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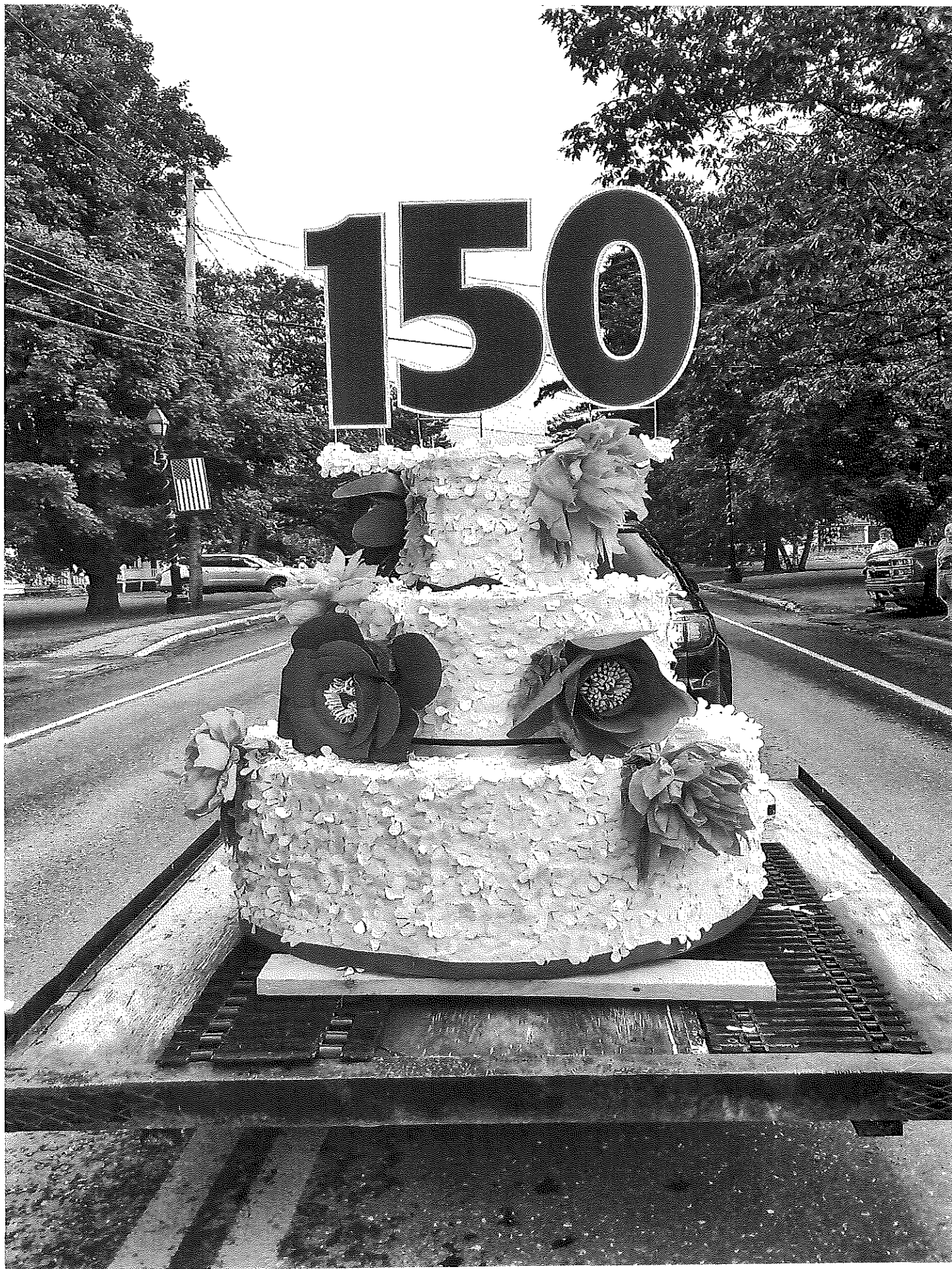


FORT KENT, MAINE

"The Little Town that can"

2019 ANNUAL REPORT





Town of
Fort Kent
Aroostook County
150th Annual Report
January 1, 2019
to December 31, 2019

MUNICIPAL OFFICE HOURS
Monday through Friday, from 8:30 a.m. to 4:30 p.m.
website: www.fortkent.org
Facebook: Town of Fort Kent, Maine

TOWN MEETING
Town Meeting Date: March 23, 2020
Time: 7:30 p.m.
Place: Fort Kent Community High School

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46 YEARS OF DEDICATED SERVICE



Rudy Martin, 46-year Firefighter for Town of Fort Kent.

Rudy was born, raised and lived in St. Francis up until the age of 30, he then moved to Fort Kent, He is married to Grace Martin and has three adult children Ted, Rudy and Olivia and daughter in law, Abby.

He enjoys spending time with his family and has supported and enjoyed attending his children's sporting events. If Rudy is not working or at home with his family, you will find him volunteering or involved with trainings or events for the fire department.

Rudy has been a volunteer firefighter for a total of 46 years. He started on the St. Francis Fire Department in 1974 and later transitioned to the Fort Kent Fire Department in 1989. He is currently the Assistant Fire Chief; he has helped train new volunteers throughout his years of service.

Rudy worked for Great Northern and Bobby McBreaity-Vernon Martin as a scaler out of high school. In 1990 he began working at the Fort Kent Community High School and has been there for 30 years. He was a part-time police officer for approximately 10 years in the 90's.

Rudy is a selfless man, who takes his role as a firefighter seriously. Rudy is the definition of a volunteer "A person or individual who provides services to benefit another person, group or organization for no financial or social gain".

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

Suzie Paradis, Town Manager

20 YEARS OF DEDICATED SERVICE



"Mimi Mo Beck"

Ann Beaulieu, 20 years Director of Recreation and Parks Department for Town of Fort Kent.

Ann is the third child in a family of 7 children. With 4 younger sibling following suit she quickly grew to enjoy children and was a great role model.

Ann attended Lyndon State College in Lyndonville, Vermont where she obtained her bachelor's degree in Recreation and Parks. She began working for the Towns of Brattleboro, VT and Manchester, VT for several years consecutively. With aging parents up in Northern Maine and all the children gone Ann made the selfless choice to "come back home" when an opportunity presented itself for her to obtain employment for the Town of Madawaska as the Recreation Director where she worked for 9 years. After a brief respite period she applied and obtained employment for the Town of Fort Kent where she has been serving since July 12, 1999.

Ann has always been a "mother figure" caring for all children, regardless of any abilities or disabilities. She is passionate about the work she does and will advocate for all children leaving none behind. She has always loved shaping the small minds of the children with the many educational and fun activities she plans out every year. Her satisfaction was seeing the reaction of the children as they learned something new and were having fun while doing so. Ann is selfless and will always give whatever or however she can whenever there is a need.

Ann is dedicated to her faith and family. She enjoys crafting and nature. She enjoys the outdoors and spent many years making a beautiful resort area behind her parent's house for the family to enjoy, known as the "Beaulieu Family Resort" with its own signature sign. While Ann has no children of her "own" she is an Aunt to 12 nieces and nephews and 13 great nieces and nephews.

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

Suzie Paradis, Town Manager

Directory of Municipal Officials

Appointed Town Officials

Town Manager, Treasurer, Tax Collector, Road Commissioner, Welfare Administrator	Suzie Paradis
Public Works	Tony Theriault
Certified Town Clerk, Registrar of Voters, General Assistance	Angela Coulombe
Wastewater & Water Department	Mark Soucy
Auditor	Keel J. Hood
Police Chief, Health Officer	Thomas Pelletier
Fire Chief	Ed Endee
Recreation 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 6:00 p.m.

	Term Expires		Term Expires
John Bouchard, Chair	Mar-21	Jake Robichaud	Mar-22
Corey Pelletier	Mar-21	Scott Pelletier	Mar-20
Carroll Theriault	Mar-19		

Planning Board

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

	Term Expires		Term Expires
Danny Nicolas, Chairperson	Aug. 31, 2022	Paul Berube, Vice Chair	Aug. 31, 2020
Charlene Taggart -Secretary	Aug. 31, 2020	Steven Chabot, Alternate	Aug. 31, 2020
James Levasseur	Aug. 31, 2021	Vacant, Alternate	Aug. 31, 2020
Joseph Bard	Aug. 31, 2021		

Board of Assessment Review

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

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

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

Budget Committee Members

	Term Expires		Term Expires
Heather Pelletier	Dec-22	Joseph Bouchard	Dec-20
Lloyd Soucie	Dec-22	Donna Pelletier	Dec-20
Meagan Plourde	Dec-22	Steven Chabot	Dec-20
Tim Rioux	Dec-22	Kevin Ouellette	Dec-21
Amy Vaillancourt	Dec-22	Toby Jandreau	Dec-21
Danny Nicolas	Dec-20	David Pelletier	Dec-21
Michelle Beaulieu	Dec-20	Kerry Voisine	Dec-21
Robin Charette	Alternate	Paul Berube	Dec-21
		Joey Ouellette	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	Clarence 'Cur' Soucy	Wallagrass/2021	4	Toby Jandreau	Fort Kent/2022
3	Jacob Theriault	New Canada/2020	4	Sarah Ashley	Fort Kent/2022
			4	Gary Sibley Jr.	Fort Kent/2020

Valley Recycling Facility

Gary Picard	Madawaska	John Bouchard	Fort Kent
Dana Gendreau	Madawaska	Yvan Dube	Frenchville
Danny Nicolas	Fort Kent	Suzie Paradis	Fort Kent
Ryan E. Pelletier	Frenchville	Beurmond Banville	St. Agatha
Aubrie Michaud	St. Agatha	Charles Pelletier	Facility Supervisor
Fred Holmes	N.R.A.A.	Doug Cyr	Madawaska
Christy Sirois	St. Agatha	Percy Thibeault	Frenchville

Greater Fort Kent Area Chamber of Commerce

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

Library Board of Trustees

Stephen Gagne- Chair

Peter Saucier

Jacob Theriault

Rory Collings

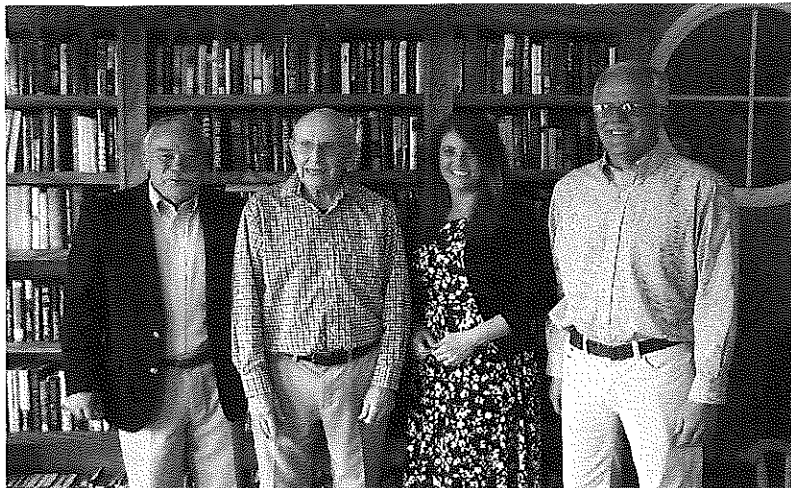
Karen Ouellette- Treasurer

Ann Belanger

Liz Guy

David Rossignol

Vacant



Staff Directory

Administration

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

Planning & Economic Development Department

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

Police Department

Thomas Pelletier Dalen Boucher Cole Pelletier Curtis Picard Connor LaPierre Curtis Gagnon Trevor Bellefleur	Police Chief Sergeant Police Officer Police Officer Reserve Police Officer Reserve Police Officer Reserve Police Officer	Colette (Coco) Ouellette Ashley Jandreau Sarah Marquis Robert Sirois Christopher Cyr Jake Theriault Taylor Bouchard	Lead Dispatcher Dispatcher Dispatcher Dispatcher Reserve Dispatcher Reserve Dispatcher Reserve Dispatcher
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Public Works

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

Fire Department

Edward Endee Zachary Voisine Cole Pelletier Glen Raymond Cory Bourgoin John Plourde Andrew Caron James Caron II Steve Lozier Thomas Morin Owen Pelletier Philip Bouchard Caleb Jandreau Jacob Sol	Fire Chief Captain Captain Captain Volunteer Fireman Volunteer Fireman Volunteer Fireman Volunteer Fireman Volunteer Fireman Volunteer Fireman Volunteer Fireman Volunteer Fireman Volunteer Fireman Volunteer Fireman	Rudy Martin Matthew Gagnon Cecil Hafford Keenan Blier Robert St. Germain Cody Dubois Curtis Gagnon Josh Daigle Robert Plourde Jason Pelletier Aurele Bouley Jason Madore Mike Paradis	Asst. Fire Chief Deputy Chief Safety Officer Volunteer Fireman Volunteer Fireman Volunteer Fireman Volunteer Fireman Volunteer Fireman Volunteer Fireman Engineer Volunteer Fireman Volunteer Fireman Volunteer Fireman
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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 Ricky Berube	Department Head Laborer	Gregory Bernier Bruce Fournier	Foreman Laborer
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Governmental Representatives

U. S Sentator Susan Collins

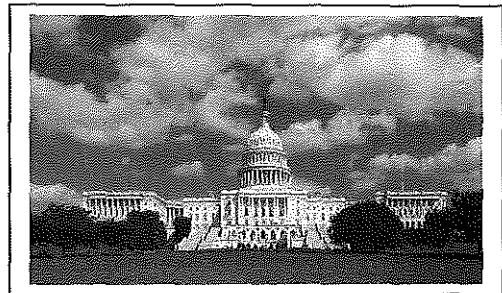
25 Sweden Street, Suite A
Caribou, ME 04736
(207) 493-7873

U. S. Sentator Angus King

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

U .S. Congressman Jared Golden

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



Maine Governor Janet Mills

1 State House Station
Augusta, ME 04333
(207) 287-3531

Maine Senator Troy Jackson

167 Allagash Road
Allagash, ME 04774
(207) 287-1515

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





Janet T. Mills
GOVERNOR

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

Dear Friends:

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

During my first year in office, I directed the implementation of the voter-approved Medicaid expansion, allowing over 40,000 Maine people to gain health care coverage. We added state-guaranteed protections for people with pre-existing conditions, passed a prescription drug reform package, and restored the Maine Drugs for the Elderly and Disabled program, covering an additional 1,800 seniors. And we continue to work on strategies to bring down the cost of health care for small businesses and others. I also signed an Executive Order directing my Administration to develop effective opioid prevention efforts in schools, make Narcan more available, increase medication assisted treatment, train recovery coaches, and expand drug courts.

Protecting Maine's environment and tackling climate change are key priorities of my Administration. I am committed to increasing Maine's Renewable Portfolio Standard to 80 percent by 2030; improving our modes of transportation; weatherizing homes and businesses; and reaching 100 percent renewable energy by 2050. By embracing the green technology of the future, we will reduce the impacts of climate change, create good-paying jobs, preserve clean air and water, and protect our state's farming, fishing, and forestry industries.

The biennial budget provided more revenue sharing, more homestead reimbursements, and more disaster assistance for towns – which all together will result in relief for property taxpayers. It invested \$115 million in education and school renovations, and we are working toward Pre-K for every 4-year-old, increasing post-high school options that result in a valued credential, and making sure that every able adult is working. Further, I, along with government agencies, small business owners, entrepreneurs, economists, and hard-working Mainers, developed a statewide economic development plan, the first in nearly 25 years. We will diversify our economy, empower innovators, and attract young, talented people to live, work, and raise their families here in Maine.

It is time for new, dynamic ideas that will change Maine for the better. I welcome your ideas. We are all in this together. We all want Maine to have a beautiful environment, healthy people, and prosperous communities.

Thank you,

Janet T. Mills
Governor



PRINTED ON RECYCLED PAPER

SUSAN M. COLLINS
MAINE

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WASHINGTON, DC 20510-1904
(202) 224-2523
(202) 224-2633 (FAX)

United States Senate

WASHINGTON, DC 20510-1904

COMMITTEES:
SPECIAL COMMITTEE
ON AGING
ON ENERGY
ON ENVIRONMENT
ON HEALTH, EDUCATION,
LABOR, AND PENSIONS
SELECT COMMITTEE
ON INTELLIGENCE

Dear Friends,

As 2019 ends and 2020 begins, I am pleased to report that Congress made progress on a number of issues important to Maine families despite the polarization in our country.

In a major win for surviving military and retiree spouses to whom we are deeply indebted, I was proud to co-lead the repeal of what is often referred to as the "Military Widow's Tax," an unfair offset of survivor benefits that has prevented as many as 67,000 surviving spouses—including more than 260 from Maine—from receiving the full benefits they deserve.

The high cost of health care and prescription drugs continues to be a top issue for families and seniors. To provide continued relief for more lower- and middle-income individuals, I led the charge to extend for another two years the medical expense tax deduction that I included in the 2017 tax law. Without this extension, nearly 20,000 Mainers and millions of Americans with high medical expenses, including many with preexisting conditions, would have faced an increased tax burden. In other good news, the CREATES Act I cosponsored became law. It will prevent pharmaceutical companies from blocking access to a sufficient supply of brand-name drugs needed for the studies that allow less expensive alternatives to enter the marketplace.

Improving people's health and wellbeing remains my priority. On a per capita basis, Maine has the highest incidence of Lyme disease in the country. In August, I held a Senate hearing at the University of Maine's Tick Lab on this growing public health crisis. A comprehensive public health strategy to combat this epidemic is needed, and the new law I authored will do just that.

In addition, I helped champion another \$2.6 billion increase for the National Institutes of Health, our nation's premiere biomedical research institution, including significant boosts for Alzheimer's disease and diabetes research. Last year, NIH funded more than \$111 million for research at 14 Maine institutions.

To help prepare the graduates of Maine Maritime Academy, I secured \$300 million for a new training ship, which will ensure rigorous instruction for MMA students for decades to come.

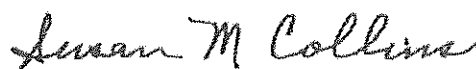
Significant federal funding was approved for work at Bath Iron Works and Portsmouth Naval Shipyard. Funding appropriated by Congress will pay for three new destroyers, make a down payment on an additional ship, and finance infrastructure improvements at PNSY.

As Chairman of the Transportation and Housing Appropriations Subcommittee, I have led efforts to improve our nation's crumbling infrastructure and ensure that Maine's housing needs are addressed. For Maine's roads, bridges, airports, and seaports, tens of millions in federal funding will help make urgently needed upgrades and improve safety. Funding will also support housing assistance to low-income families and seniors and aid communities in reducing homelessness among our youth. The Community Development Block Grant program will assist numerous towns and cities in our State.

The Aging Committee I chair has continued its focus on financial security for our seniors. A new law I authored will make it easier for small businesses to offer retirement plans to their employees. Our Aging Committee's Fraud Hotline fielded more than 1,200 calls this year. Congress passed a new law to crack down on robocallers who are often the perpetrators of these scams. And a new law I authored will expand the IRS' Identity Protection PIN program nationwide to prevent identity theft tax refund fraud.

At the end of 2019, I cast my 7,262nd consecutive vote. In the New Year, I will keep working to deliver bipartisan solutions to the challenges facing Maine and the nation. If ever I can be of assistance to you, please contact one of my state offices or visit my website at www.collins.senate.gov. May 2020 be a good year for you, your family, your community, and our state.

Sincerely,



Susan M. Collins
United States Senator

ANGUS S. KING, JR.
MAINE

133 HART SENATE OFFICE BUILDING
(202) 224-3344
Website: <http://www.King.Senate.gov>

United States Senate

WASHINGTON, DC 20510

January 1, 2020

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

Dear friends,

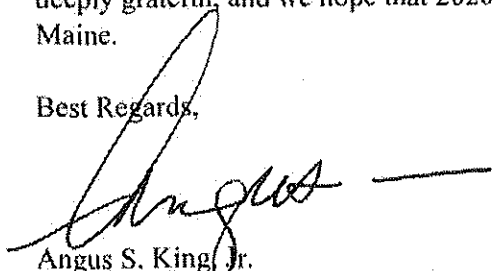
The beginning of a new year provides the opportunity to reflect on the progress of the past 12 months. If you've been watching cable TV, you might think that every waking moment of 2019 in Washington has been consumed by divisive, partisan issues — and while there's no shortage of those debates, there have also been opportunities for bipartisan cooperation. You sent me to the Senate to make the most of those opportunities, so as we enter into the New Year, I wanted to take a moment to update you on my efforts to work with members of both parties to make life better for the people of Maine.

One of my most important priorities this past year has been emphasizing preventive healthcare. Maine's distinction as the oldest state in the nation brings us wisdom, of course — but it also creates unique challenges, particularly relating to healthcare. The key to addressing these obstacles is being proactive, because the cheapest, safest medical procedure is the one that doesn't need to happen. That's why I've introduced legislation to incentivize healthier living, expand mental health screenings, and help more Americans access regular check-ups. We're making progress, but we've got a long way to go — and I'd like your help, because I know that the best ideas are the ones that come from families and communities on the front lines of these challenges. To strengthen this effort, I convened a policy forum on prevention in Bangor in October, which has already given me exciting new ideas that I'll carry with me into 2020. If you have additional thoughts on encouraging preventive healthcare, please share them with my office.

This year has also continued the growth of Maine's forest products industry — a key focus of my work to revitalize Maine's rural economy and communities. We've seen significant investment in mills across the state, creating good jobs to support rural Maine. I'm also pleased that the investments aren't just in our mills — the industry is thriving because of its commitment to innovation. We're fortunate to have the University of Maine's top-notch researchers exploring cutting-edge ways to use our forest resources, including capitalizing on the rise of 3D printing technology with the world's largest 3D printer. Combining this work with ongoing federal support, our vast forests, and Maine's dedicated workforce, I know that the future of this industry is bright, and I'll continue working to support it on all fronts.

