3,871.95
Jandreau, Valmond				1,570.03	1,570.03
Jandreau, Wendy				640.25	640.25
Jean, Jesse				1,661.79	1,661.79
Jo, Sunila				4,416.32	4,416.32
Joan Paradis Living Trust				665.45	665.45
Jones, Travis			1,543.96	1,535.37	3,079.33
Kenneson, Adam				311.20	311.20
Kief, Robert				1,760.22	1,760.22
King, Joshua D				228.99	228.99
Kirouac, Bernard				785.02	785.02
KJD Logging Inc				6,539.07	6,539.07
Kruij, Jonathan				1,711.09	1,711.09
Labrie, John			2,228.96	2,273.49	4,502.45
Latvis, Benjamin				575.00	575.00
Lavertu, Ronnie J				560.72	560.72

	2015	2016	2017	2018	Total
Lebel, Donald J			2,759.88	2,877.03	5,636.91
Lemieux, Sylvain				587.23	587.23
Levasseur, Judie			1,675.25	1,688.29	3,363.54
Levesque, Bertrand R				302.08	302.08
Lewis, Joseph A				866.58	866.58
L'Italien, Hannah			2,774.33	2,856.64	5,630.97
L'Italien, Hannah Lynn			361.51	314.01	675.52
Lizotte, Adam			317.04	252.84	569.88
Lopez, Leslie				505.67	505.67
Lugdon, Nickolaus Merle				2,302.03	2,302.03
Malick, Carol B				1,464.00	1,464.00
Manasewitsch, Alfred				403.72	403.72
Marin, Elizabeth R			253.62	852.30	1,105.92
Marquis, Paul E			596.85	966.49	1,563.34
Marra, William A				356.83	356.83
Martin, John L				505.67	505.67
Martin, Taylor				915.51	915.51
Marvin & Lorraine Deschaine Living Trust			2,524.13	3,507.08	6,031.21
McBreairty, Devin G				803.37	803.37
McBreairty, Robert Jr				3,806.82	3,806.82
McBreairty, Robert Jr & Sons Inc				7,401.57	7,401.57
Merriam, Karen				734.04	734.04
Messer, William J				214.10	214.10
Michaud, Bruce			185.74	201.86	387.60
Michaud, Bruce H				1,398.75	1,398.75
Michaud, Glen V				1,698.48	1,698.48
Michaud, Paul				575.00	575.00
Michaud, Shawn			1,594.22	1,625.08	3,219.30
Morin, Dale				127.72	127.72
Morin, Dale J				1,953.36	1,953.36
Morin, Jean				476.76	476.76
Morin, Lucy			589.07	540.34	1,129.41
Morin, Marc			2,813.43	2,877.03	5,690.46
Morneault, Brian E				1,072.31	1,072.31
Morneault, Bruce				2,571.18	2,571.18
Nadeau, Adam				282.26	282.26
Nadeau, Jonathan M			1,985.86	2,016.57	4,002.43
Nadeau, Larry Jr				835.99	835.99
Nadeau, Matthew J				3,433.68	3,433.68
Nadeau, Steven				2,120.56	2,120.56
Nadeau, Tony				1,158.15	1,158.15
Nichols, Joshua S				2,408.06	2,408.06
Northern Timber Trucking Inc			3,425.12	3,537.67	6,962.79
Northland Telephone Company of Maine				3,827.20	3,827.20
Oakes, Amy Dawn				1,443.61	1,443.61
Oakes, Elray J				1,329.43	1,329.43
Oakes, Scott				1,194.85	1,194.85
Oakes, Tammy M			624.80	177.39	802.19
Okenquist, Gary R				1,643.20	1,643.20
O'Leary, Allison				532.26	532.26
Ouellette, Terry L				1,406.91	1,406.91
Paradis, Bernard				738.12	738.12
Paradis, Michael				1,005.23	1,005.23
Pelletier, Chad R				2,824.02	2,824.02
Pelletier, Corey L			16.55	1,918.70	1,935.25
Pelletier, Dan B			849.51	5,666.39	6,515.90
Pelletier, Donald			1,009.45	984.84	1,994.29
Pelletier, Gilman A				1,902.39	1,902.39
Pelletier, Kim				1,101.06	1,101.06
Pelletier, Kim Rodney				1,209.13	1,209.13
Pelletier, Marie				295.66	295.66
Pelletier, Ryan R			1,159.20	2,801.59	3,960.79
Perreault, Ricky D				1,572.07	1,572.07
Pinette, Marcus				874.73	874.73
Plourde, Jeannot				824.05	824.05
Plourde, Leonard				177.39	177.39

	2015	2016	2017	2018	Total
Plourde, Marcel G				1,282.53	1,282.53
Plourde, Normand				3,437.75	3,437.75
Plourde, Ronnie			504.28	464.89	969.17
Plourde, Stacey L				1,686.25	1,686.25
Plourde, Terry Et Als				1,225.44	1,225.44
Pooler, Eric S				742.20	742.20
Potvin, Joey			774.38	342.55	1,116.93
Raymond, Bertrand Jr				1,532.86	1,532.86
Rearдон, Dorothy K Et Als				442.46	442.46
Rioux, Rudy				391.49	391.49
Rioux, Timothy D OD				350.71	350.71
Rotella, James M Estate of				2,327.55	2,327.55
Roy Ouellette, Susan Juliette				376.48	376.48
Roy, Joshua T				4,371.62	4,371.62
Roy, Reggie				4,075.96	4,075.96
Saucier, Curtis				5,664.34	5,664.34
Saucier, Jacques J				1,588.38	1,588.38
Saucier, Keith				2,145.03	2,145.03
Saucier, Maurice R Estate of			2,369.69		2,369.69
Saucier, Scott J			851.44	1,041.93	1,893.37
Saucier, Toby L			3,237.97	3,339.88	6,577.85
Secretary of Veteran Affairs				2,408.06	2,408.06
Sew It Seems			14.71	16.31	31.02
SJV Wireless INC				436.35	436.35
Smith, Andrew			558.29	521.98	1,080.27
Smith, Joseph M			4,823.85	5,015.94	9,839.79
Smith, Sarah J			3,244.39	3,264.44	6,508.83
Soucy, Brianna M				827.83	827.83
Soucy, Dale			2,738.05	3,009.56	5,747.61
Soucy, Jake R				1,043.97	1,043.97
Soucy, Jared V				2,942.62	2,942.62
Soucy, Joseph D				4,008.67	4,008.67
Soucy, Yvon				740.16	740.16
Soucy's Economat Inc				6,047.67	6,047.67
St. Pierre, Erik J				9,683.21	9,683.21
Stamp, Pat				55.05	55.05
Stanley, Cory J Et Als			3,201.32	2,893.34	6,094.66
Stanlick, Lori				515.87	515.87
Susee, Alan				10,231.71	10,231.71
Susee, Dawn D				1,276.41	1,276.41
Tadif Saw Mill				754.43	754.43
Tardif, Daniel				3,946.88	3,946.88
The Whistle Stop				122.34	122.34
Therault, Bradley			758.94	734.04	1,492.98
Therault, Brian J			654.66	1,450.36	2,105.02
Therault, Don			1561.52	1,582.26	3,143.78
Therault, Herman			4795.93	5,258.59	10,054.52
Therault, Herman J			3537.02	3,655.93	7,192.95
Therault, Ivan				199.82	199.82
Therault, Ivan & Camilla				666.75	666.75
Therault, Roland				554.61	554.61
Therault, Tony J				982.80	982.80
Thibeault, Mark P				201.86	201.86
Thibodeau, Jimmy J			3697.14	3,825.16	7,522.30
Thibodeau, Lance S			1794.87	1,814.71	3,609.58
Thibodeau, Sheldon T				418.00	418.00
Thiboodeau, Stephen M				448.58	448.58
Thiele, Edeltraut				1,325.00	1,325.00
Town of Fort Kent (Tax Acquired)		583.81	594.96	560.73	1,739.50
Town of Fort Kent (Tax Acquired)		260.73	263.12	210.02	733.87
Town of Fort Kent (Tax Acquired)		241.95	243.83	189.63	675.41
Tripair Development Inc				2,410.85	2,410.85
Trudel, Leo L				2,049.20	2,049.20
Valcourt, Judy			722.19	681.03	1,403.22
Vanderhoef, Cliff				132.41	132.41
Violette, Mark C				1,489.66	1,489.66

	2015	2016	2017	2018	Total
Virtual Realty				8,043.85	8,043.85
Voisine, Betty				540.04	540.04
Voisine, Gary				3,916.92	3,916.92
Voisine, Gary A				2,956.55	2,956.55
Balances less than \$5.00			0.75	2.65	3.40
Credit on account for 2019				(5,507.57)	(5,507.57)
	15.00	1,127.89	112,650.05	390,913.10	504,706.04



Wastewater Department Debt Service

	Principal	Interest Rate	Interest	Total Debt Service	Balance
MAINE MUNICIPAL BOND BANK (2001FR) - WASTEWATER TREATMENT FACILITY					
2018	122,310.24	2.15%	12,924.83	135,235.07	408,659.64
2019	125,416.92	2.15%	10,302.30	135,719.22	272,940.42
2020	128,602.51	2.15%	7,613.18	136,215.69	136,724.73
2021	131,868.99	2.15%	4,855.74	136,724.73	0.00

Water Department Debt Service

	Principal	Interest Rate	Interest	Total Debt Service	Balance
MAINE MUNICIPAL BOND BANK (2001D) - CORROSION CONTROL FACILITY					
2018	53,807.00	5.125%	5,953.86	59,760.86	178,539.00
2019	56,565.00	0.00%	0.00	56,565.00	121,974.00
2020	59,463.00	0.00%	0.00	59,463.00	62,511.00
2021	62,511.00	0.00%	0.00	62,511.00	0.00

