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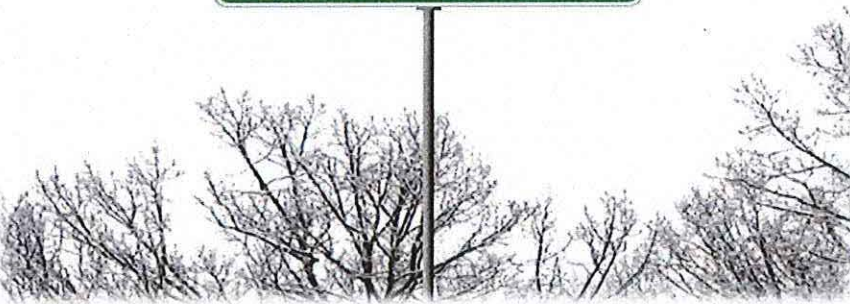
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FORT KENT, MAINE

"The Little Town That Could"

2020 ANNUAL REPORT

BETTER DAYS AHEAD



Thank You

Town of
Fort Kent
Aroostook County
151st Annual Report
January 1, 2020
to December 31, 2020

MUNICIPAL OFFICE HOURS

Monday through Friday, from 8:00 a.m. to 4:00 p.m.

website: www.fortkent.org

Facebook: Town of Fort Kent, Maine

TOWN MEETING

Town Meeting Date: March 22, 2021

Time: 7:30 p.m.

Place: Fort Kent Knight of Columbus Hall

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35 YEARS OF DEDICATED SERVICE



Sgt. Dalen Boucher, 35 years serving the Fort Kent Community.

Dalen a lifelong resident of Fort Kent, began working as a police officer for the Town of Fort Kent in 1985. He worked on a potato farm prior to being hired as a Police Officer. Dalen has been married to his wonderful wife Denise Boucher of 38 years. They have three children, Ashley Law, Derrick Boucher, and Alex Boucher. All three of his children reside in the St. John Valley. Ashley resides in Fort Kent with her husband David and daughters Sadie (7) and Emma (5). Derrick lives in Eagle Lake with his wife Monica and have two sons Darren (6) and Dominic (4), Molly soon to join the Boucher family. Dalen's youngest son Alex resides in St. Agatha with his girl-friend Sarah Majka.

Denise shared, Dalen would walk through the door wearing his uniform and his children would run to him asking "Are you going to be a real Dad now?" Of late, the grandkids began to ask if he was going to be a real Pèpère, probably because they heard us tell the story many times. No matter the generation, the reaction to him answering was always "Yes", and the response from the children and grandchildren were squeals of joy, jumping up and down, pure 100% happiness.

"Dalen is a good natured, kind-hearted and rock-solid officer and he is not only a loss to the department, but to the police profession as a whole" said Police Chief Tom Pelletier.

Lead dispatcher, Coco Ouellette said, "Dalen has always been there for us at any time of the day, he was a huge asset to the entire department."

Dalen retired from the Police Department and stepped into a seasonal part-time position with the Public Works Department. His work ethic and compassion for the community is like no other.

On behalf of myself, town council and the citizens of Fort Kent we thank you Dalen for your service to the Fort Kent Police Department and your continued service to the Public Works Department. You are truly a dedicated and appreciated employee. We hope you enjoy your retirement and spend quality time with your wonderful family.

Kindest Regards,

Suzie Paradis, Town Manager

In honor of Roger Plourde



Roger Plourde
11/12/46-11/12/20

Roger Plourde, 9 years of service (2004-2013) to the Town of Fort Kent Public Works Department.

Prior to 2004, Roger worked for the town of Fort Kent from 1974 to the mid 80's, he then went on to work as a contractor for various construction companies as well as the Irving Mill for approximately 6 years before joining us back at the Town of Fort Kent in 2004. Roger was a hard worker and well-respected man.

Roger was married to his wife Marie Plourde for 44 years and passed away in 2010. Roger has three children, David, Kevin, and Sonya. David and his wife Michelle reside in Delaware, Kevin and his wife Lola reside in Fort Kent, Sonya and her husband Bob reside in New Gloucester, ME. He had seven grandchildren Cody, Deirdre, Shantelle, Brandon, Tylor, Rebecca, and Ashley as well as three great-grandchildren Camryn, Dylan, and Serenity.

Roger was a 3rd degree Knights of Columbus, an avid outdoorsman who loved to fish, hunt, and ride his side-by-side in the woods. Roger had a sense of humor, he loved to tell jokes and laughed at each of his own jokes. Roger was a devoted husband, a great family man, he had so many lifelong friends and a special companion in Françoise.

On behalf of myself, town council and the citizens of Fort Kent, we are grateful for the years of service to the Public Works Department and to the entire community of Fort Kent.

Kindest Regards,

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 and Parks 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 7:00 p.m.

	Term Expires		Term Expires
John Bouchard, Chair	Mar-21	Jake Robichaud	Mar-22
Corey Pelletier	Mar-21	Joey Ouellette	Mar-22
Carroll Theriault	Mar-22		

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, 2022	Steven Chabot, Vice Chair	Aug. 31, 2023
Charlene Taggart -Secretary	Aug. 31, 2023	Joseph Bouchard, Alternate	Aug. 31, 2021
James Levasseur	Aug. 31, 2021	Vacant, Alternate	Aug. 31, 2021
Joseph Bard	Aug. 31, 2021		

Board of Assessment Review

Danielle Forino	Dennis Cyr	Vacant
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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, 2021
Robert Lozier	Jan. 31, 2022	Lance Morin	Alternate, Jan. 31, 2021
Ryan Malmborg	Jan. 31, 2024	Vacant	Alternate, Jan. 31, 2021
Mark Albert, Vice Chair	Jan. 31, 2021		

Budget Committee Members

	Term Expires		Term Expires
Heather Pelletier	Dec-22	Joseph Bouchard	Dec-23
Lloyd Soucie	Dec-22	Donna Pelletier	Dec-23
Meagan Plourde	Dec-22	Steven Chabot	Dec-23
Tim Rioux	Dec-22	Kevin Ouellette	Dec-21
Amy Vaillancourt	Dec-22	Toby Jandreau	Dec-21
Danny Nicolas	Dec-23	David Pelletier	Dec-21
Michelle Beaulieu	Dec-23	Kerry Voisine	Dec-21
Zachary Voisine	Alternate	Robin Charette	Dec-21
		Karen Daigle Deprey	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/2022
2	Isabelle Losier	Wallagrass/2021	4	Toby Jandreau	Fort Kent/2022
3	Jacob Theriault	New Canada/2023	4	Sarah Ashley	Fort Kent/2021
			4	Gary Sibley Jr.	Fort Kent/2023

Valley Recycling Facility

Gary Picard	Madawaska	John Bouchard	Fort Kent
Caryl Albert	Madawaska	Yvan Dube	Frenchville
Danny Nicolas	Fort Kent	Suzie Paradis	Fort Kent
Ryan E. Pelletier	Frenchville	Mark Chamberland	St. Agatha
Aubrie Michaud	St. Agatha	Charles Pelletier	Facility Supervisor
Fred Holmes	N.R.A.A.	Doug Cyr	Madawaska
Christy Sirois	St. Agatha	Nancy Dube	Frenchville

Greater Fort Kent Area Chamber of Commerce

Dona Saucier	Executive Director	Darnell Oliver	Kate Roy
Dawn Daigle	President	Michelle Roy	Kerry Voisine
McKenzie Roy	1st Vice President	Denise Plourde	Jake Robichaud
Jill Bouchard Cairns	Treasurer	Ann Robichaud	Denise Corriveau
Courtney Deprey	2nd Vice President	Tammy Delisle	Nikki Shields
Suzie Paradis	Town Manager		

Library Board of Trustees

Jacob Theriault- Acting Chair	Karen Ouellette- Treasurer
Rory Collings – Acting Vice Chair	Ann Belanger
Irene Murphy	Liz Guy
Linda Marquis	David Rossignol



Staff Directory

Administration

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

Planning & Economic Development Department

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

Police Department

Thomas Pelletier	Police Chief	Colette (Coco) Ouellette	Lead Dispatcher
Daniel Shaw	Police Officer	Ashley Jandreau	Dispatcher
Cole Pelletier	Police Officer	Sarah Marquis	Dispatcher
Caleb Jandreau	Police Officer	Robert Sirois	Dispatcher
Jason Madore	Reserve Police Officer	Christopher Cyr	Reserve Dispatcher
Jack Maloney	Reserve Police Officer	Taylor Bouchard	Reserve Dispatcher
Trevor Bellefleur	Reserve Police Officer		

Public Works

Tony Theriault	Public Works Dept. Head	Reynold Hebert	Working Foreman
Chad Pelletier	Equipment Operator	Dana Saucier	Equipment Operator
Bradley Michaud	Equipment Operator	Dalen Boucher	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	Jason Pelletier	Engineer
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	Keenan Blier	Volunteer Fireman
Owen Pelletier	Volunteer Fireman	Aurele Bouley	Volunteer Fireman
Philip Bouchard	Volunteer Fireman	Jason Madore	Volunteer Fireman
Caleb Jandreau	Volunteer Fireman	Mike Paradis	Volunteer Fireman
Jacob Sol	Volunteer Fireman	Ethan Hafford	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
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Water/Wastewater Department

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

Governmental Representatives

U. S Senator Susan Collins

25 Sweden Street, Suite A

Caribou, ME 04736

(207) 493-7873

U. S. Senator 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

Email: Troy.Jackson@legislature.maine.gov

Website: www.troyjackson.org

Maine State Representative John Martin

2 State House Station

Augusta, ME 04333

(207) 287-1400

Email: John.Martin@legislature.maine.gov



SUSAN M. COLLINS
MAINE

413 OHMSEN 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 reflect on 2020, an incredibly challenging year for Maine families, small businesses, and communities.

When the pandemic struck, our country faced the specter of an overwhelmed health care system and devastation to our small businesses and the millions of people they employ. I immediately worked with Republicans and Democrats to pass multiple laws allocating approximately \$3 trillion to respond to this public health and economic crisis, including more than \$8 billion directed to Maine to support testing, schools, the economy, and other purposes — that is nearly double Maine’s annual state budget.

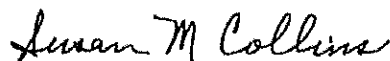
I am especially proud of the bipartisan Paycheck Protection Program (PPP) I co-authored. This program has provided three out of four Maine small businesses with nearly \$2.3 billion in forgivable loans, which has helped sustain more than 250,000 Maine jobs. I have met thousands of Maine small employers and employees in all 16 counties who are surviving because of the PPP. As one small business owner told me, the PPP provided “exactly what we needed at exactly the right time.” The PPP also allowed employers to maintain benefits, such as health care, during this challenging time. Another round of PPP is needed to sustain small businesses and their employees.

While the pandemic continues across Maine, our nation, and the world, I thank the first responders, health care professionals, teachers, grocery store employees, factory workers, farmers, truck drivers, postal employees, and so many others who continue to stay on the job during this difficult time. With the deployment of the first vaccines, better tests, and the incredible speed with which these life-saving responses were developed, I am hopeful we can emerge from this crisis in the next few months.

While providing relief to American families was my focus throughout 2020, other accomplishments include the passage of the Great American Outdoors Act, which provides full funding of the Land and Water Conservation Fund and addresses the maintenance backlog at our national parks, forests, and wildlife refuges. As Chairman of the Transportation Appropriations Subcommittee, in 2020 alone, I secured \$132 million to improve Maine’s roads, bridges, airports, buses, rail, ferries, and seaports. Finally, as Chairman of the Aging Committee, I led the reauthorization of the Older Americans Act, which funds programs that improve the well-being, independence, and health of our nation’s seniors and their caregivers, and I authored laws to reduce the cost of prescription drugs and protect individuals with Alzheimer’s disease.

As the end of 2020 is approaching, I have cast more than 7,535 votes, never having missed one. In the New Year, my focus remains to work with colleagues to find common ground on policies to help support the health and safety of Mainers and the safe, responsible opening of our communities. If ever I or my staff can be of assistance to you, please do not hesitate to contact one of my state offices. May the coming year be a successful one 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
(207) 224-5244
Website: <http://www.king.senate.gov>

United States Senate
WASHINGTON, DC 20510

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

January 1, 2021

Dear Friends,

2020 was a year unlike any in our lifetimes. Our state and nation dealt with unprecedented challenges--the coronavirus pandemic, ensuing economic fallout, and a prolonged, heavily divisive campaign season each took a significant toll on all of us. The worst part? In order to protect each other, we had to face these challenges in isolation. But a new year represents new possibilities; a chance to take stock of what we're grateful for and focus on the opportunities in front of us. As we reflect back on 2020, we will remember heartbreak and loss – but we cannot forget the shining rays of hope that broke through the darkness, reminding us all that better days are ahead.

Throughout the pandemic, my top focus has been on bridging the partisan divide in Washington in order to deliver desperately-needed relief for Maine people. Joined by colleagues last March, we pushed for bipartisan negotiations to produce a strong bill that helped fellow Mainers, businesses, and institutions weather this storm. In the weeks and months after the *CARES Act* passed, our team stayed in close contact with people throughout the state to determine how we should adjust our response to best support our citizens. Unfortunately, the aid provided by the *CARES Act* lapsed without Congressional action, leaving too many families and businesses in limbo. I never stopped pushing for a bipartisan relief bill and, after extensive negotiations, we ended the year on a good note by breaking the gridlock and passing new relief legislation. This new bill isn't perfect; in fact, it should just be the start our renewed response. As we enter 2021 with a new administration and new Congress, we must fight for additional legislation to help restore stability to our working families and rebuild our economy and public health infrastructure.

In the midst of this crisis, Congress did manage to accomplish a few successes that will outlast this awful pandemic. Among these was the *Great American Outdoors Act*, a bipartisan bill which was enacted into law in August 2020 and will help address a \$12 billion backlog at our national parks so future generations of Americans can enjoy these beautiful lands and create lifelong memories. Also, as we learn more about the recent hacks of our nation's networks, there is help on the way: 27 of the cybersecurity recommendations made by the Cyberspace Solarium Commission – which I co-chair with Republican Congressman Mike Gallagher– made it into this year's defense bill. While there is no guarantee that these provisions would have prevented the massive hack, they will certainly improve our cyber defenses.

Despite the challenges, I'm hopeful for the future. Vaccines are being distributed across our state – starting with our healthcare heroes, who have sacrificed so much throughout this unprecedented catastrophe and deserve our eternal gratitude. If there can be a silver lining from these challenges of 2020, maybe it will be this: I hope that, in the not-so distant future, we will be able to come together physically and we will be reminded of our love for each other. We have differences, without a doubt. But as Maine people stepped up to support each other, we saw again and again that our differences pale in comparison to the values we share. We are one state, and one community – and there is nothing we cannot or will not do for each other. Mary and I wish you a happy and healthy 2021. We can't wait to see you soon.

Best Regards,


Angus S. King, Jr.
United States Senator

AUGUSTA
4 Gabriel Drive, Suite F1
Augusta, ME 04330
(207) 624-8282

BANGOR
202 Harlow Street, Suite 20350
Bangor, ME 04401
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www.golden.house.gov



Committee on Armed Services
Committee on Small Business
Chairman, Subcommittee on Contracting
and Infrastructure

Jared Golden
Congress of the United States
2nd District of Maine

Dear Friends,

I hope this letter finds you safe and well. I know that this year has been challenging for many of our communities. In the midst of these challenges, it remains a privilege to represent you, and I appreciate the opportunity to update you on what I have been working on in Congress for the people of the Second Congressional District.

The coronavirus pandemic has made this year an especially difficult one. We've seen the struggles of small businesses, workers and families, hospitals, and states and towns. COVID-19 has been a serious threat to public health that requires a comprehensive, ongoing response. In March, Congress passed the largest of three bipartisan pieces of relief legislation, the *Coronavirus Aid, Relief, and Economic Security (CARES) Act*. The *CARES Act* was a \$2 trillion economic relief package to provide immediate assistance for some of those hit hardest by the pandemic. While an important start, many of the programs and benefits created by the *CARES Act* were set to expire by the end of 2020 at a time when COVID-19 cases were on the rise. That's why in late December, Congress passed another bipartisan bill to provide COVID-19 relief to small businesses and hospitals, the unemployed, and families struggling to put food on the table. However, the action Congress took at the end of 2020 cannot distract from its failure to act sooner. The unwillingness of many members of Congress to accept compromise throughout the fall left many Mainers struggling and led to a rushed process that produced a bill with serious flaws. In 2021, Congress needs to step up, come together, and lead the country through this pandemic and get our economy back on track.

There are a few bright spots that came out of the work done by Congress this year. As a member of the House Armed Services Committee, I helped advocate for a national defense bill that would include important priorities for American national security, Maine shipbuilders, and servicemembers and their families. The legislation authorizes a new DDG-51 Arleigh Burke-class destroyer to be constructed at Bath Iron Works and helps BIW compete for new work by encouraging a new multi-year procurement process for the DDG-51 Flight III. This funding bill also makes permanent new federal guidelines proposed by Senator King and me to allow Gold Star Families free admission to national parks and other federal lands.

I've been working to improve mental health services for veterans for years, and I led the Maine delegation's effort to address the need for long-term mental health substance abuse treatment for veterans in our state. This past fall the Veterans Administration announced we were successful. Construction starts next year on a new, 24-bed facility at Togus that will ensure Maine veterans won't be sent out of state to receive residential care for substance use disorder and associated mental health issues. This is one result that I am especially proud to deliver for my fellow Maine veterans.

As I reflect upon what I am most grateful for this year, I am especially glad to be able to share that my wife Izzy and I are expecting a baby in 2021. We are excited about this new addition to our family and look forward to the blessings ahead.

This period is challenging for Mainers as we all take steps to limit the spread of the coronavirus, protect our families and our communities, and lean on each other to withstand this pandemic and economic hardship. My staff and I stand ready to assist Mainers as we work through these challenges together. I look forward to continuing to work on your behalf in 2021.

Respectfully,

Jared Golden
Member of Congress

6 State Street, Suite 101
Bangor, ME 04410
Phone: (207) 249-7400

7 Hatch Drive, Suite 230
Caribou, ME 04736
Phone: (207) 492-6009

179 Lisbon Street
Lewiston, ME 04240
Phone: (207) 241-6767



Troy D. Jackson
President of the Senate

THE MAINE SENATE
129th Legislature

3 State House Station
Augusta, Maine 04333

December 30, 2020

Dear residents of Fort Kent,

I am humbled by the opportunity to serve again as your State Senator. I am honored to represent your community and to be re-elected by my peers to serve as President of the Maine Senate — the first person from Aroostook County to serve in this position for two consecutive terms.

There is no doubt that the COVID-19 pandemic brought unexpected challenges to Mainers all across our state last year. Earlier this year, all four legislative leaders came together and agreed to temporarily adjourn the legislature after passing measures to support small businesses, Maine workers and the health and well-being of our people during this crisis. It was a tough decision, but we recognized the leadership the moment required.

During these trying times, so many Mainers came together to do what is right to get us through this crisis. As we begin the 130th Legislature, we need to continue to harness our best ideas and work across party lines, geographical differences and more to ensure our state comes through this period of our history stronger than we entered it.

As always, I know there is a long road ahead and more work to do to make Maine a great place to live. I promise to continue that fight when the next legislative session begins in 2021.

If you have other concerns or ideas for legislation, my door is open. Please feel free to call or email me anytime. You can also go to www.troyjackson.org to find out more about what I am working on in Augusta or to sign up for my newsletter.

Sincerely,

A handwritten signature in black ink that reads "Troy Jackson".

Troy Jackson
Senate District 1



HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION
AUGUSTA, MAINE 04333-0002

(207) 287-1400

TTY: MAINE RELAY 711

John L. Martin

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

Dear Fort Kent Neighbors:

It's an honor to continue serving you in the Maine House of Representatives.

This new legislative session looks quite different from any other because of the continuing COVID-19 pandemic. We were sworn in at the Augusta Civic Center, and much of our early work has taken place remotely.

We are as determined as ever to continue to do the work you elected us to do accessibly and transparently. All our work is available to access online, either live or after the fact, and I encourage you to visit www.legislature.maine.gov if you are interested. Please contact me with any questions about how to stay informed about our proceedings.