I'm proud of all we've accomplished together this year, but even as I reflect on all that we've achieved, it is challenging to not think of the work left undone. It sometimes can be discouraging to watch these important priorities hang in limbo, but fortunately for me, encouragement is never far. After all, I get to live in Maine — which means I get to count Maine people as my neighbors and friends. I'm always struck by the kindness that our citizens show not only to me, but also to each other. This focus on collaboration and compassion is an inspiration, and it powers my efforts bring a little bit of Maine common sense to Washington. Thank you for all you do to for our state — Mary and I are deeply grateful, and we hope that 2020 will be a good year for you, your family, your community, and the State of Maine.

Best Regards,



Angus S. King Jr.
United States Senator

AUGUSTA
4 Gabriel Drive, Suite F1
Augusta, ME 04330
(207) 622-3292

BANGOR
202 Harlow Street, Suite 20350
Bangor, ME 04401
(207) 945-8009

BIDDEFORD
227 Main Street
Biddeford, ME 04005
(207) 352-5210

PRESQUE ISLE
169 Academy Street, Suite A
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(207) 764-5124

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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 well. It is an immense honor to serve as your representative in Congress. I take very seriously the responsibility that has been placed on me, and I would like to take this opportunity to share with you some of what I've been working on in my first year in Congress.

At the beginning of this term, the House passed H.R. 1, a comprehensive package of reforms I cosponsored to get big money out of politics and fight corruption in Washington. And in December, I helped pass H.R. 3, the *Lower Drug Costs Now Act*, which would limit out-of-pocket prescription drug costs paid by seniors, fund the expansion of Medicare coverage to include dental, vision, and hearing, and lower prescription drug prices for thousands of Mainers. Additionally, as a member of the House Armed Services Committee, I worked to ensure our annual defense authorization bill supports America's national security and Maine's shipyard workers, National Guardsmen, manufacturers, and universities.

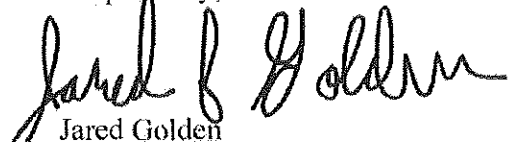
On top of working on this legislation, I have also been advocating for our district directly to administrative agencies. I have been fighting for Maine lobstermen to urge the president to intervene in proposed regulations by the National Oceanic and Atmospheric Administration (NOAA) that would hurt our lobster industry. I pressed government agencies to ground their regulations in sound science and data when crafting new regulations on Maine's lobstermen. I also persuaded the Army Corps of Engineers to hold a public hearing in Maine about the proposed Central Maine Power NECFC transmission line, which gave hundreds of people the opportunity to voice their opinions about the project.

Some of the most important work of members of Congress is rooted in on-the-ground constituent services. We have three offices in the district -- in Caribou, Bangor, and Lewiston -- and my staff work tirelessly to help Mainers solve problems they may face with federal government agencies. I urge you to stop by to talk to us in person and let us know how we can better serve you and your communities.

My favorite part of the job is coming home to the district and hearing about what matters to you. This year, I brought a hearing of the House Small Business Subcommittee on Contracting and Infrastructure to Maine to find ways to expand access to rural broadband. I've also held open town halls and coffee hours throughout the district to hear directly from Mainers veterans, as well as roundtables to find more ways to help small businesses in Maine grow and create jobs.

As always, please continue to reach out to me and my staff if you'd like to voice an opinion, let us know about a local event, or seek any assistance with federal agencies.

Respectfully,


Jared Golden
Member of Congress

6 State Street, Suite 101
Bangor, ME 04101
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 23, 2019

Dear Residents of Fort Kent,

Thank you for the opportunity to serve again as your State Senator. It is a true honor to represent you, your family, and our area in the Legislature.

This session, my colleagues elected me to serve as President of the Maine Senate. In this new role, one of my first acts was to change the seating in the Senate Chamber so that Democrats and Republicans would now sit side-by-side together. I knew that if we wanted to accomplish great things for our state, we would need to work together to do so.

This past year, my colleagues and I successfully took on Big Pharma and won. We passed a reform package to lower the outrageous costs of prescription drugs while also improving reimbursements for rural hospitals in our state. I was also proud to sponsor a new law that will allow for a potato processing facility to be built in the town of Washburn. This law will create new jobs and spur investment in Aroostook County while promoting Maine produce. Lastly, we passed a budget that doesn't raise taxes and actually provides \$130 million in property tax relief.

This is only a small sampling of some of the things we were able to accomplish last session. As always, I know there is 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 January.

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 sign up for my newsletter.

Sincerely,

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

Troy Jackson
Senate District 1



HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION
AUGUSTA, MAINE 04333-0002

(207) 287-1400

TTY: (207) 287-4469

John L. Martin

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

Dear Fort Kent Residents:

It continues to be an honor to serve you in the Maine House of Representatives. I have been working hard on your behalf to provide responsive constituent services, be your advocate in Augusta and pass legislation that improves life in our district and in our state.

As of this writing, the 129th Legislature has just begun its second session, and we expect to have adjourned by mid-April. During that period, we will consider more than 650 bills, from smaller fixes and complex legislation we're still working on from 2019 to measures in response to new issues that have come up since the summer.

Our broad goals this year include further increasing access to health care, reducing the cost of insulin, funding schools and local governments, massively upgrading Maine's career and technical education system, further reducing drug addiction and overdose deaths, making sure Maine invests in research and development, strengthening workers' rights and more. There is never a shortage of work when it comes to making Maine the best state it can be, and I'm glad to be putting my years of experience in government to good use.

This year I will continue serving on both the Appropriations and Financial Affairs Committee and the Inland Fisheries and Wildlife Committee. Through that work, I hope to remain a strong advocate for the St. John Valley and all of Northern Maine.

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

Best regards,

John Martin
State Representative

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

ADMINISTRATION 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 Community High School Gym

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

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

2020 MUNICIPAL CALENDAR

January 1	New Year's Day; Town office closed
January 20	Martin Luther King Jr. Day; Town office closed
February 1	Unlicensed dogs are charged a late fee of \$25.00.
February 17	President's Day; Town office closed
March 23	Municipal Elections; Polls open 9:00 am to 6:30pm
March 23	Annual Town Meeting 7:30 pm at the Fort Kent Community High School Gym
April 20	Patriot's Day; Town office closed
May 25	Memorial Day; Town office closed
June 9	State Referendum & School Budget Referendum; Polls open 8:00am – 8:00pm
July 3	Independence Day; Town office closed
September 7	Labor Day; Town office closed
October 12	Columbus 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 26 & 27	Thanksgiving Holiday; Town office closed
December 24	Christmas Holiday; Town office closed at noon
December 25	Christmas Holiday; Town office closed
December 31	Deadline for tax payments. Town office will be closing at 2:00 pm to close the books.

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.

	2019 APPROP	JAN - DEC 2019 ACTUAL EXPENSES	2020 BUDGET REQUEST	PROPOSED INC(DEC) OVER 2019 BUDGET	2020 BUDGET REQUEST
102 - 01 ADMINISTRATION			DEPARTMENT		BUDGET COM.
501 - SALARY/WAGES	241,142.00	232,246.50	257,367.00	16,225.00	260,733.00
502 - EMPL BENEFIT	86,150.00	80,633.54	105,926.00	19,776.00	106,035.00
503 - SUPPLIES	19,700.00	18,892.34	20,050.00	350.00	20,050.00
504 - PROF & TECH	34,100.00	30,866.41	33,700.00	-400.00	29,800.00
505 - PROPERTY SVC	15,350.00	15,022.55	15,700.00	350.00	15,700.00
506 - OTHER PURCH	13,873.00	13,212.94	13,684.00	-189.00	13,484.00
507 - PROPERTY	16,248.00	12,508.58	15,300.00	-948.00	15,300.00
509 - MISC ITEMS	1,000.00	907.75	1,000.00	0.00	1,000.00
TOTAL	427,563.00	404,290.61	462,727.00	35,164.00	462,102.00

	2019 APPROP	JAN - DEC 2019 ACTUAL EXPENSES	2020 BUDGET REQUEST	PROPOSED INC(DEC) OVER 2019 BUDGET	2020 BUDGET REQUEST
102 - 09 OFFICE OF PLANNING & DEVELOPMENT			DEPARTMENT		BUDGET COM.
501 - SALARY/WAGES	104,490.00	104,893.03	111,885.00	7,395.00	111,885.00
502 - EMPL BENEFIT	53,617.00	53,342.14	57,034.00	3,417.00	57,034.00
503 - SUPPLIES	900.00	574.84	950.00	50.00	750.00
504 - PROF & TECH	1,625.00	997.30	1,700.00	75.00	1,700.00
505 - PROPERTY SVC	1,850.00	1,781.23	1,950.00	100.00	1,950.00
506 - OTHER PURCH	4,549.00	3,776.88	4,610.00	61.00	4,610.00
507 - PROPERTY	100.00	116.00	100.00	0.00	100.00
509 - MISC ITEMS	1,600.00	1,637.26	1,700.00	100.00	900.00
TOTAL	168,731.00	167,118.68	179,929.00	11,198.00	178,929.00

	2019 APPROP	JAN - DEC 2019 ACTUAL EXPENSES	2020 BUDGET REQUEST	PROPOSED INC(DEC) OVER 2019 BUDGET	2020 BUDGET REQUEST
104 - 01 POLICE DEPARTMENT			DEPARTMENT		BUDGET COM.
501 - SALARY/WAGES	458,698.00	418,308.15	494,337.00	35,639.00	490,337.00
502 - EMPL BENEFIT	191,870.00	163,493.22	205,275.00	13,405.00	199,185.00
503 - SUPPLIES	15,750.00	14,745.25	15,750.00	0.00	15,750.00
504 - PROF & TECH	3,235.00	2,920.47	4,300.00	1,065.00	7,800.00
505 - PROPERTY SVC	10,050.00	11,330.53	12,250.00	2,200.00	11,250.00
506 - OTHER PURCH	14,060.00	14,525.11	14,625.00	565.00	14,725.00
507 - PROPERTY	1,500.00	1,547.06	2,500.00	1,000.00	2,500.00
509 - MISC ITEMS	1,000.00	744.25	1,000.00	0.00	1,000.00
TOTAL	696,163.00	627,614.04	750,037.00	53,874.00	742,547.00

	2019 APPROP	JAN - DEC 2019 ACTUAL EXPENSES	2020 BUDGET REQUEST	PROPOSED INC(DEC) OVER 2019 BUDGET	2020 BUDGET REQUEST
104 - 03 FIRE DEPARTMENT			DEPARTMENT	2019 BUDGET	BUDGET COM.
501 - SALARY/WAGES	29,500.00	33,543.00	33,500.00	4,000.00	33,500.00
502 - EMPL BENEFIT	5,163.00	5,450.30	5,863.00	700.00	5,863.00
503 - SUPPLIES	18,150.00	17,663.23	18,150.00	0.00	18,150.00
504 - PROF & TECH	5,000.00	4,557.73	5,500.00	500.00	5,500.00
505 - PROPERTY SVC	19,680.00	16,194.28	19,956.00	276.00	19,056.00
506 - OTHER PURCH	8,270.00	8,232.34	11,375.00	3,105.00	11,375.00
TOTAL	85,763.00	85,640.88	94,344.00	8,581.00	93,444.00

FIRE DEPARTMENT EQUIPMENT					
507 - PROPERTY	10,000.00	10,000.00	0.00	-10,000.00	0.00
TOTAL	10,000.00	10,000.00	0.00	-10,000.00	0.00

	2019 APPROP	JAN - DEC 2019 ACTUAL EXPENSES	2020 BUDGET REQUEST	PROPOSED INC(DEC) OVER 2019 BUDGET	2020 BUDGET REQUEST
105 - 01 PUBLIC WORKS DEPARTMENT			DEPARTMENT	2019 BUDGET	BUDGET COM.
501 - SALARY/WAGES	261,572.00	250,424.00	305,953.00	44,381.00	296,953.00
502 - EMPL BENEFIT	125,174.00	122,030.82	129,399.00	4,225.00	129,399.00
503 - SUPPLIES	134,702.00	131,592.66	141,580.00	6,878.00	137,100.00
504 - PROF & TECH	1,082.00	363.60	1,082.00	0.00	1,082.00
505 - PROPERTY SVC	390,023.00	404,199.20	409,390.00	19,367.00	404,390.00
506 - OTHER PURCH	23,215.00	23,377.27	24,520.00	1,305.00	24,520.00
507 - PROPERTY	13,713.00	8,164.40	13,713.00	0.00	12,931.00
509 - MISC ITEMS	567.00	0.00	567.00	0.00	567.00
TOTAL	950,048.00	940,151.95	1,026,204.00	76,156.00	1,006,942.00

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

	2019 APPROP	JAN - DEC 2019 ACTUAL EXPENSES	2020 BUDGET REQUEST	PROPOSED INC(DEC) OVER 2019 BUDGET	2020 BUDGET REQUEST
106 - 05 RECREATION DEPARTMENT			DEPARTMENT	2019 BUDGET	BUDGET COM.
501 - SALARY/WAGES	152,500.00	141,657.07	164,438.00	11,938.00	157,750.00
502 - EMPL BENEFIT	52,358.00	51,564.32	54,972.00	2,614.00	54,972.00
503 - SUPPLIES	19,650.00	18,044.30	19,950.00	300.00	19,250.00
504 - PROF & TECH	975.00	948.46	2,475.00	1,500.00	1,475.00
505 - PROPERTY SVC	16,950.00	16,143.89	21,671.00	4,721.00	18,721.00
506 - OTHER PURCH	11,225.00	10,730.42	12,910.00	1,685.00	11,910.00
TOTAL	253,658.00	239,088.46	276,416.00	22,758.00	264,078.00

REPORT OF THE TOWN MANAGER

To the Town Council and Citizens of Fort Kent

It is with great pleasure that I present this report of the Town of Fort Kent covering activities and business openings of the fiscal year 2019.

My first full year as town manager has proven to be gratifying and extremely busy. We ended the year fiscally sound with a net unappropriated surplus of \$1,581,955.71, an increase from the previous year.

During the past year we have had many proud moments and milestones reached. The Town of Fort Kent celebrated its 150th Anniversary with much success. Beginning with opening ceremonies at Lonesome Pines to the largest parade Fort Kent has yet to see and closing celebrations in the downtown with a wonderful display of fireworks, this week-long celebration will be remembered by many.

Fort Kent's Fire Department celebrated 100 years of volunteer service to the community, with a Fireman's ball as a major highlight honoring all past, present and future firefighters.

The Fort Kent Lions Club celebrated its 75th Anniversary with various town-wide activities and donations to several organizations. The 2018 and 2019 King Lions, Mike Collins and Kris Malmberg, were instrumental with the Sesquicentennial planning and events.

On the Economic Development front there were a number of great things happening too. Northern Maine Medical Center is progressing with construction of a four-story, 15,600 square foot, \$12.6 million addition to the hospital's existing facility.

UMFK announced the progression of an Enrollment and Advancement Center to UMFK which will house the university admissions office, development office, and communications office and enrollment manager. The welcoming and grand openings of Crossings, Labels Clothing, Melange, and White Smiles Family Dentistry. We are looking forward to a number of exciting economic development announcements in 2020.

Efficiency Maine grant was received to help install car charging stations, the kick-off of Summer Movies in the Park and the formation of a recycling committee to help reduce impact on environment and the reduction of taxes are a few of the projects the town has implemented.

The Fort Kent Public Library received a new roof thanks to the volunteer efforts of Masonic Lodge No. 209, employees of 4D Carpentry and community members who contributed to the library's capital fundraiser campaign.

Throughout the year we have seen some changes in personnel with the retirement of Marilyn Pinette, 15 years of dedicated service. The addition of several individuals in the administration office: Sherry Plourde of Winterville and Corrinna Thibodeau: Police Department Cole Pelletier and Trevor Bellefleur: Public Works Department Bradley Michaud. We welcome you!

I would also like to take this opportunity to thank the various department heads and employees for the work they provide to the town. Their work ethic and cooperation towards the betterment of our community should be commended and is not unnoticed.

I can reflect and say it has been a good year. The people that live and work in Fort Kent help every day to make it a better place. There are a lot of positive things going on in our community, with even better days on the horizon. We are looking forward to another great year in 2020.

Respectfully submitted,

**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 regards to growth and expansion.

Our administration of the Revolving Loan Fund provides gap financial assistance for business expansion and development. The coordination and support of the Planning Board, Zoning Board of Appeals, and Code Enforcement efforts assist with the building permit and business development process to encourage economic development and growth. The Town approved and awarded over \$53,000 in new business start-up and expansion loans for 2019.

The community of Fort Kent gained 11 new home in 2019. In total, the OPED processed and issued 123 land use and plumbing permits that included 23 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, Melange, Crossings, and White Smiles Dentistry.

2019 saw the completed commercial expansions at Fort Kent Power Sports, Dale Caron's Potato Storage, S.W. Collins, and the ongoing expansion at Northern Maine Medical Center and Fish River Rural Health.

The OPED also applied for many funding assistance grants during 2018 and was awarded \$210,000 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 2020.

Steve Pelletier	Director Code Enforcement Officer MUBEC Certified Residential Building Inspector
Cindy Bouley	Administrative Assistant
Bruce Labbe	Local Plumbing Inspector

Fort Kent Police Department

Greetings from the Chief of Police,

As the Chief it is an honor to serve this great community. 2019 has brought us some not so unique dilemmas in policing. As we have heard across the country there is a shortage of police applicants and overall manpower shortages. Fort Kent is no exception. Our loss of some reserve positions has also compounded this issue. We have had two vacancies in the department since February 2019 in addition to one officer out with an injury. This situation has provided us with lack of coverage issues. We have been fortunate to get our injured officer back on the job as well as recruit and hire a very capable new officer for our team. 2020 continues to strain our resources with still two open positions beginning March 1, 2020 and our newest officer required to attend the Criminal Justice academy in May. I am very proud of these folks and their selfless dedication to the community. Our dispatch center continues to provide a vital role in our function.

Our citizens rely on us for many demanding needs. Our main purpose as a Police Department is to provide a safe community environment. We strive to be proactive in our community and schools to help mitigate some of the major issues that for so long we have seen happening in cities and towns away from ours. Unfortunately we are no longer on the periphery of these issues. 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.

In 2019 the Police Department had **4698 Calls for Service up from 2018-4496 calls.** These are total calls to which an officer responded to. The following are descriptions from a few of the Calls for Service:

Total Criminal Arrest: 65

Domestic Dispute calls: 37- 7 Domestic violence arrest

Sex Crimes: 3 report to other agency-assist

Drug arrest and seizures: 9

Burglaries, Thefts and Criminal Mischief: 45

Motor vehicle accidents: 196

Death investigations: 8

OUI Alcohol and Drug Arrest: 9

Assault: 8

Harassment: 106

Criminal Threatening: 9

Vehicle Theft: 2

Trespass: 21

Traffic Complaints: 224

Disorderly Conduct: 23

Reports of Fraud/ Scams: 85

In 2019 we have been able to acquire over \$8,000 in grant funding to assist in traffic enforcement and purchase of various equipment. This also includes salary reimbursement for special events and functions throughout the year. Although this funding is not always available it helps ease the burden to our taxpayers when it is.

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

Thank You all for your support,

Tom Pelletier

Chief of Police



To the Citizens Fort Kent:

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

2019 was a busy year for the Fort Kent Fire and Rescue Department. We responded to twelve building fires, eight of which were serious fires, four chimney fires and an assortment of other incidents with a total number of responses for the year being ninety.

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, Owen Pelletier and Son Logging 1, Paul Nadeau Logging 1, Pelletier Ford 1, Plourde's Plumbing & Heating 1, SAD #27 1, Sodexo Corporation 1, State of Maine 1, TNT Road Co. 1, Town of Fort Kent 2, , 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 properly 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 properly 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.