Water & Wastewater Department Debt Service

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

	2018 APPROP	2018 ACTUAL EXPENSES	2019 BUDGET REQUEST	PROPOSED INC(DEC) OVER 2018 BUDGET	BUDGET COMMITTEE RECOMMENDS
119 - 91 WASTEWATER DEPARTMENT					
501 - SALARY/WAGES					
02 - SALARY/WAGES	117,100.00	120,123.84	124,000.00	6,900.00	124,000.00
502 - EMPL BENEFIT					
01 - UNEMPL COMP	50.00	13.63	0.00	-50.00	0.00
02 - WORKERS COMP	4,500.00	3,754.04	4,700.00	200.00	4,700.00
11 - DEFERRED CMP	3,500.00	3,612.50	3,900.00	400.00	3,900.00
12-MPERS	0.00	0.00	0.00	0.00	0.00
20 - HEALTH INS	20,700.00	20,595.22	21,700.00	1,000.00	21,700.00
30 - FICA	7,200.00	7,260.80	7,400.00	200.00	7,400.00
31 - MEDICARE	1,800.00	1,698.07	1,900.00	100.00	1,900.00
503 - SUPPLIES					
01 - OFFICE	1,250.00	402.95	1,250.00	0.00	1,250.00
02 - GENERAL	200.00	174.81	200.00	0.00	200.00
06 - POSTAGE	1,800.00	1,500.00	1,800.00	0.00	1,800.00
10 - SAND/GRAVEL	0.00	23.92	0.00	0.00	0.00
11 - CHEMICALS	5,200.00	3,881.93	5,200.00	0.00	5,200.00
34 - CONSTRUCTION	4,000.00	1,094.13	4,000.00	0.00	4,000.00
40 - HEATING FUEL	9,000.00	9,252.53	9,000.00	0.00	9,000.00
41 - OILS/LUBE	500.00	0.00	500.00	0.00	500.00
51 - CLOTHING	500.00	325.00	500.00	0.00	500.00
62 - COMPUTER S/W	3,800.00	3,128.03	3,800.00	0.00	3,800.00
71 - GAS/OIL	5,000.00	5,251.20	5,000.00	0.00	5,000.00
80 - UNIF/SAFETY	5,200.00	4,636.41	5,200.00	0.00	5,200.00
90 - OTHER MISC	500.00	36.25	500.00	0.00	500.00
504 - PROF & TECH					
01 - EMPL TRAIING	1,000.00	295.00	1,000.00	0.00	1,000.00
30 - FEE/LIC/PERM	2,500.00	2,118.71	2,500.00	0.00	2,500.00
50 - LEGAL EXPENS	150.00	0.00	150.00	0.00	150.00
51 - O/PROF SVC	32,500.00	32,500.00	32,500.00	0.00	32,500.00
52 - AUDIT SERVC	1,700.00	1,650.00	1,700.00	0.00	1,700.00
60 - MONITORING	950.00	605.00	950.00	0.00	950.00
505 - PROPERTY SVC					
01 - VEH REPAIRS	4,000.00	3,143.44	4,000.00	0.00	4,000.00
10 - ELECTRICITY	65,000.00	53,446.30	65,000.00	0.00	65,000.00
11 - WATER FEES	1,700.00	1,532.58	1,700.00	0.00	1,700.00
12 - PHONE/INTERN	2,400.00	2,325.10	2,400.00	0.00	2,400.00
20 - BLDG REP/MNT	2,300.00	1,347.81	2,300.00	0.00	2,300.00
40 - GEN REPAIRS	2,400.00	1,668.91	2,400.00	0.00	2,400.00
42 - P/STA MAINT	7,000.00	17,607.60	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	14,700.00	14,351.12	14,300.00	-400.00	14,300.00
10 - TRAVEL	2,000.00	1,259.19	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	8,000.00	5,598.50	8,000.00	0.00	8,000.00
508 - DEBT SVC					
01 - REDEM/PRINC	130,200.00	130,166.38	133,500.00	3,300.00	133,500.00
05 - INTEREST EXP	19,300.00	19,277.01	16,500.00	-2,800.00	16,500.00
509 - MISC ITEMS					
01 - TAX ABATEMNT	250.00	6,199.20	250.00	0.00	250.00
TOTAL	494,550.00	486,337.11	503,400.00	8,850.00	503,400.00

	2018 APPROP	2018 ACTUAL REVENUES	2019 BUDGET REQUEST	PROPOSED INC(DEC) OVER 2018 BUDGET	BUDGET COMMITTEE RECOMMENDS
119 - 91 WASTEWATER DEPARTMENT REVENUES					
40030 - LIEN COSTS	250.00	307.11	250.00	0.00	250.00
40320 - SEWERAGE CHARGES	525,000.00	519,372.12	520,000.00	-5,000.00	520,000.00
40410 - INVESTMENT EARNINGS	500.00	1,003.89	500.00	0.00	500.00
40450 - OTHER MISC REVENUES	1,700.00	5,110.68	1,700.00	0.00	1,700.00
41900 - INTEREST & DIVIDEND INCOME	1,000.00	1,852.62	1,000.00	0.00	1,000.00
TOTALS	528,450.00	527,646.42	523,450.00	-5,000.00	523,450.00

WASTEWATER FUND BALANCE

BEGINNING BALANCE	269,960.76
WASTEWATER RECEIVABLE	-43,524.24
OPERATING INCOME/LOSS	43,813.78

TOTAL 270,250.30



**OUTSTANDING WASTEWATER BILLS & LIENS
AS OF DECEMBER 31, 2018**

	2017 Liens	2018 Current Billing	TOTALS
Ambulance Service Inc		64.50	64.50
Anderson, Kevin J		490.41	490.41
Babin, Claudette		96.66	96.66
Babin, Justin		156.00	156.00
Baker, Tracey L	365.86	289.80	655.66
Bard, John Travis		144.90	144.90
Bard, Maurice		48.32	48.32
BBD Houlton LLC		48.30	48.30
Beaulieu, Lynne D		75.30	75.30
Becker, Joseph E		71.55	71.55
Bennet, Erica		63.85	63.85
Benoit, Kathy J		144.92	144.92
Bird, Thomas E		97.21	97.21
Bonenfant Living Trust		48.58	48.58
Bonenfant, Norma		59.10	59.10
Bouchard, Chad L	521.97	667.80	1,189.77
Bouchard, Shane		96.60	96.60
Bouchard, Trevor C		48.30	48.30
Boucher, Brenda J		48.30	48.30
Boucher, Galen		73.50	73.50
Boucher, Leland		48.30	48.30
Boucher, Scott Reynold	161.27		161.27
Bouley, Aurele D Jr		109.83	109.83
Bouley, Leo JR		48.30	48.30
Bourgoin, David		193.20	193.20
Bourgoin, Scott N		71.55	71.55
Boutin, Berthier		96.60	96.60
Brown, Dawn		193.59	193.59
Bruey, Shelly	696.42	381.60	1,078.02
Bryan, Anthony R		237.91	237.91
Bryan, Raymond W		48.30	48.30
Bryan, Robert A		71.55	71.55
Cannan, Deborah Lee		48.30	48.30
Caron, Chad		143.10	143.10
Carpenter, Matthew D		65.34	65.34
Cecilia J Pinter Living Trust		64.65	64.65
Charette, Bernard		5.28	5.28
Charette, Daniel		7.17	7.17
Charette, Marielle		214.75	214.75
Charette, Mark		71.55	71.55
Charette, Roland		451.20	451.20
Charette, Sonny D	509.42	429.30	938.72
Chasse, Jonathan I		71.55	71.55
Chasse, Shannon		51.58	51.58
Chiasson, Christopher		71.55	71.55
Collins, Roland P		48.54	48.54
Connors-Carlson, Shirlee	372.56	277.74	650.30
Corriveau, Lena J		48.30	48.30
Crosswinds Residential Care LLC		8.31	8.31
Cyr Apartments LLC		339.30	339.30
Cyr, Christopher		687.28	687.28
Cyr, Norma A		71.55	71.55

	2017 Liens	2018 Current Billing	TOTALS
Cyr, Peter P		38.72	38.72
Daigle, Brenda		71.55	71.55
Daigle, Darrell P		522.96	522.96
Daigle, Dawn		148.91	148.91
Daigle, Delbert	3,366.53	3,005.10	6,371.63
Daigle, Elmer		48.72	48.72
Daigle, Keith		72.43	72.43
Daigle, Renauld		135.29	135.29
Davis, Joseph W, III		70.04	70.04
Deschaine, Kenneth, Estate of		71.55	71.55
Deschaine, Wayne		71.55	71.55
Deschene, Marc J		48.33	48.33
Desjardins, Timothy B		268.80	268.80
Despres, Joseph R Jr		96.60	96.60
Dolan, Debra		48.30	48.30
Dubois, Brian		48.40	48.40
Dubois, Donald J		48.44	48.44
Dubois, Randi		71.55	71.55
Dumond, Aaron M	173.77	333.00	506.77
Dumond, Danielle M		357.75	357.75
Dumond, John S		30.36	30.36
Dumont, Dolores		105.73	105.73
Enevera, Thomas A		7.91	7.91
Fehrenbach, Georgette		36.24	36.24
Fournier, Jeremy		70.17	70.17
Gagnon, Gilford J		71.55	71.55
Gagnon, Mark	372.56	316.80	689.36
Gagnon, Trisha		48.30	48.30
Gaudreau, Michael		48.38	48.38
GB & D Farms		285.90	285.90
Ginzburg, Sergey		393.34	393.34
Guimond, Conrad Estate of		102.60	102.60
Hafford, Stanley Wade		358.32	358.32
Hall, Jeffrey		166.41	166.41
Hartt, Andy		72.11	72.11
Hartt, Tracey		125.21	125.21
Harvey, Marilyn		71.55	71.55
Hebert, Daniel	126.70	429.30	556.00
Hodgkin, Melissa H	351.29	289.80	641.09
Hodgson, Donald		71.55	71.55
Huston, Heather F		69.96	69.96
Jandreau, Colby S		61.06	61.06
Jandreau, Nichole Et Als		70.70	70.70
Jandreau, Shon		1,173.60	1,173.60
Jandreau, Toby D	488.10	441.00	929.10
Jandreau, Wendy		48.30	48.30
Kelly, James		71.63	71.63
Kief, Robert		144.90	144.90
Kilcollins, John T		48.30	48.30
King, Joshua D		71.55	71.55
King, Kathleen		48.38	48.38
KKD Housing Partnership		71.55	71.55
Labrie, Elizabeth M		48.30	48.30
Labrie, John	379.05	354.60	733.65
Lake, Harold		48.30	48.30
Landry, Lenny		71.20	71.20