Our major work in the upcoming session will be the creation of a balanced two-year state budget, and public hearings on this legislation are underway as of this writing. One of my goals for this budget as a member of the Appropriations and Financial Affairs Committee includes making sure our recovery from the economic fallout of the pandemic leaves nobody behind, especially those of us here in Aroostook County. I am pushing to make sure the budget adequately funds our schools, strengthens our health care and behavioral health resources, provides help to local governments and property taxpayers, and strengthens our efforts to address the climate crisis.

Another critical area of work will be our economy, particularly considering how difficult the pandemic has been for our working families and entrepreneurs. We will also need to continue to improve access to broadband, augment workforce training and invest in Maine's large infrastructure network. And, given the experience of so many constituents last year, we will need to address the serious shortcomings in our unemployment insurance system that were brought to light by the current situation.

In addition to my budget work, I am also serving on the Inland Fisheries and Wildlife Committee, where we will continue to strengthen our outdoor economy, keep our woods and waters healthy and support hunting and fishing.

I am committed to working with all my colleagues, regardless of party, to advocate for our district and move our state forward. 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.

Respectfully,

John Martin
State Representative

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

ADMINISTRATION CALENDAR

2020 Municipal Meetings

Council Meetings: Meets 2nd and 4th Mondays of each month at 7:00 pm

Annual Town Meeting: 4th Monday in March at 7:30pm at Fort Kent Knight of Columbus Hall

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)

2021 MUNICIPAL CALENDAR

January 1	New Year's Day; Town office closed
January 18	Martin Luther King Jr. Day; Town office closed
February 1	Unlicensed dogs are charged a late fee of \$25.00.
February 15	President's Day; Town office closed
March 22	Municipal Elections; Polls open 9:00 am to 6:30pm
March 22	Annual Town Meeting 7:30 pm at the Fort Kent Knights of Columbus Hall
April 19	Patriot's Day; Town office closed
May 31	Memorial Day; Town office closed
June 9	State Referendum & School Budget Referendum; Polls open 8:00am – 8:00pm
July 5	Independence Day; Town office closed
September 6	Labor Day; Town office closed
October 11	Indigenous People Day; Town office closed
October 15	Dogs licenses are due on all dogs 6 months or older.
November 3	Election Day; polls open 8:00 am to 8:00 pm
November 11	Veterans' Day; Town office closed
November 25 & 26	Thanksgiving Holiday; Town office closed
December 24	Christmas Holiday Observance; Town office closed
December 30	Deadline for tax payments. Town office will be closing at 2:00 pm to close the books.
December 31	New Year's Day Observance; Town Office Closed

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 the 3rd Wednesday of each month at 11:30 a.m.

Greater Area Fort Kent Chamber of Commerce: Meets 3rd Thursday of each month at 7:30 a.m.

UMFK Board of Visitor's: Quarterly January-April-July-October: 4th Friday of the month at 9:00 a.m.

	2020 APPROP	JAN - DEC '20 ACTUAL	2021 BUDGET REQUEST DEPARTMENT	PROPOSED INC(DEC) OVER 2020 BUDGET	2021 BUDGET REQUEST BUDGET COM.
102 - 01 ADMINISTRATION					
501 - SALARY/WAGES	260,733.00	259,524.17	269,429.00	8,696.00	269,429.00
502 - EMPL BENEFIT	106,035.00	106,707.55	115,723.00	9,688.00	115,723.00
503 - SUPPLIES	20,050.00	17,891.61	21,400.00	1,350.00	21,000.00
504 - PROF & TECH	29,800.00	16,099.96	32,300.00	2,500.00	29,550.00
505 - PROPERTY SVC	15,700.00	17,367.69	16,800.00	1,100.00	15,207.00
506 - OTHER PURCH	13,484.00	8,717.16	13,848.00	364.00	13,548.00
507 - PROPERTY	15,300.00	13,697.36	15,800.00	500.00	15,800.00
509 - MISC ITEMS	1,000.00	676.00	1,000.00	0.00	1,000.00
TOTAL	462,102.00	440,681.50	486,300.00	24,198.00	481,257.00

	2020 APPROP	JAN - DEC '20 ACTUAL	2021 BUDGET REQUEST DEPARTMENT	PROPOSED INC(DEC) OVER 2020 BUDGET	2021 BUDGET REQUEST BUDGET COM.
102 - 09 OFFICE OF PLANNING & DEVELOPMENT					
501 - SALARY/WAGES	111,885.00	111,000.00	114,395.00	2,510.00	114,395.00
502 - EMPL BENEFIT	57,034.00	56,301.34	48,525.00	-8,509.00	48,525.00
503 - SUPPLIES	750.00	1,462.60	1,050.00	300.00	850.00
504 - PROF & TECH	1,700.00	1,129.07	2,200.00	500.00	2,174.00
505 - PROPERTY SVC	1,950.00	1,650.39	1,950.00	0.00	1,950.00
506 - OTHER PURCH	4,610.00	3,313.22	5,233.00	623.00	5,233.00
507 - PROPERTY	100.00	174.00	200.00	100.00	200.00
509 - MISC ITEMS	900.00	579.16	1,000.00	100.00	650.00
TOTAL	178,929.00	175,609.78	174,553.00	-4,376.00	173,977.00

	2020 APPROP	JAN - DEC '20 ACTUAL	2021 BUDGET REQUEST DEPARTMENT	PROPOSED INC(DEC) OVER 2020 BUDGET	2021 BUDGET REQUEST BUDGET COM.
104 - 01 POLICE DEPARTMENT					
501 - SALARY/WAGES	490,337.00	455,613.98	481,448.00	-8,889.00	481,448.00
502 - EMPL BENEFIT	199,185.00	180,796.68	211,869.00	12,684.00	211,369.00
503 - SUPPLIES	15,750.00	9,864.34	16,250.00	500.00	15,750.00
504 - PROF & TECH	7,800.00	5,526.64	7,800.00	0.00	7,800.00
505 - PROPERTY SVC	11,250.00	14,614.38	13,950.00	2,700.00	12,950.00
506 - OTHER PURCH	14,725.00	12,014.02	15,855.00	1,130.00	15,855.00
507 - PROPERTY	2,500.00	3,068.96	2,700.00	200.00	2,200.00
TOTAL	742,547.00	682,590.24	751,072.00	8,525.00	748,572.00

	2020 APPROP	JAN - DEC '20 ACTUAL	2021 BUDGET REQUEST DEPARTMENT	PROPOSED INC(DEC) OVER 2020 BUDGET	2021 BUDGET REQUEST BUDGET COM.
104 - 03 FIRE DEPARTMENT					
501 - SALARY/WAGES	33,500.00	32,187.00	36,000.00	2,500.00	36,000.00
502 - EMPL BENEFIT	5,863.00	5,700.70	8,027.00	2,164.00	8,027.00
503 - SUPPLIES	18,150.00	14,622.95	17,700.00	-450.00	17,700.00
504 - PROF & TECH	5,500.00	2,215.34	5,500.00	0.00	5,500.00
505 - PROPERTY SVC	19,056.00	26,542.87	20,492.00	1,436.00	20,172.00
506 - OTHER PURCH	11,375.00	11,176.57	9,300.00	-2,075.00	9,300.00
TOTAL	93,444.00	92,445.43	97,019.00	3,575.00	96,699.00

104 - 03 FIRE DEPT - BOILER REPLACEMENT					
507 - PROPERTY	0.00	0.00	18,000.00	18,000.00	10,000.00
TOTAL	0.00	0.00	18,000.00	18,000.00	10,000.00

	2020 APPROP	JAN - DEC '20 ACTUAL	2021 BUDGET REQUEST DEPARTMENT	PROPOSED INC(DEC) OVER 2020 BUDGET	2021 BUDGET REQUEST BUDGET COM.
105 - 01 PUBLIC WORKS DEPARTMENT					
501 - SALARY/WAGES	296,953.00	282,210.37	323,820.00	26,867.00	321,820.00
502 - EMPL BENEFIT	129,399.00	121,006.56	133,130.00	3,731.00	133,130.00
503 - SUPPLIES	137,100.00	126,450.79	140,700.00	3,600.00	139,700.00
504 - PROF & TECH	1,082.00	0.00	1,082.00	0.00	1,082.00
505 - PROPERTY SVC	404,390.00	413,366.96	415,888.00	11,498.00	415,888.00
506 - OTHER PURCH	24,520.00	24,015.16	26,362.00	1,842.00	26,362.00
507 - PROPERTY	12,931.00	7,721.75	12,931.00	0.00	12,451.00
509 - MISC ITEMS	567.00	274.48	567.00	0.00	567.00
TOTAL	1,006,942.00	975,046.07	1,054,480.00	47,538.00	1,051,000.00

111 - 22 PUBLIC WORKS EQUIPMENT					
507 - 01 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

	2020 APPROP	JAN - DEC '20 ACTUAL	2021 BUDGET REQUEST DEPARTMENT	PROPOSED INC(DEC) OVER 2020 BUDGET	2021 BUDGET REQUEST BUDGET COM.
106 - 05 RECREATION DEPARTMENT					
501 - SALARY/WAGES	157,750.00	120,147.39	153,055.00	-4,695.00	153,055.00
502 - EMPL BENEFIT	54,972.00	51,777.03	62,278.00	7,306.00	62,278.00
503 - SUPPLIES	19,250.00	11,508.98	18,450.00	-800.00	18,450.00
504 - PROF & TECH	1,475.00	619.12	1,975.00	500.00	1,975.00
505 - PROPERTY SVC	18,721.00	19,434.24	19,100.00	379.00	18,225.00
506 - OTHER PURCH	11,910.00	6,664.01	10,163.00	-1,747.00	10,163.00
TOTAL	264,078.00	210,150.77	265,021.00	943.00	264,146.00

REPORT OF THE TOWN MANAGER

To the Town Council and Citizens of Fort Kent

It is with great pleasure I present the 2020 annual report of the Town of Fort Kent.

This past year has been like no other, we have faced challenges of the COVID-19 pandemic.

I want to start by recognizing my municipal staff, from our police and fire department serving on the front lines of the pandemic, to the public works, water-wastewater department, and town office staff, you have continued to meet the community's infrastructure and our citizens business needs. I am ever so grateful for each of the employees as they have been most reliable in assisting our residents in the face of these unparalleled times.

I am sure we are all ready to move forward, but not without first recognizing those within our community for providing their services. Fort Kent has many superheroes among us, many thanks to our health care workers, first responders, teachers, retail, and grocery store workers. We thank you for all you have and continue to provide us with impeccable service and keeping us safe throughout these trying times.

If there is one thing the pandemic has taught us is that we are resilient, and these challenging times has brought us closer to our loved ones from near and far. We have managed to stay connected via ZOOM personally and in the workplace.

I hope many have enjoyed Fort Kent's amazing outdoor recreational opportunities in 2020: Fort Kent Golf Course, Riverside Park, our boat landings, Rv Park, Jalbert Park, Fort Kent Lonesome Pines, and Maine Outdoor Heritage Center.

In 2020, we ended the year fiscally sound with a net unappropriated surplus of \$1,740,805.55 an increase from last year. We have managed to maintain regular office hours for most of the year.

Our restaurants were creative and offered take-out meals for families, many individuals donated funds to our local eateries so they could deliver meals to our elderly, shut-ins, or those in need during these times.

Northern Maine Medical Center and the University of Maine at Fort Kent continued working on their expansions and keeping people employed, despite the many guidelines and restrictions that were in place.

New business openings for 2020 were Red Devil Roast, Barry's Kitchen, Label's Trading Post, Little Sprouts, Voisine Technology Services, V&S Arms, Olivia Labbe Master Barber and Diiodo's Pizza. Tech n Trenz expanded and relocated their retail store. The Fort Kent Library received grant funding from the Stephen King Foundation for \$25,000. The Fort Kent Snowmobile Association were recipients of two grants which helped purchase a John Deere Tractor for grooming our trail systems.

Throughout the year we have seen some changes in personnel with the retirement of Dalen Boucher of 35 years. Dalen loves his community so much he decided to apply for the part-time seasonal Public Workers position, thank you for your dedication to this town! Our Recreation and Parks Director, Ann Beaulieu retired after 21 years of service to the Town of Fort Kent. Many of our youth were fortunate to have you under their direction and guidance. The countless hours you put into the programming may never be matched. The Police Department had new recruitment; Daniel Shaw, Caleb Jandreau Jack Maloney and Jason Madore all joined Cole Pelletier, Trevor Bellefleur and Tom Pelletier on the force. Welcome and thank you.

To all department heads and employees, I want to take this opportunity to thank you for the service you provide to the town. I feel I have the best employees, your dedication and willingness of betterment to the Town of Fort Kent does not go unnoticed. Merci Beaucoup! To the town councilors, I thank you for your continued support and your dedication to make this community great.

On behalf of the community of Fort Kent, I wish you and all a bright 2021. It is easy to dwell on the negative and hardships, let us all try to reflect and focus on the positivity around us.

Kindest Regards,

Suzie Paradis
Town Manager

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 regard 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 over \$44,000 in new business start-up and expansion loans for 2020.

The community of Fort Kent gained 5 new homes in 2020. In total, the OPED processed and issued 135 land use and plumbing permits that included 29 that required Maine Uniform Building and Energy Code (MUBEC) building inspections, as Fort Kent is one of five communities in Aroostook County that is required to enforce MUBEC.

New businesses include Labels Trading Post, V&S Firearms, Barry's Kitchen, Red Devil Roast, Mike's Kitchen, Dioddo's Pizza, and Little Sprouts.

2020 saw the completed commercial expansions at 1st Mile Brewery, Tech N Trenz, Fish River Rural Health, Forest Hill Manor, the ongoing expansion at Northern Maine Medical Center, and John Roy's new potato storage facility. Additionally, Voisine Technology Services relocated to a new two-story building on East Main Street with two new apartments on the second floor.

The OPED also applied for many funding assistance grants during 2020 and was awarded \$450,000 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 2021.

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,

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. The drug 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. Our citizens rely on us for many demanding needs.

2020 has provided us with unique challenges across the world. The Pandemic has made policing very interesting with increases in domestic, alcohol and drug calls. Social distancing rules have hampered community relations and our ability to interact in our schools and community. This surely has had a negative impact on our efforts in this area. We still suffer across the country with manpower shortages and police applicants. Fort Kent is no exception. 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.

In 2020 the Police Department had **3742 Calls for Service**. 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: 83

Domestic Dispute calls: 16/10 Domestic violence arrest;

Sex Crimes: 3

Drug arrest and seizures: 11

Burglaries, Thefts and Criminal Mischief: 45/20 arrest

Motor vehicle accidents: 90

Death investigations: 2

OUI Alcohol and Drug Arrest: 9

Assault: 8 – 4 arrest

Harassment: 79- 2 arrest

Criminal Threatening: 20 – 2 arrest

Vehicle Theft: 1

Trespass: 32 – 4 arrest

Traffic Complaints: 191

Disorderly Conduct: 7-3 arrest

Reports of Fraud/ Scams: 97

I would like to take the opportunity to thank a very special person for their selfless dedicated service in our Police Department. Sergeant Dalen Boucher started his career in May of 1985, Sgt. Boucher retired after 35 ½ years of service. Sgt Boucher served as a mentor to several young officers of this department. The town was fortunate to have such a dedicated employee. We wish Sgt Boucher the very best in his retirement

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



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 and woods roads in all areas in those towns.

2020 was a typical year for the Fort Kent Fire and Rescue Department. We responded to seven building fires, some of which were serious fires, including a large commercial garage that had to be rebuilt due to the extensive damage and an assortment of other incidents with a total number of responses for the year being sixty-nine. Our training and meetings were affected by the COVID 19 pandemic. However, we were able to provide all our services despite the pandemic. As First Responders, most members were able to receive the vaccine.

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, Consolidated Communications 1, Daigle Auto and Alignment 1, Daigle Oil Co. 2, Dubois Garage 1, Emera Maine 2, , Irving Woodlands 2, LandVest 1, M&M Service 1, Maine Northern Railroad 1, NMMC 1, Owen Pelletier and Son Logging 1, Paradis Shop & Save 1, Paul Nadeau Logging 1, Pelletier Ford 1, Plourde's Plumbing & Heating 1, SAD #27 1, State of Maine 1, TNT Road Co. 1, Town of Fort Kent 3, U.S. Government 1, and Voisine Technology Services 1.

After having received numerous grants in the past that provided us with much needed emergency equipment such as the multipurpose Squad vehicle and a new Boat and Self-Contained Breathing Apparatus, we continue to research grants and other sources of funding. The grants help to ease the financial burden to the taxpayers of Fort Kent. Our next objective is to replace the outdated washing machines that we use to clean our protective clothing. The machines currently in use are homeowner style machines that do not thoroughly clean soot and other contaminants that have been proven to contain cancer-causing carcinogens. We want to replace the washing machines with commercial grade "extractors" which are heavy-duty washing machines designed to thoroughly clean our protective clothing. However, the extractors are quite expensive and beyond the capability of the annual operating budget therefore a grant or donation would be the only way we could obtain them.

In 2020, we were able to get the apparatus ramp and parking lot resurfaced, replacing the original pavement that was installed in 1997 when the fire station was built.

Also, in 2020 the department received a Maine Forest Service Grant which helped us purchase fire hose and firefighting foam.

As I begin my tenth 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 immensely proud to lead this group of dedicated people.

Respectfully submitted,
Edward K. Endee
Chief of Department

Fort Kent Fire Rescue - 2020 Incidents

#	Date	Time	# F/F's	Type of Incident	Town
1	2-Jan	0236	8	Carbon Monoxide Investigation	Wallagrass
2	2-Jan	0930	6	Unintentional Trip of Fire Alarm	Fort Kent
3	2-Jan	1713	14	Assist FKPD - MVA	Fort Kent
4	3-Jan	1600	10	Assist FKPD - MVA	Fort Kent
5	3-Jan	2105	16	Assist FKPD - MVA	Fort Kent
6	5-Jan	2345	10	Defective Sprinkler System	Fort Kent
7	9-Jan	1541	11	Assist FKPD - MVA	Fort Kent
8	10-Jan	1130	16	Pellet Stove Malfunction	Fort Kent
9	14-Jan	0149	22	Structure Fire	Fort Kent
10	21-Jan	2011	7	Carbon Monoxide Investigation	St. Francis
11	23-Jan	1715	17	Assist FKPD - MVA	Fort Kent
12	24-Jan	1554	12	Unintentional Trip of Fire Alarm	Fort Kent
13	24-Jan	2041	18	Assist ACSO - MVA	Wallagrass
14	25-Jan	1703	9	Unattended Death - Recovery	Fort Kent
15	31-Jan	1223	9	Assist North Lakes Fire - MVA	Cross Lake
16	6-Feb	0835	6	Assist ACSO - MVA	St. John
17	7-Feb	1628	17	Assist FKPD - MVA	Fort Kent
18	8-Feb	0938	15	Carbon Monoxide Investigation	Fort Kent
19	12-Feb	1605	11	Assist FKPD - MVA	Fort Kent
20	17-Feb	1336	6	Snowmobile Crash	Fort Kent
21	23-Feb	1903	14	Pellet Stove Malfunction	Fort Kent
22	4-Mar	0657	11	Unintentional Trip of Fire Alarm	Fort Kent
23	7-Mar	1024	13	Snowmobile Crash	Fort Kent
24	21-Mar	1532	17	Snowmobile Crash	Wallagrass
25	22-Mar	1642	12	Unintentional Trip of Fire Alarm	Fort Kent
26	16-Apr	2246	8	Carbon Monoxide Investigation	St. Francis
27	20-Apr	0749	16	Assist ACSO - MVA	Wallagrass
28	13-May	1552	11	Unintentional Trip of Fire Alarm	Fort Kent
29	20-May	0952	10	Grass Fire	Fort Kent
30	25-May	1319	16	Grass Fire	Fort Kent
31	27-May	1301	15	Assist MSP - MVA	St. John
32	2-Jun	2325	15	ATV Crash	Fort Kent
33	17-Jun	1641	22	Structure Fire	Fort Kent
34	23-Jun	1751	12	Wires Down	Eagle Lake
35	2-Jul	1321	8	Unintentional Trip of Fire Alarm	Fort Kent

Fort Kent Fire Rescue - 2020 Incidents (cont.)