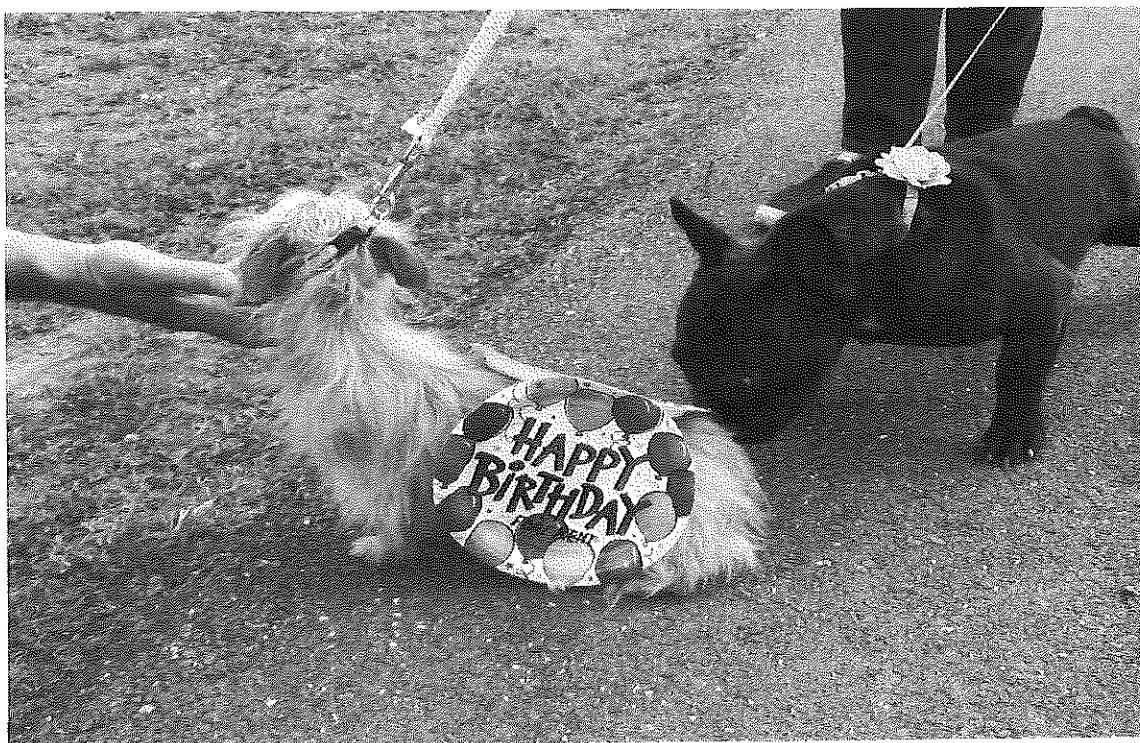
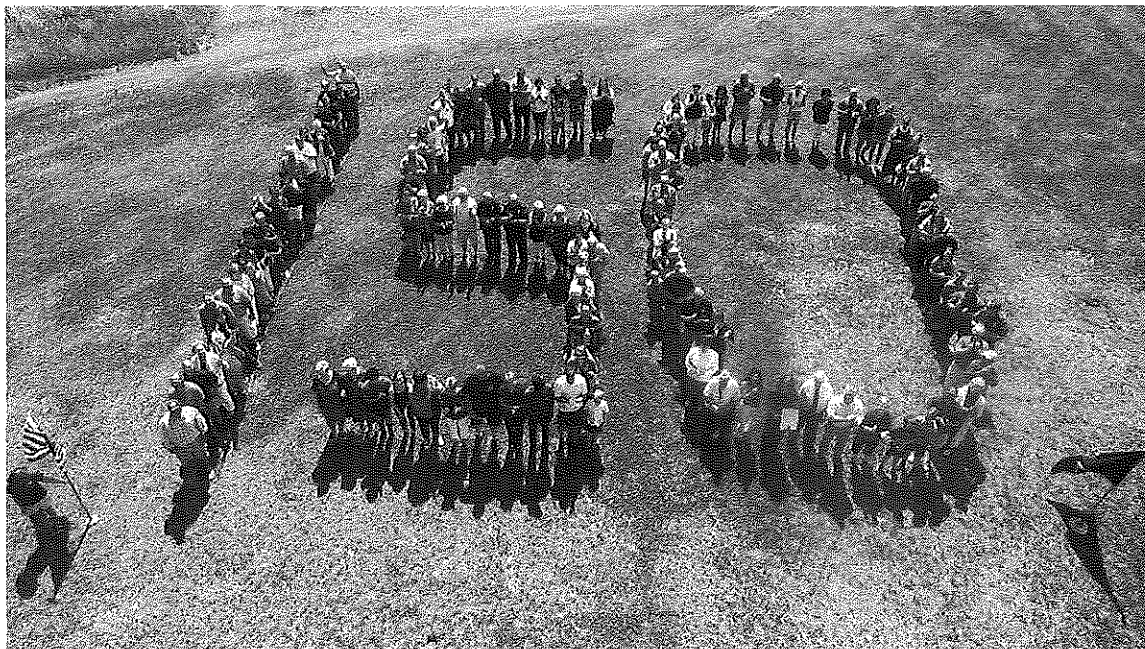
Also, in 2019 the department received a Maine Forest Service Grant which helped us purchase Wildland Protective Clothing which is different than our structural firefighting protective clothing.

In 2019 the department also received an MMA (Maine Municipal Association) Grant in the amount of \$2,000.00 towards the purchase of two sets of protective clothing including helmet, coat, pants, and gloves.

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

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

Respectfully submitted,
Edward K. Endee
Chief of Department



Fort Kent Fire Rescue - 2019 Incidents

#	Date	Time	# F/F's	Type of Incident	Town
1	16-Jan	1557	10	Carbon Monoxide Investigation	Fort Kent
2	17-Jan	1147	10	Assist FKPD - MVA	Fort Kent
3	18-Jan	1708	11	Snowmobile Crash	Eagle Lake
4	21-Jan	1458	9	Carbon Monoxide Investigation	Fort Kent
5	23-Jan	1818	13	Assist MSP - MVA	Wallagrass
6	24-Jan	1453	11	Smoke Condition - No Fire	Fort Kent
7	24-Jan	2002	11	Assist ACSO - MVA	Wallagrass
8	30-Jan	1948	10	Furnace Fire	St. Francis
9	14-Feb	2146	10	Unintentional Trip of Fire Alarm	Fort Kent
10	24-Feb	1732	16	Defective Light Ballast	Fort Kent
11	26-Feb	1419	8	Assist FKPD - MVA	Fort Kent
12	28-Feb	0719	5	Unintentional Trip of Sprinkler	Fort Kent
13	1-Mar	0655	12	Structure Fire	Allagash
14	14-Mar	1925	10	Power Line Down	Fort Kent
15	15-Mar	0451	10	Structure Fire	Eagle Lake
16	15-Nov	1346	8	Unintentional Trip of Fire Alarm	Fort Kent
17	20-Mar	1654	16	Assist FKPD - MVA	Fort Kent
18	22-Mar	1458	11	Assist FKPD - MVA	Fort Kent
19	30-Mar	0011	5	Structure Fire	St. Francois, NB
20	3-Apr	0504	14	Structure Fire	Eagle Lake
21	4-Apr	0846	6	Cancelled Enroute	St. Francis
22	4-Apr	1711	12	Assist FKPD - MVA	Fort Kent
23	5-Apr	1708	9	Assist FKPD - MVA	Fort Kent
24	11-Apr	1814	17	Structure Fire	Fort Kent
25	15-Apr	0900	6	Unintentional Trip of Fire Alarm	Fort Kent
26	16-Apr	1052	5	Carbon Monoxide Investigation	St. Francis
27	19-Apr	1501	11	Assist FKPD - MVA	Fort Kent
28	23-Apr	1546	14	Structure Fire	Allagash
29	24-Apr	0948	11	Assist FKPD - MVA	Fort Kent
30	28-Apr	1512	16	Truck Fire	Fort Kent
31	1-May	1744	16	Chimney Fire	Fort Kent
32	5-May	1306	14	Oil Spill	Fort Kent
33	8-May	0740	18	Structure Fire	Fort Kent
34	19-May	0418	21	Structure Fire	Fort Kent
35	25-May	1037	12	Vehicle Fire	St. John
36	1-Jun	1425	6	Carbon Monoxide Investigation	Fort Kent
37	3-Jun	0732	8	Power Line Down	Fort Kent
38	3-Jun	1448	11	ATV Crash	Fort Kent
39	4-Jun	1448	11	Carbon Monoxide Investigation	Fort Kent

40	6-Jun	1647	17	Structure Fire	Fort Kent
41	8-Jun	1917	12	Assist MSP - MVA	St. John
42	14-Jun	2106	14	Overheated Electric Motor	Fort Kent
43	16-Jun	1721	10	Assist FKPD - MVA	Fort Kent
44	18-Jun	1924	9	Propane Grill Fire	Fort Kent
45	28-Jun	1939	11	Injured Hiker - Fish River Falls	Fort Kent
46	3-Jul	2018	11	Defective Heat Detector	Fort Kent
47	4-Jul	1603	6	Defective Heat Detector	Fort Kent
48	4-Jul	1937	8	Defective Heat Detector	Fort Kent
49	6-Jul	1755	5	Oven Fire	Fort Kent
50	6-Jul	1850	6	ATV Crash	Fort Kent
51	10-Jul	0107	12	Oven Fire	Fort Kent
52	10-Jul	0831	12	Water Rescue - St. John River	Fort Kent
53	12-Jul	1655	15	Defective Smoke Alarm	Fort Kent
54	13-Jul	1647	15	Water Rescue - Fish River Falls	Fort Kent
55	21-Jul	1842	8	Assist ASI Ambulance - Lift Assist	Fort Kent
56	28-Jul	0611	14	Assist ASI Ambulance - Lift Assist	Fort Kent
57	29-Jul	1400	12	Defective Smoke Alarm	Fort Kent
58	29-Jul	1629	12	Defective Smoke Alarm	Fort Kent
59	6-Aug	0450	13	Hay Bale Fire	Fort Kent
60	16-Aug	1558	16	Overheated Vehicle	Fort Kent
61	17-Aug	0910	9	Hay Bale Fire	Fort Kent
62	22-Aug	1921	18	Assist MSP - MVA	St. John
63	27-Aug	0634	8	Unintentional Trip of Smoke Detector	Fort Kent
64	6-Sep	1919	18	Defective Toaster	Fort Kent
65	7-Sep	2353	9	ATV Crash	Allagash
66	14-Sep	0243	16	Structure Fire	St. Francis
67	22-Sep	0149	15	Pickup Truck Fire	Fort Kent
68	30-Sep	1922	14	Unintentional Trip of Smoke Detector	Fort Kent
69	1-Oct	0355	13	Odor of smoke - No Fire	Wallagrass
70	2-Oct	2016	17	Oven Fire	Fort Kent
71	5-Oct	0317	14	Defective Alarm System	Fort Kent
72	13-Oct	1139	13	Carbon Monoxide Investigation	St. John
73	17-Oct	0714	13	Structure Fire	Fort Kent
74	1-Nov	0716	11	Tree on Power Line	Wallagrass
75	1-Nov	1528	11	Tree on Power Line	St. Francis
76	2-Nov	1004	15	Smoke Condition - No Fire	Fort Kent
77	4-Nov	1008	10	Vehicle Fire	Fort Kent
78	6-Nov	1841	20	Chimney Fire	St. John
79	10-Nov	1812	13	Chimney Fire	Wallagrass
80	14-Nov	1400	9	Carbon Monoxide Investigation	Fort Kent
81	19-Nov	0859	6	Unintentional Trip of Smoke Detector	Fort Kent

82	23-Nov	1320	9	Assist FKPD - MVA	Fort Kent
83	6-Dec	1134	8	Assist FKPD - MVA	Fort Kent
84	12-Dec	0512	12	Assist FKPD - MVA	Fort Kent
85	14-Dec	2158	6	Assist ACSO - MVA	St. Francis
86	21-Dec	1030	17	Structure Fire	St. Francis
87	21-Dec	1542	18	Chimney Fire	Fort Kent
88	12/22	1152	16	Assist FKPD - MVA	Fort Kent
89	12/22	1426	16	Assist FKPD - MVA	Fort Kent
90	12/23	1009	16	Furnace Fire	Fort Kent



To the Citizens of Fort Kent,

I am writing this in order to inform you where we stand with our street paving with the 2018 paving bond and where we are overall. To some this may be a bit boring and I apologize for that but for the ones that like to know; here goes. The Town of Fort Kent owns and maintains roughly 58.4 miles of roads. Of these roads, we have 36.23 miles that are now paved with hot top. I think that is great. We plow 48.6 miles of Town owned roads. Of these miles, we contract out 32.78 miles. My department plows the rest of these roads (15.8 miles) along with 6.4 miles of State roads. We also pick up and haul snow on 5.25 miles of streets. That is a big job in itself because we plow it to the side when it snows and then we come back and put it all back to the middle and haul it off. We now have a new snow blower, new grader and a newer snow truck making this job a little easier on us. A BIG THANK YOU to the tax payers of our Town.

Now I am going to talk about the 36.23 miles of paved roads. Back in 2016, the Town took out a paving bond for a million dollars. With this bond, we resurfaced 17.02 miles of road. In 2017, we were able to use some of the Industrial Park reserve monies to pave 1.13 miles of mostly gravel roads and upgrade them to hot top. Now in 2018, we took out another million-dollar paving bond. We resurfaced 5.59 miles of roads, then winter set in. Of these 5.59 miles, a few were gravel sections that we upgraded to hot top because we were there with the equipment. This brings us to 2019. In 2019, we resurfaced 5.78 miles of road and upgraded .832 miles of gravel roads to hot top, totaling of 6.612 miles. We ran out of bond money on the last road we paved in 2019. We used URIP money that we get from the State of Maine to finish that street. This is where we are at today. What this all means is that from 2016 to the end of 2019, we paved 30.35 miles of the 36.23 miles of paved roads that we own. Another note is that we have 5.88 miles of paved roads that these 2 paving bonds did not address, but all of these roads received hot top paving from 2013 to 2015. They are in good shape and in my opinion, a person would be hard pressed to find better. Thanks to the Town Council for seeing a need and addressing it. I also want to thank the businesses of Fort Kent and all the citizens of Fort Kent for choosing to tough it out and live in our Town. It may be tough and the snow blower may be in your way once in a while but it is still a great Town. Thank you.

Tony Theriault

Fort Kent Public Works



2020 Annual Report To The Citizens of Fort Kent

Through the twenty years as the Recreation and Parks Department Director for the Town of Fort Kent I recap how we have responded to ideas and efforts of our citizens be it beginning, discontinuing or refining operation programs and parks.

1999, A high priority for the department in 1999 continued to be staffing. This year our attention was focused on a number of safety and deferred maintenance issues, while at the same time working on re-structuring the program of activity.

2000, Swimming pool bathhouse and Jalbert Park building received new roofing. Riverside Park walking trail was graded and paved which made for a great roller blade park. We saw an increase in new programs in dance and holiday arts.

2001, Reconstruction of roads at Riverside Park, make the park safer and create more usable open space. Girl's Scouts planted flowers in a nature area they created in Riverside Park. Swimming pool and splash deck was completely removed and replaced with a concrete deck.

2002, Rest room building and outdoor basketball courts construction at Riverside Park. This was possible because of a Land and Water Conservation Grant and the help of the Lions Club. Many maintenance and grounds projects at Riverside Park, Jalbert Park and the Swimming Pool were completed throughout the summer months. Many new recreational programs were added to the summer offering with an increase in participation.

2003, Received a \$7,000 Grant from the Maine Nutrition Network for the development of a snowshoeing program. A donation of ice hockey equipment was made to our department through the leadership of Mr. Paul Leazots and the Franklin Youth Hockey League and Town Sports Store in Franklin, MA. Comprehensive interior renovation to the Jalbert Park support building. Tennis courts were sealed and two coats of paving were applied to the surface.

2004, Completed the development of the new non-motorized use trail starting at Riverside Park along the Fish River to East Main Street Bridge. Completed renovations to Jalbert Park facility. Demolition of the old pool house. Resealed tennis courts. Grant application submitted for a skate park along with fund raising activities. Developed a snowshoe use program.

2005, Developed smoke-free facilities policy. Key partners in the activities of the St. John Valley Partnership projects, assisting members of the community in their effort to enjoy a healthy lifestyle. Completion of a wooden bridge from the Heritage Trail to the public swimming pool. This project was possible through the leadership of Boy Scout Christopher Roy as an Eagle Scout Project.

2006, 85 programs/58 summer/10 fall 15 winter 12 spring. Since 1999 there has been a 35% increase in participation. Several clean-up projects were completed in parks and trails, new picnic tables were built with the help of local Boy Scouts. Daily swimming and skating facilities operated at their maximum levels with perfect weather conditions for both seasons. Regionalization efforts continued with area communities for youth participation in sports leagues. Continued work on a five Year Strategic plan for our department.

2007, Accomplishments this year included improving facilities, planning and staging special events. Organizing a wide range of seasonal programs for children of many interest areas. Facilitating one-of-a-kind happenings that promote healthy family lifestyles.

2008, Applied for and received an Ameri-Corp position for the development of an afterschool program. Development of a very successful Track and Field program students placed in the State and National Hersery Track and Field events. Many citizens made contributions to a scholarship program that enabled many children to participate in various programs at no cost. We saw a 93.99% increase in participation in our overall program offering. Partnering with community and business units we offered programs in athletics, enrichment programs, special events, holiday happenings and healthy lifestyle workshops. Parks and facility rehab has continued and still have many projects to complete.

2009, Parks and facility maintenance projects have been ongoing as we address vandalism. Two Eagle Scout projects were completed one being an outdoor classroom was built at Jalbert Park. The other project included a tennis backboard, bench, trash container and signage for our tennis courts.

2010, Two clarifier buildings from the Water/Wastewater Department were moved from Market Street to Jalbert Park, these will be used to house our summer programs on rainy days. Again this year vandalism at our Parks continue to be a major problem with costly repairs. The Lion's Pavilion was added to Riverside Park.

2011, The planting of 33 trees at Riverside Park. Removed the RV Park and constructed a youth soccer field at Riverside Park.

2012, Repaired a sewer pump station at Jalbert Park. Through a grant installed Sun shade bench shelter at the swimming pool area. The Town of Fort Kent Comprehensive Plan includes Recreation and Parks; Inventory and Analysis; Policies and Strategies was adopted by the residents.

2013, We saw the completion of a new entrance to Riverside Park along with new landscaping and tree plants. A very successful first year operation of the new 8 site RV Park. We had eighty children participate in the summer archery program at the new Archery Range at Jalbert Park built by Adam N Bouchard for his Eagle Scout project. Local events for Pitch, Hit and Run, Hot Shot Basketball and Hershey Track and Field were held with winners competing and placing on the regional and state levels.

2014, New electronic sign and an extension of paved trail in in Riverside Park. Built upon our partnership with the public school system in scheduling use of facilities.

2015, Recoating and surface repairs of the two tennis courts at Jalbert Park and the Basketball court at Riverside Park. Upgraded the computer system in the Recreation and Parks office. Installed a new shower system at the swimming pool and replaced the hot water tank. Applied and received a grant for two AED units one for the Town Office Building and the other to be shared with the Jalbert Park and Swimming Pool. Purchased and installed a Dogi-Pot unit at Riverside Park. Continue to provide top notch recreational program, including the ever popular summer enrichment programs.

2016, Work continued to up grading park amenities, improve marking and signage addressed safety and security needs at the park.

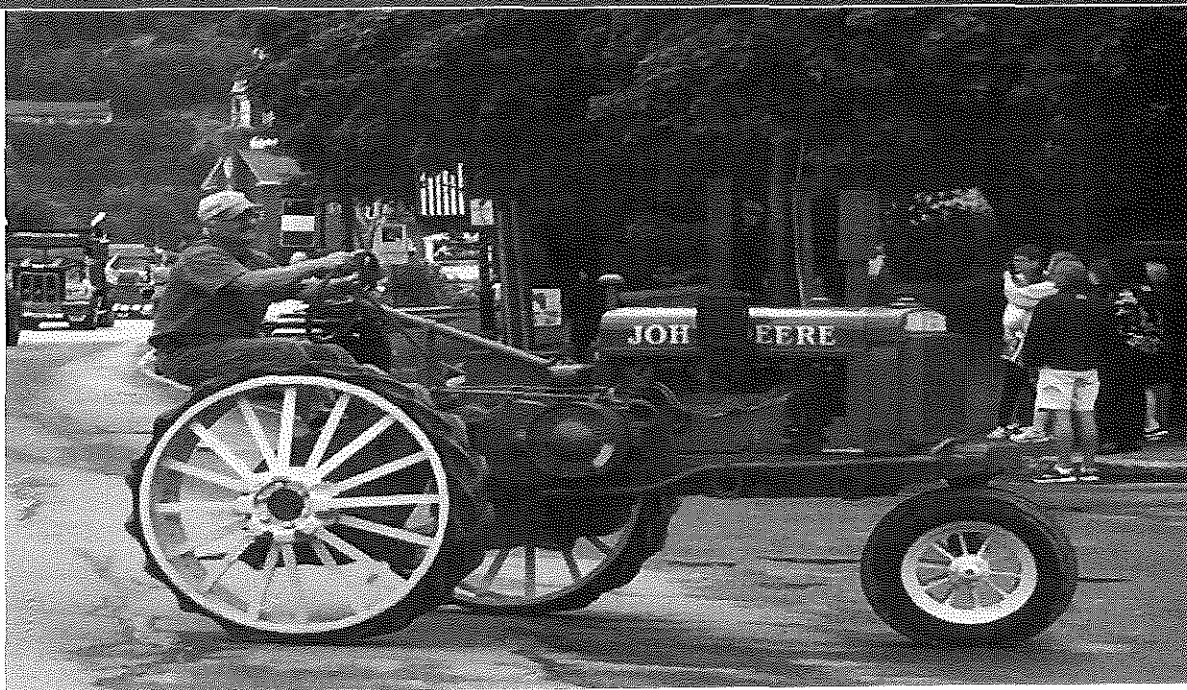
2017, proudly, we offer quality programs and parks which are only limited by funding, staffing and facility availability.

2018, Riverside Park was host to the Bike Maine event in August. We continue to lead the way in health, wellness and recreation opportunities throughout the year.

2019, We plan for development, construction, maintenance, mowing and repair of facilities in Riverside Park, Jalbert Park, Little Black Lake, Swimming Pool, Town Office lawns, and the First Mile site. We inspect all parks and facilities to ensure user safety. We continue to grow our program offerings.

Respectfully Submitted,

Ann D. Beaulieu, CPRP
Director Recreation & Parks



Fort Kent Public Library Hours

Monday, Tuesday, Thursday 12 noon to 5 pm

Wednesday and Friday 11 noon to 7 pm

Closed Saturdays, Sundays and most holidays

Phone 834-3048

The Library added 838 new materials to the library collection. These were made possible by library purchases, used book donations, and memorial book donations. The top juvenile patron with the highest circulation activity checked out 142 items for the year while the top adult patron checked out a total of 222 items. "Where the Crawdads Sing" by Delia Owens was the most read book in 2019.