	2017	2018	TOTALS
	Liens	Current Billing	
Lemieux, Sylvain		71.55	71.55
Levesque, Lucas R		53.70	53.70
Lewis, Joseph A		511.20	511.20
Littrell, Samuel A		71.55	71.55
M & S Albert Realty Inc		95.31	95.31
Madore, Debra		48.30	48.30
Main Street Redevelopment Co		97.29	97.29
Maine Northern Railway		144.90	144.90
Maine Woodlands Realty Company		72.04	72.04
Malick, Carol B		289.80	289.80
Marin, Elizabeth R		113.14	113.14
Marquis, Paul E		48.30	48.30
Martin, Joel		113.10	113.10
Marvin & Lorraine Deschaine Living Trust		193.20	193.20
McBreairty, Devin G		96.60	96.60
McDonald's		497.39	497.39
Merriam, Karen		193.62	193.62
Michaud, Bruce H		193.20	193.20
Michaud, Glen V		599.25	599.25
Michaud, Shawn		71.55	71.55
Morgan, Seth A		170.57	170.57
Morin, Jacob D		214.98	214.98
Morneault, Brian E		143.51	143.51
Morneault, Bruce		510.60	510.60
Nadeau, Bruce W		48.30	48.30
Nationstar Mortgage LLC	442.04	429.30	871.34
Nichols, Joshua S		352.92	352.92
Northern Timber Trucking Inc		89.44	89.44
Okenquist, Gary R		193.20	193.20
Ouellette, Alain		71.55	71.55
Ouellette, Andrew		48.30	48.30
Ouellette, Dale		71.55	71.55
Ouellette, Greta		48.30	48.30
Overton Holding LLC		97.38	97.38
Paradis, Bernard		1,640.70	1,640.70
Paradis, Kim		71.55	71.55
Patel, Chiragkumar		113.10	113.10
Pelletier, Chad R		193.50	193.50
Pelletier, Corey L		587.70	587.70
Pelletier, Donald		429.30	429.30
Pelletier, Harold		48.58	48.58
Pelletier, James J		243.20	243.20
Pelletier, Jeffrey		92.14	92.14
Pelletier, Kim		357.75	357.75
Pelletier, Kim Rodney		49.27	49.27
Pelletier, Mary		48.30	48.30
Pelletier, Owen H		178.16	178.16
Pelletier, Ryan R		286.20	286.20
Perreault, Dean R		56.96	56.96
Perreault, Ricky D		48.30	48.30
Pinette, Keith M		71.55	71.55
Pinette, Marcus		327.90	327.90
Pitre, Ricky G		71.55	71.55
Plourde, Dustin D		71.07	71.07
Plourde, Robert J		195.51	195.51
Potvin, Joey		215.40	215.40

	2017	2018	TOTALS
	Liens	Current Billing	
Prescott, Peter		144.90	144.90
Rioux, Timothy D		143.10	143.10
Rotella, James M Estate of		74.44	74.44
Roy Ouellette, Susan Juliette		48.30	48.30
Roy, Rodney		71.55	71.55
Saindon, Lionel		48.30	48.30
Saucier, Curtis M		146.77	146.77
Saucier, Scott J		51.13	51.13
Schenk, Mark A		92.74	92.74
Shelmire, Leann F		50.61	50.61
Sirois, Melissa Lynn		48.30	48.30
Smart, James		48.30	48.30
Smith, Joseph M		257.70	257.70
Smith, Sarah J		357.75	357.75
Soucy, Joseph D		304.55	304.55
Soucy, L Philip		48.30	48.30
Soucy's Economat Inc		492.61	492.61
Squire, Mariella R		123.90	123.90
Susee, Alan M		572.92	572.92
Susee, Dawn D		48.67	48.67
Theriac, Andy Lee		143.10	143.10
Theriac, Angela T		96.60	96.60
Theriac, Brian J		159.08	159.08
Theriac, Dana A		59.10	59.10
Theriac, Herman		53.70	53.70
Theriac, Mark		48.30	48.30
Thibodeau, Jimmy		245.35	245.35
Thibodeau, Sheldon		281.48	281.48
Thibodeau, Stacey L		349.10	349.10
U S Post Office		97.62	97.62
University of Maine Systems		79.55	79.55
Virtual Realty		382.80	382.80
Voilette, Mark C		96.60	96.60
Voisine, Betty		429.30	429.30
Voisine, Brian	522.69	429.30	951.99
Voisine, Gary		48.30	48.30
Voisine, Jamie		71.55	71.55
Voisine, Leon		48.53	48.53
Voisine, Stephen, Wilkins		53.69	53.69
Vosteen, David		48.30	48.30
Werngten, Eric		72.90	72.90
Miscellaneous accounts with balances under \$5.00		34.83	34.83
Miscellaneous accounts with credits:		(2,326.31)	(2,326.31)
TOTALS	8,850.23	34,674.01	43,524.24

	2018 APPROP	2018 ACTUAL EXPENSES	2019 BUDGET REQUEST	PROPOSED INC(DEC) OVER 2018 BUDGET	BUDGET COMMITTEE RECOMMENDS
109 -92 WATER DEPARTMENT					
426 - TAXES OTHER					
00 - TAXES OTHER	2,500.00	2,041.39	2,500.00	0.00	2,500.00
427 - INTEREST EXP					
00 - INTEREST EXP	12,000.00	10,944.87	4,900.00	-7,100.00	4,900.00
428 - PRINICIPAL P					
00 - PRINICIPAL P	59,000.00	59,979.69	63,000.00	4,000.00	63,000.00
502 - EMPL BENEFIT					
30 - FICA	6,000.00	5,832.30	6,100.00	100.00	6,100.00
31 - MEDICARE	1,600.00	1,363.85	1,600.00	0.00	1,600.00
601 - SALARY/WAGES					
10 - S/S OFFICE	100,200.00	95,827.86	101,000.00	800.00	101,000.00
604 - PENSION/BENE					
80 - ADMIN/GEN	32,000.00	32,144.82	34,000.00	2,000.00	34,000.00
615 - PURCH.POWER					
10 - SS EXP OPER	26,000.00	24,874.53	27,000.00	1,000.00	27,000.00
618 - CHEMICALS					
30 - W/T OPS	5,000.00	5,986.99	5,000.00	0.00	5,000.00
620 - MAT/SUPPLIES					
10 - S/S PUMP OPS	8,000.00	8,959.54	8,000.00	0.00	8,000.00
20 - S/S PUMP MNT	1,500.00	1,177.49	1,500.00	0.00	1,500.00
30 - W/T OPS	250.00	156.38	250.00	0.00	250.00
40 - W/T MAINT.	4,100.00	1,823.43	4,100.00	0.00	4,100.00
50 - T/D OPS	1,700.00	1,470.04	1,700.00	0.00	1,700.00
60 - T/D MAINT.	5,500.00	4,122.64	5,500.00	0.00	5,500.00
70 - CUST. ACCTS.	2,800.00	2,325.10	2,800.00	0.00	2,800.00
80 - ADMIN & GEN.	8,100.00	6,516.38	8,100.00	0.00	8,100.00
633 - C.S. LEGAL					
80 - ADMIN/GEN	1,800.00	1,650.00	1,800.00	0.00	1,800.00
635 - C.S. OTHER					
30 - W/T EXP/OPER	1,800.00	670.00	1,800.00	0.00	1,800.00
40 - W/T EXP/MAIN	4,400.00	3,483.41	4,400.00	0.00	4,400.00
66 - REPAIR HYDRA	1,500.00	384.30	1,500.00	0.00	1,500.00
80 - ADMIN/GEN	22,500.00	22,500.00	22,500.00	0.00	22,500.00
642 - EQUIP. RENT					
60 - T/D EXP/MAIN	15,000.00	1,427.95	15,000.00	0.00	15,000.00
650 - TRANSPORT EX					
10 - S/S EXP/OPER	3,800.00	3,001.74	3,800.00	0.00	3,800.00
80 - ADMIN/GEN	5,000.00	4,585.13	5,000.00	0.00	5,000.00
656 - VEHICLE INS.					
80 - ADMIN/GEN	8,100.00	7,967.17	8,100.00	0.00	8,100.00
660 - ADVERTISING					
80 - ADMIN/GEN	200.00	0.00	200.00	0.00	200.00
667 - REG COMM OTH					
30 - W/T EXP/OPER	2,000.00	2,007.80	2,000.00	0.00	2,000.00
670 - BAD DEBT					
70 - CUST ACCTS	100.00	0.00	100.00	0.00	100.00
675 - MISC. EXP.					
10 - S/S EXP/OPER	2,000.00	1,840.00	2,000.00	0.00	2,000.00
20 - S/S EXP/MAIN	1,000.00	433.00	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	65.54	250.00	0.00	250.00
80 - ADMIN/GEN	1,000.00	30.00	1,000.00	0.00	1,000.00
TOTAL	346,800.00	315,593.34	347,600.00	800.00	347,600.00