37	8-Jul	0428	13	Defective Smoke Alarm	Fort Kent
38	20-Jul	0649	10	Assist FKPD - MVA	Fort Kent
39	23-Jul	1613	10	Assist FKPD - MVA	Fort Kent
40	27-Jul	0410	17	Electrical Fire	Fort Kent
41	3-Aug	2146	18	Structure Fire	St. Francis
42	11-Aug	1815	14	Grass Fire	Wallagrass
43	12-Aug	1710	13	Unintentional Trip of Fire Alarm	Fort Kent
44	13-Aug	1515	12	Assist FKPD - MVA	Fort Kent
45	16-Aug	1508	14	Structure Fire	St. Francis
46	26-Aug	0923	14	Unintentional Trip of Fire Alarm	Wallagrass
47	27-Aug	1547	12	Assist FKPD - MVA	Fort Kent
48	3-Sep	1841	11	Assist FKPD - MVA	Fort Kent
49	15-Sep	1755	19	Defective Oil Burner	Fort Kent
50	21-Sep	1141	9	Grass Fire	Fort Kent
51	21-Sep	2346	8	Defective Smoke Alarm	Fort Kent
52	29-Sep	1316	14	Structure Fire	Wallagrass
53	30-Sep	1130	9	Wires Down	Wallagrass
54	7-Oct	1831	13	Wires Down	Fort Kent
55	8-Oct	2000	17	Automobile Fire	Wallagrass
56	10-Oct	0910	11	Fuel Spill	St. John
57	10-Oct	1853	8	Tree Down	St. Francis
58	15-Oct	1127	6	Unintentional Trip of Fire Alarm	Fort Kent
59	21-Oct	2151	12	Chimney Fire	Fort Kent
60	11-Nov	1514	9	Unintentional Trip of Fire Alarm	Fort Kent
61	14-Nov	0020	12	Assist ACSO - MVA	Wallagrass
62	23-Nov	2001	12	Wires Down	Fort Kent
63	26-Nov	1713	12	Structure Fire	Fort Kent
64	27-Nov	0830	10	Assist FKPD - MVA	Fort Kent
65	11-Dec	1622	19	Structure Fire	Eagle Lake
66	15-Dec	1056	10	Chimney Fire	Fort Kent
67	15-Dec	1252	9	MVA with entrapment	St. Francis
68	19-Dec	1532	16	Broken heating pipe	Fort Kent
69	19-Dec	1726	10	Assist FKPD - MVA	Fort Kent

Public Works Report for 2020

Greetings to the citizens of Fort Kent. I want to start off with this statement: What a year 2020 was and am I glad it is behind us. Hopefully, we have learned from it. I am also proud of the way the Town of Fort Kent fought its way through the past year and it looks like we will persevere.

Now for the Public Works. Last year we were able to complete our paving plan for 2020 at the same contracted price as the 2 previous years at \$70.15 per ton. Yes, we had to be patient, but we were able to do it for an excellent price allowing us to do more road footage. In 2020 we paved 3 streets that had been partially paved many years ago only to see time fade the paving back to gravel. The first road we did was Blaine School Road. We did a major repair to the foundation of this road a few years back, so we paved it to cover the repairs we did. This came out to .28 of a mile. We should get many years of life out of that section.

The next road we did was Wilson School Road. That road also had some major work done to in the last few years because it was falling apart during the spring. There too, it only made sense to pave the good .43-mile section of this road and extend the useful life of the foundation and the paving of that section.

The last little section we did was on Caron Road. We did some ditching and base work to this road and paved the first .15 mile. Part of this section of road had been paved before but again time had weathered it away to gravel. This is a highly traveled section of road in the summer and fall seasons. It was a maintenance nightmare, so we decided to repave the original section and extend the paving to .15 mile or approximately 795 feet. That completed our paving plan for 2020. We were done the 2018 paving bond monies, so we used LRAP (Local Road Assistance Program) monies we received from the State of Maine.

On another topic of interest is the new and newer equipment you see us working with in town. The first big item is our new plow truck. We usually run 2 plow trucks in the winter and have a spare in case one of a break down. The spare gets used in the winter and also has a job for the summer in sweeping. This summer while using our 30-year-old spare plow truck the engine had a major failure. After looking at the age of the plow trucks, the spare was 30 years old, the #2 plow truck is 20 years old and our newest plow truck is 8 years old we decided to purchase a new one. A decision greatly appreciated by my department.

Next, we have a new pickup for me to use. My other pickup is 13 years old and was getting harder to inspect. It has approximately 130,000 miles and of course rust issues.

The final newer thing you are seeing us use is the Military surplus trucks we got this past summer. They are all 2003 model years but have very little mileage on them. We are using one this winter as a snow truck and it is running well. It replaced a 34-year-old snow truck that no longer passed inspection. This truck cost the town in the ballpark of \$20,000.00 dollars total and should make us a good truck for quite a few years. This year we should have time to set up one more of the three for next winter. On bigger storms we run 7 trucks with one spare. The average age of these 8 trucks is 25.6 years old.

I would like to end by wishing all the citizens of Fort Kent a much better year then the one we just got done.

Respectfully

Tony Theriault

Your Public Works Director

2020 Annual Report To The Citizens of Fort Kent

2020 has seen its share of challenges, and yet, even in the midst of these trying times we've had reason to be thankful. This year, in light of COVID-19 and with consideration for the health and safety of all involved the biggest undertaking was a new program offering this summer with 18 instead of 52, with ages 10 and older only with eight seasonal staff instead of 38. All went well and the weather was great, and we had minimal cancellation due to weather. Due to COVID-19 restrictions, we were not allowed to operate our public swimming pool. We made our arts and crafts kits available to the public to purchase and complete at home.

Considering the Pandemic, we were successful in sponsoring the annual Dutch Soccer Academy which had 123 children participate. We also were successful in offering our Fall soccer programs with 210 children involved.

This year we focused on several maintenance projects. One was the Jalbert Park baseball field. It was renovated with donated materials and labor from the SAD 27 Booster Club. We hired Darold Bossie to provide equipment and work on improving the soccer field at Riverside Park. Lastly, the roof on the pool house was replaced.

It is hard to believe that another year has gone by and I know I say this every year, but it is a great honor for me to have been your Recreation and Parks Director for another year and now I look forward to retirement after 42 years as a Recreation & Parks Director with 21 years here in Fort Kent. I especially want to thank the Town employees. We are fortunate to have such a dedicated and experienced group working with us. Their knowledge, skills, and willingness to be helpful, often going above and beyond, is a testament to their commitment to our community and the people of Fort Kent. We could not accomplish our work without them! I consider it a privilege to work with everyone and want to wish you all the success in the future.

I believe we did a lot of good work to make Fort Kent a better place to live, work, raise a family and eventually retire. But I know there is still a lot of work left to do. I am sure this coming year holds many challenges and opportunities for the restructuring of the Recreation and Parks Department. I would like to thank the many townspeople for their trust in me in overseeing this department and to serve this wonderful community.

Respectfully Submitted,

Ann D. Beaulieu CPRP
Recreation & Parks Director



Fort Kent Public Library
Monday, Tuesday, Thursday 12 noon to 5 pm
Wednesday and Friday 11 am to 7 pm
Closed Saturdays, Sundays, and most holidays
834-3048

372 items consisting of library purchases, book donations, and books bought in memory of family and loved ones have been added to the library shelves. "Hideaway" by Nora Roberts was the most read book in 2020. The top adult patron checked out a total of 115 books and the top juvenile patron checked out 57 books.

Like a sci-fi book, the Governor declared a State of Emergency on March 15, leading the library to close to the public on Tuesday, March 17. Effective March 18, all non-essential businesses closed to protect Public Health from the pandemic. A "Stay Healthy at Home" mandate had the library staff working from home for the month of April. Staff continued to work from home due to a "Stay Safer at Home" Executive Order issued on April 29. Back in the library on May 18, staff prepared for eventual re-opening day (installation of plexiglass and obtaining necessary PPE). On July 13, the library met the goals of the Public Library Prevention Checklist and opened with limited operations and services.

Volunteers, data entry, used book sale fundraiser, and library services took a backseat to COVID-19, however, we didn't let it stop us! Monthly story times went virtual. The assistant librarian, a brilliant activity director, along with the help of her family created seven incredible story times. April 1 was the very first...no fooling! Visit the library's Facebook page to view all the library's happenings.

Canceling the Summer Reading Program was a big disappointment for many. On July 20, after taking full advantage of a two-year subscription service to Beanstack (a virtual platform for online reading challenges), which was funded by the Maine State Library and the Institute of Museum and Library Services, the Summer Reading Program went live! Complete fun and challenging activities, not only for children, but also for adults! Check out other reading programs at fortkentpl.beanstack.org.

The library capital projects completed this year are subtle improvements to the building's interior and exterior. In June, both the ground floor and first floor light fixtures were replaced with an efficient lighting system. In July, the upstairs bathroom saw some much needed hardware replacements and a few other adjustments. The repaved main street walkways had the library's maintenance crew excited to shovel snow this winter!

Visit the library's online public access catalog from home at opac.libraryworld.com (no password needed) and our new online service of e Books and Audio books. Download the CloudLibrary app on your device and access yourcloudlibrary.com (you will need to be a Fort Kent Public Library member). Many thanks to the all volunteer library board. Your ideas and thoughtfulness make the library a stronger and better place.

Respectfully submitted,

Michelle Raymond, Head librarian
Cheryl Pelletier, Assistant librarian

Tax Assessor's Report

	2019	2020
ASSESSOR VALUATION		
Real Estate	301,157,535.00	295,498,336.00
Personal Property	8,318,900.00	7,378,900.00
TOTAL ASSESSED VALUATION	309,476,435.00	302,877,236.00
 PROPERTY EXEMPT FROM TAXATION INCLUDES THE FOLLOWING:		
Animal Waste Facility	41,617.00	41,617.00
American Legion	122,800.00	122,800.00
Benevolent	682,900.00	682,900.00
County of Aroostook	9,100.00	9,100.00
Chamber of Commerce	1,000.00	1,000.00
Churches	2,825,300.00	2,825,300.00
Cemetery	131,600.00	131,600.00
Club	333,300.00	333,300.00
Homestead Exemptions	19,178,900.00	19,178,900.00
Hospital	14,854,700.00	14,954,300.00
Fort Kent Historical Society	183,700.00	183,700.00
Knights of Columbus	389,700.00	389,700.00
Library	260,400.00	260,400.00
Upper St. John Land Trust	15,800.00	15,800.00
State of Maine Property	731,200.00	730,000.00
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	35,762,900.00	35,657,900.00
Town Owned Property	2,680,800.00	2,661,200.00
United States of America	1,013,900.00	1,013,900.00
Utility District Property	6,259,400.00	6,259,400.00
Veterans Exemption	618,000.00	612,000.00
GRAND TOTALS	89,593,017.00	89,551,817.00
 NET ASSESSED VALUATION	 219,883,418.00	 213,325,419.00
 MIL RATE	 22.36/\$1,000	 22.39/\$1,000
 APPROPRIATIONS		
County	7.02%	7.28%
School	59.23%	60.8%
Town/Other	33.75%	31.92%
 NET TAX COMMITMENT	 4,916,593.23	 4,878,752.33
 HOMESTEAD REIMBURSEMENT	 268,025.14	 422,935.37
BETE REIMBURSEMENT	303,022.76	284,680.04
TOTAL COMMITMENT	5,487,641.13	5,586,367.74

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 1st, 2nd and 3rd day of April 2021, 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 2021 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

May 28, 2021-For 2020 Taxes (on or about) tax lien notices will be mailed.
June 28, 2021-For 2020 Taxes (on or about) tax liens will be recorded at the Registry of Deeds.
December 29, 2021-For 2019 Taxes Foreclosure Action.
July 12, 2021-(on or about) the 2020 Property Taxes will be mailed out.
October 1, 2021-Interest on taxes shall be dependent upon approval of Article 41 of the Annual Town Meeting Warrant.
December 30, 2021-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 \$25,000.00*. 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)					
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					
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					
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					
2020	2,172.00			2,172.00	905.00
2021	905.00			905.00	0.00
T.D. BANKNORTH LEASING - (2015) SUTPHEN 5585 FIRE PUMPER					
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
GORHAM SAVINGS LEASING GROUP - (2019) JOHN DEERE 672G GRADER					
2020	49,566.47	3.45%	9,160.89	58,727.36	215,966.53
2021	51,276.51	3.45%	7,450.85	58,727.36	164,690.02
2022	53,045.55	3.45%	5,681.81	58,727.36	111,644.47
2023	54,875.63	3.45%	3,851.73	58,727.36	56,768.84
2024	56,768.84	3.45%	1,958.52	58,727.36	0.00
GORHAM SAVINGS LEASING GROUP - (2020) LARUE D60 SNOW BLOWER					
2019					178,165.00
2020	22,832.80	3.60%	6,413.94	29,246.74	155,332.20
2021	23,654.78	3.60%	5,591.96	29,246.74	131,677.42
2022	24,506.35	3.60%	4,740.39	29,246.74	107,171.07
2023	25,388.58	3.60%	3,858.16	29,246.74	81,782.49
2024	26,302.57	3.60%	2,944.17	29,246.74	55,479.92
2025	27,249.46	3.60%	1,997.28	29,246.74	28,230.46
2026	28,230.46	3.60%	1,016.28	29,246.74	0.00

	Principal		Interest	Total Debt Service	Balance
GORHAM SAVINGS LEASING GROUP - (2020) FORD F250					
2020					33,737.28
2021	8,179.35	2.05%	691.61	8,870.96	25,557.93
2022	8,347.02	2.05%	523.94	8,870.96	17,210.91
2023	8,518.14	2.05%	352.82	8,870.96	8,692.77
2024	8,692.77	2.05%	178.19	8,870.96	0.00
GORHAM SAVINGS LEASING GROUP - (2021) WESTERN STAR 4700SF					
2020					187,882.00
2021	26,615.10	2.23%	2,399.07	29,014.17	161,266.90
2022	25,417.92	2.23%	3,596.26	29,014.18	135,848.98
2023	25,984.74	2.23%	3,029.43	29,014.17	109,864.24
2024	26,564.20	2.23%	2,449.97	29,014.17	83,300.04
2025	27,156.58	2.23%	1,857.59	29,014.17	56,143.46
2026	27,762.17	2.23%	1,252.00	29,014.17	28,381.29
2027	28,381.29	2.23%	632.88	29,014.17	0.00

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



	2020 APPROP	JAN - DEC '20 ACTUAL	2021 BUDGET REQUEST DEPARTMENT	PROPOSED INC(DEC) OVER 2020 BUDGET	2021 BUDGET REQUEST BUDGET COM.
ADMINISTRATION REVENUES					
101-30-40330 MARRIAGE, DEATH, BIRTH CERT.	8,750.00	7,703.20	7,850.00	-900.00	7,850.00
101-10-40130 DOG LICENSES	350.00	456.00	400.00	50.00	400.00
101-10-40160 MOTOR VEHICLE FEES	16,500.00	22,653.00	17,750.00	1,250.00	17,750.00
101-30-40303 FKUD- CONTRACTED SERVICES	55,000.00	55,000.00	55,000.00	0.00	55,000.00
TOTAL	80,600.00	85,812.20	81,000.00	400.00	81,000.00
OFFICE OF PLANNING & DEVELOPMENT REVENUES					
101-10-40116 MUBEC FEE REVENUES	4,000.00	7,650.00	4,750.00	750.00	5,250.00
101-10-40110 BUILDING PERMITS	4,000.00	6,720.00	4,500.00	500.00	5,000.00
101-10-40114 PLUMBING PERMITS	1,500.00	3,670.00	1,750.00	250.00	2,250.00
TOTAL	9,500.00	18,040.00	11,000.00	1,500.00	12,500.00
POLICE DEPARTMENT REVENUES					
101-10-40150 FISHING & HUNTING LICENSES	2,500.00	2,550.25	2,500.00	0.00	2,500.00
101-10-40172 CONCEALED WEAPONS	100.00	115.00	100.00	0.00	100.00
101-30-40314 FIRE ALARM SYSTEM	100.00	100.00	100.00	0.00	100.00
101-40-40402 PARKING TICKETS	150.00	0.00	150.00	0.00	150.00
101-30-43016 ACCIDENT REPORTS	400.00	575.00	400.00	0.00	400.00
101-30-43015 OFFICERS AT FUNCTIONS	3,000.00	508.00	2,000.00	-1,000.00	2,000.00
101-30-40334 ANIMAL CONTROL / SHELTER FEES	1,000.00	1,000.00	1,000.00	0.00	1,000.00
101-30-40315 AMBULANCE SERVICE	17,415.00	17,415.00	17,938.00	523.00	17,938.00
101-30-43020 ST FRANCIS/EAGLE LAKE FIRE DEPT	1,200.00	1,200.00	2,400.00	1,200.00	2,400.00
TOTAL	25,865.00	23,463.25	26,588.00	723.00	26,588.00
RECREATION & PARKS DEPT REVENUES					
101-30-40350 CONCESSIONS	800.00	753.90	800.00	0.00	800.00
101-30-40357 RV PARK	5,000.00	9,153.55	9,000.00	4,000.00	9,000.00
101-30-40352 SPRING PROGRAMS	4,000.00	95.00	1,000.00	-3,000.00	1,000.00
101-30-40353 SUMMER PROGRAMS	14,000.00	822.00	7,000.00	-7,000.00	7,000.00
101-30-40354 FALL PROGRAMS	4,300.00	4,019.50	4,000.00	-300.00	4,000.00
101-30-40358 WINTER PROGRAMS	2,000.00	2,727.00	1,000.00	-1,000.00	1,000.00
TOTAL	30,100.00	17,570.95	22,800.00	-7,300.00	22,800.00

	2020	JAN - DEC	2021		2021
	APPROP	'20	BUDGET	PROPOSED	BUDGET
		ACTUAL	REQUEST	INC(DEC) OVER	REQUEST
			DEPARTMENT	2020 BUDGET	BUDGET COM.
APPROPRIATION SUMMARY					
ADMINISTRATION	462,102.00	440,681.50	486,300.00	24,198.00	481,257.00
OFFICE OF PLANNING & DEVELOPMENT	178,929.00	175,609.78	174,553.00	-4,376.00	173,977.00
POLICE DEPARTMENT	742,547.00	682,590.24	751,072.00	8,525.00	748,572.00
FIRE DEPARTMENT	93,444.00	92,445.43	97,019.00	3,575.00	96,699.00
FIRE DEPARTMENT - BOILER REPLACEMENT	0.00	0.00	18,000.00	18,000.00	10,000.00
PUBLIC WORKS DEPARTMENT	1,006,942.00	975,046.07	1,054,480.00	47,538.00	1,051,000.00
PUBLIC WORKS EQUIPMENT	33,500.00	33,500.00	33,500.00	0.00	33,500.00
RECREATION DEPARTMENT	264,078.00	210,150.77	265,021.00	943.00	264,146.00
ROAD IMPROVEMENT LOAN (2016A)	135,192.00	135,192.00	133,572.00	-1,620.00	133,572.00
ROAD IMPROVEMENT LOAN (2018A)	123,390.00	123,390.00	121,240.00	-2,150.00	121,240.00
TOWN GARAGE LOAN (2003E)	29,310.00	29,309.81	27,948.00	-1,362.00	27,948.00
FIRE PUMPER (2015)	35,807.00	35,807.23	35,807.00	0.00	35,807.00
LARUE D60 SNOW BLOWER (2020)	29,247.00	29,246.74	29,247.00	0.00	29,247.00
JD 672G GRADER (2019)	58,728.00	58,727.36	58,728.00	0.00	58,728.00
FORD F250 (2020)	0.00	0.00	8,871.00	8,871.00	0.00
WESTERN STAR 4700SF (2021)	0.00	0.00	29,014.00	29,014.00	29,014.00
LIBRARY	36,500.00	36,500.00	36,500.00	0.00	36,500.00
GENERAL ASSISTANCE	4,000.00	2,068.00	4,000.00	0.00	4,000.00
PUBLIC FIRE PROTECTION	100,000.00	100,142.47	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	379,740.00	387,853.74	396,484.00	16,744.00	396,484.00
FIRE STATION PARKING LOT	19,000.00	18,800.00	0.00	-19,000.00	0.00
TOWN OFFICE PARKING LOT	0.00	0.00	30,000.00	30,000.00	12,000.00
STREET LIGHTS - ELECTRICITY	45,000.00	42,200.72	45,000.00	0.00	38,000.00
TAX ABATEMENTS	5,000.00	3,341.32	5,000.00	0.00	5,000.00
TAX OVERLAY	30,510.12	4,514.00	0.00	-30,510.12	0.00
UPDATING MUNICIPAL ASSESSMENT	3,000.00	53.71	3,500.00	500.00	3,500.00
MUNICIPAL MAPPING	0.00	0.00	10,000.00	10,000.00	0.00
TOWN MARKETING	1,500.00	1,241.00	1,500.00	0.00	1,500.00
SUB TOTAL	3,842,466.12	3,643,411.89	3,981,356.00	138,889.88	3,916,691.00
AROOSTOOK COUNCIL FOR HEALTHY FAMILIES	0.00	0.00	200.00	200.00	0.00
ACAP	820.00	819.40	820.00	0.00	820.00
AMBULANCE SERVICE INC	78,004.00	78,004.00	77,622.00	-382.00	77,622.00
ANGEL SNOWFEST	0.00	0.00	100.00	100.00	0.00
AROOSTOOK AREA AGENCY ON AGING	2,400.00	2,400.00	2,400.00	0.00	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
HEALTH EQUITY ALLIANCE	0.00	0.00	250.00	250.00	0.00
LIFELIGHT FOUNDATION	0.00	0.00	1,024.00	1,024.00	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	59,055.00	59,055.00	59,055.00	0.00	59,055.00
NORTHERN MAINE DEVELOPMENT COMMISSION	7,737.00	7,736.75	7,617.00	-120.00	7,617.00
RED CROSS	500.00	500.00	500.00	0.00	500.00
ST JOHN VALLEY SOIL & WATER CONSERVATION	1,475.00	1,475.00	1,475.00	0.00	1,475.00
ST. JOHN VALLEY ASSOCIATES, INC	0.00	0.00	250.00	250.00	0.00
COUNTY TAX	355,391.00	355,390.50	380,092.00	24,701.00	380,092.00
MSAD # 27	2,966,118.00	2,966,118.00	2,945,929.00	-20,189.00	2,945,929.00
SUB TOTAL	3,484,950.00	3,484,948.65	3,490,984.00	6,034.00	3,488,960.00
TOTAL	7,327,416.12	7,128,360.54	7,472,340.00	144,923.88	7,405,651.00
TIF APPROPRIATION SUMMARY					
TIF # 1	39,805.00	-1,750.00	39,805.00	0.00	39,805.00
TIF # 3	46,893.00	20,287.95	46,893.00	0.00	46,893.00
TOTAL	86,698.00	18,537.95	86,698.00	0.00	86,698.00