The data entry of the entire library collection is almost complete. The adult non-fiction section is still being worked on. Visit the online public access catalog at opac.libraryworld.com (no password needed) for your next great read.

The Library held three book sales this year. The first was to fund the Summer Reading Program for children grades K-6, in which 43 children participated by reading a total of 754 chapter and picture books. The second was during the Muskie Derby/Ploye festival in August and the third was during the Scarecrow festival in October, both of which went towards the Capital Campaign. All three book sales raised \$491.65.

Some special events at the library included:

In April, an AmeriCorps volunteer led a digital literacy workshop in which classes were conducted at libraries throughout the Aroostook County.

A monthly story time where kids enjoyed a story along with fun activities such as games, arts and crafts, and even obstacle courses. Come join our wonderful readers every 2nd Tuesday of each month.

Along with the town's 150th birthday celebration, the Library celebrated its 75th anniversary with an open house in August. There were endless articles of memorabilia, beautiful pictures and interesting facts decorating the whole library...along with a five foot birthday cake! There were also plenty of snacks and drinks, along with door prizes that were given away every hour. It was a big success!!

Volunteers are a tremendous value to the library by performing a wide range of duties such as organizing book sales, shelf reading, and other various jobs. Another invaluable asset is the all-volunteer library board, who have worked very hard on creating our Capital Campaign for the year 2019. All together a whopping \$26,721.65 was raised. Beautiful plaques with the donor's names have been displayed in the library. A big thank you to all board members, volunteers and donors!!

Talking about fund raisers, in May members from UMFK had a car wash and donated half of their profits to the Fort Kent Pubic Library. And we can't forget the many volunteers that worked hard and long hours to put a beautiful new roof on the Library. Thank you!

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

Respectfully submitted,

Michelle Raymond, Head librarian

Cheryl Pelletier, Assistant librarian

Tax Assessor's Report

	2018	2019
ASSESSOR VALUATION		
Real Estate	299,777,985.00	301,157,535.00
Personal Property	7,786,300.00	8,318,900.00
TOTAL ASSESSED VALUATION	307,564,285.00	309,476,435.00
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	2,805,000.00	2,825,300.00
Cemetery	131,600.00	131,600.00
Club	333,300.00	333,300.00
Homestead Exemptions	18,564,100.00	19,178,900.00
Hospital	14,567,000.00	14,854,700.00
Fort Kent Historical Society	182,500.00	183,700.00
Knights of Columbus	389,700.00	389,700.00
Library	236,800.00	260,400.00
Upper St. John Land Trust	15,800.00	15,800.00
State of Maine Property	736,900.00	731,200.00
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	35,761,700.00	35,762,900.00
Town Owned Property	2,656,700.00	2,680,800.00
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	612,000.00	618,000.00
GRAND TOTALS	88,619,817.00	89,593,017.00
NET ASSESSED VALUATION	218,944,468.00	219,883,418.00
MIL RATE	20.39/\$1,000	22.36/\$1,000
APPROPRIATIONS		
County	7.33%	7.02%
School	58.83%	59.23%
Town/Other	33.84%	33.75%
NET TAX COMMITMENT	4,464,277.70	4,916,593.23
HOMESTEAD REIMBURSEMENT	236,576.25	268,025.14
BETE REIMBURSEMENT	286,661.12	303,022.76
TOTAL COMMITMENT	4,987,515.57	5,487,641.13

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 2020, 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 2020 and be prepared to make oath to the truth of the same.

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

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

Board of Assessors
Fort Kent, Maine

PROPERTY TAX INFORMATION

May 29, 2020-For 2019 Taxes (on or about) tax lien notices will be mailed.

June 29, 2020-For 2019 Taxes (on or about) tax liens will be recorded at the Registry of Deeds.

November 24, 2020-For 2018 Taxes Foreclosure Action.

July 15, 2020-(on or about) the 2020 Property Taxes will be mailed out.

October 1, 2020-Interest on taxes shall be dependent upon approval of Article 41 of the Annual Town Meeting Warrant.

December 31, 2020-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.*

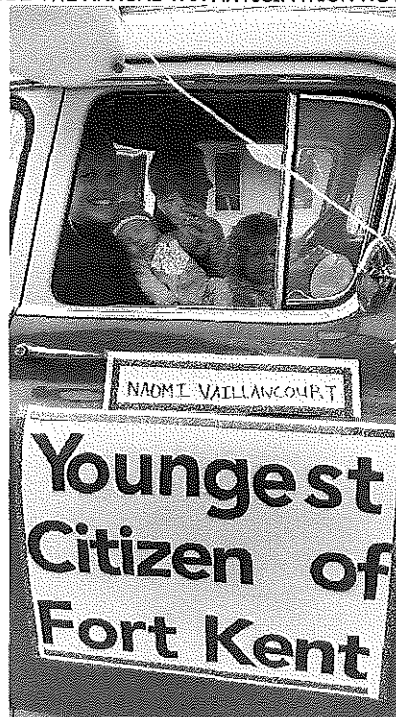
Municipal Debt Service

	Principal		Interest	Total Debt Service	Balance
MAINE MUNICIPAL BOND BANK - PUBLIC WORKS - New Town Garage (2003E)(Refinanced 2011)					
2019	25,895.00	5.085%	4,688.20	30,583.20	83,878.50
2020	25,895.00	5.085%	3,414.81	29,309.81	54,568.69
2021	25,895.00	5.085%	2,052.74	27,947.74	26,620.95
2022	25,895.00	5.085%	725.95	26,620.95	0.00
MAINE MUNICIPAL BOND BANK - (2016A) ROAD IMPROVEMENTS					
2019	120,000.00	1.20%	16,632.00	136,632.00	905,760.00
2020	120,000.00	1.35%	15,192.00	135,192.00	770,568.00
2021	120,000.00	1.51%	13,572.00	133,572.00	636,996.00
2022	120,000.00	1.67%	11,760.00	131,760.00	505,236.00
2023	120,000.00	1.82%	9,756.00	129,756.00	375,480.00
2024	120,000.00	1.97%	7,572.00	127,572.00	247,908.00
2025	120,000.00	2.09%	5,208.00	125,208.00	122,700.00
2026	120,000.00	2.25%	2,700.00	122,700.00	0.00
MAINE MUNICIPAL BOND BANK - (2018A) ROAD IMPROVEMENTS					
2019	100,000.00	2.03%	25,420.00	125,420.00	1,023,200.00
2020	100,000.00	2.15%	23,390.00	123,390.00	899,810.00
2021	100,000.00	2.28%	21,240.00	121,240.00	778,570.00
2022	100,000.00	2.40%	18,960.00	118,960.00	659,610.00
2023	100,000.00	2.51%	16,560.00	116,560.00	543,050.00
2024	100,000.00	2.63%	14,050.00	114,050.00	429,000.00
2025	100,000.00	2.72%	11,420.00	111,420.00	317,580.00
2026	100,000.00	2.81%	8,700.00	108,700.00	208,880.00
2027	100,000.00	2.90%	5,890.00	105,890.00	102,990.00
2028	100,000.00	2.99%	2,990.00	102,990.00	0.00
COPIER 63 MONTH LEASE - (2016) SAVIN PHOTOCOPIER					
2019	2,172.00			2,172.00	3,077.00
2020	2,172.00			2,172.00	905.00
2021	905.00			905.00	0.00
T.D. BANKNORTH LEASING - (2013) INTERNATIONAL PLOW TRUCK					
2019	25,591.61	3.09%	790.78	26,382.39	0.00
TD EQUIPMENT FINANCE - (2014) STREET SWEEPER					
2019	35,770.39	2.15%	769.07	36,539.46	0.00
T.D. BANKNORTH LEASING - (2015) SUTPHEN 5585 FIRE PUMPER					
2019	45,997.97	2.80%	9,809.26	55,807.23	304,332.74
2020	47,285.91	2.80%	8,521.32	55,807.23	257,046.83
2021	48,609.92	2.80%	7,197.31	55,807.23	208,436.91
2022	49,970.99	2.80%	5,836.23	55,807.22	158,465.92
2023	51,370.18	2.80%	4,437.05	55,807.23	107,095.74
2024	52,808.55	2.80%	2,998.68	55,807.23	54,287.19
2025	54,287.19	2.80%	1,520.04	55,807.23	0.00
GORHAM SAVINGS LEASING GROUP - (2019) JOHN DEERE 672G GRADER					
2019					265,533.00
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

Municipal Debt Service

	Principal		Interest	Total Debt Service	Balance
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

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



Oldest Resident Eva Deschaine 103 Years Young

	2019 APPROP	JAN - DEC 2019 ACTUAL	2020 BUDGET REQUEST DEPARTMENT	PROPOSED INC(DEC) OVER 2019 BUDGET	2020 BUDGET REQUEST BUDGET COM.
ADMINISTRATION REVENUES					
101-30-40330 MARRIAGE, DEATH, BIRTH CERT.	8,000.00	9,715.00	8,750.00	750.00	8,750.00
101-10-40130 DOG LICENSES	450.00	357.00	350.00	-100.00	350.00
101-10-40160 MOTOR VEHICLE FEES	15,000.00	17,606.00	16,500.00	1,500.00	16,500.00
101-30-40303 FKUD- CONTRACTED SERVICES	55,000.00	55,000.00	55,000.00	0.00	55,000.00
TOTAL	78,450.00	82,678.00	80,600.00	2,150.00	80,600.00
OFFICE OF PLANNING & DEVELOPMENT REVENUES					
101-10-40116 MUBEC FEE REVENUES	4,000.00	6,500.00	4,000.00	0.00	4,000.00
101-10-40110 BUILDING PERMITS	3,500.00	5,760.00	3,500.00	0.00	4,000.00
101-10-40114 PLUMBING PERMITS	1,500.00	2,272.50	1,500.00	0.00	1,500.00
TOTAL	9,000.00	14,532.50	9,000.00	0.00	9,500.00
POLICE DEPARTMENT REVENUES					
101-10-40150 FISHING & HUNTING LICENSES	3,000.00	2,631.50	2,500.00	-500.00	2,500.00
101-10-40172 CONCEALED WEAPONS	100.00	80.00	100.00	0.00	100.00
101-30-40314 FIRE ALARM SYSTEM	200.00	100.00	100.00	-100.00	100.00
101-40-40402 PARKING TICKETS	150.00	110.00	150.00	0.00	150.00
101-30-43016 ACCIDENT REPORTS	400.00	525.00	400.00	0.00	400.00
101-30-43015 OFFICERS AT FUNCTIONS	7,500.00	2,110.58	3,000.00	-4,500.00	3,000.00
101-30-40334 ANIMAL CONTROL / SHELTER FEES	1,000.00	2,275.00	1,000.00	0.00	1,000.00
101-30-40315 AMBULANCE SERVICE	16,910.00	16,910.00	17,415.00	505.00	17,415.00
101-30-43020 ST FRANCIS FIRE DEPT	1,200.00	1,200.00	1,200.00	0.00	1,200.00
115-03-45027 C.O.P.'S GRANT	8,000.00	8,929.70	0.00	-8,000.00	0.00
TOTAL	38,460.00	34,871.78	25,865.00	-12,595.00	25,865.00
RECREATION & PARKS DEPT REVENUES					
101-30-40350 CONCESSIONS	800.00	869.35	800.00	0.00	800.00
101-30-40357 RV PARK	4,000.00	6,669.62	5,000.00	1,000.00	5,000.00
101-30-40352 SPRING PROGRAMS	4,000.00	4,281.73	4,000.00	0.00	4,000.00
101-30-40353 SUMMER PROGRAMS	14,000.00	14,361.80	14,000.00	0.00	14,000.00
101-30-40354 FALL PROGRAMS	4,300.00	4,565.00	4,300.00	0.00	4,300.00
101-30-40358 WINTER PROGRAMS	2,000.00	2,721.82	2,000.00	0.00	2,000.00
TOTAL	29,100.00	33,469.32	30,100.00	1,000.00	30,100.00

	2019	JAN - DEC 2019	2020 BUDGET	2020 PROPOSED INC(DEC) OVER	2020 BUDGET
	APPROP	ACTUAL	REQUEST		REQUEST
		EXPENSE	DEPARTMENT	2019 BUDGET	BUDGET COM.
APPROPRIATION SUMMARY					
ADMINISTRATION	427,563.00	404,290.61	462,727.00	35,164.00	462,102.00
OFFICE OF PLANNING & DEVELOPMENT	168,731.00	167,118.68	179,929.00	11,198.00	178,929.00
POLICE DEPARTMENT	696,163.00	627,614.04	750,037.00	53,874.00	742,547.00
FIRE DEPARTMENT	85,763.00	85,640.88	94,344.00	8,581.00	93,444.00
FIRE DEPARTMENT EQUIPMENT	10,000.00	10,000.00	0.00	-10,000.00	0.00
PUBLIC WORKS DEPARTMENT	950,048.00	940,151.95	1,026,204.00	76,156.00	1,006,942.00
PUBLIC WORKS EQUIPMENT	33,500.00	33,500.00	33,500.00	0.00	33,500.00
RECREATION DEPARTMENT	253,658.00	239,088.46	276,416.00	22,758.00	264,078.00
ROAD IMPROVEMENT LOAN (2016A)	136,632.00	136,632.00	135,192.00	-1,440.00	135,192.00
ROAD IMPROVEMENT LOAN (2018A)	125,420.00	125,420.00	123,390.00	-2,030.00	123,390.00
TOWN GARAGE LOAN (2003E)	30,584.00	30,583.20	29,309.81	-1,274.19	29,310.00
INT'L PLOW TRUCK (2013)	26,383.00	26,382.39	0.00	-26,383.00	0.00
GLOBAL M3 STREET SWEEPER (2014)	36,540.00	36,539.46	0.00	-36,540.00	0.00
FIRE PUMPER (2015)	35,807.00	35,807.23	35,807.00	0.00	35,807.00
LARUE D60 SNOW BLOWER (2020)	0.00	0.00	29,246.74	29,246.74	29,247.00
JD 672G GRADER (2019)	0.00	0.00	58,727.36	58,727.36	58,728.00
LIBRARY	32,400.00	32,400.00	37,000.00	4,600.00	36,500.00
GENERAL ASSISTANCE	4,000.00	2,367.00	4,000.00	0.00	4,000.00
PUBLIC FIRE PROTECTION	100,000.00	100,000.00	100,000.00	0.00	100,000.00
REVALUATION - RESERVE ACCOUNT	25,000.00	25,000.00	25,000.00	0.00	25,000.00
SOLID WASTE DISPOSAL - VALLEY RECYCLING	363,550.00	359,714.96	379,740.00	16,190.00	379,740.00
FIRE STATION PARKING LOT	0.00	0.00	23,000.00	23,000.00	19,000.00
TOWN OFFICE PARKING LOT	0.00	0.00	27,000.00	27,000.00	0.00
STREET LIGHTS - ELECTRICITY	47,000.00	47,000.00	47,000.00	0.00	45,000.00
TAX ABATEMENTS	5,000.00	4,584.42	5,000.00	0.00	5,000.00
TAX OVERLAY	31,226.92	0.00	0.00	-31,226.92	0.00
UPDATING MUNICIPAL ASSESSMENT	7,500.00	7,500.00	7,500.00	0.00	3,000.00
FORT KENT SESQUICENTENNIAL(150th)- TOWN	5,000.00	5,000.00	0.00	-5,000.00	0.00
TOWN MARKETING	0.00	0.00	3,000.00	3,000.00	1,500.00
SUB TOTAL	3,637,468.92	3,482,335.28	3,893,069.91	255,600.99	3,811,956.00
ACAP	820.00	819.40	820.00	0.00	820.00
AMBULANCE SERVICE INC	78,539.00	78,529.00	78,004.00	-535.00	78,004.00
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
CanAm CROWN, INC	0.00	0.00	500.00	500.00	0.00
CHAMBER OF COMMERCE	10,000.00	10,000.00	10,000.00	0.00	10,000.00
FORT KENT SESQUICENTENNIAL (150th) COMM.	2,500.00	2,500.00	0.00	-2,500.00	0.00
HEALTH EQUITY ALLIANCE	0.00	0.00	500.00	500.00	0.00
LIFEFLIGHT 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	57,539.00	57,539.00	59,055.00	1,516.00	59,055.00
NORTHERN MAINE DEVELOPMENT COMMISSION	7,705.00	7,705.26	7,737.00	32.00	7,737.00
RED CROSS	100.00	100.00	1,000.00	900.00	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	3,000.00	3,000.00	0.00
COUNTY TAX	345,304.00	345,304.00	355,391.00	10,087.00	355,391.00
MSAD # 27	2,912,191.00	2,912,191.00	2,986,305.00	74,114.00	2,986,305.00
SUB TOTAL	3,422,023.00	3,422,012.66	3,510,961.00	88,938.00	3,505,137.00
TOTAL	7,059,491.92	6,904,347.94	7,404,030.91	344,538.99	7,317,093.00
TIF APPROPRIATION SUMMARY					
TIF # 1	40,462.00	8,348.60	40,462.00	0.00	38,248.99
TIF # 3	54,368.00	0.00	54,368.00	0.00	54,766.26
TOTAL	94,830.00	8,348.60	94,830.00	0.00	93,015.25

	2019 APPROP	2020 BUDGET REQUEST DEPARTMENT	2020 BUDGET REQUEST BUDGET COM.
REVENUE SUMMARY			
STATE REVENUE SHARING	0.00	60,000.00	60,000.00
ADMINISTRATION DEPARTMENT REVENUES	78,450.00	80,600.00	80,600.00
OFFICE OF PLANNING & DEVELOPMENT REVENUES	9,000.00	9,000.00	9,500.00
POLICE DEPARTMENT REVENUES	38,460.00	25,865.00	25,865.00
RECREATION & PARKS DEPARTMENT REVENUES	29,100.00	30,100.00	30,100.00
FUND BALANCE	1,511,670.79	1,581,955.71	1,581,955.71
TOTAL	1,666,680.79	1,787,520.71	1,788,020.71
TAX COMMITMENT			
LESS BETE	303,022.76	303,022.76	303,022.76
LESS HOMESTEAD	268,025.14	377,525.00	377,525.00
NET TAX COMMITMENT	4,916,593.23	5,030,792.44	4,941,539.78
GROSS ASSESSED VALUE	219,883,418.00	219,883,418.00	219,883,418.00
REIMBURSED HOMESTEAD VALUE	11,986,813.00	16,161,188.00	16,161,188.00
BETE EXEMPT VALUATION	13,552,002.00	13,552,002.00	13,552,002.00
NET ASSESSED VALUE	245,422,233.00	249,596,608.00	249,596,608.00
MIL RATE	0.02236	0.02288	0.02252
MIL RATE INCREASE/DECREASE	0.00197	0.00052	0.00016

	2019 BUDGETED REVENUES	2020 BUDGET REQUEST DEPARTMENT	2020 BUDGET REQUEST BUDGET COM.
TIF TAX COMMITMENT			
TIF VALUATIONS			
TIF # 1	1,809,570.00	1,698,170.00	1,698,170.00
TIF # 3	2,431,500.00	2,431,500.00	2,431,500.00
TOTAL	4,241,070.00	4,129,670.00	4,129,670.00
TIF REVENUE SUMMARY			
TIF # 1	37,971.00	38,858.01	38,250.76
TIF # 3	54,368.34	55,638.27	54,768.80
BETE TIF REIMBURSEMENT	2,491.00		
TOTAL	94,830.34	94,496.28	93,019.56

FUND BALANCE - YEAR END 2019

	105-07	VRF - WASTE MANAGEMENT	3,835.04
	108-04	TOWN GARAGE LOAN	0.80
	108-11	INTERNATIONAL PLOW TRUCK LOAN	0.61
	108-12	STREET SWEEPER LOAN	0.54
	108-13	FIRE PUMPER LOAN	-0.23
	108-52	NMDC	-0.26
	110-20	GENERAL ASSISTANCE	1,633.00
	110-21	AMBULANCE SERVICE	10.00
	110-22	ACAP	0.60
	110-50-509-01	TAX ABATEMENT	415.58
	110-50-509-30	TAX OVERLAY	31,226.92
101-01-	40000	2018 SUPPLEMENTAL- REAL ESTATE	314.04
	40020	MOTOR VEHICLE EXCISE	1,250,567.64
	40021	BOAT EXCISE	7,422.00
	40030	PENALTIES & INTEREST	45,079.63
	40031	OTHER TOWN EXCISE	48.00
101-10	40161	BOAT FEES	525.00
	40162	ATV FEES	576.00
	40170	OTHER LICENSES & PERMITS	305.00
	40173	OVERWIDTH PERMITS	80.00
101-20-	40222	PARK FEE SHARING	3,431.29
	40226	STATE REVENUE SHARING	197,350.82
	40228	GA REIMBURSEMENT	812.00
	40231	VET EXEMPTION	3,834.00
	40231	TREE GROWTH	4,753.03
101-30-	40301	ZONING FEES	655.00
	40302	PRINTING & DUPLICATION SERVICES	194.92
	43019	ROAD OPENING PERMITS	60.00
101-40-	40410	INTEREST INCOME	5,851.06
	40450	MISC POLICE	21.61
	40452	MISC ADMINISTRATION - VRF 2018 SURPLUS	19,166.61
	40452	MISC ADMINISTRATION	3,691.86
	40453	MISC PUBLIC WORKS	25.01
	40454	NS FEES	20.00
115-03-	45008	CDBG- MICRO ENTERPRISE	0.15
115-09-	45550	CDBG- BUSINESS ASSISTANCE GRANT	1.67
	10-24110-03	CONCEALED WEAPONS	47.00
	10-24710-02	PY DED & W/H - STATE TAX	0.10
	10-24710-03	PY DED & W/H - FICA	-0.35
	10-37230-11	DRUG SEIZURE	0.02