	2018 APPROP	2018 ACTUAL REVENUES	2019 BUDGET REQUEST	PROPOSED INC(DEC) OVER 2018 BUDGET	BUDGET COMMITTEE RECOMMENDS
109 - 91 WATER DEPARTMENT REVENUES					
40410 - INVESTMENT EARNINGS	2,000.00	3,237.93	2,500.00	500.00	2,500.00
41900 - INTEREST & DIVIDEND INCOME	500.00	745.59	600.00	100.00	600.00
46000 - UNMETERED WATER REVENUE	200.00	218.70	200.00	0.00	200.00
46101 - METERED RESIDENTIAL SALES	127,500.00	124,693.73	125,000.00	-2,500.00	125,000.00
46102 - METERED COMMERCIAL SALES	42,500.00	42,138.46	42,100.00	-400.00	42,100.00
46104 - METERED PUBLIC AUTHORITIES	33,000.00	33,642.45	33,500.00	500.00	33,500.00
46201 - PUBLIC FIRE PROTECTION	100,000.00	100,000.00	100,000.00	0.00	100,000.00
46202 - PRIVATE FIRE PROTECTION	9,800.00	10,996.44	10,600.00	800.00	10,600.00
47400 - OTHER WATER REVENUES	500.00	1,550.53	500.00	0.00	500.00
TOTALS	316,000.00	317,223.83	315,000.00	-1,000.00	315,000.00

WATER FUND BALANCE

BEGINNING BALANCE	395,385.82
VEHICLE ALLOCATION	-4,000.00
WATER RECEIVABLE	-10,767.38
OPERATING INCOME/LOSS	1,630.49
TOTAL	382,248.93



OUTSTANDING WATER BILLS AS OF DECEMBER 31, 2018

	2018	TOTALS
Ambulance Service Inc	46.28	46.28
Anderson, Kevin J	201.67	201.67
Aroostook Title Corporation	96.52	96.52
Babin, Claudette	60.66	60.66
Babin, Justin	90.00	90.00
Baker, Tracey L	90.93	90.93
Bannen, Jennifer L	91.15	91.15
Bard, John Travis	212.17	212.17
Bard, Maurice	30.31	30.31
BBD Houlton LLC	30.31	30.31
Beaulieu, Lynne D	43.78	43.78
Benoit, Kathy J	160.94	160.94
Bird, Thomas E	52.91	52.91
Bonenfant, Norma	37.09	37.09
Bouchard, Chad L	207.85	207.85
Bouchard, Shane A	60.62	60.62
Bouchard, Trevor C	30.31	30.31
Boucher, Brenda J	30.31	30.31
Boucher, Leland	30.31	30.31
Boucher, Scott Reynold Estate of	60.62	60.62
Bouley, Leo Jr	30.31	30.31
Bourgoin, David	123.23	123.23
Brown, Dawn	121.24	121.24
Bruey, Shelly	114.40	114.40
Bryan, Raymond W	30.31	30.31
Bryant, Anthony R	32.57	32.57
Cannan, Deborah Lee	30.31	30.31
Carpenter, Matthew D	39.35	39.35
Charette, Roland	278.64	278.64
Collins, Roland P	31.98	31.98
Connors-Carlson, Shirlee	83.36	83.36
Corriveau, Lena J	30.31	30.31
Cyr Apartments LLC	178.48	178.48
Cyr, Christopher	159.64	159.64
Daigle, Brian	90.93	90.93
Daigle, Darrell P	83.86	83.86
Daigle, Dawn M	90.93	90.93
Daigle, Elmer	43.87	43.87
Davis, Joseph W III	41.61	41.61
Deschene, Marc J	30.31	30.31
Desjardins, Timothy B	159.03	159.03
Despres, Joseph R Jr	42.62	42.62
Dolan, Debra	30.31	30.31
Dubois, Brian	30.31	30.31
Dumond, Aaron M	93.19	93.19
Dumond, Michael	254.05	254.05
Enevera, Thomas A	9.04	9.04
Fehrenbach, Georgette	22.74	22.74
Gagnon, Mark	60.62	60.62
Gagnon, Trisha	30.31	30.31
GB & D Farms	164.42	164.42
Guimond, Conrad Estate of	60.62	60.62
Hartt, Tracey	62.88	62.88
Hodgkin, Melissa H	90.93	90.93
Huston, Heather F	41.61	41.61
Jandreau, Colby S	30.31	30.31
Jandreau, Shon	320.95	320.95
Jandreau, Toby D	138.98	138.98
Jandreau, Wendy	9.54	9.54
Kief, Robert	72.07	72.07

	2018	TOTALS
Kilcollins, John T	30.31	30.31
King, Kathleen	30.31	30.31
Labrie, Elizabeth M	30.31	30.31
Labrie, John	113.52	113.52
Lake, Harold	30.31	30.31
Leveques, Lucas R	34.83	34.83
Lewis, Joseph A	140.65	140.65
M & S Albert Realty Inc	31.98	31.98
Madore, Debra	32.57	32.57
Main Street Redevelopment Co	63.96	63.96
Maine Dept of Transportation	66.69	66.69
Maine Northern Railway	95.94	95.94
Malick, Carol B	91.38	91.38
Marin, Elizabeth R	71.33	71.33
Marquis, Paul E	27.74	27.74
Martin, Joel	59.69	59.69
Marvin & Lorraine Deschaine Living Trust	121.24	121.24
McBreairty, Devin G	60.62	60.62
McDonald's	247.66	247.66
Merriam, Karen	121.24	121.24
Michaud, Bruce H	127.92	127.92
Michaud, Glen V	134.30	134.30
Morgan, Seth A	106.75	106.75
Morneault, Bruce	308.02	308.02
Okenquist, Gary P	121.10	121.10
Ouellette, Andrew	32.57	32.57
Ouellette, Greta	30.31	30.31
Ouellette, Matthew S	30.31	30.31
Overton Holdings LLC	66.34	66.34
Paradis, Bernard	798.64	798.64
Patel, Chiragkumar	59.69	59.69
Pelletier, Chad R	118.05	118.05
Pelletier, Corey L	274.56	274.56
Pelletier, James J	138.39	138.39
Pelletier, Jeffrey	50.65	50.65
Pelletier, Kim Rodney	30.31	30.31
Pelletier, Mary	30.31	30.31
Pelletier, Owen H	111.27	111.27
Perreault, Dean R	30.31	30.31
Perreault, Ricky D	30.31	30.31
Pinette, Marcus	100.11	100.11
Plourde, Robert J	87.24	87.24
Potvin, Joey	112.60	112.60
Prescott, Peter	102.64	102.64
Roy Ouellette, Susan Juilette	30.31	30.31
Saindon, Lionel	28.05	28.05
Saucier, Curtis M	82.63	82.63
Saucier, Scott J	30.31	30.31
Schenk, Mark A	50.65	50.65
Shelmire, Leann F	30.31	30.31
Smart, James	30.31	30.31
Soucy, Joseph D	154.21	154.21
Soucy, L Philip	30.31	30.31
Soucy's Economat Inc	233.84	233.84
Squire, Mariella R	64.21	64.21
Susee, Allan	408.76	408.76
Susee, Dawn D	30.31	30.31
Theriac, Angela T	60.38	60.38
Theriac, Dana A	37.09	37.09
Theriac, Herman	36.75	36.75
Theriac, Mark	30.31	30.31
Thibodeau, Jimmy J	122.15	122.15
Thibodeau, Sheldon	90.93	90.93
Thibodeau, Stacey L	94.80	94.80
U S Post Office	60.62	60.62

	2018	TOTALS
Virtual Realty	63.96	63.96
Voilette, Mark C	56.13	56.13
Voisine, Gary	31.98	31.98
Voisine, Leon	30.31	30.31
Vosteen, David	30.31	30.31
Werntgen, Eric	41.61	41.61
Miscellaneous accounts with credits:	(814.29)	(814.29)
Miscellaneous accounts under \$5.00:	0.24	0.24
	10,767.38	10,767.38



TOWN OF FORT KENT, MAINE

ANNUAL FINANCIAL REPORT
with Independent Auditors Report

For the Year Ending December 31, 2017

TOWN OF FORT KENT, MAINE
 ANNUAL FINANCIAL REPORT
 Year Ended December 31, 2017
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KEEL J. HOOD
Certified Public Accountant
PO Box 302 - Fairfield, Maine 04937 - (207)453-2006

INDEPENDENT AUDITORS REPORT

May 17, 2018

Town Council
Town of Fort Kent
Fort Kent, Maine

Report on the Financial Statements

I have audited the accompanying financial statements of the governmental activities, the business type activities, the major funds, and the aggregate remaining fund information, of Town of Fort Kent, Maine, as of and for the year ended December 31, 2017, and the related notes to the financial statements which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Town of Fort Kent, Maine as of December 31, 2017, and the respective changes in financial position, and where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Management has omitted Management's Discussion & Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. My opinion of the basic financial statements is not affected by this missing information.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, I have also issued my report dated May 17, 2018, on my consideration of Town of Fort Kent Maine's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of my audit.