	2020 APPROP	2021 BUDGET REQUEST DEPARTMENT	2021 BUDGET REQUEST BUDGET COM.
REVENUE SUMMARY			
STATE REVENUE SHARING	60,000.00	0.00	0.00
ADMINISTRATION DEPARTMENT REVENUES	80,600.00	81,000.00	81,000.00
OFFICE OF PLANNING & DEVELOPMENT REVENUES	9,500.00	11,000.00	12,500.00
POLICE DEPARTMENT REVENUES	25,865.00	26,588.00	26,588.00
RECREATION & PARKS DEPARTMENT REVENUES	30,100.00	22,800.00	22,800.00
FUND BALANCE	1,581,955.71	1,740,805.55	1,740,805.55
TOTAL	1,788,020.71	1,882,193.55	1,883,693.55
TAX COMMITMENT			
	5,626,093.41	5,676,844.45	5,608,655.45
LESS BETE	324,404.42	324,404.42	324,404.42
LESS HOMESTEAD	422,935.37	422,935.46	422,935.46
NET TAX COMMITMENT	4,878,753.62	4,929,504.57	4,861,315.57
GROSS ASSESSED VALUE	213,325,419.00	213,325,419.00	213,325,419.00
REIMBURSED HOMESTEAD VALUE	18,493,020.00	18,493,020.00	18,493,020.00
BETE EXEMPT VALUATION	14,184,715.00	14,184,715.00	14,184,715.00
NET ASSESSED VALUE	246,003,154.00	246,003,154.00	246,003,154.00
MIL RATE	0.02287	0.02308	0.02280
MIL RATE INCREASE/DECREASE	0.00051	0.00021	-0.00007

	2020 BUDGETED REVENUES	2021 BUDGET REQUEST DEPARTMENT	2021 BUDGET REQUEST BUDGET COM.
TIF TAX COMMITMENT			
TIF VALUATIONS			
TIF # 1	1,623,570.00		
TIF # 1 - BETE REIMBURSEMENT	116,900.00		
TIF # 3	2,050,400.00		
TOTAL	3,790,870.00	0.00	0.00
TIF REVENUE SUMMARY			
TIF # 1	37,131.05	0.00	0.00
TIF # 1 - BETE REIMBURSEMENT	2,673.50		0.00
TIF # 3	46,892.66	0.00	0.00
TOTAL	86,697.21	0.00	0.00

FUND BALANCE - YEAR END 2020

	104-07	STREET LIGHTS	2,799.28
	105-07	VRF - WASTE MANAGEMENT	-7,457.69
	108-04	TOWN GARAGE LOAN	0.19
	108-13	FIRE PUMPER LOAN	-0.23
	108-14	LARUE SNOW BLOWER	0.26
	108-15	JD GRADER	0.64
	108-51	COUNTY TAX	0.50
	108-52	NMDC	0.25
	108-54	HYDRANTS	-142.47
	110-20	GENERAL ASSISTANCE	1,932.00
	110-22	ACAP	0.60
	110-45	TOWN MARKETING	259.00
	110-50-509-01	TAX ABATEMENT	1,658.68
	110-50-509-30	TAX OVERLAY	25,996.00
	110-91-507-01	FD PARKING LOT	200.00
101-01-	40000	2020 SUPPLEMENTAL- REAL ESTATE	2,413.22
	40020	MOTOR VEHICLE EXCISE	1,232,067.40
	40021	BOAT EXCISE	7,655.20
	40030	PENALTIES & INTEREST	46,680.95
	40031	OTHER TOWN EXCISE	449.67
101-10	40161	BOAT FEES	459.00
	40162	ATV FEES	538.00
	40170	OTHER LICENSES & PERMITS	90.00
	40173	OVERWIDTH PERMITS	100.00
101-20-	40222	PARK FEE SHARING	3,433.15
	40226	STATE REVENUE SHARING	389,368.38
	40228	GA REIMBURSEMENT	1,546.30
	40231	VET EXEMPTION	4,317.00
	40231	TREE GROWTH	5,741.34
101-30-	40301	ZONING FEES	290.00
	40302	PRINTING & DUPLICATION SERVICES	112.85
	43019	ROAD OPENING PERMITS	140.00
	40359	MISC REC	62.73
101-40-	40410	INTEREST INCOME	5,498.08
	40452	MISC ADMINISTRATION - VRF 2019 SURPLUS	7,457.69
	40452	MISC ADMINISTRATION	5,208.75
	40454	NS FEES	60.00
	40455	ELECTRIC CHARGING STATION	20.00
	10-11530-00	OTHER ACCOUNTS RECEIVABLE - SALT	1,474.08
	10-24110-03	CONCEALED WEAPONS	72.00
	10-24110-04	STATE OVERWIDTH PERMITS	303.00
	10-24710-02	PY DED & W/H - STATE TAX	0.10
	10-24710-03	PY DED & W/H - FICA	-0.35
	TOTAL		1,740,805.55

RESERVE ACCOUNTS - 2020**ADMINISTRATION CAPITAL / EQUIPMENT**

102-01	ADMINISTRATION	11,583.40
102-01	ADMINISTRATION - EQUIP- TECH SOFTWARE (TRIO)	1,337.10
102-02	ADMINISTRATION - MAPPING	8,500.00
101-10-40130	ANIMAL LICENSES	106.00
101-10-40160	MOTOR VEHICLE FEES	6,153.00
101-30-40330	VITAL STATISTICS	-1,046.80
101-40-40455	ELECTRIC CHARGING STATION	20.00
10-37230-01	ADMIN CAP/EQUIP RESERVE- COMPUTER UPGRADES	612.85
10-37230-01	ADMIN CAP/EQUIP RESERVE-TRIO WEB	3,253.78
10-37230-01	ADMIN CAP/EQUIP RESERVE- BR REVONATIONS	1,500.00
10-37230-01	ADMIN CAPITAL/EQUIPMENT RESERVE	50,818.15
TOTAL AVAILABLE		82,837.48

HERITAGE TRAIL

10-37230-02	HERITAGE TRAIL RESERVE	22,653.54
TOTAL AVAILABLE		22,653.54

PROPERTY REVALUATION

10-37230-03	PROPERTY REVALUATION	75,000.00
TOTAL AVAILABLE		75,000.00

PUBLIC WORKS CAPITAL / EQUIPMENT

105-01	PUBLIC WORKS	31,895.93
10-37230-04	PW CAPITAL/EQUIPMENT RESERVE	25,576.65
101-40-40453	MISC PUBLIC WORKS	1,464.66
TOTAL AVAILABLE		58,937.24

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	49,956.76
101-10-40150	HUNTING & FISHING LICENSES	50.25
101-10-40172	CONCEALED WEAPONS	15.00
101-30-40301	OFFICERS AT FUNCTION	-2,492.00
101-30-43016	ACCIDENT REPORTS	175.00
101-40-40402	PARKING TICKETS	-150.00
101-40-40450	MISC OTHER REVENUES - MCJA REIMBURSEMENT	350.00
10-37230-05	POLICE CAP / EQUIP- NEW VEHICLE	1,263.76
10-37230-05	POLICE CAP / EQUIP-EQUIP FOR NEW VEHICLE	99.26
10-37230-05	POLICE CAP / EQUIP- ANTENNA REPAIR	1,833.84
10-37230-05	POLICE CAP / EQUIP - REPEATER (TOWER)	3,000.00
10-37230-05	POLICE CAPITAL / EQUIPMENT	81,267.32
TOTAL AVAILABLE		135,369.19

POLICE DEPT / OFFICER BUY BACK PROGRAM

104-01	POLICE	10,000.00
10-37230-05	POLICE - OFFICER BUY BACK PROGRAM	26,000.00
TOTAL AVAILABLE		36,000.00

JALBERT PARK RESERVE

10-37230-06	JALBERT PARK RESERVE	7,679.83
10-37230-06	JALBERT PARK RESERVE- COMMITTED POOL PASSES	400.00
10-37230-06	JALBERT PARK RESERVE- LITTLE LEAGUE BB	325.23
TOTAL AVAILABLE		8,405.06

RESERVE ACCOUNTS – 2020 CONT.**RECREATION CAPITAL / EQUIPMENT**

106-05	RECREATION	15,927.23
101-30-40350	REC CONCESSIONS	-46.10
101-30-40352	REC SPRING PROGRAMS	-3,905.00
101-30-40353	REC SUMMER PROGRAMS	-13,178.00
101-30-40354	REC FALL PROGRAMS	-280.50
101-30-40357	RV PARK FEES	4,153.55
101-30-40358	REC WINTER PROGRAMS	727.00
10-37230-08	RECREATION CAPITAL/EQUIPMENT	102,860.77
TOTAL AVAILABLE		106,258.95

RECREATION / FUTURE BENEFIT LIABILITIES

106-05	RECREATION DEPT / FUTURE BENEFIT LIABILITIES	13,000.00
TOTAL AVAILABLE		13,000.00

RECREATION / RINK (LONESOME PINE)

106-05	RECREATION DEPT / RINK (LONESOME PINE)	25,000.00
TOTAL AVAILABLE		25,000.00

FIRE DEPARTMENT RESERVE

104-03	FIRE	998.57
10-37230-09	FIRE DEPT RESERVE	76,206.55
10-37230-09	FIRE DEPT RESERVE - BOAT & ANCILLARY ITEMS	1,053.03
10-37230-09	FIRE DEPT RESERVE - GENERATOR REPLACEMENT	3,249.25
TOTAL AVAILABLE		81,507.40

INDUSTRIAL PARK RESERVE

10-37230-10	INDUSTRIAL PARK CAPITAL/EQUIPMENT RESERVE	6,857.76
10-37230-10	INDUSTRIAL PARK CAPITAL COMMITTED FUNDS- LEVEE	19,684.29
TOTAL AVAILABLE		26,542.05

PUBLIC WORKS ROAD RESERVE

10-37230-16	ROAD RESERVE	170,209.83
TOTAL AVAILABLE		170,209.83

PLANNING AND DEVELOPMENT ADMIN RESERVE

102-09	PLANNING	3,319.22
101-10-40110	BUILDING PERMITS	2,720.00
101-10-40114	PLUMBING PERMITS	2,170.00
101-10-40116	MUBEC FEES	3,650.00
10-37230-17	OPED ADMIN RESERVE	25,694.96
10-37230-17	OPED ADMIN RESERVE- RENOVATIONS AA OFFICE	1,500.00
10-37230-17	COMMITTED FUNDS- 2018 TOWN MEETING WRNT ART #50 ST LIGHTS W/LED FIXTURES LOAN (\$100,000)	89,124.89
TOTAL AVAILABLE		128,179.07

PLANNING AND DEVELOPMENT ADMIN / FUTURE BENEFIT LIABILITIES

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

CONTRACT SERVICES

102-10	CONTRACT SERVICES	-7,704.05
101-30-40305	CONTRACT SERVICES	9,170.00
10-37230-24	CONTRACTED SERVICES - OPED	1,950.31
TOTAL AVAILABLE		3,416.26

REVOLVING LOAN FUND

10-37230-17	RLF, FAME, COMMUNITY ENTERPRISE, SSCBI	466,010.00
TOTAL AVAILABLE		466,010.00

RESERVE ACCOUNTS – 2020 CONT.

ANIMAL SHELTER RESERVE

10-37140-08	ANIMAL SHELTER	9,574.17
TOTAL AVAILABLE		9,574.17

SNOWMOBILE ASSOCIATION RESERVE

10-37140-13	SNOWMOBILE ASSOCIATION	122,022.27
TOTAL AVAILABLE		122,022.27

AMERICA'S FIRST MILE

10-37140-14	AMERICA'S FIRST MILE	5,916.61
TOTAL AVAILABLE		5,916.61

STREET LIGHTS RESERVE

10-37140-15	STREET LIGHT RESERVE	14,712.68
TOTAL AVAILABLE		14,712.68

RADIO TOWER RESERVE

10-37140-16	RADIO TOWER	7,052.99
TOTAL AVAILABLE		7,052.99

CENTENNIAL ASSOCIATION RESERVE

10-37140-17	CENTENNIAL ASSOCIATION	9,319.64
TOTAL AVAILABLE		9,319.64

CABLE FRANCHISE

10-37140-18	CABLE FRANCHISE	-2,600.00
TOTAL AVAILABLE		-2,600.00

MAINE STATE RETIREMENT SYSTEM

10-37140-20	MSRS SURPLUS FUND	382,780.85
TOTAL AVAILABLE		382,780.85

ASSESSMENT (UPDATE) RESERVE

110-67-509-10	UPDATE ASSESSMENT	2,946.29
TOTAL AVAILABLE		2,946.29

WATER FUND BALANCE

	VEHICLE ALLOCATION	-4,000.00
	WATER RECEIVABLE	-14,357.41
	OPERATING INCOME/LOSS	4,092.44
	REVENUE- DRINKING WATER PRGM	15,000.00
	LONG RANGE CAP PLANNING- WATER SYSTEM FSP	-36,639.06
TOTAL AVAILABLE		335,503.02

WATER DEPARTMENT / TRUCK

	BEGINNING BALANCE	10,029.40
	2020 BUDGET ALLOCATION	4,000.00
TOTAL AVAILABLE		14,029.40

WATER DEPARTMENT / FUTURE BENEFIT LIABILITIES

		3,600.00
TOTAL AVAILABLE		3,600.00

WASTEWATER FUND BALANCE

	BEGINNING BALANCE	269,526.42
	WASTEWATER RECEIVABLE	-38,289.98
	OPERATING INCOME/LOSS	37,249.41
	LONG RANGE CAP PLANNING WASTEWATER SYSTEM- FSP	-10,374.55
	LONG RANGE CAP PLANNING WASTEWATER SYSTEM- CAP	-19,010.59
TOTAL AVAILABLE		239,100.71

RESERVE ACCOUNTS – 2020 CONT.**WASTEWATER / SLUDGE REMOVAL RESERVE****TOTAL AVAILABLE**54,526.05
54,526.05**WASTEWATER CAPITAL / EQUIPMENT RESERVE**

LONG RANGE CAP PLANNING WATER & WASTEWATER SYSTEM

TOTAL AVAILABLE-2,163.77
45,789.76**WASTEWATER DEPARTMENT / FUTURE BENEFIT LIABILITIES****TOTAL AVAILABLE**3,600.00
3,600.00**WASTEWATER BUILDING / PAVING RESERVE****TOTAL AVAILABLE**28,419.07
28,419.07**WASTEWATER DEPARTMENT / TRUCK**

BEGINNING BALANCE

2020 BUDGET ALLOCATION

TOTAL AVAILABLE10,029.40
4,000.00
14,029.40**SEPTAGE RECEIVING SITE****TOTAL AVAILABLE**2,504.47
2,504.47**CARRY FORWARD - 2020**

105-07	VRF- WASTE MANAGEMENT	-656.05
110-70-507-01	TIF # 1 EAST MAIN STREET	64,052.03
110-82-507-01	TIF # 3 WEST MAIN STREET	23,835.82
115-03-680-06	CDBG - COMMUNITY ENTERPRISE	-635.41
115-03-680-36	CDBG - UNDERGROUND STORAGE TANKS	-92.00
101-20-40230	HOMESTEAD EXEMPTION 2019	109,034.00
101-40-40452	MISC ADMINISTRATION- SALE OF PROPERTY 63 E. MAIN	19,650.00
115-03-45012	DEP- SMALL COMMUNITY GRANT	8,746.00
115-03-45040	COVID RESPONSE GRANT	38.03
10-11410-50	LIONS PAVILION	4,715.78
10-11410-55	MOVIES IN THE PARK	700.51
10-11530-00	OTHER ACCOUNTS RECEIVABLE - SALT	-2,270.43
10-24000-00	EOY A/P - AUDIT	9,000.00
10-24110-01	BMV	4,537.69
10-24110-02	DOGS	528.00
10-24110-06	VITAL RECORDS FEE	176.00
10-24110-07	PLUMBING PERMIT FEES	245.00
10-24110-51	IF & W FEES	18,032.25
10-24610-02	MAINE STATE RETIREMENT SYSTEM	0.47
10-24610-07	COFFEE FUND	218.64
10-24610-09	SODA FUND	396.98
10-24610-10	WELLNESS WORKS	71.93
10-24610-20	SODA/CANDY FUND - PD	119.50
10-24610-16	FRATERNAL ORDER OF POLICE	0.37
10-37230-23	FISH RIVER GREENWAY PROJECT	3,451.21

TOTAL

263,896.32

Town Clerk Report

	2018	2019	2020
MARRIAGES	27	25	26
BIRTHS	52	86	64
DEATHS	79	66	73
 GENERAL ASSISTANCE	 6	 5	 7
 REGISTERED VOTERS AS OF 12/31/20	 3,034	 3,042	 3,246
Unenrolled	915	928	947
Republican	612	637	775
Democratic	1449	1420	1464
Green	48	57	60
Libertarian	0	0	0
 DOG LICENSES			
Male/Female	66	58	66
Neutered	363	341	331
Kennels	4	4	3





2020 Annual Report

The purpose of this report is to highlight recycling accomplishments and actual costs for disposal of Municipal Solid Waste (MSW) for the communities of Fort Kent, Frenchville, St. Agatha and Madawaska in the 2020 calendar year (January 1 – December 31).

2020 MSW Tonnage by Town

Town	Tonnage	Expense
Madawaska	3,822.250	\$ 470,136.75
Frenchville	743.17	\$ 91,409.91
Fort Kent	3,176.500	\$ 390,790.50
St. Agatha	626.250	\$ 77,028.75
TOTAL:	8,368.42	\$ 1,029,365.91

Construction & Demolition Debris (C&D) is collected at the Valley Recycling Facility and cost of disposing is billed directly to the resident, business or contractor. While VRF is responsible for the ultimate disposal of C&D materials, the broad property taxpayer base is not charged for the collection and disposal of C&D.

2020 C&D & Special Waste Tonnage

	Tonnage	Revenue
Construction & Demo Debris	998.37	\$ 132,783.31
Tires		\$ 21,072.00
Universal & Out of District	N/A	\$ 20,181.84
TOTAL:		\$ 174,037.15

Recycling generates additional revenue for the VRF. In addition, all materials that are recycled are not disposed of in the landfill, thereby saving the local taxpayers additional expense. In 2020, a total of 529.66 tons of recyclable materials were processed and generated revenue in the amount of \$32,612.23. VRF strongly encourages all residents of our communities to continue to be proactive with recycling. Recycling containers (yellow and red igloos, cardboard dumpsters, and glass recycling totes) are placed in various locations in our owner communities for your convenience. Please contact your local town office for additional information.