TOTAL

1,581,955.71

RESERVE ACCOUNTS - 2019**ADMINISTRATION CAPITAL / EQUIPMENT**

102-01	ADMINISTRATION	20,018.61
102-01	ADMINISTRATION - EQUIP- TECH SOFTWARE (TRIO)	3,253.78
101-10-40130	ANIMAL LICENSES	-93.00
101-10-40160	MOTOR VEHICLE FEES	2,606.00
101-30-40330	VITAL STATISTICS	1,715.00
10-37230-01	ADMIN CAPITAL/EQUIPMENT RESERVE	36,571.54

TOTAL AVAILABLE **64,071.93**

HERITAGE TRAIL

10-37230-02	HERITAGE TRAIL RESERVE	18,831.54
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TOTAL AVAILABLE **18,831.54**

PROPERTY REVALUATION

10-37230-03	PROPERTY REVALUATION	50,000.00
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TOTAL AVAILABLE **50,000.00**

PUBLIC WORKS CAPITAL / EQUIPMENT

105-01	PUBLIC WORKS	9,896.05
10-37230-04	PW CAPITAL/EQUIPMENT RESERVE	14,284.49

TOTAL AVAILABLE **24,180.54**

PUBLIC WORKS / FUTURE BENEFIT LIABILITIES

10-37230-04	PW / FUTURE BENEFIT LIABILITIES	3,500.00
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TOTAL AVAILABLE **3,500.00**

POLICE CAPITAL / EQUIPMENT

104-01	POLICE	58,548.96
101-10-40150	HUNTING & FISHING LICENSES	-368.50
101-10-40172	CONCEALED WEAPONS	-20.00
101-30-40314	FALSE ALARM FEES	-100.00
101-30-40334	ANIMAL CONTROL/SHELTER FEES	1,275.00
101-30-40301	OFFICERS AT FUNCTION	-5,889.42
101-30-43016	ACCIDENT REPORTS	125.00
101-40-40402	PARKING TICKETS	-40.00
101-40-40450	MISC OTHER REVENUES - OFFICERS AT FUNCTION	500.00
115-03-45008	C.O.P.'S GRANT	929.70
10-37230-05	POLICE CAPITAL/ EQUIPMENT	77,242.35

TOTAL AVAILABLE **132,203.09**

POLICE DEPT / OFFICER BUY BACK PROGRAM

104-01	POLICE	10,000.00
10-37230-05	POLICE - OFFICER BUY BACK PROGRAM	16,000.00

TOTAL AVAILABLE **26,000.00**

POLICE / FUTURE BENEFIT LIABILITIES

10-37230-05	POLICE DEPARTMENT / FUTURE BENEFIT LIABILITIES	2,100.00
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TOTAL AVAILABLE **2,100.00**

JALBERT PARK RESERVE

10-37230-06	JALBERT PARK RESERVE	8,005.06
10-37230-06	JALBERT PARK RESERVE- COMMITTED POOL PASSES	400.00

TOTAL AVAILABLE **8,405.06**

RESERVE ACCOUNTS - 2019 CONT.**RECREATION CAPITAL / EQUIPMENT**

106-05	RECREATION	14,569.54
101-30-40350	REC CONCESSIONS	69.35
101-30-40352	REC SPRING PROGRAMS	281.73
101-30-40353	REC SUMMER PROGRAMS	361.80
101-30-40354	REC FALL PROGRAMS	265.00
101-30-40357	RV PARK FEES	1,284.30
101-30-40358	REC WINTER PROGRAMS	721.82
101-40-40450	MISC OTHER REVENUES -RV PARK FEES	1,385.32
10-37230-08	RECREATION CAPITAL/EQUIPMENT	95,156.41

TOTAL AVAILABLE**114,095.27****RECREATION / FUTURE BENEFIT LIABILITIES**

10-37230-08	RECREATION DEPT / FUTURE BENEFIT LIABILITIES	3,600.00
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TOTAL AVAILABLE**3,600.00****FIRE DEPARTMENT RESERVE**

104-03	FIRE	122.12
10-37230-09	FIRE DEPT RESERVE	60,595.83
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**65,020.23****INDUSTRIAL PARK RESERVE**

10-37230-10	INDUSTRIAL PARK CAPITAL/EQUIPMENT RESERVE	6,693.21
10-37230-10	INDUSTRIAL PARK CAPITAL COMMITTED FUNDS- LEVEE	36,720.78

TOTAL AVAILABLE**43,413.99****PUBLIC WORKS ROAD RESERVE**

10-37230-16	ROAD RESERVE	90,926.33
101-20-40227	URBAN ROAD INIT PROGRAM	78,832.00

TOTAL AVAILABLE**169,758.33****PLANNING AND DEVELOPMENT ADMIN RESERVE**

102-09	PLANNING	1,612.32
101-10-40110	BUILDING PERMITS	2,260.00
101-10-40114	PLUMBING PERMITS	772.50
101-10-40116	MUBEC FEES	2,500.00
10-37230-17	OPED ADMIN RESERVE	17,684.86
10-37230-17	COMMITTED FUNDS- 2018 TOWN MEETING WRNT ART#50 ST LIGHTS W/LED FIXTURES LOAN (\$100,000)	75,884.00

TOTAL AVAILABLE**100,713.68****PLANNING AND DEVELOPMENT ADMIN / FUTURE BENEFIT LIABILITIES**

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

102-10	CONTRACT SERVICES (ASHLAND)	-6,760.70
101-30-40305	CONTRACT SERVICES (ASHLAND)	9,460.00

TOTAL AVAILABLE**2,699.30****REVOLVING LOAN FUND**

10-37230-17	RLF, FAME, COMMUNITY ENTERPRISE, SSCBI	366,047.09
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TOTAL AVAILABLE**366,047.09****ANIMAL SHELTER RESERVE**

10-37140-08	ANIMAL SHELTER	8,900.17
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TOTAL AVAILABLE**8,900.17**

RESERVE ACCOUNTS - 2019 CONT.**SNOWMOBILE ASSOCIATION RESERVE**

10-37140-13	SNOWMOBILE ASSOCIATION	110,656.80
TOTAL AVAILABLE		110,656.80

AMERICA'S FIRST MILE

10-37140-14	AMERICA'S FIRST MILE	4,416.61
TOTAL AVAILABLE		4,416.61

STREET LIGHTS RESERVE

10-37140-15	STREET LIGHT RESERVE	9,137.68
TOTAL AVAILABLE		9,137.68

RADIO TOWER RESERVE

10-37140-16	RADIO TOWER	6,120.96
TOTAL AVAILABLE		6,120.96

CENTENNIAL ASSOCIATION RESERVE

10-37140-17	CENTENNIAL ASSOCIATION	9,225.64
TOTAL AVAILABLE		9,225.64

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	407,272.26
TOTAL AVAILABLE		407,272.26

WATER FUND BALANCE

	BEGINNING BALANCE	382,248.93
	VEHICLE ALLOCATION	-4,000.00
	WATER RECEIVABLE	-9,916.38
	OPERATING INCOME/LOSS	3,074.50
TOTAL AVAILABLE		371,407.05

WATER DEPARTMENT / TRUCK

	BEGINNING BALANCE	6,029.40
	2019 BUDGET ALLOCATION	4,000.00
TOTAL AVAILABLE		10,029.40

WATER DEPARTMENT / FUTURE BENEFIT LIABILITIES

TOTAL AVAILABLE		3,600.00
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WASTEWATER FUND BALANCE

	BEGINNING BALANCE	270,250.30
	WASTEWATER RECEIVABLE	-43,934.62
	OPERATING INCOME/LOSS	43,210.74
TOTAL AVAILABLE		269,526.42

WASTEWATER / SLUDGE REMOVAL RESERVE

TOTAL AVAILABLE		54,526.05
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WASTEWATER INDUSTRIAL ESCROW

TOTAL AVAILABLE		43,834.04
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WASTEWATER CAPITAL / EQUIPMENT RESERVE

TOTAL AVAILABLE		47,953.53
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WASTEWATER DEPARTMENT / FUTURE BENEFIT LIABILITIES

TOTAL AVAILABLE		3,600.00
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WASTEWATER BUILDING / PAVING RESERVE

TOTAL AVAILABLE		28,419.07
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RESERVE ACCOUNTS - 2019 CONT.**WASTEWATER DEPARTMENT / TRUCK**

BEGINNING BALANCE	6029.40
2019 BUDGET ALLOCATION	4000.00

TOTAL AVAILABLE	10,029.40
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SEPTAGE RECEIVING SITE	2,504.47
TOTAL AVAILABLE	2,504.47

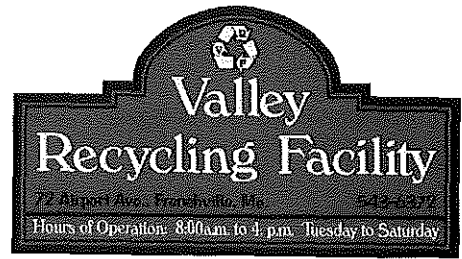
CARRY FORWARD - 2019

110-70-507-01	TIF # 1 EAST MAIN STREET	25,171.03
110-82-507-01	TIF # 3 WEST MAIN STREET	-2,769.23
101-20-40226	STATE REVENUE SHARING	60,000.00
101-20-40230	HOMESTEAD EXEMPTION 2019	68,625.00
101-40-40450	MISC OTHER REVENUES - REV SALES TAX PAYABLE	124.98
115-03-45033	NORTHERN BORDER REGIONAL COMMISSION	-9,355.71
115-03-45034	BIKE MAINE GRANT	3,750.00
10-11410-50	LIONS PAVILION	5,016.19
10-11410-55	MOVIES IN THE PARK	700.51
10-11530-00	OTHER ACCOUNTS RECEIVABLE - SALT	-2,324.83
10-11530-00	OTHER ACCOUNTS RECEIVABLE - TASER	1,123.20
10-24110-01	BMV	6,232.59
10-24110-02	DOGS	392.00
10-24110-06	VITAL RECORDS FEE	106.40
10-24110-07	PLUMBING PERMIT FEES	592.50
10-24110-51	IF & W FEES	14,942.75
10-24610-07	COFFEE FUND	237.51
10-24610-09	SODA FUND	32.09
10-24610-10	WELLNESS WORKS	400.00
10-24610-20	SODA/CANDY FUND - PD	119.50
10-37230-23	FISH RIVER GREENWAY PROJECT	5,327.41

TOTAL	176,265.36
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Town Clerk Report

	2017	2018	2019
MARRIAGES	31	27	25
BIRTHS	69	52	86
DEATHS	75	79	66
GENERAL ASSISTANCE	5	6	5
REGISTERED VOTERS AS OF 12/31/19	3,013	3,034	3,042
Unenrolled	895	915	928
Republican	588	612	637
Democratic	1469	1449	1420
Green	55	48	57
Libertarian	6	0	0
DOG LICENSES			
Male/Female	72	66	58
Neutered	404	363	341
Kennels	6	4	4



WOULD YOU LIKE TO REDUCE TAXES?

HOW CAN YOU HELP MINIMIZE THIS EXPENSE?

RECYCLE / RECYCLE / RECYCLE!!!

Valley Recycling would like to inform you of effective ways to save on operational costs and help minimize our impact on the environment at the same time.

Did you realize that every ton of garbage that is sent to the landfill from VRF costs taxpayers \$135/ton to bury. (Price for 2020 \$123/ton)

Every ton of recycle we keep out of the ground is \$135 less of tax money to bury it, not to mention the money generated at VRF to sell the product for reuse.

What can you recycle?

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

SITES WHERE YOU MAY DROP OFF YOUR RECYCLABLES

Fire Department:

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

Caron Bottle Redemption/Andrew Caron:

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

Walgreens: #2 Plastic, newspaper/magazines and office paper

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

THANK YOU TO EVERYONE FOR YOUR PAST AND FUTURE RECYCLING EFFORTS

2019 FORT KENT – VALLEY RECYCLING FACILITY TONNAGE REPORT

Garbage in Tons	3,069	Clean Wood	35.992
Cost to Taxpayers	\$359,165.43	Cardboard Recycled	196.620 Tons
Construction Demo	383.722		



COMPOSTING

Every pound of food scrap or yard waste that gets composted saves the community tax dollars, protects the climate by cutting land fill methane emission, and creates a renewable resource to put back into the community.

WHAT WE CAN COMPOST

EGG SHELLS

COFFEE GROUNDS & FILTERS

VEGETABLE SCRAPS

BREAD

GRASS CLIPPINGS/HAY

SMALL BRUSH

FRUIT PEELS

TABLE SCRAPS

LEAVES

GARDEN CLIPPINGS

OLD SOIL

FLOWERS

CORN STALKS

PUMPKINS

NO MEATS

WE WILL BE ACCEPTING COMPOST YEAR ROUND

COMPOST WILL BE FREE TO THE PUBLIC

When it is ready

24% OF THE GARBAGE THAT VALLEY RECYCLING RECEIVES
COULD POTENTIALLY BE COMPOSTED



Annual Report to Fort Kent

2019 Activity Summary

- 90 - Critical Care and Ambulatory Medical flights compared to 58 in 2018
- 36 – Business Flights compared to 70 in 2018
- 132 – Pleasure Flights compared to 160 in 2018
- 939 - Recorded Flight Ops compared to 986 in 2018
- 3 - International Flights compared to 15 in 2018
- 11,531.6 gallons of fuel sold, (Jet-A/100LL) compared to 11,771 gallons in 2018

Looking back at 2019

- In 2019 we saw a change in management. After 17 years of service to Northern Aroostook Regional Airport, Manager David Fernald, decided it was time to move onto the next chapter in his life. David left his position as NARAA Manager in early September.
- In September, I (Matthew Derosier) have taken over the position as Airport Manager.
- Throughout 2019 NARAA has been working on finalizing the plans for a proposed apron reconstruction and partial parallel taxiway project.

Looking into 2020

- In 2020 we are looking to start the construction portion of the proposed partial parallel taxiway and apron reconstruction.
- Keep the public up to date with the activities and projects happening at the airport.
- Work on getting new pilots and aircraft at NARAA.
- Work on starting a Flight School.

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 Fred Holmes, Vice President Steve Ouellette, Treasurer Adam Paradis, Secretary Carroll Theriault, Don Berube, Keith Pelletier, Don Chasse, and Clifton Cyr. Alternate is Percy Thibeault.

Respectfully submitted,

Matthew Derosier
Airport Manager

Uncollected Real Estate & Personal Prop. Taxes

	2015	2016	2017	2018	2019	Total
Acadia Federal Credit Union					363.35	363.35
Anderson, Kevin J					3,544.06	3,544.06
Anderson, Wayne J					2,014.64	2,014.64
Arline, Catherine L				305.85	335.40	641.25
Aroostook Irving Timberland LLC					834.03	834.03
Aryana, Rameen				329.00	-	329.00
B J B Corp					299.35	299.35
B & L Road Company					1,478.00	1,478.00
Babin, Emanuel					335.40	335.40
Baker, Tracey L					357.76	357.76
Bard, Roland				999.11	1,095.64	2,094.75
Beaulieu, Michael					1,641.22	1,641.22
Belanger , David					194.53	194.53
Belanger, Gerry A				1,172.43	1,285.70	2,458.13
Belanger, Lucien					339.87	339.87
Benoit, Kathy J				891.04	977.13	1,868.17
Bernier Enterprises LLC					831.79	831.79
Bernier, Gregory					1,818.19	1,818.19
Bernier, Jeffrey					5,536.33	5,536.33
Berthiaume, Sarah E					813.90	813.90
Berube, Michael J				12.23	13.42	25.65
Bevard, Amanda J					491.92	491.92
Blanchette, Andrew R					1,262.18	1,262.18
Bouchard, Chad L				891.04	977.13	1,868.17
Bouchard, Daniel					4,843.18	4,843.18
Boucher, Galen					643.97	643.97
Boucher, Scott R Estate of					614.90	614.90
Boulay, Alan					1,490.20	1,490.20
Bouley, Aurele D Jr				4,018.87	4,407.16	8,426.03
Bouley, Rodney					277.59	277.59
* Bourgoin, Helen					1,151.06	1,151.06
Brown, Dawn					532.17	532.17
Bruey, Shelly				723.85	793.78	1,517.63
* C H Lozier Potato Corp					152.05	152.05
* C M J Railroad LLC					33.54	33.54
Campbell, James L					314.03	314.03
Carlson, David J					225.99	225.99
Caron, Chad				962.14	4,738.08	5,700.22
Caron, Craig					2,054.88	2,054.88
* Caron, Dean R					600.35	600.35
Caron, Stanley E					3,131.10	3,131.10
Caron, Toby D					1,763.12	1,763.12
Caron, Troy S					2,039.65	2,039.65
Caron's Auto Body Shop	15.00	14.40	14.71	16.31	17.89	78.31
Cecilia J Pinter Living Trust					40.00	40.00
Century Theatre Inc					675.27	675.27
Charette, Jacobb					520.50	520.50
Charette, Roland					1,638.99	1,638.99
Charette, Roland P					992.78	992.78
Charette, Sonny D					1,439.98	1,439.98
Chasse, Delores					601.48	601.48
Clavette, Alphie Joseph II					1,585.32	1,585.32

	2015	2016	2017	2018	2019	Total
Clavette, Alphie J II					4,451.88	4,451.88
CNA Trucking INC					2,618.83	2,618.83
Connors-Carlson, Shirlee					659.62	659.62
Corriveau, Susan					236.57	236.57
Crocker, Leesa D					536.54	536.54
* Crossings					272.79	272.79
Cruser, Cynthia					787.07	787.07
Cyr, Christopher					1,001.73	1,001.73
Cyr, Norma A					1,549.55	1,549.55
Cyr, Philippe J					1,057.63	1,057.63
Daigle & Dow Inc					124.86	124.86
Daigle, Cary J					2,015.46	2,015.46
Daigle, Darrell P				884.93	970.42	1,855.35
Daigle, Dawn M					1,030.80	1,030.80
Daigle, Delbert			204.13	3,566.21	4,894.61	8,664.95
Daigle, John M				2,806.73	3,351.76	6,158.49
Daigle Michael L					2,613.88	2,613.88
Daigle, Robert					561.24	561.24
Daniels, Jeannette					509.81	509.81
Davis, Joseph W III					1,120.24	1,120.24
Deschaine, Connie					1,612.16	1,612.16
Deschaine, Kenneth Estate of					1,352.78	1,352.78
Desjardins, Kelby J				1,392.94	3,472.10	4,865.04
Despres, Joseph R Jr				911.43	999.49	1,910.92
Desrosiers, James A					21.15	21.15
Dionne, Leo Paul Jr					455.51	455.51
Dionne, Rodney					1,533.90	1,533.90
Dionne, Zachary K					1,017.38	1,017.38
DNP Consulting LLC					3,505.35	3,505.35
Dolan, Debra					1,878.24	1,878.24
Doumanovskaia, Liia					3,718.47	3,718.47
Dube, Gorman					1,922.96	1,922.96
Dubois, Donald					1,182.84	1,182.84
Dubois, Donald J					1,200.73	1,200.73
Dubois, Lester J					518.75	518.75
Dubois, Nicole E				157.00	172.17	329.17
Dubois, Scott R					1,954.26	1,954.26
Dumais, Brandon R					2,173.39	2,173.39
Dumond, Allan					749.06	749.06
Dumond, Allan A					2,893.38	2,893.38
Dumond, Danille M					2,289.66	2,289.66
Dumond, John					1,489.18	1,489.18
Dumond, Michael				840.07	921.23	1,761.30
Dumond, Michael J					1,413.26	1,413.26
Eagle Sunrise Inc					5.09	5.09
Gagnon, Lena					1,835.84	1,835.84
Gagnon, Mark				1,282.53	1,406.44	2,688.97
Gagnon, Trisha					1,384.08	1,384.08
Ginzburg, Sergey					879.08	879.08
Hafford, Heather				974.64	1,068.81	2,043.45
Hafford, Melford Jr					748.68	748.68
Hafford, Stanley Wade					1,093.80	1,093.80
Hartt, Tracey					4,078.46	4,078.46
Hawg Trucking					2,128.67	2,128.67
Hebert, Michael J					1,138.12	1,138.12