TOWN OF FORT KENT, MAINE
Statement of Net Position
December 31, 2017

ASSETS	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
Current Assets:			
Cash	\$ 2,419,106	\$	\$ 2,419,106
Receivables			
Taxes	353,426		353,426
Liens	82,865		82,865
Accounts	490,938	56,235	547,173
Other governments	86,361	1,861	88,222
Inventory		13,525	13,525
Internal balances	(690,946)	690,946	0
Total Current Assets	<u>2,741,750</u>	<u>762,567</u>	<u>3,504,317</u>
Noncurrent Assets:			
Capital assets net	4,580,455	6,670,205	11,250,660
Total Assets	<u>7,322,205</u>	<u>7,432,772</u>	<u>14,754,977</u>
LIABILITIES			
Current Liabilities:			
Accounts payable	12,422		12,422
Other governments	25,960		25,960
Accrued interest		7,762	7,762
Current portion of long term debt:			
Lease payable	101,887		101,887
Bonds payable	167,145	184,151	351,296
Total Current Liabilities	<u>307,414</u>	<u>191,913</u>	<u>499,327</u>
Noncurrent Liabilities:			
Deferred credits		1,409	1,409
Lease payable	414,393		414,393
Bonds payable	1,042,334	1,010,031	2,052,365
Total Noncurrent Liabilities	<u>1,456,727</u>	<u>1,011,440</u>	<u>2,468,167</u>
Total Liabilities	<u>1,764,141</u>	<u>1,203,353</u>	<u>2,967,494</u>
NET POSITION			
Invested in capital assets, net of related debt	2,854,696	5,476,023	8,330,719
Restricted	868,355	13,525	881,880
Unrestricted	1,835,013	739,871	2,574,884
Total Net position	<u>\$ 5,558,064</u>	<u>\$ 6,229,419</u>	<u>\$ 11,787,483</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, 2017

Function/Programs	Program Revenues					Net (Expense) Revenues
	Expenses	Indirect Expenses Allocation	Charges for Services	Operating grants and contributions	Capital grants and contributions	
Governmental activities:	\$					
General government	568,869	(55,000)	48,425	14,797		(450,647)
Protection	974,005		76,946			(897,059)
Public works	1,036,303		10,965	112,574		(912,764)
Leisure services	262,353		31,815	58,995		(171,543)
Health and sanitation	328,765					(328,765)
Social services	7,310			499,930		492,620
Special assessments	2,858,268					(2,858,268)
Unclassified	58,317					(58,317)
Debt service	77,582					(77,582)
Capital outlay	751,124					(751,124)
Total governmental activities	6,922,896	(55,000)	168,151	686,296	0	(6,013,449)
Business type activities:						
Sewer	515,280	32,500	532,915			(14,865)
Water	289,344	22,500	325,040			13,196
Total business type activities	804,624	55,000	857,955	0	0	(1,669)
Total	7,727,520	0	1,026,106	686,296	0	(6,015,118)

Changes in Net position:

	Governmental Activities	Business-Type Activities	Total
Net (expense) / revenue	(6,013,449)	(1,669)	(6,015,118)
General revenues:			
Property taxes	3,992,464		3,992,464
Excise taxes	1,160,022		1,160,022
Interest and costs on taxes	32,674		32,674
Intergovernmental:			
State revenue sharing	197,851		197,851
Local road assistance	77,844		77,844
Homestead exemption	172,292		172,292
Park fee sharing	2,021		2,021
BETE	263,033		263,033
FAME	261,250		261,250
Veterans reimbursement			
Miscellaneous	4,626		4,626
Interest on notes receivable	12,896		12,896
Restricted interest	1,397		1,397
Unrestricted interest	4,838	6,477	11,315
Sale of property not allocated	(18,385)		(18,385)
Total general revenues and transfers	6,164,823	6,477	6,171,300
Change in Net position	151,374	4,808	156,182
Net position - beginning	5,406,690	6,224,611	11,631,301
Net position - ending	5,558,064	6,229,419	11,787,483

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, 2017

ASSETS	General Fund	Other Governmental Funds	Total Governmental Funds
Cash	\$ 2,419,106	\$	\$ 2,419,106
Receivables			
Taxes	353,426		353,426
Liens	82,865		82,865
Accounts		490,938	490,938
Other governments	86,361		86,361
Internal balances	(1,068,363)	377,417	(690,946)
Total Assets	<u>1,873,395</u>	<u>868,355</u>	<u>2,741,750</u>
LIABILITIES			
Liabilities:			
Accounts payable	12,422		12,422
Due to other governments	25,960		25,960
Total Liabilities	<u>38,382</u>	<u>0</u>	<u>38,382</u>
UNEARNED REVENUE			
Unearned property taxes	357,900		357,900
Total Liabilities and Unearned Revenue	<u>396,282</u>	<u>0</u>	<u>396,282</u>
FUND BALANCES			
Fund Balances			
Nonspendable		490,938	490,938
Restricted for revolving loans		377,417	377,417
Committed for capital uses	710,754		710,754
Assigned Expenditures	(107,475)		(107,475)
Assigned revenues	176,062		176,062
Unassigned	697,772		697,772
Total Fund Equity	<u>1,477,113</u>	<u>868,355</u>	<u>2,345,468</u>
Total Liabilities and Fund Equity	<u>\$ 1,873,395</u>	<u>\$ 868,355</u>	<u>\$</u>
Amounts reported for governmental activities in the statement of net position are different because:			
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds			4,580,455
Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds			
Deferred property tax revenue			357,900
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			(516,280)
Bonds payable			(1,209,479)
Net position of governmental activities			<u>\$ 5,558,064</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, 2017

	General Fund	Other Governmental Funds	Total Governmental Funds
Revenues:			
Taxes	\$ 5,181,560	\$	\$ 5,181,560
Intergovernmental	1,399,336	261,250	1,660,586
Charges for services	168,152		168,152
Interest	7,164	14,293	21,457
Miscellaneous	2,300		14,461
Total Revenues	<u>6,758,512</u>	<u>275,543</u>	<u>7,034,055</u>
Expenditures:			
Current:			
General government	556,631	10,512	567,143
Protection	896,017		896,017
Public works	868,884		868,884
Leisure services	260,305		260,305
Health and sanitation	328,765		328,765
Social services	7,310		7,310
Special assessments	2,858,268		2,858,268
Unclassified	58,317		58,317
Debt service	292,334		292,334
Capital outlay	805,404		805,404
Total Expenditures	<u>6,932,235</u>	<u>10,512</u>	<u>6,942,747</u>
Excess of Revenues Over (Under) Expenditures	<u>(173,723)</u>	<u>265,031</u>	<u>91,308</u>
Other Financing Sources (Uses):			
Operating Transfer in (out)	55,000		55,000
(Uses) and Unusual Activity	55,000	0	55,000
Net Change in fund balances	(118,723)	265,031	146,308
Fund Balances - Beginning	1,595,836	603,324	2,199,160
Fund Balances - Ending	<u>\$ 1,477,113</u>	<u>\$ 868,355</u>	<u>\$ 2,345,468</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, 2016

Net change in fund balances - total governmental funds \$ 146,308

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	22,673
Depreciation expense	(271,854)
Loss on asset conversion	(18,385)

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

Capital lease obligation principal payments	101,887
Capital bond obligation principal payments	167,145

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

Deferred property tax revenue	3,600
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Change in Net position of Governmental Activities	\$ 151,374
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TOWN OF FORT KENT
Statement of Net Position
Proprietary Fund
December 31, 2017

	<u>Enterprise Fund</u>		
ASSETS	<u>Sewer</u>	<u>Water</u>	<u>Total</u>
Current assets:			
Receivables:	\$	\$	\$
Accounts	45,812	10,423	56,235
Inventory	13,525		13,525
Other governments		1,861	1,861
Due from other funds	166,385	524,561	690,946
Total current assets	<u>225,722</u>	<u>536,845</u>	<u>762,567</u>
Noncurrent assets:			
Capital assets (net)	5,097,797	1,572,408	6,670,205
Total Assets	<u>5,323,519</u>	<u>2,109,253</u>	<u>7,432,772</u>
LIABILITIES			
Current liabilities:			
Accrued interest	4,904	2,858	7,762
Bond payable	126,945	57,206	184,151
Total current liabilities	<u>131,849</u>	<u>60,064</u>	<u>191,913</u>
Noncurrent liabilities:			
Deferred credits		1,409	1,409
Bond payable	635,341	374,690	1,010,031
Total noncurrent liabilities	<u>635,341</u>	<u>376,099</u>	<u>1,011,440</u>
Total Liabilities	<u>767,190</u>	<u>436,163</u>	<u>1,203,353</u>
NET POSITION			
Investment in capital assets, net of related debt	4,335,511	1,140,512	5,476,023
Restricted	341,656		341,656
Unrestricted	(120,838)	532,578	411,740
Total net position	<u>\$ 4,556,329</u>	<u>\$ 1,673,090</u>	<u>\$ 6,229,419</u>

TOWN OF FORT KENT
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Fund
For the Year Ended December 31, 2017

	<u>Enterprise Fund</u>		
	<u>Sewer</u>	<u>Water</u>	<u>Total</u>
Operating Revenues:			
Charges for services	\$ 526,433	\$ 203,237	\$ 729,670
Public fire		110,211	110,211
Other income	6,482	11,592	18,074
Total Operating Revenues	<u>532,915</u>	<u>325,040</u>	<u>857,955</u>
Operating Expenses:			
Labor and benefits	140,912	126,842	267,754
Utilities	61,325	25,673	86,998
Maintenance		25,603	25,603
General and administrative	34,332	3,439	37,771
Operations	31,179	27,455	58,634
Insurance		6,854	6,854
Depreciation and amortization	221,870	48,934	270,804
Miscellaneous	4,335	5,428	9,763
Total Operating Expenses	<u>493,953</u>	<u>270,228</u>	<u>764,181</u>
Operating Income (Loss)	<u>38,962</u>	<u>54,812</u>	<u>93,774</u>
Nonoperating Revenues (Expenses):			
Interest on operating funds	2,907	3,570	6,477
Interest expense	(21,327)	(19,116)	(40,443)
Transfers in	(32,500)	(22,500)	(55,000)
Net Nonoperating Revenues (Expenses)	<u>(50,920)</u>	<u>(38,046)</u>	<u>(88,966)</u>
Change in net position	(11,958)	16,766	4,808
Net position - beginning of year	4,568,287	1,656,324	6,224,611
Net position - end of year	<u>\$ 4,556,329</u>	<u>\$ 1,673,090</u>	<u>\$ 6,229,419</u>