Also, any business that wishes to start a recycling program whereby VRF will pick up recyclables onsite, should contact the VRF Supervisor at 543-6372 to learn more about recycling options for your business.

In closing, we thank the residents and businesses for your support in 2020 and look forward to serving you in the coming years.

Sincerely,

Gary M Picard
 Gary M. Picard, Administrator
 Valley Recycling Facility Inc.



Annual Report to Fort Kent

2020 Activity Summary

- 86 - Critical Care and Ambulatory Medical flights compared to 90 in 2019
- 62 – Business Flights compared to 36 in 2019
- 141 – Pleasure Flights compared to 132 in 2019
- 699 - Recorded Flight Ops compared to 939 in 2019
- 5 - International Flights compared to 3 in 2019
- 12,682.4 gallons of fuel sold, (Jet-A/100LL) compared to 11,531.6 gallons in 2019

Looking back at 2020

- In 2020 we were faced with the Coronavirus outbreak which kept traveling and air traffic to a minimum.
- The St. Valley Technology Center forestry students have been doing some timber harvesting and land management practices on NARAA's property
- Local cattle farmer has been utilizing the grassland surrounding the runway. Cutting and bailing of the hay.
- Received money from Cares Act Grant
- Office and lobby heating upgrades
- Sold Non-Directional Beacon Property
- Taxiway/Apron reconstruction project started

Looking into 2021

- Wrap up Apron/Taxiway reconstruction project.

- Work on advertising/promoting NARAA and the surrounding communities to outdoor enthusiast.
- Work on getting new pilots and aircraft at NARAA.
- Work on starting a Flight School.
- Work on upgrading snow removal equipment

Thank You for your continued support, and don't forget to check us out and follow us on Facebook
(Northern Aroostook Regional Airport Authority)

You may contact the airport manager Matt Derosier for more information regarding this report at 543-6300 or 436-0715 or by email frenchvilleairport@gmail.com.

You may also speak with the Airport Authority directors in person. The directors of Northern Aroostook Regional Airport also known as NARAA are as follows President and chairman Steve Ouellette, Vice President Percy Thibeault, Treasurer Keith Pelletier, Secretary Cliff Cyr, Don Berube, Carroll Theriault, Paul Chasse, Jason Boucher, Richard Marston Alternate is Adam Paradis.

Respectfully submitted,

Matthew Derosier
Airport Manager



Airport Authority Operations Budget

2021 Budget

Income from Operations

Product Sales-Accts.3005/3010/3020/3021/3050	11000
LEASE (3100)	21150
SERVICE FEES (3200)	14500

Income - Other

Operations Appropriations (3300)	97500
Interest Income (3560)	100

Surplus

Total Income 144250

Expenses

Advertising/Airport Promotions	2000
Tools & Equipment	2000
Mobile Fuel Service	3000
Snow Removal	10000
Snow Removal Payroll	12000
Runway Light Maintenance	400
Veg. Management	2500
Veg. Management Payroll	3500
Travel Reimbursement	200
General Facility Maintenance (5451,5452,5455,5458)	4000
Fuel Farm Maintenance (5457,5459)	2000
Insurance	11500
Interest Expense (MMBB and NFCU)	250
Air Show Debt Interest	2000
Real Estate Taxes	0
Deposit Account Related Expense	0
CREDIT CARD PROCESSING	500
Supplies (5576,5577,5578,&6050)	2000
Licenses & Registrations	1000
Professional Fees	4500
Electricity	4200
Communication	2500
Heating	6000
Wages	2000
Postage 6010/6020	100
General Operations Payroll Expense with W/C	68000

Personnel Healthcare Compensation	10400
Retirement	5200

Total Expenses 144250

Uncollected Real Estate & Personal Prop. Taxes

	2017	2018	2019	2020	Total
Acadia Federal Credit Union				1010.11	1,010.11
Albert, Dean				329.33	329.33
Anderson, Kevin				128.07	128.07
* Anderson, Kevin J				3,521.98	3,521.98
* Anderson, Wayne J				1,946.24	1,946.24
Arline, Catherine L			335.40	343.05	678.45
Audibert, Lawrence				1,845.61	1,845.61
Babin, Emanuel				343.05	343.05
Bard, Roland			1,095.64	1,006.28	2,101.92
Beaulieu, Michael				1,678.21	1,678.21
Belanger , David				198.97	198.97
Belanger, Gerry A			1,285.70	1,315.03	2,600.73
Benoit, Kathy J				999.42	999.42
Bernier, Gregory				3,478.53	3,478.53
Bernier, Jeffrey				7,802.67	7,802.67
* Berthiaume, Sarah E				260.72	260.72
Berube, Michael J				13.11	13.11
* Blanchette, Andrew R				316.35	316.35
Blier, Glenn				930.72	930.72
Bouchard, Chad L				999.42	999.42
Boucher Living Trust				3,226.96	3,226.96
* Boucher, Galen				937.67	937.67
Boucher, Gertrude				159.75	159.75
Boucher, Scott R Estate of				628.78	628.78
* Boulay, Alan				1,415.65	1,415.65
Bouley, Aurele D Jr			4,407.16	4,507.68	8,914.84
Brown, Dawn				544.31	544.31
Bruely, Shelly				811.89	811.89
* C M J Railroad LLC				34.31	34.31
Campbell, James L				529.15	529.15
Cancelarich, Paul				20.00	20.00
Carlson, David J				242.42	242.42
Caron, Chad			4,738.08	4,274.41	9,012.49
Caron, Craig				1,987.40	1,987.40
Caron, David				365.92	365.92
* Caron, Dean R				613.98	613.98
Caron, Glenn				226.00	226.00
Caron, Stanley E				2,444.80	2,444.80
* Century Theatre Inc				176.10	176.10
Charette, Roland			1,638.99	1,676.37	3,315.36
Charette, Roland P				992.78	2,008.21
Charette, Sonny D			1,439.98	1,472.83	2,912.81
Chasse, Delores			601.48	615.20	1,216.68
Clavette, Alphie Joseph II				1,621.48	1,621.48
Clavette, Alphie J II				4,439.07	4,439.07
Clavette, Ann M				2,650.63	2,650.63
CNA Trucking INC				2,456.24	2,456.24
Collins, Glenn				1,420.23	1,420.23
Collins, Roland P				2,058.30	2,058.30
Corriveau, Susan			128.37		128.37
Crocker, Leesa D				546.24	546.24
* Crossings				265.29	265.29
* Crusier, Cynthia				805.02	805.02
* Cyr, Christopher				910.23	910.23
Cyr, Joshua P				2,963.95	2,963.95

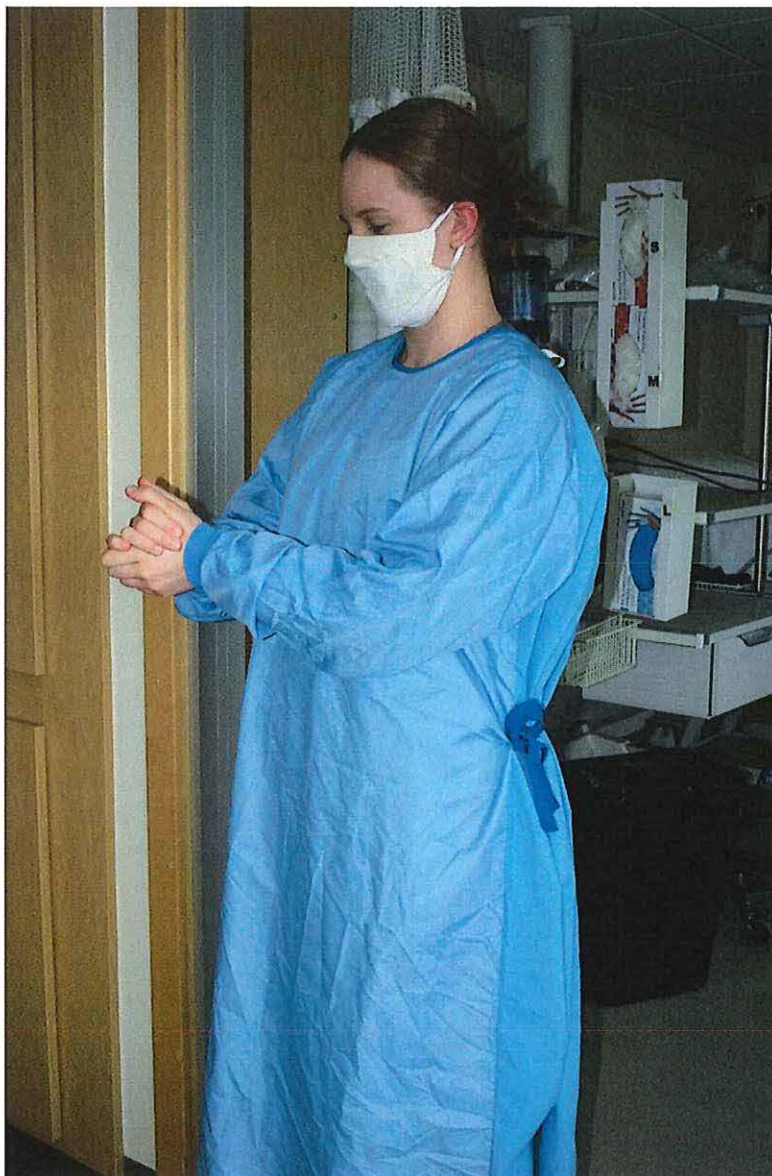
	2017	2018	2019	2020	Total
Cyr, Norma A			40.25	1,543.73	1,583.98
Daigle & Dow Inc				128.07	128.07
Daigle, Cary J			2,015.46	2,655.32	4,670.78
Daigle, Clarence				757.00	757.00
Daigle, Darrell P				992.56	992.56
Daigle, Dawn M				939.96	939.96
Daigle, John M			3,315.18	3,428.21	6,743.39
Daigle, Keith D				1,790.72	1,790.72
Daigle, Robert				459.69	459.69
* Daniels, Jeannette				407.09	407.09
* Davenport, Alphonse M				1,866.19	1,866.19
Deschaine, Connie				1,648.93	1,648.93
Deschaine, Kenneth Estate of				1,365.40	1,365.40
Desjardins, Kelby J			1,835.76	4,253.03	6,088.79
Dionne, Daren T				265.29	265.29
* Dionne, Travis				2,110.90	2,110.90
Dionne, Zachary K				468.84	468.84
DNP Consulting LLC				2,379.90	2,379.90
Dolan, Debra				1,921.08	1,921.08
Dube, Gorman				1,395.07	1,395.07
Dubois, Scott R				1,998.84	1,998.84
Dumais, Brandon R				2,387.72	2,387.72
Dumond, Danille M				1,770.14	1,770.14
Dumond, Michael			921.23	942.24	1,863.47
Gagnon, Lena				2,401.35	2,401.35
* Gagnon, Joseph Ricky				130.58	130.58
Gagnon, Trisha				1,411.70	1,411.70
Ginzburg, Sergey				903.10	903.10
Hafford, Heather			1,068.81	1,093.19	2,162.00
Hafford, Stanley Wade			1,093.80	1,136.64	2,230.44
Hartt, Tracey			4,078.46	4,790.71	8,869.17
* Hebert, Davis P				306.39	306.39
Hebert, Michael J				1,049.73	1,049.73
Hebert, Steven A				2,511.13	2,511.13
Hodgkin, Melissa H			934.65	910.23	1,844.88
* Hotchkiss Holdings LLC				3,554.00	3,554.00
Jalbert, Ray				1,065.74	1,065.74
Jandreau, Colby S				1,058.88	1,058.88
Jandreau, Shon				4,514.54	4,514.54
Jandreau, Shon D				4,148.62	4,148.62
Jandreau, Toby D				3,149.20	3,149.20
Jandreau, Wendy				718.12	718.12
JB Trucking				253.86	253.86
Jean, Jesse				1,749.56	1,749.56
Jo, Sunila				4,982.72	4,982.72
Jones, Travis W			1,601.09	1,722.11	3,323.20
Kelly, Kevin R Estate of				423.10	423.10
Kief, Robert				2,840.45	2,840.45
* King, Joshua D				1,598.61	1,598.61
Kirouac, Bernard W				766.15	766.15
KJD Logging Inc		6,539.07	6,321.17		12,860.24
* L&R Properties LLC				55.18	55.18
Labrie, John				2,705.53	5,462.52
LaFrance, Wayne				320.18	320.18
* Langille, Joanne A				1,267.00	1,267.00
Latvis, Benjamin				523.72	523.72
LaVertu, Ronnie J				628.93	628.93
Lebel, Donald J			3,155.00	3,112.61	6,267.61

	2017	2018	2019	2020	Total
* LeBlanc, Kevin				11.76	11.76
* Lemieux, Sylvain				544.31	544.31
LeVasseur, Betty				2,625.48	2,625.48
Lewis, Joseph A			499.72	400.23	899.95
L'Italien, Hannah			3,132.64	3,204.09	6,336.73
L'Italien, Hannah Lynn			344.34	352.20	696.54
Long, Stephen Allen				7.44	7.44
* Lubowicz, Alan R				214.98	214.98
Malick, Carol B				1,640.36	1,640.36
Manasewitsch, Alfred				452.83	452.83
Marquis, Paul E			779.18	969.69	1,748.87
Martin, John L				567.18	567.18
Martin, Kathy B				1,463.68	1,463.68
Martin, Taylor				912.51	912.51
Marvin & Lorraine Deschaine Living Trust			3,845.92	3,819.29	7,665.21
McBreairty, Devin G			480.98	786.73	1,267.71
McBreairty, Robert Jr				4,269.82	4,269.82
* McBrien, James J				1,079.46	1,079.46
* Medina, John W Jr				2,586.60	2,586.60
* Merriam, Karen				708.97	708.97
Messer, William J				240.14	240.14
Michaud, Bruce H				1,568.88	1,568.88
Michaud, Glen V				1,379.06	1,379.06
Morin, Dale				1,070.32	1,070.32
Morin, Dale J				3,293.28	3,293.28
Morneault, Brian E				1,132.07	1,132.07
Morneault, Bruce				2,769.56	2,769.56
Murphy, Larry				2,568.30	2,568.30
Nadeau, Adam J				1,109.86	1,109.86
Nadeau, Larry Jr			916.76	823.32	1,740.08
Nadeau, Louise				27.44	27.44
* Nadeau, Marco				176.01	176.01
Nadeau, Matthew J				3,851.31	3,851.31
Nadeau, Ronald				1,889.06	1,889.06
Nadeau, Steven				2,264.13	2,264.13
* Nichols, Joshua S				2,700.95	2,700.95
Northern Timber Trucking Inc			3,879.46	5,996.52	9,875.98
Northland Telephone Company of Maine			62.12	64.04	126.16
Oakes, Amy Dawn				1,047.45	1,047.45
Oakes, Elray J			1,457.87	1,376.77	2,834.64
Oakes, Scott				1,340.18	1,340.18
Okenquist, Gary R				1,843.32	1,843.32
O'Clair, Joshua L				2,934.22	2,934.22
Ouellette, Terry L				1,463.68	1,463.68
Paradis, Bernard				5,035.97	5,035.97
Paradis, David A				1,379.06	1,379.06
Paradis, Deanna M				1,492.11	1,492.11
Pelletier, Chad R				2,595.75	2,595.75
Pelletier, Corey L				2,131.48	2,131.48
Pelletier, Donald				989.77	989.77
* Pelleter, Edgar J Jr				1,347.04	1,347.04
Pelletier, Gilman A			2,086.19	2,019.42	4,105.61
* Pelletier, Kim				1,120.63	1,120.63
Pelletier, Ryan R				3,001.42	3,001.42
Pelletier, Tyler				1,234.98	1,234.98
Performance Printing and Designs				20.58	20.58
Plourde, Donna M				1,895.92	1,895.92
Plourde, Edgar (LE)				1,273.86	1,273.86

	2017	2018	2019	2020	Total
Plourde, Gabriel				903.37	903.37
Plourde, Normand				3,741.53	3,741.53
Plourde, Pascal				1,934.80	1,934.80
Plourde, Pascal Et Als				724.98	724.98
Plourde, Pascal N			323.68	1,068.03	1,391.71
Plourde, Ronnie				521.44	521.44
* Plourde, William				200.57	200.57
* Pooler, Eric S				832.47	832.47
R&M Property Rentals LLC				1,795.30	1,795.30
Riverview Homes INC				3,752.97	3,752.97
Robert McBreairty & Sons				331.62	331.62
Robert McBreairty Jr & Sons Inc				3,409.92	3,409.92
Rossignol, Christopher				6.02	6.02
Roy, Matthew R				711.26	711.26
Roy, Reggie				2,230.38	2,230.38
Saucier, Curtis				274.44	274.44
Saucier, Curtis M				6,334.47	6,334.47
Saucier, Jacques J				294.83	294.83
* Saucier, Keith				2,291.57	2,291.57
Saucier, Kenneth				1,873.68	1,873.68
Saucier, Lorin Ann				2,680.36	2,680.36
Saucier, Scott J			1,201.60	1,626.06	2,827.66
Saucier, Toby L			3,705.05	3,675.21	7,380.26
Scovil, James III				416.23	416.23
SJV Wireless Inc			478.50	489.42	967.92
Sirois, Gratien				331.62	331.62
* Sirios, Theresa R				410.85	410.85
Smith, Andrew M			572.42	585.47	1,157.89
Smith, Joseph M			5,053.36	5,054.27	10,107.63
Smith, Sarah J				561.92	561.92
Soucy, Jake				1,056.59	1,056.59
Soucy, Jared V				4,413.05	4,413.05
Soucy, Joseph D				4,381.89	4,381.89
Soucy's Economat Inc				6,769.52	6,769.52
Squire, Mariella R				1,161.80	1,161.80
Stamp, Pat				61.75	61.75
Stanley, Tiffany Lynn				853.05	853.05
Stanlick, Lori				578.61	578.61
Stroud, Brianna M				356.77	356.77
Susee, Alan M				11,361.82	11,361.82
Susee, Dawn D				1,294.36	1,294.36
Tardif, Daniel			412.47	1,964.01	2,376.48
Tardif Saw Mill				738.70	738.70
Therault Irrevocable Trust				4,377.32	4,377.32
Therault Boys INC				1,392.78	1,392.78
Therault, Andrew J				3,837.59	3,837.59
* Therault, Andy				795.88	795.88
Therault, Brian J				2,655.21	2,655.21
Therault, Don			1,735.14	1,202.96	2,938.10
Therault, Herman			5,766.65	5,898.18	11,664.83
Therault, Herman J				3,986.24	3,986.24
Therault, Mark				283.04	283.04
* Thibodeau, Jason				3,492.25	3,492.25
Therault, Roland				609.40	609.40
Thibodeau, Jimmy J				3,022.58	3,022.58
Thibodeau, Lance S			1,990.04	2,035.43	4,025.47
Thibodeau, Sheldon T				217.27	217.27
* Thibodeau, Stacey L				1,891.35	1,891.35

	2017	2018	2019	2020	Total
* Thibodeau, Stephen M				503.14	503.14
* Timepayment Corp				43.45	43.45
Valcourt, Judy			746.82	649.51	1,396.33
Violette, Mark C				2,183.44	2,183.44
* Voisine, Betty				578.61	578.61
Voisine, Gary				2,570.59	2,570.59
Voisine, Gerald				434.53	434.53
Voisine, Leon Jr				530.58	530.58
Balances less than \$5.00	14.71	16.31	4.61	9.45	45.08
Credit on account for 2020				(9,455.84)	(9,455.84)
Total	0.00	14.71	6,555.38	85,276.95	385,097.43
					476,944.47

**Paid after books closed



Wastewater Department Debt Service

	Principal	Interest Rate	Interest	Total Debt Service	Balance
MAINE MUNICIPAL BOND BANK (2001FR) - WASTEWATER TREATMENT FACILITY					
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					
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					
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