	2015	2016	2017	2018	2019	Total
Hodgkin, Melissa H				1,321.27	1,448.93	2,770.20
Hotchkiss, John H					2,689.91	2,689.91
Huang, Jin Quan					2,278.48	2,278.48
Jandreau, Bennett H					49.84	49.84
Jandreau, Carroll					2,774.12	2,774.12
Jandreau, Chase J					945.83	945.83
Jandreau, Colby S					1,035.27	1,035.27
Jandreau, David R					534.40	534.40
Jandreau, Marc					295.15	295.15
Jandreau, Shon					4,525.66	4,525.66
Jandreau, Shon D					4,056.10	4,056.10
Jandreau, Toby D					3,190.77	3,190.77
Jandreau, Valmond			1,570.03	1,721.72		3,291.75
Jandreau, Wendy					702.10	702.10
Jean, Jesse					1,822.34	1,822.34
Joan Paradis Living Trust					1,339.36	1,339.36
Jones, Travis W					1,601.09	1,601.09
Kelly, Kevin R Estate of					413.66	413.66
Kief, Robert					2,777.11	2,777.11
Kirouac, Bernard					860.86	860.86
KJD Logging Inc				6,539.07	6,321.17	12,860.24
Labrie, John				2,273.49	2,756.99	5,030.48
Latvis, Benjamin					512.04	512.04
Lebel, Donald J				2,877.03	3,155.00	6,032.03
LeBlanc, Kevin					1,023.90	1,023.90
Ledgehill Service Inc					485.21	485.21
Lemieux, Sylvain					643.97	643.97
Lewis, Joseph A					950.30	950.30
L'Italien, Hannah				2,856.64	3,132.64	5,989.28
L'Italien, Hannah Lynn				314.01	344.34	658.35
Lopez, Leslie					554.53	554.53
Lubowicz, Alan Robert Jr					771.42	771.42
Lugdon, Nickolaus Merle				2,302.03	2,524.44	4,826.47
Madore, David A					366.70	366.70
Malick, Carol B					1,605.45	1,605.45
Manasewitsch, Alfred					442.73	442.73
Marin, Elizabeth R					934.65	934.65
Marquis, Paul E				808.64	1,059.86	1,868.50
Marra, William A					390.19	390.19
Martin, John L				505.67	554.53	1,060.20
Martin, Taylor					1,003.96	1,003.96
Marvin & Lorraine Deschaine Living Trust				3,440.03	3,845.92	7,285.95
McBreairty, Devin G					480.98	480.98
McBreairty, Robert Jr					4,174.61	4,174.61
McBrien, James J					1,055.39	1,055.39
* Medina, John W Jr					2,528.92	2,528.92
Merriam, Karen					804.96	804.96
Messer, William J					234.78	234.78
Michaud, Bruce H					1,533.90	1,533.90
Michaud, Glen V					1,907.31	1,907.31
Michaud, Paul					630.55	630.55
Michaud, Shawn					1,782.09	1,782.09
* Morin Irrevocable Trust					8.66	8.66
Morin, Dale J				187.38	2,307.55	2,494.93
Morin, Lucy				540.34	592.54	1,132.88

	2015	2016	2017	2018	2019	Total
Morin, Marc				2,877.03	3,155.00	6,032.03
Morneault, Brian E					1,218.62	1,218.62
* Morris, Sherby					286.21	286.21
* Morris, Sherbey L					2,193.52	2,193.52
* Nadeau, Adam					413.66	413.66
Nadeau, Adam J					1,645.70	1,645.70
Nadeau, Ashley Z					431.60	431.60
Nadeau, Jonathan M			2,016.57	2,211.40		4,227.97
Nadeau, Larry Jr			835.99	916.76		1,752.75
Nadeau, Louise				26.68		26.68
Nadeau, Matthew J				3,765.42		3,765.42
Nadeau, Steven				2,325.44		2,325.44
Nichols, Joshua S				2,640.72		2,640.72
Northern Timber Trucking Inc			3,537.67	6,583.11		10,120.78
Northland Telephone Company of Maine				62.61		62.61
Nortrax, Inc				5,098.08		5,098.08
Oakes, Amy Dawn				1,135.89		1,135.89
Oakes, Elray J			1,329.43	1,457.87		2,787.30
Oakes, Scott				368.84		368.84
Oakes, Tammy M			177.39	46.96		224.35
Okenquist, Gary R				1,800.42		1,800.42
O'Leary, Alison R				8.94		8.94
O'Leary, Allison				1,484.70		1,484.70
Ouellette, Barry				330.93		330.93
* Ouellette, Robert D				1,746.80		1,746.80
Ouellette, Terry L				1,542.84		1,542.84
Paradis, Bernard				4,923.67		4,923.67
* Paradis, David A				1,348.31		1,348.31
Pelletier, Chad R				3,096.86		3,096.86
Pelletier, Corey L				2,083.95		2,083.95
Pelletier, Dan B				6,213.85		6,213.85
Pelletier, Donald				984.84	1,079.99	2,064.83
Pelletier, Edgar J Jr				1,317.00		1,317.00
Pelletier, Gilman A			1,902.39	2,086.19		3,988.58
Pelletier, Kim				1,207.44		1,207.44
Pelletier, Ryan R				3,072.26		3,072.26
Pelletier Sanitation Inc				42.48		42.48
Perreault, Ricky D			1,572.07	1,723.96		3,296.03
Performance Printing and Designs				20.12		20.12
Pinette, Marcus				959.24		959.24
* Pinkham, Edward Randall Jr Et Als				51.25		51.25
Plourde, Jeannot				1,077.71		1,077.71
Plourde, Jeffrey				56.35		56.35
Plourde, Leonard				194.53		194.53
Plourde, Marcel G			175.48	1,406.44		1,581.92
Plourde, Normand				3,769.90		3,769.90
Plourde, Pascal				2,003.46		2,003.46
Plourde, Pascal Et Als				708.81		708.81
Plourde, Pascal N				1,044.21		1,044.21
Plourde, Robby L				3,253.38		3,253.38
Plourde, Ronnie			464.89	509.81		974.70
Plourde, Terry Et Als				1,343.84		1,343.84
* Pooler, Eric S				813.90		813.90
Reardon, Dorothy K Et Als				485.19		485.19
Rioux, Rudy				429.31		429.31

	2015	2016	2017	2018	2019	Total
Riverview Homes Inc					3,669.28	3,669.28
Robert McBairty & Sons					324.22	324.22
Robert McBairty Jr & Sons Inc					3,461.33	3,461.33
Rotella, James M Estate of					2,546.40	2,546.40
Roy Ouellette, Susan Juliette					1,115.77	1,115.77
Roy, Joshua T					13.84	13.84
Roy, Reggie					4,465.29	4,465.29
Saucier, Curtis M					6,211.61	6,211.61
Saucier, Keith					2,337.20	2,337.20
Saucier, Scott J				1,041.93	1,589.80	2,631.73
Saucier, Toby L				3,339.88	3,705.05	7,044.93
Secretary of Veteran Affairs					1,596.50	1,596.50
Sew It Seems			14.71	16.31	-	31.02
* Sherwood, Steven M					203.62	203.62
SJV Wireless Inc				436.35	478.50	914.85
Smith, Andrew M				521.98	572.42	1,094.40
Smith, Joseph M				5,015.94	5,053.36	10,069.30
Smith, Sarah J				1,039.89	1,140.36	2,180.25
Soucy, Dale					2,730.15	2,730.15
Soucy, Jake R					1,144.83	1,144.83
Soucy, Jared V					3,238.38	3,238.38
Soucy, Joseph D					4,395.98	4,395.98
* Soucy, Priscille					411.67	411.67
Soucy's Economat Inc					6,631.97	6,631.97
Stanlick, Lori					565.71	565.71
Stroud, Brianna M					460.62	460.62
Susee, Alan				4,295.26	11,220.24	15,515.50
Susee, Dawn D					1,399.74	1,399.74
Taney, Monica Brooke					301.15	301.15
Tardif, Daniel					3,281.98	3,281.98
The Total Look					20.09	20.09
Therault Boys Inc					1,359.81	1,359.81
* Therault, Andrew					3,264.56	3,264.56
Therault, Billy					16.03	16.03
Therault, Bradley			662.04	734.04	804.96	2,201.04
Therault, Brian J					2,704.81	2,704.81
Therault, Don				1,582.26	1,735.14	3,317.40
Therault, Herman				5,258.59	5,766.65	11,025.24
Therault, Herman J				3,655.93	4,009.15	7,665.08
Therault, Mark					561.26	561.26
Therault, Roland					606.74	606.74
* Therault, Wayne					523.60	523.60
Thibodeau, Jimmy J				3,825.16	4,194.74	8,019.90
Thibodeau, Lance S				1,563.12	1,990.04	3,553.16
Thibodeau, Sheldon T					324.22	324.22
* Thibodeau, Stacey L					1,849.17	1,849.17
* Thibodeau, Stephen M					491.92	491.92
* Trudel, Leo L					2,247.18	2,247.18
Valley Eye Care Associates, P A					384.59	384.59
Valcourt, Judy				681.03	746.82	1,427.85
Vanderhoef, Cliff					145.34	145.34
Violette, Mark C					2,499.55	2,499.55
Virtual Realty					8,821.02	8,821.02
Voisine, Betty					677.51	677.51
Voisine, Gary					2,625.06	2,625.06

	2015	2016	2017	2018	2019	Total
Voisine, Leon Jr					518.75	518.75
White House Rentals LLC					1,486.94	1,486.94
Balances less than \$5.00					25.46	25.46
Credit on account for 2019					(3,954.22)	(3,954.22)
Totals	15.00	14.40	895.59	97,555.40	445,160.58	543,640.97

**Paid after books closed



Wastewater Department Debt Service

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

Water Department Debt Service

	Principal	Interest Rate	Interest	Total Debt Service	Balance
MAINE MUNICIPAL BOND BANK (2001D) - CORROSION CONTROL FACILITY					
2019	56,565.00	0.00%	0.00	56,565.00	121,974.00
2020	59,463.00	0.00%	0.00	59,463.00	62,511.00
2021	62,511.00	0.00%	0.00	62,511.00	0.00

Water & Wastewater Department Debt Service

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

	2019 APPROP	JAN - DEC '19 ACTUAL EXPENSES	PROPOSED INC(DEC) OVER 2019 BUDGET	2020 BUDGET REQUEST BUDGET COM.
119 - 91 WASTEWATER DEPARTMENT				
501 - SALARY/WAGES				
02 - SALARY/WAGES	124,000.00	120,650.69	3,000.00	127,000.00
502 - EMPL BENEFIT				
02 - WORKERS COMP	4,700.00	4,644.83	-800.00	3,900.00
11 - DEFERRED CMP	3,900.00	2,525.00	400.00	4,300.00
12 - MSRS	0.00	1,375.00	0.00	0.00
20 - HEALTH INS	21,700.00	21,232.20	700.00	22,400.00
30 - FICA	7,400.00	7,214.99	0.00	7,400.00
31 - MEDICARE	1,900.00	1,687.23	0.00	1,900.00
503 - SUPPLIES				
01 - OFFICE	1,250.00	470.34	0.00	1,250.00
02 - GENERAL	200.00	68.31	0.00	200.00
06 - POSTAGE	1,800.00	168.76	0.00	1,800.00
11 - CHEMICALS	5,200.00	4,678.32	0.00	5,200.00
34 - CONSTRUCTION	4,000.00	4,074.42	0.00	4,000.00
40 - HEATING FUEL	9,000.00	10,121.07	2,000.00	11,000.00
41 - OILS/LUBE	500.00	0.00	0.00	500.00
51 - CLOTHING	500.00	372.19	0.00	500.00
62 - COMPUTER S/W	3,800.00	2,328.96	0.00	3,800.00
71 - GAS/OIL	5,000.00	5,074.31	500.00	5,500.00
80 - UNIF/SAFETY	5,200.00	4,045.17	0.00	5,200.00
90 - OTHER MISC	500.00	30.00	0.00	500.00
504 - PROF & TECH				
01 - EMPL TRAINING	1,000.00	273.11	0.00	1,000.00
30 - FEE/LIC/PERM	2,500.00	2,430.76	0.00	2,500.00
50 - LEGAL EXPENS	150.00	0.00	0.00	150.00
51 - O/PROF SVC	32,500.00	32,500.00	0.00	32,500.00
52 - AUDIT SERVC	1,700.00	1,800.00	100.00	1,800.00
60 - MONITORING	950.00	485.00	0.00	950.00
505 - PROPERTY SVC				
01 - VEH REPAIRS	4,000.00	2,200.49	0.00	4,000.00
10 - ELECTRICITY	65,000.00	63,136.80	0.00	65,000.00
11 - WATER FEES	1,700.00	1,479.62	0.00	1,700.00
12 - PHONE/INTERN	2,400.00	2,388.36	200.00	2,600.00
20 - BLDG REP/MNT	2,300.00	419.75	0.00	2,300.00
40 - GEN REPAIRS	2,400.00	1,392.61	0.00	2,400.00
42 - P/STA MAINT	7,000.00	8,148.04	1,500.00	8,500.00
51 - S/WASTE CURB	500.00	520.00	0.00	500.00
506 - OTHER PURCH				
01 - LIAB INS	14,300.00	14,511.22	300.00	14,600.00
10 - TRAVEL	2,000.00	1,396.17	0.00	2,000.00
20 - ADVERTISING	200.00	0.00	0.00	200.00
507 - PROPERTY				
20 - EQUIP-VEH	4,000.00	4,000.00	0.00	4,000.00
40 - EQP-TECH HW	8,000.00	2,657.24	0.00	8,000.00
508 - DEBT SVC				
01 - REDEM/PRINC	133,500.00	133,469.45	3,400.00	136,900.00
05 - INTEREST EXP	16,500.00	16,458.09	-2,900.00	13,600.00
509 - MISC ITEMS				
01 - TAX ABATEMNT	250.00	448.20	0.00	250.00
TOTAL	503,400.00	480,876.70	8,400.00	511,800.00

	2019 APPROP	JAN - DEC '19 ACTUAL EXPENSES	PROPOSED INC(DEC) OVER 2019 BUDGET	2020 BUDGET REQUEST BUDGET COM.
109 - 92 WATER DEPARTMENT				
426 - TAXES OTHER				
00 - TAXES OTHER	2,500.00	2,613.73	0.00	2,500.00
427 - INTEREST EXP			0.00	
00 - INTEREST EXP	4,900.00	4,836.70	-200.00	4,700.00
428 - PRINICIPAL P			0.00	
00 - PRINICIPAL P	63,000.00	62,891.98	3,000.00	66,000.00
502 - EMPL BENEFIT			0.00	
30 - FICA	6,100.00	5,884.26	0.00	6,100.00
31 - MEDICARE	1,600.00	1,376.13	0.00	1,600.00
601 - SALARY/WAGES			0.00	
10 - S/S OFFICE	101,000.00	98,165.88	4,000.00	105,000.00
604 - PENSION/BENE			0.00	
80 - ADMIN/GEN	34,000.00	32,741.27	1,000.00	35,000.00
615 - PURCH.POWER			0.00	
10 - SS EXP OPER	27,000.00	27,150.12	1,500.00	28,500.00
618 - CHEMICALS			0.00	
30 - W/T OPS	5,000.00	6,076.67	1,500.00	6,500.00
620 - MAT/SUPPLIES			0.00	
10 - S/S PUMP OPS	8,000.00	6,511.77	0.00	8,000.00
20 - S/S PUMP MNT	1,500.00	508.30	0.00	1,500.00
30 - W/T OPS	250.00	51.19	0.00	250.00
40 - W/T MAINT.	4,100.00	455.98	0.00	4,100.00
50 - T/D OPS	1,700.00	1,182.30	0.00	1,700.00
60 - T/D MAINT.	5,500.00	6,180.07	0.00	5,500.00
70 - CUST. ACCTS.	2,800.00	2,389.86	0.00	2,800.00
80 - ADMIN & GEN.	8,100.00	4,072.99	0.00	8,100.00
633 - C.S. LEGAL			0.00	
80 - ADMIN/GEN	1,800.00	1,800.00	0.00	1,800.00
635 - C.S. OTHER			0.00	
30 - W/T EXP/OPER	1,800.00	695.00	0.00	1,800.00
40 - W/T EXP/MAIN	4,400.00	3,676.92	0.00	4,400.00
66 - REPAIR HYDRA	1,500.00	741.45	0.00	1,500.00
80 - ADMIN/GEN	22,500.00	22,500.00	0.00	22,500.00
642 - EQUIP. RENT			0.00	
60 - T/D EXP/MAIN	15,000.00	4,406.00	0.00	15,000.00
650 - TRANSPORT EX			0.00	
10 - S/S EXP/OPER	3,800.00	1,910.77	0.00	3,800.00
80 - ADMIN/GEN	5,000.00	5,070.21	0.00	5,000.00
656 - VEHICLE INS.				
80 - ADMIN/GEN	8,100.00	8,329.28	100.00	8,200.00
660 - ADVERTISING			0.00	
80 - ADMIN/GEN	200.00	0.00	0.00	200.00
667 - REG COMM OTH			0.00	
30 - W/T EXP/OPER	2,000.00	2,210.80	0.00	2,000.00
670 - BAD DEBT			0.00	
70 - CUST ACCTS	100.00	0.00	0.00	100.00
675 - MISC. EXP.			0.00	
10 - S/S EXP/OPER	2,000.00	1,230.00	0.00	2,000.00
20 - S/S EXP/MAIN	1,000.00	445.00	0.00	1,000.00
30 - W/T EXP/OPER	100.00	0.00	0.00	100.00
71 - CUST BILLING	250.00	0.00	0.00	250.00
80 - ADMIN/GEN	1,000.00	42.50	0.00	1,000.00
TOTAL	347,600.00	316,147.13	10,900.00	358,500.00

	2019 APPROP	JAN - DEC 2019 ACTUAL EXPENSES	PROPOSED INC(DEC) OVER 2019 BUDGET	2020 BUDGET REQUEST BUDGET COM.
119 - 91 WASTEWATER DEPARTMENT REVENUES				
40030 LIEN COSTS	250.00	328.20	0.00	250.00
40320 SWERAGE CHARGES	520,000.00	521,334.44	0.00	520,000.00
40410 INVESTMENT EARNINGS	500.00	1,286.32	0.00	500.00
40450 OTHER MISC REVENUES	1,700.00	4,090.88	0.00	1,700.00
41900 INTEREST & DIVIDEND INCOME	1,000.00	2,508.01	0.00	1,000.00
TOTALS	523,450.00	529,547.85	0.00	523,450.00

WASTEWATER FUND BALANCE

BEGINNING BALANCE	270,250.30
WASTEWATER RECEIVABLE	-43,934.62
OPERATING INCOME/LOSS	43,210.74

TOTAL AVAILABLE **269,526.42**

	2019 APPROP	JAN - DEC 2019 ACTUAL EXPENSES	PROPOSED INC(DEC) OVER 2019 BUDGET	2020 BUDGET REQUEST BUDGET COM.
109- 91 WATER DEPARTMENT REVENUES				
40410 INVESTMENT EARNING	2,500.00	4,192.15	0.00	2,500.00
41900 INTEREST & DIVIDENDS INCOME	600.00	756.81	0.00	600.00
46000 UNMETERED WATER REVENUE	200.00	218.70	0.00	200.00
46101 METERED RESIDENTIAL SALES	125,000.00	124,666.48	0.00	125,000.00
46102 METERED COMMERCIAL SALES	42,100.00	41,727.08	0.00	42,100.00
46104 METERED PUBLIC AUTHORITIES	33,500.00	33,948.08	0.00	33,500.00
46201 PUBLIC FIRE PROTECTION	100,000.00	100,000.00	0.00	100,000.00
46202 PRIVATE FIRE PROTECTION	10,600.00	11,056.86	0.00	10,600.00
47400 OTHER WATER REVENUES	500.00	2,655.47	0.00	500.00
TOTAL	315,000.00	319,221.63	0.00	315,000.00

WATER FUND BALANCE

BEGINNING BALANCE	382,248.93
VEHICLE ALLOCATION	-4,000.00
WATER RECEIVABLE	-9,916.38
OPERATING INCOME/LOSS	3,074.50

TOTAL AVAILABLE **371,407.05**

OUTSTANDING WASTEWATER BILLS & LIENS AS OF DECEMBER 31, 2019

	2018 Liens	2019 Current Billing	TOTALS
Albert, Louise Et-Als (REM)		96.60	96.60
Albert, Michael C		86.11	86.11
Anderson, Jon		108.91	108.91
Anderson, Kevin J		172.20	172.20
**Audibert, Thomas G		226.50	226.50
Babin, Justin	228.93	489.60	718.53
Baker, Tracey L		300.60	300.60
Baron, Denise		48.30	48.30
Beaulieu, Lynne D		59.38	59.38
Bennett, Erica L.		71.55	71.55
**Bennett, Susan F		71.55	71.55
**Berthiaume, Sarah E		48.30	48.30
**Berube, Ricky L		42.07	42.07
**Bonenfant Shane A		48.30	48.30
**Bonenfant, Norma		59.10	59.10
**Bouchard Living Trust		48.30	48.30
Bouchard, Chad L	699.03	727.20	1,426.23
**Boucher, Danny		286.20	286.20
**Boucher, Galen		72.36	72.36
**Boucher, Maurice		48.30	48.30
Boucher, Scott Reynold Estate of		96.60	96.60
Boulay, Alan		48.73	48.73
Bouley, Aurele D Jr		193.20	193.20
**Bouley, Leo Jr		48.30	48.30
**Bouley, Rodney		71.55	71.55
**Bourgoin, Helen		96.60	96.60
**Bourgoin, Scott N		71.55	71.55
Boutin, Berthier		193.20	193.20
Brown, Dawn		282.34	282.34
Bruey, Shelly	470.58	289.80	760.38
**Cannan, Deborah Lee		96.60	96.60
Caron, Chad		429.74	429.74
**Caron, Judy		53.94	53.94
Caron, Steven		71.55	71.55
Cecilia J Pinter Living Trust		71.55	71.55
Celik, Bridget		107.97	107.97
Charette, Daniel		37.67	37.67
Charette, Roland		274.20	274.20
Charette, Sonny D		71.55	71.55
Chasse, Jason M		143.10	143.10
**Chasse, Shannon		53.70	53.70
**Christ Congregation Church		102.18	102.18
**Collins, Roland P		50.03	50.03
Cyr, Christopher		144.90	144.90
**Cyr, Muriel M		143.10	143.10
Cyr, Norma A		71.55	71.55
**Daigle, Brenda		71.57	71.57
Daigle, Brian		163.53	163.53
Daigle, Cheyenna L		96.60	96.60
Daigle, Darrell P	623.16	370.80	993.96
Daigle, Dawn		201.27	201.27
Daigle, Delbert	3,381.05	3,005.10	6,386.15
Daigle, Ida (LE)		48.30	48.30