TOWN OF FORT
Statement of Cash Flows
Proprietary Fund
For the Year Ended December 31, 2017

	<u>Enterprise Fund</u>		
	<u>Sewer</u>	<u>Water</u>	<u>Total</u>
Cash Flows from Operating Activities:			
Receipts from customers	\$ 533,432	\$ 316,014	\$ 849,446
Other income	6,482	11,592	18,074
Payments to suppliers	(131,171)	(95,693)	(226,864)
Interfund use of services	(89,266)	(7,658)	(96,924)
Payments to employees	(140,912)	(126,842)	(267,754)
Net Increase in Cash from Operating Activities	<u>178,565</u>	<u>97,413</u>	<u>275,978</u>
Cash Flows from Capital and Related Financing Activities:			
Retirement of debt	(126,945)	(57,206)	(184,151)
Interest expense	(22,027)	(19,416)	(41,443)
Net Decrease in Cash from Capital and Related Financing Activities	<u>(148,972)</u>	<u>(76,622)</u>	<u>(225,594)</u>
Cash Flows from Non Capital Financing Activities:			
Grant Inflows		(1,861)	(1,861)
Operating transfers out	(32,500)	(22,500)	(55,000)
Net Increase in Cash from Non capital Financing Activities	<u>(32,500)</u>	<u>(24,361)</u>	<u>(56,861)</u>
Cash Flows from Investing Activities:			
Interest revenue	<u>2,907</u>	<u>3,570</u>	<u>6,477</u>
Net Increase in Cash from Investing Activities	<u>2,907</u>	<u>3,570</u>	<u>6,477</u>
Net Increase (Decrease) in Cash	0	0	0
Cash Balance - beginning of year	0	0	0
Cash Balance - end of year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities			
Operating income (loss)	\$ 38,962	\$ 54,812	\$ 93,774
Adjustments to reconcile net income to net cash provided (used) by operating activities:			
Depreciation	221,870	48,934	270,804
Decrease (Increase) in receivables	6,999	2,566	9,565
Increase (Decrease) in deferred credits		(1,241)	(1,241)
(Increase) Decrease in due to from town	(89,266)	(7,658)	(96,924)
Net Cash Provided by operating activities	<u>\$ 178,565</u>	<u>\$ 97,413</u>	<u>\$ 275,978</u>

TOWN OF FORT KENT, MAINE
Notes to Combined Financial Statements
December 31, 2017

1. Summary of Significant Accounting Policies

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

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

A. Reporting Entity

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

B. Government-wide Financial Statements

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

1. Summary of Significant Accounting Policies, continued

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

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

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

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

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

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

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

1. Summary of Significant Accounting Policies, continued

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

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

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

The Town reports the following major governmental fund:

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

Additionally, the Town reports the following fund types:

Proprietary Funds

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

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

Fiduciary Funds

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

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

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

1. Summary of Significant Accounting Policies, continued

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

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

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

D. Capital Assets

Capital assets, which include property, plant, and equipment are reported in the governmental activities column in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$10,000 (amount not rounded) and an estimated useful life in excess of one year. Such assets are recorded at historical costs or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Property, plant, and equipment of the primary government is depreciated using the straight line method over their remaining estimated useful lives ranging from 3 to 50 years.

E. Long-term Obligations

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

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

1. Summary of Significant Accounting Policies, continued

F. Short-term Interfund Receivables/Payables

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

G. Fund Equity

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

H. Use of Estimates

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

I. Inventories

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

2. Deposits

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

At year end, the Town's carrying amount of deposits was \$2,419,106. The bank balances for all funds totaled \$2,527,786. 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, 2017, all of the Town's deposits were insured or collateralized.

3. Property Tax

Property taxes for the year were committed on August 14, 2017, on the assessed value listed as of April 1, 2017, for all taxable real and personal property located in the Town. Payment of taxes was due September 30, 2017, with interest at 7.00% on all tax bills unpaid as of September 30, 2017.

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, 2017 upon which the levy for the year ended December 31, 2017, was based, was \$217,069,068. This assessed value was 100% of the estimated market value.

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

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

4. Operating Property

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

	Balance Jan 1, 2017	Increases	Decreases	Balance Dec 31, 2017
Sewer Department:	\$	\$	\$	\$
Land and easements	393,439			393,439
Structures	10,067,805			10,067,805
Plant and garage	475,139			475,139
Pump station	437,413			437,413
Equipment	360,422			360,422
Vehicles	49,827			49,827
Other	33,760			33,760
Depreciation	(6,498,138)	(221,870)		(6,720,008)
Total Sewer	\$ 5,319,667	\$ (221,870)	\$ 0	\$ 5,097,797
Water Department:				
Land and easements	43,541			43,541
Mains and reservoirs	1,127,768			1,127,768
Intakes	1,204			1,204
Distribution	289,587			289,587
Building and equip.	1,393,256			1,393,256
Water treatment	130,239			130,239
Meters	48,721			48,721
Furniture and equip.	83,206			83,206
Tools and equipment	120,324			120,324
Hydrants	25,067			25,067
Depreciation	(1,641,571)	(48,934)		(1,690,505)
Total Water	\$ 1,621,342	\$ (48,934)	\$ 0	\$ 1,572,408

1. Summary of Significant Accounting Policies, continued

Governmental Activities:	<u>Jan 1, 2017</u>	<u>Increases</u>	<u>Decreases</u>	<u>Dec 31, 2017</u>
Assets not being depreciated				
Land and easements	\$ 734,416	\$	\$	734,416
Assets being depreciated				
Buildings	1,282,532			1,282,532
Equipment	1,130,378	22,673	28,285	1,124,766
Vehicles	1,621,914			1,621,914
Infrastructure	7,710,368			7,710,368
	<u>12,479,608</u>	<u>22,673</u>	<u>28,285</u>	<u>12,473,996</u>
Less accumulated depreciation				
Buildings	601,283	31,854		633,137
Equipment	567,057	51,798	9,900	608,955
Vehicles	928,244	76,046		1,004,290
Infrastructure	5,535,003	112,156		5,647,159
	<u>7,631,587</u>	<u>271,854</u>	<u>9,900</u>	<u>7,893,541</u>
Capital Assets, net	\$ <u>4,848,021</u>	\$ <u>(249,181)</u>	\$ <u>18,385</u>	\$ <u>4,580,455</u>
Depreciation Expense:	\$			
General government		1,725		
Public safety		77,988		
Recreation		2,048		
Public works		190,093		
		<u>\$ 271,854</u>		

5. Long-term Debt

The following is a summary of long-term debt transactions of the Town for the year ended December 31, 2017:

	<u>Proprietary</u>		<u>General</u>
	<u>Fund Type</u>		<u>Long-term Debt</u>
	<u>Enterprise Fund</u>		
Long-term debt payable at January 1, 2012	\$ 1,378,333	\$	1,994,791
Debt Retired	(184,151)		(269,032)
Debt Proceeds			
Long-term debt payable at December 31, 2014	<u>\$ 1,194,182</u>	\$	<u>1,725,759</u>
Interest Paid	<u>\$ 40,443</u>	\$	<u>43,302</u>

1. Summary of Significant Accounting Policies, continued

Long-term debt payable at December 31, 2017 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 Flow Truck lease	3%	2019	\$ 50,416
2015 Fire Pumper lease	3%	2025	395,076
2014 Sweeper lease	2%	2019	70,788
2016 Road bond	.91%-2.25%	2026	1,080,000
2003 New Town Garage	Varied	2022	129,479
			<u>1,725,759</u>
<u>Enterprise Fund</u>			
Sewer			
Maine Municipal Bond Bank	2.15%	2021	508,199
Rural Development	2.5%	2041	254,087
Water			
Maine Municipal Bond Bank	5%	2021	232,256
Rural Development	2.5%	2010	199,640
			<u>\$ 1,194,182</u>

The annual requirement to amortize all long-term debt outstanding as of December 31, 2017 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>
2018	\$ 190,146	\$ 41,443	\$ 250,482	\$ 38,399
2019	196,361	35,950	253,256	33,268
2020	202,805	30,209	193,182	27,664
2021	209,398	24,234	194,506	16,206
2022	15,485	18,055	195,867	18,913
2023-2027	83,430	45,465	638,466	25,236
2028-2032	94,393	34,769		
2033-2037	106,798	22,667		
2038-2041	95,366	8,975		
Total	<u>\$ 1,194,182</u>	<u>\$ 261,767</u>	<u>\$ 1,725,759</u>	<u>\$ 159,686</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, 2017, 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. As a negative balance this amount is a reduction of the unassigned balance, but is disclosed for clarification.