	2020 APPROP	JAN - DEC '20 ACTUAL	2021 BUDGET REQUEST DEPARTMENT	PROPOSED INC(DEC) OVER 2020 BUDGET	2021 BUDGET REQUEST BUDGET COM.
119 - 91 WASTEWATER DEPARTMENT					
501 - SALARY/WAGES					
02 - SALARY/WAGES	127,000.00	126,358.10	136,000.00	9,000.00	136,000.00
502 - EMPL BENEFIT					
01 - UNEMPLOY COMP	0.00	0.00	140.00	140.00	140.00
02 - WORKERS COMP	3,900.00	3,880.22	6,200.00	2,300.00	6,200.00
11 - DEFERRED CMP	4,300.00	1,177.50	4,300.00	0.00	4,300.00
12 - MSRS	0.00	3,122.50	0.00	0.00	0.00
20 - HEALTH INS	22,400.00	22,675.39	24,400.00	2,000.00	24,400.00
30 - FICA	7,400.00	7,416.26	8,300.00	900.00	8,300.00
31 - MEDICARE	1,900.00	1,734.42	2,100.00	200.00	2,100.00
503 - SUPPLIES					
01 - OFFICE	1,250.00	549.49	1,250.00	0.00	1,250.00
02 - GENERAL	200.00	283.88	200.00	0.00	200.00
06 - POSTAGE	1,800.00	1,062.48	1,800.00	0.00	1,800.00
11 - CHEMICALS	5,200.00	4,327.28	5,200.00	0.00	5,200.00
34 - CONSTRUCTION	4,000.00	1,798.73	4,000.00	0.00	4,000.00
40 - HEATING FUEL	11,000.00	5,931.04	11,000.00	0.00	11,000.00
41 - OILS/LUBE	500.00	29.10	500.00	0.00	500.00
51 - CLOTHING	500.00	372.47	500.00	0.00	500.00
62 - COMPUTER S/W	3,800.00	2,465.42	4,000.00	200.00	4,000.00
71 - GAS/OIL	5,500.00	3,362.00	5,500.00	0.00	5,500.00
80 - UNIF/SAFETY	5,200.00	3,832.33	5,200.00	0.00	5,200.00
90 - OTHER MISC	500.00	288.50	500.00	0.00	500.00
504 - PROF & TECH					
01 - EMPL TRAINING	1,000.00	210.00	1,000.00	0.00	1,000.00
30 - FEE/LIC/PERM	2,500.00	2,490.82	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	1,800.00	1,875.00	1,900.00	100.00	1,900.00
60 - MONITORING	950.00	368.00	950.00	0.00	950.00
505 - PROPERTY SVC					
01 - VEH REPAIRS	4,000.00	2,600.33	4,000.00	0.00	4,000.00
10 - ELECTRICITY	65,000.00	61,848.29	65,000.00	0.00	65,000.00
11 - WATER FEES	1,700.00	1,479.62	1,600.00	-100.00	1,600.00
12 - PHONE/INTERN	2,600.00	3,114.31	2,600.00	0.00	2,600.00
20 - BLDG REP/MNT	2,300.00	1,003.98	2,300.00	0.00	2,300.00
40 - GEN REPAIRS	2,400.00	1,354.61	2,400.00	0.00	2,400.00
42 - P/STA MAINT	8,500.00	10,837.74	13,500.00	5,000.00	13,500.00
51 - S/WASTE CURB	500.00	480.00	500.00	0.00	500.00
506 - OTHER PURCH					
01 - LIAB INS	14,600.00	14,765.47	15,000.00	400.00	15,000.00
10 - TRAVEL	2,000.00	1,657.26	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	4,344.42	8,000.00	0.00	8,000.00
508 - DEBT SVC					
01 - REDEM/PRINC	136,900.00	136,856.46	140,400.00	3,500.00	140,400.00
05 - INTEREST EXP	13,600.00	13,567.55	10,700.00	-2,900.00	10,700.00
509 - MISC ITEMS					
01 - TAX ABATEMNT	250.00	119.85	250.00	0.00	250.00
TOTAL	511,800.00	486,140.82	532,540.00	20,740.00	532,540.00

	2020 APPROP	JAN - DEC '20 ACTUAL	2021 BUDGET REQUEST DEPARTMENT	PROPOSED INC(DEC) OVER 2020 BUDGET	2021 BUDGET REQUEST BUDGET COM.
109 - 92 WATER DEPARTMENT					
426 - TAXES OTHER					
00 - TAXES OTHER	2,500.00	2,600.19	2,700.00	200.00	2,700.00
427 - INTEREST EXP				0.00	
00 - INTEREST EXP	4,700.00	4,678.52	4,600.00	-100.00	4,600.00
428 - PRINCIPAL P				0.00	
00 - PRINCIPAL P	66,000.00	65,948.16	69,300.00	3,300.00	69,300.00
502 - EMPL BENEFIT				0.00	
30 - FICA	6,100.00	6,255.40	6,900.00	800.00	6,900.00
31 - MEDICARE	1,600.00	1,463.32	1,800.00	200.00	1,800.00
601 - SALARY/WAGES				0.00	
10 - S/S OFFICE	105,000.00	106,170.95	111,500.00	6,500.00	111,500.00
604 - PENSION/BENE				0.00	
80 - ADMIN/GEN	35,000.00	34,041.47	37,000.00	2,000.00	37,000.00
615 - PURCH.POWER				0.00	
10 - SS EXP OPER	28,500.00	24,367.12	28,500.00	0.00	28,500.00
618 - CHEMICALS				0.00	
30 - W/T OPS	6,500.00	6,673.71	6,500.00	0.00	6,500.00
620 - MAT/SUPPLIES				0.00	
10 - S/S PUMP OPS	8,000.00	4,774.11	8,000.00	0.00	8,000.00
20 - S/S PUMP MNT	1,500.00	1,390.53	1,500.00	0.00	1,500.00
30 - W/T OPS	250.00	80.68	250.00	0.00	250.00
40 - W/T MAINT.	4,100.00	1,837.78	4,100.00	0.00	4,100.00
50 - T/D OPS	1,700.00	1,664.90	1,700.00	0.00	1,700.00
60 - T/D MAINT.	5,500.00	2,517.06	5,500.00	0.00	5,500.00
70 - CUST. ACCTS.	2,800.00	3,114.31	3,200.00	400.00	3,200.00
80 - ADMIN & GEN.	8,100.00	5,276.39	8,100.00	0.00	8,100.00
633 - C.S. LEGAL				0.00	
80 - ADMIN/GEN	1,800.00	1,875.00	1,900.00	100.00	1,900.00
635 - C.S. OTHER				0.00	
30 - W/T EXP/OPER	1,800.00	768.60	1,800.00	0.00	1,800.00
40 - W/T EXP/MAIN	4,400.00	3,496.95	4,400.00	0.00	4,400.00
66 - REPAIR HYDRA	1,500.00	798.04	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				0.00	
60 - T/D EXP/MAIN	15,000.00	3,686.00	15,000.00	0.00	15,000.00
650 - TRANSPORT EX				0.00	
10 - S/S EXP/OPER	3,800.00	2,511.61	3,800.00	0.00	3,800.00
80 - ADMIN/GEN	5,000.00	3,361.94	5,000.00	0.00	5,000.00
656 - VEHICLE INS.				0.00	
80 - ADMIN/GEN	8,200.00	8,404.51	8,200.00	0.00	8,200.00
660 - ADVERTISING				0.00	
80 - ADMIN/GEN	200.00	0.00	200.00	0.00	200.00
667 - REG COMM OTH				0.00	
30 - W/T EXP/OPER	2,000.00	2,471.00	2,500.00	500.00	2,500.00
670 - BAD DEBT				0.00	
70 - CUST ACCTS	100.00	0.00	100.00	0.00	100.00
675 - MISC. EXP.				0.00	
10 - S/S EXP/OPER	2,000.00	3,295.00	2,500.00	500.00	2,500.00
20 - S/S EXP/MAIN	1,000.00	459.00	1,000.00	0.00	1,000.00
30 - W/T EXP/OPER	100.00	298.99	100.00	0.00	100.00
71 - CUST BILLING	250.00	30.31	250.00	0.00	250.00
80 - ADMIN/GEN	1,000.00	90.00	1,000.00	0.00	1,000.00
TOTAL	358,500.00	326,901.55	372,900.00	14,400.00	372,900.00

	2020 APPROP	JAN - DEC '20 ACTUAL	2021 BUDGET REQUEST	PROPOSED INC(DEC) OVER 2020 BUDGET	2021 BUDGET REQUEST BUDGET COM.
119 - 91 WASTEWATER DEPARTMENT REVENUES					
40030 LIEN COSTS	250.00	316.80	250.00	0.00	250.00
40320 SEWERAGE CHARGES	520,000.00	511,106.62	530,000.00	10,000.00	530,000.00
40410 INVESTMENT EARNINGS	500.00	4,085.52	2,500.00	2,000.00	2,500.00
40450 OTHER MISC REVENUES	1,700.00	5,150.45	2,000.00	300.00	2,000.00
41900 INTEREST & DIVIDEND					
INCOME	1,000.00	2,730.84	1,500.00	500.00	1,500.00
TOTALS	523,450.00	523,390.23	536,250.00	12,800.00	536,250.00

WASTEWATER FUND BALANCE

BEGINNING BALANCE	269,526.42
WASTEWATER RECEIVABLE	-38,289.98
OPERATING INCOME/LOSS	37,249.41
LONG RANGE CAP PLANNING-WASTEWATER FSP	-10,374.55
LONG RANGE CAP PLANNING-WASTEWATER CAP	-19,010.59
TOTAL AVAILABLE	239,100.71

	2020 APPROP	JAN - DEC '20 ACTUAL	2021 BUDGET REQUEST	PROPOSED INC(DEC) OVER 2020 BUDGET	2021 BUDGET REQUEST BUDGET COM.
109- 91 WATER DEPARTMENT REVENUES					
40410 INVESTMENT EARNING	2,500.00	3,483.55	3,000.00	500.00	3,000.00
41900 INTEREST & DIVIDENDS INCOME	600.00	734.84	600.00	0.00	600.00
46000 UNMETERED WATER REVENUE	200.00	218.70	200.00	0.00	200.00
46101 METERED RESIDENTIAL SALES	125,000.00	125,162.22	125,000.00	0.00	125,000.00
46102 METERED COMMERCIAL SALES	42,100.00	41,970.85	41,000.00	-1,100.00	41,000.00
46104 METERED PUBLIC AUTHORITIES	33,500.00	32,096.54	32,000.00	-1,500.00	32,000.00
46201 PUBLIC FIRE PROTECTION	100,000.00	100,000.00	100,000.00	0.00	100,000.00
46202 PRIVATE FIRE PROTECTION	10,600.00	11,056.86	11,000.00	400.00	11,000.00
47400 OTHER WATER REVENUES	500.00	1,270.43	500.00	0.00	500.00
TOTAL	315,000.00	315,993.99	313,300.00	-1,700.00	313,300.00

WATER FUND BALANCE

BEGINNING BALANCE	371,407.05
VEHICLE ALLOCATION	-4,000.00
WATER RECEIVABLE	-14,357.41
OPERATING INCOME/LOSS	4,092.44
REVENUE - DRINKING WATER PROGRAM	15,000.00
LONG RANGE CAP PLANNING-WATER -FSP	-36,639.06
TOTAL AVAILABLE	335,503.02

**OUTSTANDING WASTEWATER BILLS & LIENS
AS OF DECEMBER 31, 2020**

	2019 Liens	2020 Current Billing	TOTALS
Anderson, Kevin J		362.13	362.13
Babin, Justin		268.80	268.80
* Baker, Tracey L		48.30	48.30
Baron, Denise		144.90	144.90
* Beaulieu, Lynne D		48.30	48.30
* Belanger, Eileen		71.55	71.55
Bennett, Erica L	141.59	429.30	570.89
Bird, Thomas E		96.60	96.60
Blanchette, Kristi		215.55	215.55
* Bonenfant Living Trust		48.30	48.30
Bouchard, Chad L		231.60	231.60
Bouchard, John		48.43	48.43
Bouchard, Shane A		268.50	268.50
* Bouchard, Tina		48.30	48.30
* Boucher, Brenda J		53.70	53.70
* Boucher, Galen		71.55	71.55
* Boulay, Alan		96.60	96.60
* Bourgoin, Scott N		71.55	71.55
Boutin, Berthier		48.30	48.30
* Boutot, Samantha L		86.10	86.10
Cannan, Deborah Lee		48.30	48.30
Caron, Chad		285.64	285.64
* Caron, Judy		59.26	59.26
* Carpenter, Matthew D		59.22	59.22
Cecilia J Pinter Living Trust		71.55	71.55
Celik, Bridget		107.33	107.33
Charette, Daniel		96.43	96.43
* Charette, Paula		38.40	38.40
* Charette, Rachel L		71.55	71.55
Charette, Roland		660.60	660.60
Charette, Sonny D		429.30	429.30
* Chiasson, Christopher		71.55	71.55
* Christ Congregation Church		113.89	113.89
* Clavette, Alphonse Joseph II		91.50	91.50
Clavette, Ann M		38.61	38.61
* Cowie, June K		48.30	48.30
* Cyr, Christopher	216.49	289.80	506.29
* Cyr, Norma A		134.67	134.67
Daigle, Brian		280.91	280.91
* Daigle, Cheyenna L	169.60		169.60
* Daigle, Clarence		71.55	71.55
Daigle, Darrell & Gloria		97.24	97.24
* Daigle, Sierra A		48.30	48.30
Deschaine, Kenneth, Estate of		286.47	286.47
* Desjardins, Herman		193.74	193.74
Deveau, Clement		5.15	5.15
Dolan, Debra		205.91	205.91
Dubois, Randi J		143.43	143.43
* Dubois, Scott R		161.40	161.40
* Dumais, Brandon R		215.10	215.10
Dumond, Aaron M		289.80	289.80
* Dumond, Dawn L		71.60	71.60
Dumond, John		102.51	102.51
Dumond, Michael		96.83	96.83

	2019	2020	TOTALS
	Liens	Current Billing	
* Freeman, Daniel		86.10	86.10
Gagnon, Trisha		338.10	338.10
Ginzburg, Sergey	299.72	429.30	729.02
* Gray, Caitlyn		103.20	103.20
* Hafford, Melford JR		48.30	48.30
Hafford, Stanley Wade	33.94	429.30	463.24
Hartt, Tracey	238.85	446.10	684.95
* Hebert, Daniel	421.07	429.30	850.37
Hodgkin, Melissa H		231.54	231.54
* Hotchkiss Holdings LLC		291.00	291.00
Jandreau, Carroll	190.49	511.20	701.69
* Jandreau, Colby S		48.30	48.30
* Jandreau, Ricky K		143.10	143.10
Jandreau, Shon		1,458.92	1,458.92
* Jandreau, Wendy		48.30	48.30
Kief, Robert		120.76	120.76
Kilcollins, John T		289.80	289.80
* King, Joshua D		143.10	143.10
King, Kathleen		48.35	48.35
* L&R Properties LLC		209.70	209.70
Labrie, John		182.70	182.70
* Landry, Lenny		63.72	63.72
* Laurin, Mikael JR		87.38	87.38
* Lemieux, Sylvain		143.10	143.10
Lewis, Joseph A	325.08	338.40	663.48
* Madore, David A		48.30	48.30
* Madore, Debra		48.30	48.30
* Maine Northern Railway		48.68	48.68
Maine Woodlands Realty Company		71.60	71.60
Malick, Carol B		289.80	289.80
* Marin, Elizabeth R		145.08	145.08
* Marquis, Paul E		116.00	116.00
Martin, Dorilla (LE)		93.45	93.45
Martin, Kathy B		186.36	186.36
Martin, Taylor		9.92	9.92
Marvin & Lorraine Deschaine Living Trust		613.48	613.48
* Masonic Association of Fort Kent		300.50	300.50
McBreairty, Devin G	292.29	289.80	582.09
McBrien, James J		406.46	406.46
Michaud, Bruce H		289.90	289.90
Michaud, Glen V	527.96	645.50	1,173.46
* Michaud, Robert J		40.05	40.05
* Michaud, Shawn		72.03	72.03
Morgan, Seth A		215.10	215.10
Morneault, Brian E		214.65	214.65
Morneault, Bruce		467.41	467.41
* Nadeau, Ashley Z		71.60	71.60
Nadeau, Marco		80.70	80.70
Nadeau, Ronald		96.84	96.84
Nadeau, Timmy		328.20	328.20
Nichols, Joshua S		286.20	286.20
Northern Timber Trucking Inc	254.24	536.64	790.88
Okenquist, Gary R		53.70	53.70
* Ouellette, Alain		71.55	71.55
* Ouellette, Andrew		144.90	144.90
* Ouellette, Benson Paul		143.10	143.10
* Ouellette, Dale		71.55	71.55
* Ouellette, Delmer		71.55	71.55
* Ouellette, Joey R		71.55	71.55

	2019	2020	TOTALS
	Liens	Current Billing	
* Ouellette, Samuel		48.30	48.30
* Paradis, Bernard		764.03	764.03
* Paradis, Bernard A		264.00	264.00
* Paradis, David A		48.30	48.30
Pelletier, Donald		429.30	429.30
Pelletier, Glenn		53.70	53.70
Pelletier, Jeffrey		312.30	312.30
Pelletier, Kim		357.75	357.75
Pelletier, Mary		48.30	48.30
Pelletier, Matthew J		64.65	64.65
Pelletier, Owen H		184.81	184.81
Pelletier, Ryan R		335.09	335.09
Pelletier, Tyler		286.20	286.20
Pinette, Tyler T		48.30	48.30
Plourde, Yvaina Joyce		286.20	286.20
Roy Ouellette, Susan Juilette		20.75	20.75
Roy, Milton G, Estate of		338.10	338.10
* Saucier, Kenneth		312.90	312.90
Saucier, Scott J		96.60	96.60
Schenk, Mark A		291.00	291.00
Scovil, James III		194.25	194.25
* Smart, Daniel R		48.30	48.30
Smart, Rachel		728.70	728.70
Smith, Joseph M		68.61	68.61
* Soucy, George R		71.55	71.55
* Soucy, Joseph D		845.40	845.40
Soucy's Economat Inc		6.39	6.39
Squire, Mariella R		241.50	241.50
Susee, Alan M		220.81	220.81
Susee, Allan		166.80	166.80
Theriault, Andy Lee		13.04	13.04
Theriault, Brian J	1,098.28	965.94	2,064.22
Theriault, Herman	354.52	662.40	1,016.92
* Thibodeau, Jason		71.91	71.91
Thibodeau, Sheldon T		289.80	289.80
Thibodeau, Stacey L		327.90	327.90
* University of Maine		4,265.29	4,265.29
* University of Maine Systems		48.85	48.85
* Voilette, Mark C		82.46	82.46
Voisine, Betty		215.43	215.43
Voisine, Gary		290.10	290.10
Voisine, Gary		71.55	71.55
Voisine, Rena Mae	0.53	429.30	429.83
* Vosteen, David		113.35	113.35
* Walker, Jessica		53.75	53.75
Miscellaneous accounts with balances under \$5.00		101.52	101.52
Miscellaneous accounts with credits:		(2,483.46)	(2,483.46)
TOTALS	8,602.65	33,725.33	38,289.98

* Paid after books closed

TOWN OF FORT KENT, MAINE

ANNUAL FINANCIAL REPORT
with Independent Auditors Report

For the Year Ending December 31, 2019

TOWN OF FORT KENT, MAINE
 ANNUAL FINANCIAL REPORT
 Year Ended December 31, 2019
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KEEL J. HOOD

Certified Public Accountant

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

INDEPENDENT AUDITORS REPORT

August 12, 2020

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, 2019, 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, 2019, 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, Schedule of Town's Proportionate Share of the Net Pension Liability, Schedule of Changes in Town's Total Health Plan OPEB Liability and Related Ratios and the Schedules of Town Contributions 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 August 12, 2020, 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.