OUTSTANDING WASTEWATER BILLS & LIENS AS OF DECEMBER 31, 2019

	2018 Liens	2019 Current Billing	TOTALS
**Daigle, Marie Marcella		48.30	48.30
**Daigle, Renauld		43.74	43.74
Deschaine, Kenneth, Estate of		286.20	286.20
**Desjardins, Bonnie		48.30	48.30
Despres, Joseph R Jr		134.68	134.68
**Deveau, Clement		48.30	48.30
Dolan, Debra		196.09	196.09
**Dubois, Donald J		48.41	48.41
**Dubois, Lester J		48.30	48.30
**Dubois, Philip R		48.30	48.30
Dubois, Randi		71.56	71.56
Dumond, Danielle M		286.20	286.20
Dumond, John		96.60	96.60
Dumond, Michael		207.86	207.86
**Dumont, Dolores		96.60	96.60
**Fournier, Jeremy		75.30	75.30
**Gabrielle E & Quentin E Smart Trust		48.30	48.30
Gagnon, Mark	401.71	289.80	691.51
Gagnon, Trisha		48.30	48.30
**GB & D Farms		177.90	177.90
Gebhardt, Paul M		145.65	145.65
Ginzburg, Sergey	475.72	429.30	905.02
**Grange, Ralph		51.56	51.56
Hafford, Melford JR		48.30	48.30
Hafford, Stanley Wade	445.44	429.30	874.74
Hartt, Tracey		155.70	155.70
Hebert, Daniel	470.89	429.30	900.19
Hodgkin, Melissa H		289.80	289.80
Hodgson, Donald		71.55	71.55
Insurance Rental Properties LLC		48.30	48.30
Jandreau, Carroll		301.20	301.20
Jandreau, Colby S		670.82	670.82
Jandreau, Shon		394.57	394.57
Jandreau, Toby D		349.20	349.20
Jandreau, Valmond		286.48	286.48
**Jandreau, Wendy		48.30	48.30
Jim's Custom Hats & T-Shirts		48.30	48.30
Kaphle, Krishna		53.70	53.70
**Kelly, James		71.55	71.55
Kief, Robert		217.38	217.38
**Kilcollins, John T		48.30	48.30
**King, Kathleen		48.32	48.32
Labrie, John		59.10	59.10
Landeen, Angela T		48.59	48.59
Landry, Lenny		62.42	62.42
**LaPierre, Connor		48.30	48.30
Lemieux, Sylvain		143.10	143.10
Lewis, Joseph A	282.08	387.00	669.08
Littrell, Samuel A		143.10	143.10
M & S Albert Realty Inc		210.18	210.18
Maine Northern Railway		97.98	97.98

OUTSTANDING WASTEWATER BILLS & LIENS AS OF DECEMBER 31, 2019

	2018 Liens	2019 Current Billing	TOTALS
Maine Woodlands Realty Company		73.42	73.42
Malick, Carol B		289.80	289.80
**Marin, Elizabeth R		147.74	147.74
Marquis, Paul E		107.40	107.40
Marvin & Lorraine Deschaine Living Trust		578.32	578.32
McBreairty, Devin G		212.38	212.38
**McBreairty, McClaren		48.30	48.30
McBrien, James J		144.24	144.24
Merriam, Karen		48.30	48.30
Michaud, Bruce H		289.80	289.80
Michaud, Glen V	161.44	719.10	880.54
Michaud, Rebecca		48.30	48.30
**Michaud, Robert J		39.00	39.00
**Michaud, Shawn		286.22	286.22
**Moore, Roland		48.30	48.30
Morgan, Seth A		169.57	169.57
Morneault, Brian E		357.75	357.75
Morneault, Bruce		102.00	102.00
**Nadeau, Bruce N		145.50	145.50
Nichols, Joshua S		357.75	357.75
Northern Timber Trucking Inc		179.48	179.48
Okenquist, Gary R		231.00	231.00
**Ouellette, Barry J		69.90	69.90
**Ouellette, Benson Paul		71.55	71.55
**Ouellette, Delmer		71.55	71.55
**Ouellette, Karl		71.55	71.55
**Ouellette, Samuel		48.30	48.30
**Overton Holdings LLC		96.60	96.60
Paradis, Bernard		768.10	768.10
Paradis, Bernard A		264.00	264.00
Paradis, Michael		107.70	107.70
**Pelletier, Chad R		65.57	65.57
Pelletier, Corey L		350.40	350.40
Pelletier, Donald		428.57	428.57
Pelletier, Glenn		48.30	48.30
Pelletier, James J		48.30	48.30
Pelletier, Jeffrey		75.30	75.30
Pelletier, Kim		400.87	400.87
Pelletier, Kim Rodney		96.60	96.60
**Pelletier, Mary		96.60	96.60
Pelletier, Matthew J		71.55	71.55
**Pelletier, Misty A		143.10	143.10
Pelletier, Owen H		59.83	59.83
Pelletier, Ryan R		360.03	360.03
**Perreault, Dean R		48.30	48.30
**Pinette, Keith M		71.55	71.55
Pinette, Marcus		220.50	220.50
**Pinette, Tyler T		48.30	48.30
Plourde, Dustin D		71.55	71.55
**Plourde, Leonard		53.70	53.70
**Plourde, Robert J		220.80	220.80
**Plourde, Robert J		249.57	249.57

OUTSTANDING WASTEWATER BILLS & LIENS AS OF DECEMBER 31, 2019

	2018 Liens	2019 Current Billing	TOTALS
Plourde, Yvaina Joyce		429.30	429.30
Prescott, Peter		77.72	77.72
Rioux, Timothy D		286.20	286.20
Rotella, James M Estate of		215.27	215.27
**Roy, Mark		71.55	71.55
Roy, Milton G		48.30	48.30
**Saindon, Lionel		48.30	48.30
Saucier, Curtis M		49.45	49.45
Saucier, Scott J		48.30	48.30
**Schenk, Mark A		150.90	150.90
**Smart, James		48.30	48.30
**Smith, Brandon S		1,828.84	1,828.84
Smith, Joseph M	339.12	289.80	628.92
Smith, Sarah J	444.82	429.30	874.12
**Soucy-Ouellette, Greta		48.30	48.30
Soucy, Joseph D		511.20	511.20
Soucy's Economat Inc		405.81	405.81
**Stoliker, Richard		48.30	48.30
Susee, Alan M		394.68	394.68
Theriault, Andrew J		71.55	71.55
Theriault, Andy Lee		51.41	51.41
Theriault, Brian J	231.11	965.94	1,197.05
**Theriault, Dana A		53.70	53.70
Theriault, Franklin Paul		71.55	71.55
Theriault, Herman		275.45	275.45
**Theriault, Mark		48.30	48.30
**Thibeault, Ronaldo & Rita (LE)		96.60	96.60
Thibodeau, Carroll		71.55	71.55
Thibodeau, Jason		71.55	71.55
Thibodeau, Jimmy		119.58	119.58
Thibodeau, Sheldon T		289.80	289.80
**Thibodeau, Stacey L		193.20	193.20
U S Post Office		102.05	102.05
**University of Maine		7.31	7.31
Up North Timberlands LP		59.10	59.10
Virtual Realty		765.60	765.60
Violette, Mark C		48.30	48.30
Voisine, Betty		357.75	357.75
Voisine, Brian	529.10	429.30	958.40
Voisine, Leon		241.69	241.69
**Voisine, Timothy L		48.30	48.30
**Walker, Jessica		59.43	59.43
**Werntgen, Eric		80.70	80.70
White House Rentals LLC		119.64	119.64
White, Joseph		48.30	48.30
Miscellaneous accounts with balances under \$5.00		16.69	16.69
Miscellaneous accounts with credits:		(3,435.42)	(3,435.42)
TOTALS	9,184.18	34,750.44	43,934.62

**Paid after books closed

OUTSTANDING WATER BILLS AS OF DECEMBER 31, 2019

	2019	TOTALS
** Albert, Louise Et-Als(REM)	60.62	60.62
Anderson, Jon	57.43	57.43
Anderson, Kevin J	96.78	96.78
** Audibert, Thomas G	113.04	113.04
Babin, Justin	177.25	177.25
Baker, Tracey L	91.53	91.53
Bannen, Jennifer L	30.40	30.40
Bard, John Travis	212.17	212.17
Baron, Denise	30.31	30.31
Beaulieu, Lynne D	37.09	37.09
** Berthiaume, Sarah E	30.31	30.31
** Bonenfant, Norma	37.09	37.09
Bouchard Chad L	192.90	192.90
** Bouchard Living Trust	30.31	30.31
** Bouchard, Shane A	30.31	30.31
** Boucher, Maurice	30.31	30.31
Boucher, Scott Reynold Estate of	60.62	60.62
Boulay, Alan	30.31	30.31
Bouley, Aurele D Jr	66.34	66.34
Bouley, Leo Jr	30.31	30.31
Bourgoin, Helen	60.37	60.37
Brown, Dawn	130.28	130.28
Bruey, Shelly	90.97	90.97
** Cannan, Deborah Lee	60.62	60.62
** Caron, Judy	34.83	34.83
Charette, Roland	164.18	164.18
** Chasse, Shannon	34.83	34.83
** Christ Congregation Church	65.14	65.14
** Collins, Roland P	31.98	31.98
Cyr, Christopher	90.93	90.93
Daigle, Brian	90.93	90.93
Daigle, Cheyenna L	60.62	60.62
Daigle, Darrell P	65.14	65.14
Daigle, Dawn M	121.24	121.24
** Daigle, Marie Marcella	30.31	30.31
Despres, Joseph R Jr	60.62	60.62
** Deveau, Clement	30.31	30.31
Dolan, Debra	121.24	121.24
** Dubois, Lester J	30.31	30.31
Dubois, Philip R	31.98	31.98
Dumond, John	30.93	30.93
Dumond, Michael	101.08	101.08
** Dumont, Dolores	48.14	48.14
** Gabrielle E & Quentin E Smart Trust	30.31	30.31
Gagnon, Mark	93.78	93.78
Gagnon, Trisha	30.31	30.31
** GB & D Farms	152.50	152.50
Gebhardt, Paul M	90.93	90.93
** Grange, Ralph	30.31	30.31
Hafford, Melford JR	30.31	30.31

OUTSTANDING WATER BILLS AS OF DECEMBER 31, 2019

	2019	TOTALS
Hartt, Tracey	105.47	105.47
Hodgkin, Melissa H	90.28	90.28
Insurance Rental Properties LLC	31.98	31.98
Jandreau, Carroll	175.48	175.48
Jandreau, Colby S	67.40	67.40
Jandreau, Shon	180.00	180.00
Jandreau, Toby D	146.14	146.14
** Jandreau, Wendy	30.31	30.31
Jim's Custom Hats & T-Shirts	31.98	31.98
Kaphle, Krishna	34.83	34.83
Kief, Robert	53.05	53.05
** Kilcollins, John T	30.31	30.31
** King, Kathleen	30.31	30.31
Labrie, John	37.09	37.09
** LaPierre, Connor	30.31	30.31
Landeen, Angela T	30.31	30.31
Lewis, Joseph A	104.80	104.80
M & S Albert Realty Inc	129.31	129.31
** Maine Dept of Transportation	66.47	66.47
Maine Northern Railway	63.96	63.96
Malick, Carol B	59.75	59.75
** Marin, Elizabeth R	95.94	95.94
Marquis, Paul E	42.65	42.65
Marvin & Lorraine Deschaine Living Trust	184.84	184.84
McBreairty, Devin G	121.24	121.24
McBreairty, McClaren	30.31	30.31
Merriam, Karen	8.92	8.92
Michaud, Bruce H	142.89	142.89
Michaud, Glen V	60.62	60.62
Michaud, Rebecca	30.31	30.31
** Moore, Ronald	30.31	30.31
Morgan, Seth A	102.23	102.23
Morneault, Bruce	65.14	65.14
Nadeau, Bruce H	73.25	73.25
Okenquist, Gary P	139.21	139.21
** Ouellette, Barry J	41.61	41.61
Ouellette, Matthew S	30.31	30.31
** Overton Holdings LLC	63.96	63.96
Paradis, Bernard	699.38	699.38
Paradis, Bernard A	132.94	132.94
Paradis, Michael	57.43	57.43
Pelletier, Chad R	39.35	39.35
Pelletier, Corey L	171.36	171.36
Pelletier, Glenn	32.57	32.57
Pelletier, James J	32.57	32.57
Pelletier, Jeffrey	41.40	41.40
Pelletier, Kim Rodney	60.62	60.62
** Pelletier, Mary	40.94	40.94
Pelletier, Owen H	37.09	37.09
** Perreault, Dean R	19.67	19.67
Pinette, Marcus	114.58	114.58

OUTSTANDING WATER BILLS AS OF DECEMBER 31, 2019

	2019	TOTALS
** Pinette, Tyler T	30.31	30.31
** Plourde, Leonard	34.83	34.83
** Plourde, Robert J	114.86	114.86
** Plourde, Robert J	90.93	90.93
Prescott, Peter	45.47	45.47
Roy, John R	66.34	66.34
** Saindon, Lionel	30.13	30.13
Saucier, Curtis M	31.98	31.98
Saucier, Scott J	30.31	30.31
** Schenk, Mark A	75.51	75.51
** Smart, James	30.31	30.31
** Smith, Brandon S	620.20	620.20
Soucy, Joseph D	281.30	281.30
** Soucy-Ouellette, Greta	30.31	30.31
Soucy's Economat Inc	204.63	204.63
** Stoliker, Richard	30.31	30.31
Susee, Allan	836.33	836.33
** Theriault, Dana A	34.83	34.83
Theriault, Herman	147.40	147.40
** Theriault, Mark	30.31	30.31
** Thibeault, Rolando & Rita (LE)	74.18	74.18
** Thibodeau, Jimmy J	69.66	69.66
Thibodeau, Sheldon	91.18	91.18
** Thibodeau, Stacey L	121.24	121.24
U S Post Office	60.62	60.62
Up North Timberlands LP	37.09	37.09
** Voisine, Timothy L	30.31	30.31
Virtual Realty	127.92	127.92
Violette, Mark C	13.45	13.45
Voisine, Leon	151.55	151.55
** Walker, Jessica	37.09	37.09
** Werntgen, Eric	46.13	46.13
White, Joseph	31.98	31.98
Miscellaneous accounts with credits:	(1,536.76)	(1,536.76)
Miscellaneous accounts under \$5.00:	0.10	.10
TOTALS	9,916.38	9,916.38

** Paid after books closed

TOWN OF FORT KENT, MAINE

ANNUAL FINANCIAL REPORT
with Independent Auditors Report

For the Year Ending December 31, 2018

TOWN OF FORT KENT, MAINE
ANNUAL FINANCIAL REPORT
Year Ended December 31, 2018

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KEEL J. HOOD

Certified Public Accountant

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INDEPENDENT AUDITORS REPORT

June 11, 2019

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, 2018, 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, 2018, and the respective changes in financial position, and where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, I have also issued my report dated June 11, 2019, on my consideration of Town of Fort Kent Maine's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of my audit.



TOWN OF FORT KENT, MAINE
Statement of Net Position
December 31, 2018

Statement 1

ASSETS	Governmental Activities	Business-Type Activities	Total
Current Assets:			
Cash	\$ 3,056,330	\$	\$ 3,056,330
Receivables			
Taxes	395,981		395,981
Liens	104,174		104,174
Accounts	476,388	53,876	530,264
Other governments	136,832	416	137,248
Inventory		13,525	13,525
Internal balances	(746,755)	746,755	0
Total Current Assets	<u>3,422,950</u>	<u>814,572</u>	<u>4,237,522</u>
Noncurrent Assets:			
Capital assets, net	5,072,892	6,417,421	11,490,313
Total Assets	<u>8,495,842</u>	<u>7,231,993</u>	<u>15,727,835</u>
DEFERRED OUTFLOWS OF RESOURCES			
Other post employment benefit related	13,818		13,818
Total Deferred Outflows or Resources	<u>13,818</u>	<u>0</u>	<u>13,818</u>
Total Assets and Deferred Outflows	<u>8,509,660</u>	<u>7,231,993</u>	<u>15,741,653</u>
LIABILITIES			
Current Liabilities:			
Accounts payable	46,559		46,559
Other governments	24,928		24,928
Accrued interest		6,733	6,733
Current portion of long term debt:			
Lease payable	107,360		107,360
Bonds payable	145,895	193,449	339,344
Total Current Liabilities	<u>324,742</u>	<u>200,182</u>	<u>524,924</u>
Noncurrent Liabilities:			
Deferred credits			0
Lease payable	304,333		304,333
Bonds payable	1,917,685	810,587	2,728,272
Net other post employment benefit	116,304		116,304
Total Noncurrent Liabilities	<u>2,338,322</u>	<u>810,587</u>	<u>3,148,909</u>
Total Liabilities	<u>2,663,064</u>	<u>1,010,769</u>	<u>3,673,833</u>
DEFERRED INFLOWS OF RESOURCES			
Other post employment benefit related	990		990
Total Deferred Inflows of Resources	<u>990</u>	<u>0</u>	<u>990</u>
Total Liabilities and Deferred Outflows	<u>2,664,054</u>	<u>1,010,769</u>	<u>3,674,823</u>
NET POSITION			
Invested in capital assets, net of related debt	2,597,619	5,413,385	8,011,004
Restricted	883,602		883,602
Unrestricted	2,364,385	807,839	3,172,224
Total Net position	<u>\$ 5,845,606</u>	<u>\$ 6,221,224</u>	<u>\$ 12,066,830</u>

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

TOWN OF FORT KENT, MAINE
Statement of Activities
For the Year Ended December 31, 2018

Function/Programs	Program Revenues					Net (Expense) Revenues
	<u>Expenses</u>	<u>Indirect Expenses Allocation</u>	<u>Charges for Services</u>	<u>Operating grants and contributions</u>	<u>Capital grants and contributions</u>	
Governmental activities:	\$					
General government	596,206	(55,000)	57,271	8,568		(475,367)
Protection	890,940		74,640	145,235		(671,065)
Public works	491,847		1,180	507,182		16,515
Leisure services	271,510		32,025	102,358		(137,127)
Health and sanitation	360,291					(360,291)
Social services	7,989			372,430		364,441
Special assessments	2,955,161					(2,955,161)
Unclassified	68,944					(68,944)
Debt service	72,841					(72,841)
Capital outlay	1,756,657					(1,756,657)
Total governmental activities	7,472,386	(55,000)	165,116	1,135,773	0	(6,116,497)
Business type activities:						
Sewer	522,805	32,500	529,926			(25,379)
Water	281,736	22,500	314,578			10,342
Total business type activities	804,541	55,000	844,504	0	0	(15,037)
Total	8,276,927	0	1,009,620	1,135,773	0	(6,131,534)

Changes in Net position:

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
Net (expense) / revenue	(6,116,497)	(15,037)	(6,131,534)
General revenues:			
Property taxes	4,464,340		4,464,340
Excise taxes	1,167,498		1,167,498
Interest and costs on taxes	34,269		34,269
Intergovernmental:			
State revenue sharing	203,784		203,784
Local road assistance	76,708		76,708
Homestead exemption	236,576		236,576
Park fee sharing	3,617		3,617
BETE	286,924		286,924
FAME			0
Veterans reimbursement			
Miscellaneous	14,037		14,037
Interest on notes receivable	23,594		23,594
Restricted interest	438		438
Unrestricted interest	4,697	6,841	11,538
Sale of property not allocated	(7,411)		(7,411)
Total general revenues and transfers	6,509,071	6,841	6,515,912
Change in Net position	392,574	(8,196)	384,378
Net position - beginning	5,453,032	6,229,420	11,682,452
Net position - ending	5,845,606	6,221,224	12,066,830

TOWN OF FORT KENT, MAINE
Balance Sheet
Governmental Funds
December 31, 2018

Statement 3

ASSETS	General Fund	Other Governmental Funds	Total Governmental Funds
Cash	\$ 3,056,330	\$	\$ 3,056,330
Receivables			
Taxes	395,981		395,981
Liens	104,174		104,174
Accounts	2,395	473,993	476,388
Other governments	136,832		136,832
Internal balances	(1,156,364)	409,609	(746,755)
Total Assets	<u>2,539,348</u>	<u>883,602</u>	<u>3,422,950</u>
LIABILITIES			
Liabilities:			
Accounts payable	46,559		46,559
Due to other governments	24,928		24,928
Total Liabilities	<u>71,487</u>	<u>0</u>	<u>71,487</u>
UNEARNED REVENUE			
Unearned property taxes	417,400		417,400
Total Liabilities and Unearned Revenue	<u>488,887</u>	<u>0</u>	<u>488,887</u>
FUND BALANCES			
Fund Balances			
Nonspendable		473,993	473,993
Restricted for revolving loans		409,609	409,609
Committed for capital uses	1,262,685		1,262,685
Assigned Expenditures	(64,080)		(64,080)
Assigned revenues	181,741		181,741
Unassigned	670,115		670,115
Total Fund Equity	<u>2,050,461</u>	<u>883,602</u>	<u>2,934,063</u>
Total Liabilities and Fund Equity	<u>\$ 2,539,348</u>	<u>\$ 883,602</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			5,072,892
Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds			
Deferred property tax revenue			417,400
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			(411,693)
Bonds payable			(2,063,580)
Net pension liability including related outflows and inflows of resources			(103,476)
Net position of governmental activities			<u>\$ 5,845,606</u>

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

TOWN OF FORT KENT, MAINE
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2018