At December 31, 2017, the following operating account balances were carried forward:

TIF	\$	(107,475)
	\$	<u>(107,475)</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, 2017	\$	683,092
Increase (Decrease):		
Estimated under actual revenues		1,395,592
Appropriations under expenditures		(87,279)
Utilization per town vote		(1,293,633)
TIF balance overdrawn		
Net Increase (Decrease)		<u>14,680</u>
Balance - December 31, 2017	\$	<u>697,772</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, 2017:

State Revenue Sharing	\$	176,062
Total	\$	<u>176,062</u>

9. Special Revenue Fund Fund Equity

The Town of Fort Kent's other governmental fund fund equity at December 31, 2017 consisted of the following:

RLF fund	\$	868,355
Total	\$	<u>868,355</u>

10. Committed Fund Equity

The Committed for Capital Purposes for the year ended December 31, 2017 consists of the following:

Municipal center	\$	27,902
24 Heritage Trail		20,000
Reserved for compensated balances		66,800
PW Capital Equipment		27,681
PD Capital Equipment		104,104
Rec Jalbert Park		8,232
Animal Control		7,305
Street lights		5,149
Road improvements		26,748
Rec Dept Capital Equipment		88,157
Snow grant		103,272
Fire Dept truck and alarm		56,883
Industrial park reserve		160,178
Drug seizure		687
Centennial reserve		814
Green way project		6,257
CDBG Housing		585
	\$	<u>710,754</u>

11. Pension Plan

Plan Description

One 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, 2017, the Town's payroll for all employees amounted to \$1,217,008 and its payroll for employees covered by the system was \$53,696.

Funding Status and Progress

Information concerning the pension benefit obligation for public employees is available from the Maine State Retirement System. The Town' is fully funded for the retirement system.

Trend Information

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

<u>Interfund Balances</u>	Receivable	Payable
General Fund		1,068,363
Special revenue	\$ 377,417	\$
Enterprise Fund- Sewer	167,022	
Enterprise Fund- Water	523,874	
Total	<u>\$ 1,068,313</u>	<u>\$ 1,068,363</u>

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, 2017, are unknown.

13. Subsequent Events

The Town's management has concluded that no events that occurred prior to December 31, 2017 and before May 17, 2018 require disclosure as subsequent events.

TOWN OF FORT KENT, MAINE
Budget Comparison Schedule
General Fund
For the year ended December 31, 2016

	<u>Budgeted Amounts</u>			Variance with final budget positive (negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:	\$	\$	\$	\$
Taxes	3,991,900	3,991,900	5,181,560	1,189,660
Intergovernmental	672,501	1,268,055	1,399,336	131,281
Charges for services	98,200	102,290	168,152	65,862
Interest			7,164	7,164
Miscellaneous			2,300	2,300
Total revenues	<u>4,762,601</u>	<u>5,362,245</u>	<u>6,758,512</u>	<u>1,396,267</u>
Expenditures:				
Current:				
General government	564,500	564,500	556,631	7,869
Protection	903,227	903,227	896,017	7,210
Public works	880,000	880,000	868,884	11,116
Leisure services	267,900	267,900	260,305	7,595
Health and sanitation	325,000	325,000	328,765	(3,765)
Social services	9,320	9,320	7,310	2,010
Special assessments	2,759,069	2,759,069	2,858,268	(99,199)
Unclassified	62,182	62,182	58,317	3,865
Debt service	292,335	292,335	292,334	1
Capital reserves	785,059	1,384,702	805,404	579,298
Total expenditures	<u>6,848,592</u>	<u>7,448,235</u>	<u>6,932,235</u>	<u>516,000</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,085,991)</u>	<u>(2,085,990)</u>	<u>(173,723)</u>	<u>1,912,267</u>
Other Financing Sources (Uses):				
Transfer in	55,000	55,000	55,000	0
Total other financing sources (uses)	<u>55,000</u>	<u>55,000</u>	<u>55,000</u>	<u>0</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(2,030,991)</u>	<u>(2,030,990)</u>	<u>(118,723)</u>	<u>1,912,267</u>
Fund Balance - Beginning	1,595,836	1,595,836	1,595,836	0
Fund Balance - Ending	<u>\$ (435,155)</u>	<u>\$ (435,154)</u>	<u>\$ 1,477,113</u>	<u>\$ 1,912,267</u>

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

KEEL J. HOOD

Certified Public Accountant

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

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

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

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of Town of Fort Kent, Maine as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise Town of Fort Kent, Maine's basic financial statements, and have issued my report thereon dated May 17, 2018.

Internal Control over Financial Reporting

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

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

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

Compliance and Other Matters

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

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

Purpose of this Report

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



May 17, 2018

**TOWN OF FORT KENT
TOWN MEETING WARRANT**

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

GREETINGS:

In the name of the State of Maine, you are hereby required to notify and warn the voters of the Town of Fort Kent, in said County, qualified by law to vote in Town affairs, to meet at the Municipal Center Conference room in said Town on Monday, the 25th day of March, AD 2019 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 25th day of March, A. D. 2019 at 7:30 p.m. in the evening then and there to act on Articles 3 to 46 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 **\$427,563.00** for the **Administration Department.**

Appropriated 2018
406,173.00

Budget Committee Recommends
427,563.00

ARTICLE 4: To see if the Town will vote to raise and appropriate the sum of **\$168,731.00** for the **Planning and Economic Development Department.**

Appropriated 2018
161,000.00

Budget Committee Recommends
168,731.00

ARTICLE 5: To see if the Town will vote to raise and appropriate the sum of **\$696,163.00** for the **Police Department.**

Appropriated 2018
670,000.00

Budget Committee Recommends
696,163.00

ARTICLE 6: To see if the Town will vote to raise and appropriate the sum of **\$85,763.00** for the **Fire Department.**

Appropriated 2018
82,362.00

Budget Committee Recommends
85,763.00

ARTICLE 7: To see if the Town will vote to raise and appropriate the sum of **\$10,000.00** for the **Fire Department** equipment (generator)

Appropriated 2018
0.00

Budget Committee Recommends
10,000.00

ARTICLE 8: To see if the Town will vote to raise and appropriate the sum of **\$950,048.00** for the **Public Works Department.**

Appropriated 2018
930,169.00

Budget Committee Recommends
950,048.00

ARTICLE 9: To see if the Town will vote to raise and appropriate the sum of **\$33,500.00** for the **Public Works Equipment Reserve Account.**

Appropriated 2018
33,500.00

Budget Committee Recommends
33,500.00

ARTICLE 10: To see if the Town will vote to raise and appropriate the sum of **\$253,658.00** for the **Recreation and Parks Department.**

Appropriated 2018
244,705.00

Budget Committee Recommends
253,658.00

ARTICLE 11: To see if the Town will vote to raise and appropriate the sum of **\$32,400.00** for the **Public Library.**

Appropriated 2018
31,400.00

Budget Committee Recommends
32,400.00

ARTICLE 12: To see if the Town will vote to raise and appropriate the sum of **\$136,632.00** for the **Road Improvement-Loan Payment (2016A).**

Appropriated 2018
137,880.00

Budget Committee Recommends
136,632.00

ARTICLE 13: To see if the Town will vote to raise and appropriate the sum of \$125,420.00 for the <u>Road Improvement-Loan Payment (2018A).</u>	<u>Budget Committee Recommends</u>
<u>Appropriated 2018</u>	125,420.00
0.00	
ARTICLE 14: To see if the Town will vote to raise and appropriate the sum of \$30,584.00 for the <u>Public Works Facilities-Loan Payment.</u>	<u>Budget Committee Recommends</u>
<u>Appropriated 2018</u>	30,584.00
31,701.00	
ARTICLE 15: To see if the Town will vote to raise and appropriate the sum of \$26,383.00 for the <u>Plow Truck Lease Payment.</u>	<u>Budget Committee Recommends</u>
<u>Appropriated 2018</u>	26,383.00
26,383.00	
ARTICLE 16: To see if the Town will vote to raise and appropriate the sum of \$36,540.00 for the <u>Street Sweeper Lease Payment.</u>	<u>Budget Committee Recommends</u>
<u>Appropriated 2018</u>	36,540.00
36,540.00	
ARTICLE 17: To see if the Town will vote to raise and appropriate the sum of \$35,807.00 for the <u>Fire Truck Lease Payment.</u>	<u>Budget Committee Recommends</u>
<u>Appropriated 2018</u>	35,807.00
35,807.00	
ARTICLE 18: To see if the Town will vote to raise and appropriate the sum of \$4,000.00 for <u>General Assistance.</u>	<u>Budget Committee Recommends</u>
<u>Appropriated 2018</u>	4,000.00
4,000.00	
ARTICLE 19: To see if the Town will vote to raise and appropriate the sum of \$100,000.00 for <u>Public Fire Protection.</u>	<u>Budget Committee Recommends</u>
<u>Appropriated 2018</u>	100,000.00
100,000.00	
ARTICLE 20: To see if the Town will vote to raise and appropriate the sum of \$25,000.00 for <u>Revaluation Reserve Account.</u>	<u>Budget Committee Recommends</u>
<u>Appropriated 2018</u>	25,000.00
25,000.00	
ARTICLE 21: To see if the Town will vote to raise and appropriate the sum of \$363,550.00 for <u>Solid Waste Disposal.</u>	<u>Budget Committee Recommends</u>
<u>Appropriated 2018</u>	363,550.00
364,900.00	
ARTICLE 22: To see if the Town will vote to raise and appropriate the sum of \$47,000.00 for the <u>Street Lights (Electricity).</u>	<u>Budget Committee Recommends</u>
<u>Appropriated 2018</u>	47,000.00
49,500.00	
ARTICLE 23: To see if the Town will vote to raise and appropriate the sum of \$5,000.00 for <u>Tax Abatements.</u>	<u>Budget Committee Recommends</u>
<u>Appropriated 2018</u>	5,000.00
5,000.00	
ARTICLE 24: To see if the Town will vote to raise and appropriate the sum of \$7,500.00 for <u>Updating Municipal Assessments.</u>	<u>Budget Committee Recommends</u>
<u>Appropriated 2018</u>	7,500.00
7,500.00	
ARTICLE 25: To see if the Town will vote to raise and appropriate the sum of \$78,539.00 for <u>Ambulance Service Inc.</u>	<u>Budget Committee Recommends</u>
<u>Appropriated 2018</u>	74,880.00
74,880.00	

ARTICLE 26: To see if the Town will vote to raise and appropriate the sum of **\$33,450.00** for the following **Social Services.**

FORT KENT SESQUICENTENNIAL (150 th) TOWN	\$5,000.00
ACAP	\$820.00
AROOSTOOK AREA AGENCY ON AGING	\$2,400.00
BLOCKHOUSE	\$3,200.00
CHAMBER OF COMMERCE	\$10,000.00
FORT KENT SESQUICENTENNIAL (150 th) COMMITTEE	\$2,500.00
MAINE ACADIAN HERITAGE COUNCIL	\$250.00
NORTHERN MAINE DEVELOPMENT COMMISSION	\$7,705.00
RED CROSS	\$100.00
ST. JOHN SOIL & WATER CONSERVATION	\$1475.00

Budget Committee Recommends
33,450.00

ARTICLE 27: To see if the Town will vote to raise and appropriate the sum of **\$57,539.00** for the Town's share of operational and capital improvement costs at the **Northern Aroostook Regional Airport Authority.**

Appropriated 2018
44,927.00

Council Recommends
48,927.00

Budget Committee Recommends
57,539.00

ARTICLE 28: To see if the Town will vote to transfer an amount not to exceed **\$1,816,680.79** from the revenues listed below to reduce the 2019 Tax Commitment.