Julie Hood, CPA

TOWN OF FORT KENT, MAINE
Statement of Net Position
December 31, 2019

Statement 1

ASSETS	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
Current Assets:			
Cash	\$ 3,355,039	\$	\$ 3,355,039
Receivables			
Taxes	456,178		456,178
Liens	91,210		91,210
Accounts	480,227	53,851	534,078
Other governments	68,400		68,400
Inventory		13,525	13,525
Internal balances	(807,206)	807,206	0
Total Current Assets	3,643,848	874,582	4,518,430
Noncurrent Assets:			
Capital assets, net	5,232,098	6,164,637	11,396,735
Total Assets	8,875,946	7,039,219	15,915,165
DEFERRED OUTFLOWS OF RESOURCES			
Other post employment benefit related	11,844		11,844
Total Deferred Outflows or Resources	11,844	0	11,844
Total Assets and Deferred Outflows	8,887,790	7,039,219	15,927,009
LIABILITIES			
Current Liabilities:			
Accounts payable	9,827		9,827
Accrued Interest		6,091	6,091
Other governments	22,313		22,313
Current portion of long term debt:			
Lease payable	119,685		119,685
Bonds payable	245,895	193,449	439,344
Total Current Liabilities	397,720	199,540	597,260
Noncurrent Liabilities:			
Lease payable	628,346		628,346
Bonds payable	1,571,790	614,226	2,186,016
Net other post employment benefit	126,379		126,379
Total Noncurrent Liabilities	2,326,515	614,226	2,940,741
Total Liabilities	2,724,235	813,766	3,538,001
DEFERRED INFLOWS OF RESOURCES			
Other post employment benefit related	13,384		13,384
Total Deferred Inflows of Resources	13,384	0	13,384
Total Liabilities and Deferred Outflows	2,737,619	813,766	3,551,385
NET POSITION			
Invested in capital assets, net of related debt	2,666,382	5,356,962	8,023,344
Restricted	904,035	204,496	1,108,531
Unrestricted	2,579,754	663,995	3,243,749
Total Net position	\$ 6,150,171	\$ 6,225,453	\$ 12,375,624

The accompanying notes to the financial statements are an integral part of this statement.
page 3

TOWN OF FORT KENT, MAINE
Statement of Activities
For the Year Ended December 31, 2019

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	614,543	(55,000)	78,637	14,337		(466,569)
Protection	1,029,534		69,469	1,151		(958,914)
Public works	698,400		6,363	8,930		(683,107)
Leisure services	280,784		32,084	69,543		(179,157)
Health and sanitation	359,715					(359,715)
Social services	5,686			198,461		192,775
Special assessments	3,265,844					(3,265,844)
Unclassified	84,754					(84,754)
Debt service	93,880					(93,880)
Capital outlay	1,407,654					(1,407,654)
Total governmental activities	7,840,794	(55,000)	186,553	292,422	0	(7,306,819)
Business type activities:						
Sewer	514,280	32,500	532,455			(14,325)
Water	288,438	22,500	323,259			12,321
Total business type activities	802,718	55,000	855,714	0	0	(2,004)
Total	8,643,512	0	1,042,267	292,422	0	(7,308,823)

Changes in Net position:

	Governmental Activities	Business-Type Activities	Total
Net (expense) / revenue	(7,306,819)	(2,004)	(7,308,823)
General revenues:			
Property taxes	4,916,907		4,916,907
Excise taxes	1,257,990		1,257,990
Interest and costs on taxes	45,128		45,128
Intergovernmental:			
State revenue sharing	257,351		257,351
Local road assistance	78,832		78,832
Homestead exemption	268,025		268,025
Park fee sharing	3,431		3,431
BETE	300,532		300,532
FAME			0
Veterans reimbursement			
Miscellaneous	6,608		6,608
Interest on notes receivable	24,302		24,302
Donations	17,750		17,750
Unrestricted interest	6,412	6,235	12,647
Sale of property not allocated	14,520		14,520
Total general revenues and transfers	7,197,788	6,235	7,204,023
Extraordinary Items			
MePFRS Refund	413,596		413,596
Change in Net position	304,565	4,231	308,796
Net position - beginning	5,845,606	6,221,222	12,066,828
Net position - ending	\$ 6,150,171	6,225,453	12,375,624

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, 2019

Statement 3

ASSETS	General Fund	Other Governmental Funds	Total Governmental Funds
Cash	\$ 3,355,039	\$	\$ 3,355,039
Receivables			
Taxes	456,178		456,178
Liens	91,210		91,210
Accounts	3,448	476,779	480,227
Other governments	68,400		68,400
Internal balances	(1,234,462)	427,256	(807,206)
Total Assets	<u>2,739,813</u>	<u>904,035</u>	<u>3,643,848</u>
LIABILITIES			
Liabilities:			
Accounts payable	9,827		9,827
Due to other governments	22,313		22,313
Total Liabilities	<u>32,140</u>	<u>0</u>	<u>32,140</u>
UNEARNED REVENUE			
Unearned property taxes	468,600		468,600
Total Liabilities and Unearned Revenue	<u>500,740</u>	<u>0</u>	<u>500,740</u>
FUND BALANCES			
Fund Balances			
Nonspendable		476,779	476,779
Restricted for revolving loans		427,256	427,256
Committed for capital uses	878,966		878,966
Assigned Expenditures	22,402		22,402
Assigned revenues	642,580		642,580
Unassigned	695,125		695,125
Total Fund Equity	<u>2,239,073</u>	<u>904,035</u>	<u>3,143,108</u>
Total Liabilities and Fund Equity	<u>\$ 2,739,813</u>	<u>\$ 904,035</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			5,232,098
Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds			468,600
Deferred property tax revenue			468,600
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			(748,031)
Bonds payable			(1,817,685)
Net pension liability including related outflows and inflows of resources			(127,919)
Net position of governmental activities			<u>\$ 6,150,171</u>

TOWN OF FORT KENT, MAINE
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2019

	General <u>Fund</u>	Other Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
Revenues:			
Taxes	\$ 6,168,825	\$	\$ 6,168,825
Intergovernmental	1,200,593		1,200,593
Charges for services	186,552		186,552
Interest	30,209	24,862	55,071
Total Revenues	<u>7,586,179</u>	<u>24,862</u>	<u>7,611,041</u>
Expenditures:			
Current:			
General government	585,670	4,430	590,100
Protection	948,784		948,784
Public works	940,152		940,152
Leisure services	278,988		278,988
Health and sanitation	359,715		359,715
Social services	5,686		5,686
Special assessments	3,265,844		3,265,844
Unclassified	84,754		84,754
Debt service	391,364		391,364
Capital outlay	1,463,425		1,463,425
Total Expenditures	<u>8,324,382</u>	<u>4,430</u>	<u>8,328,812</u>
Excess of Revenues Over (Under) Expenditures	<u>(738,203)</u>	<u>20,432</u>	<u>(717,771)</u>
Other Financing Sources (Uses):			
Operating Transfer in (out)	55,000		55,000
Sale of fixed assets	14,520		14,520
MePERS Refund	413,596		413,596
Debt issuance proceeds	443,698		443,698
(Uses) and Unusual Activity	<u>926,814</u>	<u>0</u>	<u>926,814</u>
Net Change in fund balances	188,611	20,432	209,043
Fund Balances - Beginning	<u>2,050,461</u>	<u>883,603</u>	<u>2,934,064</u>
Fund Balances - Ending	<u>\$ 2,239,072</u>	<u>\$ 904,035</u>	<u>\$ 3,143,107</u>

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, 2019

Net change in fund balances - total governmental funds	\$	209,043
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		443,698
Depreciation expense		(284,491)
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		107,360
Capital bond obligation principal payments		245,895
Bond proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Assets:		
Capital lease obligation proceeds		(443,698)
Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. They increase liabilities in the Statement of Net Position.		
Change in net OPEB liability with deferred inflows and outflows		(24,442)
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		51,200
Change in Net position of Governmental Activities	\$	304,565

TOWN OF FORT KENT, MAINE
Statement of Net Position
Proprietary Fund
December 31, 2019

ASSETS	Enterprise Fund		Total
	Sewer	Water	
Current assets:			
Receivables:	\$	\$	\$
Accounts	43,935	9,916	53,851
Inventory	13,525		13,525
Due from other funds	275,572	531,634	807,206
Total current assets	<u>333,032</u>	<u>541,550</u>	<u>874,582</u>
Noncurrent assets:			
Capital assets (net)	4,690,097	1,474,540	6,164,637
Total Assets	<u>5,023,129</u>	<u>2,016,090</u>	<u>7,039,219</u>
LIABILITIES			
Current liabilities:			
Accrued interest	3,711	2,380	6,091
Bond payable	133,469	59,980	193,449
Total current liabilities	<u>137,180</u>	<u>62,360</u>	<u>199,540</u>
Noncurrent liabilities:			
Bond payable	365,181	249,045	614,226
Total noncurrent liabilities	<u>365,181</u>	<u>249,045</u>	<u>614,226</u>
Total Liabilities	<u>502,361</u>	<u>311,405</u>	<u>813,766</u>
NET POSITION			
Investment in capital assets, net of related debt	4,191,447	1,165,515	5,356,962
Restricted	190,867	13,629	204,496
Unrestricted	138,454	525,541	663,995
Total net position	<u>\$ 4,520,768</u>	<u>\$ 1,704,685</u>	<u>\$ 6,225,453</u>

TOWN OF FORT KENT, MAINE
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Fund
For the Year Ended December 31, 2019

	<u>Enterprise Fund</u>		
	<u>Sewer</u>	<u>Water</u>	<u>Total</u>
Operating Revenues:			
Charges for services	\$ 525,856	\$ 200,632	\$ 726,488
Public fire		111,057	111,057
Other income	6,599	11,570	18,169
Total Operating Revenues	<u>532,455</u>	<u>323,259</u>	<u>855,714</u>
Operating Expenses:			
Labor and benefits	159,330	138,168	297,498
Utilities	60,717	27,150	87,867
Maintenance	2,657	21,352	24,009
General and administrative	36,421	4,011	40,432
Operations	18,969	22,577	41,546
Insurance	15,907	8,329	24,236
Depreciation and amortization	203,850	48,934	252,784
Abatements	448		448
Miscellaneous		4,331	4,331
Total Operating Expenses	<u>498,299</u>	<u>274,852</u>	<u>773,151</u>
Operating Income (Loss)	<u>34,156</u>	<u>48,407</u>	<u>82,563</u>
Nonoperating Revenues (Expenses):			
Interest on operating funds	1,286	4,192	5,478
Interest on charges		757	757
Interest expense	(15,981)	(13,586)	(29,567)
Transfers out	(32,500)	(22,500)	(55,000)
Net Nonoperating Revenues (Expenses)	<u>(47,195)</u>	<u>(31,137)</u>	<u>(78,332)</u>
Change in net position	(13,039)	17,270	4,231
Net position - beginning of year	4,533,807	1,687,415	6,221,222
Net position - end of year	<u>\$ 4,520,768</u>	<u>\$ 1,704,685</u>	<u>\$ 6,225,453</u>

TOWN OF FORT KENT
Statement of Cash Flows
Proprietary Fund
For the Year Ended December 31, 2019

	<u>Enterprise Fund</u>		
	<u>Sewer</u>	<u>Water</u>	<u>Total</u>
Cash Flows from Operating Activities:			
Receipts from customers	\$ 525,445	\$ 312,124	\$ 837,569
Other income	6,599	11,570	18,169
Payments to suppliers	(135,119)	(110,251)	(245,370)
Interfund use of services	(56,454)	(3,997)	(60,451)
Payments to employees	(159,330)	(138,168)	(297,498)
Net Increase in Cash from Operating Activities	<u>181,141</u>	<u>71,278</u>	<u>252,419</u>
Cash Flows from Capital and Related Financing Activities:			
Retirement of debt	(133,469)	(62,892)	(196,361)
Interest expense	(16,458)	(13,751)	(30,209)
Net Decrease in Cash from Capital and Related Financing Activities	<u>(149,927)</u>	<u>(76,643)</u>	<u>(226,570)</u>
Cash Flows from Non Capital Financing Activities:			
Grant inflows		416	416
Operating transfers out	(32,500)		(32,500)
Net Increase in Cash from Non capital Financing Activities	<u>(32,500)</u>	<u>416</u>	<u>(32,084)</u>
Cash Flows from Investing Activities:			
Interest revenue	1,286	4,949	6,235
Net Increase in Cash from Investing Activities	<u>1,286</u>	<u>4,949</u>	<u>6,235</u>
Net Increase (Decrease) in Cash	0	0	0
Cash Balance - beginning of year	0	0	0
Cash Balance - end of year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities			
Operating income (loss)	\$ 34,156	\$ 25,907	\$ 60,063
Adjustments to reconcile net income to net cash provided (used) by operating activities:			
Depreciation	203,850	48,934	252,784
Decrease (Increase) in receivables	(411)	434	23
(Increase) Decrease in due to from town	(56,454)	(3,997)	(60,451)
Net Cash Provided by operating activities	<u>\$ 181,141</u>	<u>\$ 71,278</u>	<u>\$ 252,419</u>

TOWN OF FORT KENT, MAINE
Notes to Combined Financial Statements
December 31, 2019

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.

Special Revenue

Special Revenue Fund accounts for moneys limited in use by donor restrictions. The CDBG revolving loan funds are the Town's only special revenue fund.

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

1. Summary of Significant Accounting Policies, continued

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.

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

1. Summary of Significant Accounting Policies, continued

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 \$3,355,039. The bank balances for all funds totaled \$3,555,649. 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, 2019, all of the Town's deposits were insured or collateralized.

3. Property Tax

Property taxes for the year were committed on August 26, 2019, on the assessed value listed as of April 1, 2019, for all taxable real and personal property located in the Town. Payment of taxes was due September 30, 2019, with interest at 9.00% on all tax bills unpaid as of September 30, 2019.

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, 2019 upon which the levy for the year ended December 31, 2019, was based, was \$219,883,418. 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.

1. Summary of Significant Accounting Policies, continued

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, 2019	Increases	Decreases	Balance Dec 31, 2019
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	(6,923,858)	(203,850)		(7,127,708)
Total Sewer	<u>\$ 4,893,947</u>	<u>\$ (203,850)</u>	<u>\$ 0</u>	<u>\$ 4,690,097</u>
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	(1,739,439)	(48,934)		(1,788,373)
Total Water	<u>\$ 1,523,474</u>	<u>\$ (48,934)</u>	<u>\$ 0</u>	<u>\$ 1,474,540</u>
Governmental Activities:	Jan 1, 2019	Increases	Decreases	Dec 31, 2019
Assets not being depreciated				
Land and easements	\$ 734,416			\$ 734,416
Assets being depreciated				
Buildings	1,282,532			1,282,532
Equipment	1,124,766	443,698		1,568,464
Vehicles	1,741,936			1,741,936
Infrastructure	8,293,107			8,293,107
	<u>13,176,757</u>	<u>443,698</u>	<u>0</u>	<u>13,620,455</u>
Less accumulated depreciation				
Buildings	664,992	27,646		692,638
Equipment	661,290	74,520		735,810
Vehicles	1,026,665	78,566		1,105,231
Infrastructure	5,750,919	103,759		5,854,678
	<u>8,103,866</u>	<u>284,491</u>	<u>0</u>	<u>8,388,357</u>
Capital Assets, net	<u>\$ 5,072,891</u>	<u>\$ 159,207</u>	<u>\$ 0</u>	<u>\$ 5,232,098</u>
Depreciation Expense:	\$			
Public safety		80,750		
Recreation		1,796		
Public works		201,945		
		<u>\$ 284,491</u>		

1. Summary of Significant Accounting Policies, continued

5. Long-term Debt

The following is a summary of long-term debt transactions of the Town for the year ended December 31, 2019:

	<u>Proprietary</u> <u>Fund Type</u>		<u>General</u>
	<u>Enterprise Fund</u>		<u>Long-term Debt</u>
Long-term debt payable at January 1, 2018	\$ 1,004,036		\$ 2,475,273
Debt Retired	(196,361)		(353,255)
Debt Proceeds			443,698
Long-term debt payable at December 31, 2019	<u>\$ 807,675</u>		<u>\$ 2,565,716</u>
Interest Paid	<u>\$ 30,209</u>		<u>\$ 58,109</u>

Long-term debt payable at December 31, 2019 is comprised of the following:

	<u>Interest</u> <u>rate</u>	<u>Final</u> <u>maturity</u> <u>date</u>	<u>Balance</u> <u>end of</u> <u>year</u>
<u>General Long-term Debt</u>			
2019 Grader	3.45%	2024	\$ 265,533
2015 Fire Pumper	2.8%	2025	304,333
2020 Snowblower Lease	3.6%	2026	178,165
2018 Road Bond	2.5%-2.99%	2028	900,000
2016 Road Bond	.91%-2.25%	2026	840,000
2003 Town Garage	5.085%	2022	77,685
			<u>2,565,716</u>
<u>Enterprise Fund</u>			
<u>Sewer</u>			
Maine Municipal Bond Bank	2.15%	2021	260,472
Rural Development	2.5%	2041	238,179
<u>Water</u>			
Maine Municipal Bond Bank	5.125%	2021	121,884
Rural Development	2.5%	2010	187,140
			<u>\$ 807,675</u>

1. Summary of Significant Accounting Policies, continued

The annual requirement to amortize all long-term debt outstanding as of December 31, 2019 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>
2019	\$ 202,805	\$ 24,234	\$ 365,580	\$ 66,448
2020	209,398	18,055	369,436	57,606
2021	15,485	9,887	373,418	48,315
2022	15,872	9,500	351,634	26,376
2023	16,269	9,103	355,880	29,603
2024-2028	87,654	39,206	749,768	37,229
2029-2033	99,172	27,688		
2034-2038	112,204	14,656		
2039-2042	48,816	1,837		
Total	\$ 807,675	\$ 154,166	\$ 2,565,716	\$ 265,577

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, 2019, 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, 2019, the following operating account balances were carried forward:

TIF	\$ 22,402
	<u>\$ 22,402</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, 2019	\$ 670,114
Increase (Decrease):	
Estimated under actual revenues	1,317,619
Appropriations under expenditures	15,278
Utilization per town vote	<u>(1,307,886)</u>
Net Increase (Decrease)	25,011
Balance - December 31, 2019	<u>\$ 695,125</u>

1. Summary of Significant Accounting Policies, continued

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, 2019:

State Revenue Sharing	\$	234,187
FD Ladder Insurance		1,121
MePERS		407,272
Total	\$	<u>642,580</u>

9. Special Revenue Fund Fund Equity

The Town of Fort Kent's other governmental fund fund equity at December 31, 2019 consisted of the following:

RLF fund	\$	904,035
Total	\$	<u>904,035</u>

10. Committed Fund Equity

The Committed for Capital Purposes for the year ended December 31, 2019 consists of the following:

Municipal center	\$	64,072
Heritage Trail		18,832
PW Capital Equipment		27,681
PD Capital Equipment		160,303
Rec Jalbert Park		8,405
Animal Control		8,900
Street lights		9,138
Road improvements		169,758
Rec Dept Capital Equipment		117,695
Snow grant		110,657
Fire Dept truck and alarm		65,020
Industrial park reserve		43,414
Revaluation		50,000
Centennial reserve		9,226
Green way project		5,327
First mile		4,417
Radio Tower		6,121
	\$	<u>878,966</u>

1. Summary of Significant Accounting Policies, continued

11. Due To/From Other Funds

<u>Interfund Balances</u>	Receivable	Payable
General Fund		1,234,462
Special revenue	\$ 427,256	\$
Enterprise Fund- Sewer	531,634	
Enterprise Fund- Water	275,572	
 Total	 \$ <u>1,234,462</u>	 \$ <u>1,234,462</u>

12. Pension Plan

Plan Description

The 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.

On July 1, 2019 town employees were able to 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 7.8% 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, 2019, the Town's Pension information was not available from MePers.

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.

13. OPEB Health Insurance Plan Description

Plan administration. The Maine Municipal Employees Health Trust (the Trust), an irrevocable trust, is a single-employer defined benefit other post employment benefit plan administered by the Trust and the Trust's

1. Summary of Significant Accounting Policies, continued

Board of Directors that is used to provide post employment benefits other than pensions (OPEB) for employees of member towns. Town employees may become eligible for these benefits at age 55 with 5 years of continuous service. The Town of Fort Kent implemented GASB No.75 with its reporting for the December 31, 2019 year.

Benefits provided. The Fund provides certain health care insurance benefits for retired employees. Benefits are fully self-insured by the Trust and are administered through a third-party administrator. The full cost of benefits is covered by the plan. Management of the Trust has the authority to establish and amend benefit provisions to the Plan.

Employees covered by benefit terms. At December 31, 2019, there were no retirees currently receiving benefits payments and nineteen active plan members.

Contributions. The Trust is pay as you go and is not funded.

Net OPEB Liability. The components of the NET OPEB liability of the Trust at December 31, 2019, were as follows:

Total OPEB Liability	\$	126,379
Trust Fiduciary Net Position		0
Net OPEB Liability	\$	126,379
Deferred Inflows		13,384
Deferred Outflows		11,844
Net Impact on Statement of Net Position	\$	127,919
OPEB Expense	\$	12,316
OPEB Expense as a percent of payroll		1.50%

At the end of the reporting year, the Town of Fort Kent would report a total Net OPEB Liability of \$126,379, Deferred Inflows of \$13,384 and \$11,844 of Deferred Outflows. Consequently, the net impact on the Town of Fort Kent's Statement of Net Position due to the Plan would be \$127,919 at the end of the reporting year.

For the reporting year ending December 31, 2019, the annual OPEB expense is \$12,316 or 1.5% of payroll. This amount is not expected to be the same as the Town of Fort Kent's contribution to the Plan of \$701, but instead represents the change in the net impact on the employers' Statement of net Position plus employer contributions (\$127,919 - \$116,304 + \$701).

1. Summary of Significant Accounting Policies, continued

Balance at January 1, 2019	129,132
Changes for the year:	
Service cost	7,584
Interest	4,691
Changes of benefit terms	0
Differences between expected and actual experience	0
Changes in assumptions or other inputs	(14,327)
Benefit payments	(701)
Net changes	<u>(2,753)</u>
Balance at December 31, 2019	<u>\$ 126,379</u>

This valuation reflects the Town of Fort Kent applying an initial measurement date of January 1, 2019 (using the look back provisions under GASB No. 75), with any Net OPEB Obligation under GASB 45 eliminated and a Net OPEB Liability of \$126,379 would be recognized as of the beginning of the reporting year and the annual OPEB expense would be determined by the measurements as of January 1, 2019.

Actuarial assumptions and methods. The total OPEB liability was determined by an actuarial valuation using the following actuarial assumptions and methods:

Valuation Date	January 1, 2019
Actuarial Method	Entry Age Normal
Amortization Method	Level dollar
Amortization Period	Open 30-year
Inflation	3.00% per annum
Salary increases	2.75% per annum
Discount rate	4.10% per annum
Health care cost trend rates	8.00% decreasing to 4.00% for 2032
Retirees' share of benefit related costs	100% of projected health insurance premiums

Rates of mortality are based on 104% and 120% of the RP-2014 Total Dataset Healthy Annuitant Mortality Table, respectively, for males and females, using the RP-2014 Total Dataset Employee Mortality Table for ages prior to start of the Healthy Annuitant Mortality Table, both projected from the 2006 base rates using the REPC_2015 model, with an ultimate rate of .85% for ages 20-85 grading down to an ultimate rate of 0% for ages 111-120, and convergence to the ultimate rate in the year 2020. As prescribed by the Trust mortality rates were taken from the assumptions for the Maine State Retirement Consolidated Plan for Participating Local Districts at December 31, 2019.

Sensitivity of the net OPEB liability to changes in the health care cost trend rates. The following presents the net OPEB liability of the Trust, as well as what the Fund's net OPEB liability would be if it were calculated using health care cost trend rates that are one-percentage-point lower or one-percentage-point higher than the

1. Summary of Significant Accounting Policies, continued

current 8.27% health care cost trend rates:

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
Total OPEB Liability	106,291	126,379	151,853

Sensitivity of the Total Health Plan OPEB Liability to changes in the Discount Rate. The following presents the Town's total OPEB liability related to the Health Plan calculated using the discount rate of 3.44% as well as what the Town's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage-point lower or 1 percentage-point higher than the current rate.

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
Total OPEB Liability	<u>(3.10%)</u> 148,914	<u>(4.10%)</u> 126,379	<u>(5.10%)</u> 108,126

OPEB Expense and Deferred Outflows of resources and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2019, the Trust recognized OPEB expense of \$12,316. At December 31, 2019 the Fund reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience		848
Change of assumptions	11,844	12,536
Net difference between projected and actual earnings on OPEB plan investments measurement	0	
	<u>11,844</u>	<u>13,384</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ended December 31:		
2020	\$	41
2021		41
2022		41
2023		41
2024		41
Thereafter		(1,745)

Financial Analysis of the Town's Fund Statements

Governmental funds: The financial reporting focus of the Town's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information may be useful in assessing the Town's financial requirements. In particular,

1. Summary of Significant Accounting Policies, continued

unassigned fund balance may serve as a useful measure of a government's financial position at the end of the year, and the net resources available for spending.

13. 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, 2019, are unknown.

14. Subsequent Events

The Town's management has concluded that no events that occurred prior to December 31, 2019 and before August 12, 2020 require disclosure as subsequent events.

TOWN OF FORT KENT, MAINE
 Budget Comparison Schedule
 General Fund
 For the year ended December 31, 2019

Schedule 1

	<u>Budgeted Amounts</u>			Variance with final budget positive (negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:	\$	\$	\$	\$
Taxes	4,916,593	4,916,593	6,168,825	1,252,232
Intergovernmental	774,832	1,122,007	1,200,593	78,586
Charges for services	155,010	207,067	186,552	(20,515)
Interest		22,326	30,209	7,883
Miscellaneous		16,520	0	(16,520)
Total revenues	5,846,435	6,284,513	7,586,179	1,301,666
Expenditures:				
Current:				
General government	603,794	603,794	585,670	18,124
Protection	1,007,465	1,007,465	948,784	58,681
Public works	950,048	950,048	940,152	9,896
Leisure services	293,558	293,558	278,988	14,570
Health and sanitation	363,550	363,550	359,715	3,835
Social services	7,320	7,320	5,686	1,634
Special assessments	3,319,472	3,319,472	3,265,844	53,628
Unclassified	85,169	85,169	84,754	415
Debt service	391,366	391,366	391,364	2
Capital reserves	1,331,185	2,626,558	1,463,425	1,163,133
Total expenditures	8,352,927	9,648,300	8,324,382	1,323,918
Excess (deficiency) of revenues over (under) expenditures	(2,506,492)	(3,363,787)	(738,203)	2,625,584
Other Financing Sources (Uses):				
Transfer in			55,000	55,000
MePERS refund			413,596	
Sale of fixed assets			14,520	14,520
Debt issuance proceeds		443,698	443,698	0
Total other financing sources (uses)	0	443,698	926,814	69,520
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(2,506,492)	(2,920,089)	188,611	2,695,104
Fund Balance - Beginning	2,050,461	2,050,461	2,050,461	0
Fund Balance - Ending	\$ (456,031)	\$ (869,628)	\$ 2,239,072	\$ 2,695,104

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, 2019, 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 August 12, 2020.

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.



August 12, 2020

**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 Knights of Columbus Hall in said Town on Monday, the 22nd day of March, AD 2021 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 Knights of Columbus Hall in said Town Monday the 22nd day of March, A. D. 2021 at 7:30 p.m. in the evening then and there to act on Articles 3 to 58 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 **\$481,257.00** for the **Administration Department.**

Appropriated 2020
462,102.00

Budget Committee Recommends
481,257.00

ARTICLE 4: To see if the Town will vote to raise and appropriate the sum of **\$173,977.00** for the **Planning and Economic Development Department.**

Appropriated 2020
178,929.00

Budget Committee Recommends
173,977.00

ARTICLE 5: To see if the Town will vote to raise and appropriate the sum of **\$748,572.00** for the **Police Department.**

Appropriated 2020
742,547.00

Budget Committee Recommends
748,572.00

ARTICLE 6: To see if the Town will vote to raise and appropriate the sum of **\$96,699.00** for the **Fire Department.**

Appropriated 2020
93,444.00

Budget Committee Recommends
96,699.00

ARTICLE 7: To see if the Town will vote to raise and appropriate the sum of **\$10,000.00** for the **Fire Department Boiler Replacement.**

Appropriated 2020
0.00

Budget Committee Recommends
10,000.00

ARTICLE 8: To see if the Town will vote to raise and appropriate the sum of **\$1,051,000.00** for the **Public Works Department.**

Appropriated 2020
1,006,942.00

Budget Committee Recommends
1,051,000.00

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 2020
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 **\$264,146.00** for the **Recreation and Parks Department.**

Appropriated 2020
264,078.00

Budget Committee Recommends
264,146.00

ARTICLE 11: To see if the Town will vote to raise and appropriate the sum of **\$36,500.00** for the **Public Library.**

Appropriated 2020
36,500.00

Budget Committee Recommends
36,500.00

ARTICLE 12: To see if the Town will vote to raise and appropriate the sum of **\$133,572.00** for the **Road Improvement-Loan Payment (2016A).**

Appropriated 2020
135,192.00

Budget Committee Recommends
133,572.00

ARTICLE 13: To see if the Town will vote to raise and appropriate the sum of **\$121,240.00** for the **Road Improvement-Loan Payment (2018A).**

Appropriated 2020
123,390.00

Budget Committee Recommends
121,240.00

ARTICLE 14: To see if the Town will vote to raise and appropriate the sum of **\$27,948.00** for the **Public Works Facilities-Loan Payment.**

Appropriated 2020
29,310.00

Budget Committee Recommends
27,948.00

ARTICLE 15: To see if the Town will vote to raise and appropriate the sum of **\$58,728.00** for the **John Deere Grader Lease Payment.**

Appropriated 2020
58,728.00

Budget Committee Recommends
58,728.00

ARTICLE 16: To see if the Town will vote to raise and appropriate the sum of **\$29,247.00** for the **Larue Snow Blower Lease Payment.**

Appropriated 2020
29,247.00

Budget Committee Recommends
29,247.00

ARTICLE 17: To see if the Town will vote to raise and appropriate the sum of **\$35,807.00** for the **Fire Truck Lease Payment.**

Appropriated 2020
35,807.00

Budget Committee Recommends
35,807.00

ARTICLE 18: To see if the Town will vote to raise and appropriate the sum of **\$29,014.00** for the **Western Star 4700 SF Lease Payment.**

Appropriated 2020
0.00

Budget Committee Recommends
29,014.00

ARTICLE 19: To see if the Town will vote to raise and appropriate the sum of **\$4,000.00** for **General Assistance.**

Appropriated 2020
4,000.00

Budget Committee Recommends
4,000.00

ARTICLE 20: To see if the Town will vote to raise and appropriate the sum of **\$100,000.00** for **Public Fire Protection.**

Appropriated 2020
100,000.00

Budget Committee Recommends
100,000.00

ARTICLE 21: To see if the Town will vote to raise and appropriate the sum of **\$25,000.00** for **Revaluation Reserve Account.**

Appropriated 2020
25,000.00

Budget Committee Recommends
25,000.00

ARTICLE 22: To see if the Town will vote to raise and appropriate the sum of **\$396,484.00** for **Solid Waste Disposal.**

Appropriated 2020
379,740.00

Budget Committee Recommends
396,484.00

ARTICLE 23: To see if the Town will vote to raise and appropriate the sum of **\$12,000.00** for the **Municipal Parking Lot.**

Appropriated 2020
0.00

Budget Committee Recommends
12,000.00

ARTICLE 24: To see if the Town will vote to raise and appropriate the sum of **\$38,000.00** for the **Street Lights (Electricity).**

Appropriated 2020
45,000.00

Budget Committee Recommends
38,000.00

ARTICLE 25: To see if the Town will vote to raise and appropriate the sum of **\$5,000.00** for **Tax Abatements.**

Appropriated 2020
5,000.00

Budget Committee Recommends
5,000.00

ARTICLE 26: To see if the Town will vote to raise and appropriate the sum of **\$3,500.00** for **Updating Municipal Assessments.**

Appropriated 2020
3,000.00

Budget Committee Recommends
3,500.00

ARTICLE 27: To see if the Town will vote to raise and appropriate the sum of **\$1,500.00** for the following **Town Marketing.**

Appropriated 2020
1,500.00

Budget Committee Recommends
1,500.00

ARTICLE 28: To see if the Town will vote to raise and appropriate the sum of **\$77,622.00** for the following **Ambulance Services Inc.**

Appropriated 2020
78,004.00

Budget Committee Recommends
77,622.00

ARTICLE 29: To see if the Town will vote to raise and appropriate the sum of **\$820.00** for **Aroostook County Action Program Services.**

Appropriated 2020
820.00

Budget Committee Recommends
820.00

ARTICLE 30: To see if the Town will vote to raise and appropriate the sum of **\$2,400.00** for **Aroostook Area Agency on Aging Services.**

Appropriated 2020
2,400.00

Budget Committee Recommends
2,400.00

ARTICLE 31: To see if the Town will vote to raise and appropriate the sum of **\$3,200.00** for the **Fort Kent Blockhouse.**

Appropriated 2020
3,200.00

Budget Committee Recommends
3,200.00

ARTICLE 32: To see if the Town will vote to raise and appropriate the sum of **\$10,000.00** for the **Greater Area Chamber of Commerce.**

Appropriated 2020
10,000.00

Budget Committee Recommends
10,000.00

ARTICLE 33: To see if the Town will vote to raise and appropriate the sum of **\$250.00** for **Maine Acadian Heritage Council.**

Appropriated 2020
250.00

Budget Committee Recommends
250.00

ARTICLE 34: To see if the Town will vote to raise and appropriate the sum of **\$7,617.00** for **Northern Maine Development Commission.**

Appropriated 2020
7,737.00

Budget Committee Recommends
7,617.00

ARTICLE 35: To see if the Town will vote to raise and appropriate the sum of **\$500.00** for **American Red Cross.**

Appropriated 2020
500.00

Budget Committee Recommends
500.00

ARTICLE 36: To see if the Town will vote to raise and appropriate the sum of **\$1,475.00** for **Soil and Water Conservation.**

Appropriated 2020
1,475.00

Budget Committee Recommends
1,475.00

ARTICLE 37: To see if the Town will vote to raise and appropriate the sum of **\$59,055.00** for the Town's share of operational and capital improvement costs at the **Northern Aroostook Regional Airport Authority.**

Appropriated 2020
59,055.00

Budget Committee Recommends
59,055.00

ARTICLE 38: To see if the Town will vote to transfer an amount not to exceed **\$1,883,693.55** from the revenues listed below to reduce the 2020 Tax Commitment.

<u>2020 Revenues</u>		<u>Budget Committee Recommends</u>
State Revenue Sharing	60,000.00	0.00
Administration Department	80,600.00	81,000.00
Planning and Economic Dev.	9,500.00	12,500.00
Police Department	25,865.00	26,588.00
Recreation & Parks Department	30,100.00	22,800.00
Un-appropriated Surplus	1,581,955.71	1,740,805.55
Total	1,788,020.71	1,883,693.55

ARTICLE 39: 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	79,000.00
Veteran's Tax Reimbursement	4,000.00
Tree Growth Reimbursement	4,800.00
Snowmobile Registration Funds and Grants	30,000.00
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 40: To see if the Town will vote to authorize the Town Council to transfer year-end unexpended amounts from each municipal department's 2021 appropriated amount to each municipal department's Capital/Equipment Reserve Account.

ARTICLE 41: To see if the Town will vote to authorize the Town Council to transfer year-end excess revenue amounts from each municipal department's 2021 appropriated amount to each municipal department's Capital/Equipment Reserve Account.

ARTICLE 42: 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 43: 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 44: To see if the Town will vote to authorize the Town Council to appoint new Budget Committee members to recommend appropriations for 2022.

ARTICLE 45: To see if the Town will vote to authorize the Treasurer, under the direction of the Town Council, (1) to sell, lease or otherwise dispose of any real estate acquired by the Town for nonpayment of taxes or otherwise acquired, 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.A. § 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 sell, lease or otherwise disposed of any real estate acquired for non-payment of taxes or portion thereof or otherwise acquired, for the use of the Town when they deem it to be in the Town's best interests.

ARTICLE 46: 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 47: To see if the Town will vote to set October 1, 2021 as the date upon which taxes are due and payable, and further vote that taxes not paid on or before September 30, 2021 shall accrue at a rate established by Article 48.

ARTICLE 48: To see if the Town will vote to approve charging interest on unpaid taxes at the rate of 6.00% per annum for the fiscal year 2021.

ARTICLE 49: 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 50: 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 2020 annual budget during the period from January 1, 2021 to the March 22, 2021 Annual Town meeting.

ARTICLE 51: To see if the Town will vote to set the interest rate to be paid by the Town on abated taxes at 6.00% per annum for the fiscal year 2021.

ARTICLE 52: 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 53: 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 54: 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 55: To see if the Town will vote to authorize the tax collector to accept prepayment of taxes not yet committed.

ARTICLE 56: 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 2021 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;
- (5) 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;
- (6) Only taxpayers who do not have outstanding tax obligations for prior tax years are eligible to participate in the tax club program; and
- (7) 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.

ARTICLE 57: To see if the Town will vote to authorize the Town Council to appropriate funds in an amount not to exceed **\$25,000.00** from the Industrial Park/Capital/Equipment Reserve Account as matching funds for a grant and or grants to make improvements to the Town of Fort Kent Municipal Parking Lot.

ARTICLE 58: To see if the voters of the Town of Fort Kent will authorize the Treasurer and the Chair of the Town Council, in the name of and on behalf of the Town, to borrow an amount not to exceed \$1,965,000, the proceeds of such borrowing to be appropriated and used to finance a portion of the costs (including soft costs and legal and other professional fees) for sewer system upgrades, and to issue the Town's general obligation bonds (and notes in anticipation thereof) therefore, which bonds and notes shall have a term not to exceed the maximum term permitted by law with such other terms and conditions, including the rate of interest to be borne by such bonds or notes and provisions for early redemption or prepayment, as may be approved by the Treasurer, and to further authorize the Treasurer and the Chair of the Town Council, in the name of and on behalf of the Town, to take any and all other action, including designating such debt as bank qualified under Internal Revenue Code Section 265(b) and to sign such other documents and certificates as may be necessary or convenient to accomplish such borrowing.

TREASURER'S STATEMENT

The undersigned Treasurer of the Town of Fort Kent hereby provides the following statement as required by 30-A MRSA §5772(2-A). As of March 22, 2021:

A. Town Debt:

1. Bonds outstanding and unpaid:	\$2,519,414.43
2. Bonds authorized but unissued:	\$ 0
3. Bonds to be issued if Article 58 is approved:	\$1,965,000.00

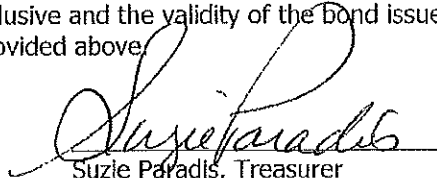
B. Costs:

The Town anticipates the average annual interest rate on the bonds will be approximately 3.25%. With a 20-year term, the estimated cost of the new bonds will be:

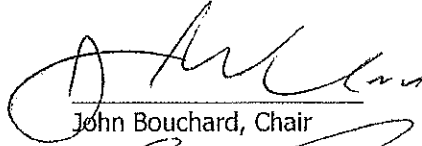
Bond Principal:	\$1,965,000
<u>Estimated Interest Cost:</u>	<u>738,000</u>
Total Estimated Debt Service:	\$2,703,000

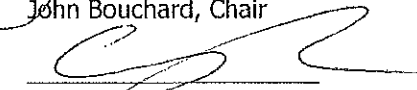
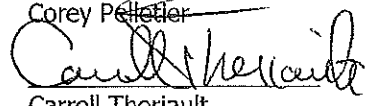
C. Validity:

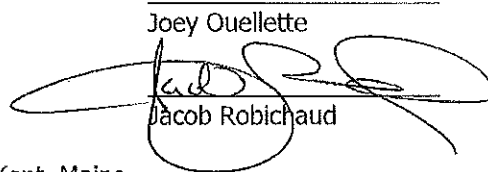
The foregoing represents an estimate of costs associated with the financing and such estimates will change due to market conditions. The validity of the voters' ratification of the bonds shall not be affected by any errors in the foregoing estimates and the ratification by the voters is conclusive and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


Suzie Paradis, Treasurer
Town of Fort Kent

The registrar of voters hereby gives notice that she will be at the Knights of Columbus Hall during regular business hours and on Election Day, March 22, 2021 for the purpose of receiving applications for those desiring to qualify as registered voters.

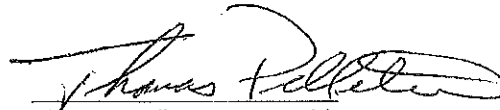

John Bouchard, Chair


Corey Pelletier

Carroll Theriault

Joey Ouellette

Jacob Robichaud

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, Paradis Shop and Save, Memere's, Twins Service Station, UMFK, Daigle & Houghton, NorState Federal Credit Union, being conspicuous places in said Town on the 15th of March, 2021, 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 or 855-797-4357
VERSANT POWER	207-973-2000
VERSANT POWER OUTAGES	855-363-7211
SPECTRUM	855-855-4575
WATER & WASTEWATER	207-834-3003
	207-834-3463
	207-249-2705