<u>2018 Revenues</u>		<u>Budget Committee Recommends</u>
State Revenue Sharing	50,000.00	150,000.00
Administration Department	78,450.00	78,450.00
Planning and Economic Dev.	15,000.00	9,000.00
Police Department	69,968.00	38,460.00
Recreation & Parks Department	30,000.00	29,100.00
Un-appropriated Surplus	1,403,886.85	1,511,670.79
Total	1,597,304.85	1,816,680.79

ARTICLE 29: 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.

<u>Source</u>	<u>Estimated Amounts</u>
Maine State Revenue Sharing	Unknown
Highway Block Grant	76,000.00
Veteran's Tax Reimbursement	4,000.00
Tree Growth Reimbursement	4,000.00
Snowmobile Registration Funds and Grants	25,000.00
Homestead Reimbursement	Unknown
BETE Reimbursement	Unknown
State Park Sharing	3,000.00
General Assistance Reimbursement	3,000.00
Court Fees and Fines	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 30: To see if the Town will vote to authorize the Town Council to transfer year-end unexpended amounts from each municipal department's 2019 appropriated amount to each municipal department's Capital/Equipment Reserve Account.

ARTICLE 31: To see if the Town will vote to authorize the Town Council to transfer year-end excess revenue amounts from each municipal department's 2019 appropriated amount to each municipal department's Capital/Equipment Reserve Account.

ARTICLE 32: 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 33: To see if the Town will vote to authorize the Town Council to allocate funds from each municipal department's Capital/Equipment Reserve Account for each municipal department's future employee benefit liability as they deem advisable.

ARTICLE 34: To see if the Town will vote to authorize the Town Council to appoint new Budget Committee members to recommend appropriations for 2020.

ARTICLE 35: To see if the Town will vote to authorize the Treasurer, under the direction of the Town Council, to sell, or otherwise dispose of any real estate acquired by the Town for nonpayment of taxes thereon, on such terms as the Town Council deems advisable and to authorize the Town Treasurer to execute quitclaim deeds for same, except that they shall use the sale process required by 36 M.R.S. § 943-C if they sell property tax-acquired from qualifying senior, low-income taxpayers to anyone other than the former owner(s); (2) to authorize the Town Council, to keep any real estate acquired for non-payment of taxes or portion thereof for the use of the Town when they deem it to be in the Town's best interests.

ARTICLE 36: 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 37: To see if the Town will vote to set October 1, 2019 as the date upon which taxes are due and payable, and further vote that taxes not paid on or before September 30, 2019 shall accrue at a rate established by Article 38.

ARTICLE 38: To see if the Town will vote to approve charging interest on unpaid taxes at the rate of 9.00% per annum for the fiscal year 2019.

ARTICLE 39: 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 40: 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 2019 annual budget during the period from January 1, 2019 to the March 25, 2019 Annual Town meeting.

ARTICLE 41: To see if the Town will vote to set the interest rate to be paid by the Town on abated taxes at 9.00% per annum for the fiscal year 2019.

ARTICLE 42: 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 43: To see if the Town will vote to authorize the Town Treasurer, under the direction of the Town Council, to expend funds from the dog license fees for the purpose of supporting the activities or functions of the animal shelter.

ARTICLE 44: 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 45: To see if the Town will vote to authorize the tax collector to accept prepayment of taxes not yet committed.

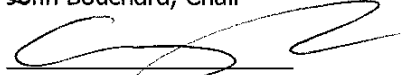
ARTICLE 46: To see if the Town will vote to authorize the tax collector to enter into a standard agreement with taxpayers establishing a "tax club" payment plan for commercial and/or residential real estate property taxes, for the 2020 tax year whereby:

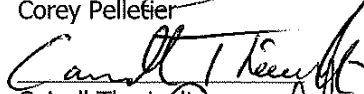
- (1) The taxpayer agrees to pay specified monthly payments to the town based on his/her estimated and actual tax obligation for current year real estate property taxes;
- (2) The town agrees not to charge interest on timely payments made pursuant to the tax club agreement;
- (3) The town authorizes the collector to accept tax club payments for current year taxes which may be due prior to the commitment of those taxes;
- (4) The agreement is automatically terminated if a scheduled payment is late, and the taxpayer then becomes subject to the same due date(s) and interest date(s) and rate as other taxpayers who are not participating in a tax club;

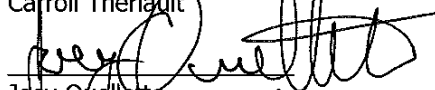
- (4) The agreement is automatically terminated if a scheduled payment is late, and the taxpayer then becomes subject to the same due date(s) and interest date(s) and rate as other taxpayers who are not participating in a tax club;
- (5) Only taxpayers who do not have outstanding tax obligations for prior tax years are eligible to participate in the tax club program; and
- (6) Taxpayers wishing to participate in a tax club for a particular property tax year shall enter an agreement with the town by publicly-advertised deadline determined by the tax collector.

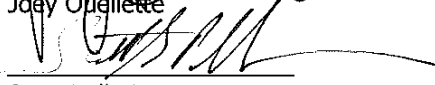
The registrar of voters hereby gives notice that she will be at the Town Office during regular business hours and also on Election Day, March 25, 2019 for the purpose of receiving applications for those desiring to qualify as registered voters.


John Bouchard, Chair


Corey Pelletier


Carroll Theriault


Jody Ouellette


Scott Pelletier

ATTEST: Thomas Pelletier, Constable Fort Kent, Maine

Pursuant to the within warrant, I have notified and warned the Inhabitants of the said Town, qualified thereon expressed, to meet at said time and place for the purpose thereon named, by posting a warrant attested by me at: Municipal Building, Rock's, John's Shurfine, Key Bank, Doris Café, Twins Service Station, UMFK, Daigle & Houghton, Norstate Federal Credit Union, being conspicuous places in said Town on the 26th of February, 2019, being at least seven (7) days before the meeting.


Thomas Pelletier, Constable
Fort Kent, Maine

MUNICIPAL DIRECTORY

EMERGENCY

FIRE-POLICE-AMBULANCE	911
CHILD ABUSE HOTLINE	800-452-1999
CHILDREN EMERGENCY SERVICE	800-432-7340
STATE POLICE & WARDEN SERVICE	800-924-2261
SHERIFF DEPARTMENT	800-432-7842

INFORMATION

ANIMAL CONTROL OFFICER	207-834-5678
CODE ENFORCEMENT OFFICER-PLANNING & ECONOMIC DEV.	207-834-3507
FORT KENT COURT HOUSE	207-834-5003
FORT KENT LIBRARY	207-834-3048
NORTHERN AROOSTOOK REGIONAL AIRPORT	207-543-6000
NORTHERN AROOSTOOK REGISTRY OF DEEDS	207-834-3925
NORTHERN MAINE MEDICAL CENTER	207-834-3155
POLICE DEPARTMENT (non-emergency)	207-834-5678
PUBLIC WORKS DEPARTMENT/TOWN GARAGE	207-834-3253
RECREATION AND PARKS DEPARTMENT Office	207-834-3730
	Jalbert Park 207-834-5773
	Swimming Pool 207-834-3269
ROAD CONDITIONS	207-624-3339
SCHOOLS (M.S.A.D. #27)	Superintendent 207-834-3189
	Community High School 207-834-5540
	Elementary School 207-834-3456
TOWN OFFICE	207-834-3090
	Fax 207-834-3126
STATE DOT GARAGE	207-834-3065
U.S. CUSTOMS	207-834-5255

PUBLIC UTILITIES

CONSOLIDATED (phone)	207-834-1000
	855-797-4357
EMERA	207-973-2000
EMERA POWER OUTAGES	855-363-7211
SPECTRUM	855-855-4575
WATER & WASTEWATER	207-834-3003
	207-834-3463
	207-249-2705

REGULAR MEETING SCHEDULES

MSAD No. 27 BOARD MEETING: Generally meets the 1st Monday of each month at 6:00 p.m.
AMERICA'S FIRST MILE: Generally meets 3rd Wednesday of the month at 11:30 a.m.
GREATER AREA FORT KENT CHAMBER OF COMMERCE: Meets 3rd Thursday of each month 7:30a.m.
UMFK BOARD OF VISITORS: Quarterly January-April-July-October, 4th Friday of the Month at 9:00 a.m.



260 Missile Street • Presque Isle, Maine 04769 • (207) 764-4471