	General Fund	Other Governmental Funds	Total Governmental Funds
Revenues:			
Taxes	\$ 5,606,607	\$	\$ 5,606,607
Intergovernmental	1,918,384		1,918,384
Charges for services	165,116		165,116
Interest	10,188	24,032	34,220
Miscellaneous	33,546		14,461
Total Revenues	<u>7,733,841</u>	<u>24,032</u>	<u>7,757,873</u>
Expenditures:			
Current:			
General government	587,252	8,785	596,037
Protection	958,688		958,688
Public works	929,973		929,973
Leisure services	269,461		269,461
Health and sanitation	360,291		360,291
Social services	7,989		7,989
Special assessments	2,955,161		2,955,161
Unclassified	68,944		68,944
Debt service	268,310		268,310
Capital outlay	1,811,675		1,811,675
Total Expenditures	<u>8,217,744</u>	<u>8,785</u>	<u>8,226,529</u>
Excess of Revenues Over (Under) Expenditures	<u>(483,903)</u>	<u>15,247</u>	<u>(468,656)</u>
Other Financing Sources (Uses):			
Operating Transfer in (out)	55,000		55,000
Sale of fixed assets	2,251		2,251
Debt issuance proceeds	1,000,000		1,000,000
(Uses) and Unusual Activity	<u>1,057,251</u>	<u>0</u>	<u>1,057,251</u>
Net Change in fund balances	573,348	15,247	588,595
Fund Balances - Beginning	1,477,113	868,355	2,345,468
Fund Balances - Ending	<u>\$ 2,050,461</u>	<u>\$ 883,602</u>	<u>\$ 2,934,063</u>

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

TOWN OF FORT KENT, MAINE.
 Reconciliation of the Statement of Revenues,
 Expenditures, and Changes in Fund Balances
 of Governmental Funds
 to the Statement of Activities
 For the Fiscal Year Ended December 31, 2018

Net change in fund balances - total governmental funds \$ 588,595

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	776,600
Depreciation expense	(274,500)
Loss on conversion of assets	(9,661)

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	104,587
Capital bond obligation principal payments	145,899

Bond proceeds provide current financial resources to governmental
 funds, but issuing debt increases long-term liabilities in the
 Statement of Net Assets:

Capital bond obligation proceeds	(1,000,000)
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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	1,554
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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	59,500
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Change in Net position of Governmental Activities	\$ 392,574
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TOWN OF FORT KENT, MAINE
Statement of Net Position
Proprietary Fund
December 31, 2018

ASSETS	<u>Enterprise Fund</u>		<u>Total</u>
	<u>Sewer</u>	<u>Water</u>	
Current assets:			
Receivables:	\$	\$	\$
Accounts	43,524	10,352	53,876
Inventory	13,525		13,525
Other governments		416	416
Due from other funds	219,118	527,637	746,755
Total current assets	<u>276,167</u>	<u>538,405</u>	<u>814,572</u>
Noncurrent assets:			
Capital assets (net)	4,893,947	1,523,474	6,417,421
Total Assets	<u>5,170,114</u>	<u>2,061,879</u>	<u>7,231,993</u>
LIABILITIES			
Current liabilities:			
Accrued interest	4,188	2,545	6,733
Bond payable	133,469	59,980	193,449
Total current liabilities	<u>137,657</u>	<u>62,525</u>	<u>200,182</u>
Noncurrent liabilities:			
Bond payable	498,650	311,937	810,587
Total noncurrent liabilities	<u>498,650</u>	<u>311,937</u>	<u>810,587</u>
Total Liabilities	<u>636,307</u>	<u>374,462</u>	<u>1,010,769</u>
NET POSITION			
Investment in capital assets, net of related debt	4,261,828	1,151,558	5,413,386
Restricted	180,352		180,352
Unrestricted	91,627	535,859	627,486
Total net position	<u>\$ 4,533,807</u>	<u>\$ 1,687,417</u>	<u>\$ 6,221,224</u>

TOWN OF FORT KENT, MAINE
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Fund
For the Year Ended December 31, 2010

	<u>Enterprise Fund</u>		
	<u>Sewer</u>	<u>Water</u>	<u>Total</u>
Operating Revenues:			
Charges for services	\$ 522,311	\$ 200,622	\$ 722,933
Public fire		110,996	110,996
Other income	7,615	2,960	10,575
Total Operating Revenues	<u>529,926</u>	<u>314,578</u>	<u>844,504</u>
Operating Expenses:			
Labor and benefits	157,058	135,169	292,227
Utilities	56,590	24,875	81,465
Maintenance		26,551	26,551
General and administrative	34,376	3,658	38,034
Operations	46,171	19,540	65,711
Insurance		7,967	7,967
Depreciation and amortization	203,850	48,621	252,471
Miscellaneous	6,199	4,410	10,609
Total Operating Expenses	<u>504,244</u>	<u>270,791</u>	<u>775,035</u>
Operating Income (Loss)	<u>25,682</u>	<u>43,787</u>	<u>69,469</u>
Nonoperating Revenues (Expenses):			
Interest on operating funds	2,857	3,984	6,841
Interest expense	(18,561)	(10,945)	(29,506)
Transfers in	(32,500)	(22,500)	(55,000)
Net Nonoperating Revenues (Expenses)	<u>(48,204)</u>	<u>(29,461)</u>	<u>(77,665)</u>
Change in net position	(22,522)	14,326	(8,196)
Net position - beginning of year	4,556,329	1,673,091	6,229,420
Net position - end of year	<u>\$ 4,533,807</u>	<u>\$ 1,687,417</u>	<u>\$ 6,221,224</u>

TOWN OF FORT KENT
Statement of Cash Flows
Proprietary Fund
For the Year Ended December 31, 2018

	<u>Enterprise Fund</u>		
	<u>Sewer</u>	<u>Water</u>	<u>Total</u>
Cash Flows from Operating Activities:			
Receipts from customers	\$ 524,599	\$ 313,135	\$ 837,734
Other income	7,615	2,960	10,575
Payments to suppliers	(143,336)	(88,409)	(231,745)
Interfund use of services	(52,733)	(3,076)	(55,809)
Payments to employees	(157,059)	(135,169)	(292,228)
Net Increase in Cash from Operating Activities	<u>179,086</u>	<u>89,441</u>	<u>268,527</u>
Cash Flows from Capital and Related Financing Activities:			
Retirement of debt	(130,166)	(59,980)	(190,146)
Interest expense	(19,277)	(10,945)	(30,222)
Net Decrease in Cash from Capital and Related Financing Activities	<u>(149,443)</u>	<u>(70,925)</u>	<u>(220,368)</u>
Cash Flows from Non Capital Financing Activities:			
Operating transfers out	(32,500)	(22,500)	(55,000)
Net Increase in Cash from Non capital Financing Activities	<u>(32,500)</u>	<u>(22,500)</u>	<u>(55,000)</u>
Cash Flows from Investing Activities:			
Interest revenue	2,857	3,984	6,841
Net Increase in Cash from Investing Activities	<u>2,857</u>	<u>3,984</u>	<u>6,841</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)	\$ 25,683	\$ 43,787	\$ 69,470
Adjustments to reconcile net income to net cash provided (used) by operating activities:			
Depreciation	203,850	48,621	252,471
Decrease (Increase) in receivables	2,286	1,517	3,803
Increase (Decrease) in deferred credits		(1,409)	(1,409)
(Increase) Decrease in due to from town	(52,733)	(3,076)	(55,809)
Net Cash Provided by operating activities	<u>\$ 179,086</u>	<u>\$ 89,440</u>	<u>\$ 268,526</u>

TOWN OF FORT KENT, MAINE
Notes to Combined Financial Statements
December 31, 2018

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 CDB6 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 \$3,056,330. The bank balances for all funds totaled \$3,097,090. 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, 2018, all of the Town's deposits were insured or collateralized.

3. Property Tax

Property taxes for the year were committed on July 23, 2018, on the assessed value listed as of April 1, 2018, for all taxable real and personal property located in the Town. Payment of taxes was due September 30, 2018, with interest at 8.00% on all tax bills unpaid as of September 30, 2018.

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, 2018 upon which the levy for the year ended December 31, 2018, was based, was \$218,944,468. 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, 2018	Increases	Decreases	Balance Dec 31, 2018
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	(6,720,008)	(203,850)		(6,923,858)
Total Sewer	\$ 5,097,797	\$ (203,850)	\$ 0	\$ 4,893,947
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	(1,690,506)	(48,934)		(1,739,440)
Total Water	\$ 1,572,407	\$ (48,934)	\$ 0	\$ 1,523,473
Governmental Activities:	Jan 1, 2018	Increases	Decreases	Dec 31, 2018
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			1,124,766
Vehicles	1,621,914	193,861	73,839	1,741,936
Infrastructure	7,710,368	582,739		8,293,107
	12,473,996	776,600	73,839	13,176,757
Less accumulated depreciation				
Buildings	633,137	31,854		664,991
Equipment	608,955	52,335		661,290
Vehicles	1,004,290	86,552	64,178	1,026,664
Infrastructure	5,647,161	103,759		5,750,920
	7,893,543	274,500	64,178	8,103,865
Capital Assets, net	\$ 4,580,453	\$ 502,100	\$ 9,661	\$ 5,072,892
Depreciation Expense:				
General government		1,725		
Public safety		90,966		
Recreation		2,048		
Public works		179,761		
		274,500		

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, 2018:

	Proprietary Fund Type Enterprise Fund	General Long-term Debt
Long-term debt payable at January 1, 2018	\$ 1,194,182	\$ 1,725,759
Debt Retired	(190,146)	(250,486)
Debt Proceeds		1,000,000
Long-term debt payable at December 31, 2018	\$ 1,004,036	\$ 2,475,273
Interest Paid	\$ 35,950	\$ 48,792

Long-term debt payable at December 31, 2018 is comprised of the following:

	Interest rate	Final maturity date	Balance end of year
<u>General Long-term Debt</u>			
2013 Tractor Lease	3%	2019	\$ 25,592
2015 Fire Pumper	3%	2025	350,331
2014 Sweeper lease	2%	2019	35,770
1997 Municipal bond	varied	2028	1,000,000
2016 Road Bond	.91%-2.25%	2026	960,000
2003 Town Garage	varied	2022	103,580
			<u>2,475,273</u>
<u>Enterprise Fund</u>			
<u>Sewer</u>			
Maine Municipal Bond Bank	2.15%	2021	385,889
Rural Development	2.5%	2041	246,231
<u>Water</u>			
Maine Municipal Bond Bank	5.125%	2021	178,449
Rural Development	2.5%	2010	193,467
			<u>\$ 1,004,036</u>

1. Summary of Significant Accounting Policies, continued

The annual requirement to amortize all long-term debt outstanding as of December 31, 2018 are as follows:

<u>Year</u>	<u>Enterprise Fund</u>		<u>General Long-term Debt</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2018	\$ 196,361	\$ 30,209	\$ 253,255	\$ 44,236
2019	202,805	24,234	293,181	52,814
2020	209,398	18,055	294,505	46,613
2021	15,485	9,887	295,866	34,237
2022	15,872	9,500	271,370	33,173
2023-2027	85,516	41,344	967,096	72,520
2028-2032	96,753	30,107	100,000	3,030
2033-2037	109,467	17,393		
2038-2041	72,379	3,646		
Total	\$ 1,004,036	\$ 184,375	\$ 2,475,273	\$ 286,623

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, 2018, 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, 2018, the following operating account balances were carried forward:

TIF	\$ (64,080)
	\$ <u>(64,080)</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, 2018	\$ 697,772
Increase (Decrease):	
Estimated under actual revenues	1,148,985
Appropriations under expenditures	28,019
Utilization per town vote	<u>(1,204,661)</u>
Net Increase (Decrease)	<u>(27,657)</u>
Balance - December 31, 2018	\$ <u>670,115</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, 2018:

State Revenue Sharing	\$	180,620
FD Ladder Insurance		1,121
Total	\$	<u>181,741</u>

9. Special Revenue Fund Fund Equity

The Town of Fort Kent's other governmental fund fund equity at December 31, 2018 consisted of the following:

RLF fund	\$	883,602
Total	\$	<u>883,602</u>

10. Committed Fund Equity

The Committed for Capital Purposes for the year ended December 31, 2018 consists of the following:

Municipal center	\$	24,722
Heritage Trail		21,152
Reserved for compensated balances		23,649
PW Capital Equipment		27,883
PD Capital Equipment		87,242
Rec Jalbert Park		7,679
Animal Control		8,985
Street lights		7,482
Road improvements		673,267
Rec Dept Capital Equipment		95,156
Snow grant		102,606
Fire Dept truck and alarm		58,301
Industrial park reserve		86,781
Centennial reserve		4,836
Green way project		5,677
Radio Tower		4,943
Other CDBG		(2,676)
Property revaluation		25,000
	\$	<u>1,262,685</u>

1. Summary of Significant Accounting Policies, continued

11. Due To/From Other Funds

<u>Interfund Balances</u>	Receivable	Payable
General Fund		1,156,364
Special revenue	\$ 409,609	\$
Enterprise Fund- Sewer	219,118	
Enterprise Fund- Water	527,637	
Total	\$ 1,156,364	\$ 1,156,364

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.

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

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

For the fiscal year ended December 31, 2018, the Town's payroll for all employees amounted to \$1,430,515 and its payroll for employees covered by the system was \$56,440.

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 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

1. Summary of Significant Accounting Policies, continued

of continuous service. The Town of Fort Kent implemented GASB No.75 with its reporting for the December 31, 2018 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, 2018, there were no retirees currently receiving benefits payments and eleven 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, 2018, were as follows:

Total OPEB Liability	\$	129,132
Trust Fiduciary Net Position		0
Net OPEB Liability	\$	129,132
Deferred Inflows		990
Deferred Outflows		13,818
Net Impact on Statement of Net Position	\$	116,304
OPEB Expense	\$	12,190
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 \$129,132, Deferred Inflows of \$990 and \$13,818 of Deferred Outflows. Consequently, the net impact on the Town of Fort Kent's Statement of Net Position due to the Plan would be \$116,304 at the end of the reporting year.

For the reporting year ending December 31, 2018, the annual OPEB expense is \$12,190 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 \$918, but instead represents the change in the net impact on the employers' Statement of net Position plus employer contributions (\$116,304 - \$105,032 + \$918).

Balance at January 1, 2018	105,032
Changes for the year:	
Service cost	6,172
Interest	4,186
Changes of benefit terms	0
Differences between expected and actual experience	(1,132)
Changes in assumptions or other inputs	15,792
Benefit payments	(918)
Net changes	24,100
Balance at December 31, 2018	\$ 129,132

1. Summary of Significant Accounting Policies, continued

This valuation reflects the Town of Fort Kent applying an initial measurement date of January 1, 2017 (using the look back provisions under GASB No. 75), with any Net OPEB Obligation under GASB 45 eliminated and a Net OPEB Liability of \$105,032 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, 2018.

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, 2018
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	3.44% per annum
Health care cost trend rates	8.27% 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, 2018.

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 current 8.27% health care cost trend rates:

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
Total OPEB Liability	108,244	129,132	109,361

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 (2.44%)</u>	<u>Current Discount Rate (3.44%)</u>	<u>1% Increase (4.44%)</u>
Total OPEB Liability	153,695	129,132	155,748

1. Summary of Significant Accounting Policies, continued

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

For the year ended December 31, 2018, the Trust recognized OPEB expense of \$6,047. At December 31, 2018 the Fund reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Differences between expected and actual experience		990
Change of assumptions	13,818	
Net difference between projected and actual earnings on OPEB plan investments	0	
measurement		
	<u>13,818</u>	<u>990</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:

2019	\$	1,832
2020		1,832
2021		1,832
2022		1,832
2023		1,832
Thereafter		3,668

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, 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, 2018, are unknown.

1. Summary of Significant Accounting Policies, continued

14. Subsequent Events

The Town's management has concluded that no events that occurred prior to December 31, 2018 and before June 11, 2019 require disclosure as subsequent events.

TOWN OF FORT KENT, MAINE
Budget Comparison Schedule
General Fund
For the year ended December 31, 2018

Schedule 1

	<u>Budgeted Amounts</u>			Variance with final budget positive (negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:	\$	\$	\$	\$
Taxes	4,464,278	4,464,278	5,606,607	1,142,329
Intergovernmental	722,464	1,897,484	1,918,384	20,900
Charges for services	138,418	180,584	165,116	(15,468)
Interest		5,491	10,188	4,697
Miscellaneous		33,591	33,546	(45)
Total revenues	<u>5,325,160</u>	<u>6,581,428</u>	<u>7,733,841</u>	<u>1,152,413</u>
Expenditures:				
Current:				
General government	574,673	574,673	587,252	(12,579)
Protection	976,742	1,021,043	958,688	62,355
Public works	930,169	930,169	929,973	196
Leisure services	276,105	276,105	269,461	6,644
Health and sanitation	364,900	364,900	360,291	4,609
Social services	9,320	9,320	7,989	1,331
Special assessments	2,946,260	2,946,260	2,955,161	(8,901)
Unclassified	72,366	72,366	68,944	3,422
Debt service	268,311	268,311	268,310	1
Capital reserves	1,769,254	2,981,221	1,811,675	1,169,546
Total expenditures	<u>8,188,100</u>	<u>9,444,368</u>	<u>8,217,744</u>	<u>1,226,624</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,862,940)</u>	<u>(2,862,940)</u>	<u>(483,903)</u>	<u>2,379,037</u>
Other Financing Sources (Uses):				
Transfer in	55,000	55,000	55,000	0
Sale of fixed assets			2,251	(2,251)
Debt issuance proceeds	1,000,000	1,000,000	1,000,000	0
Total other financing sources (uses)	<u>1,055,000</u>	<u>1,055,000</u>	<u>1,057,251</u>	<u>(2,251)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(1,807,940)</u>	<u>(1,807,940)</u>	<u>573,348</u>	<u>2,376,786</u>
Fund Balance - Beginning	<u>1,477,113</u>	<u>1,477,113</u>	<u>1,477,113</u>	<u>0</u>
Fund Balance - Ending	<u>\$ (330,827)</u>	<u>\$ (330,827)</u>	<u>\$ 2,050,461</u>	<u>\$ 2,376,786</u>

KEEL J. HOOD

Certified Public Accountant

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

June 11, 2019

Town of Fort Kent
416 West Main St
Fort Kent, ME 04743

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 business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Town of Fort Kent as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the Town of Fort Kent's basic financial statements, and have issued my report thereon dated June 11, 2019.

Internal Control over Financial Reporting

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

A deficiency in 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 than a material weakness, yet important enough to merit attention by those charged with governance.

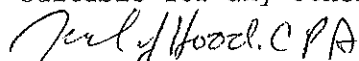
My consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during my audit I did not identify 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 the Town of Fort Kent's financial statements are free from material misstatements, I performed the test 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 audit, 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.


Keel J Hood CPA

KEEL J. HOOD

Certified Public Accountant

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Town of Fort Kent
416 West Main St
Fort Kent, ME 04743

Report on Compliance for Each Major Federal Program

I have audited the Town of Fort Kent's compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each Town of Fort Kent's major federal programs for the year ended December 31, 2018. Town of Fort Kent's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

My responsibility is to express an opinion on compliance for each of the Town of Fort Kent's major federal programs based on my audit of the types of compliance requirements referred to above. I conducted my audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller of the United States, and the audit requirements of the Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. (Uniform Guidance). Those standards and the Uniform Guidance require that I plan and perform the audit to obtain reasonable assurance whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Town of Fort Kent's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

I believe that my audit provides a reasonable basis for my opinion on compliance for each major federal program. However, my audit does not provide a legal determination of the Town of Fort Kent's compliance.

Opinion on Each Major Federal Program

In my opinion, the Town of Fort Kent complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2018.

Other Matters

The results of my auditing procedures disclosed no instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs. My opinion on each major federal program is not modified with respect to these matters.

Town of Fort Kent's response to the noncompliance findings identified in my audit is described in the accompanying schedule of findings and questioned costs. Town of Fort Kent's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, I express no opinion on the response.

Report on Internal Control over Compliance

Management of the Town of Fort Kent is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing my audit of compliance, I considered the Town of Fort Kent's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program to test and report on the internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, I do not express an opinion on the effectiveness of the Town of Fort Kent's internal control over compliance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of my testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Very truly yours,


Keel J Hood CPA

TOWN OF FORT KENT, MAINE
Schedule of Expenditures of Federal Awards
December 31, 2018

Federal Grantor/Pass Through Grantor Program Title	Federal CFDA <u>Number</u>	Pass-through Grantor's <u>Number</u>	Total Federal Expenditures
		\$	\$
US Department of Housing and Urban Development, passed through Maine Department of Housing and Urban Development:			
Community Development Block Grants/State's program	14.228		62,932
Community Development Block Grants/State's program	14.228		23,195
Community Development Block Grants/State's program	14.228		262,081
Community Development Block Grants/State's program	14.228		20,174
Total US Department of Housing and Urban Development			368,382
US Department of Justice:			
Community Policing Grant	16.710	N/A	43,520
Total US Department of Justice			43,520
US Department of Homeland Security:			
Assistance to Firefighters Grant	97.044	N/A	119,048
Hazard Mitigation Grant	97.039	N/A	297,239
Total US Department of Homeland Security			416,287
US Election Assistance Commission			
Northern Border Regional Development	90.061	N/A	185,297
Total US Election Assistance Commission			185,297
Total Federal Awards \$			1,013,486

TOWN OF FORT KENT, MAINE
Schedule of Findings and Questioned costs
December 31, 2018

Summary of Auditor's Results

1. The auditor's report expresses an unmodified opinion of whether the financial statements of Town of Fort Kent, Maine were prepared in accordance with GAAP.
2. No significant deficiencies were disclosed during the audit of the financial statements.
3. No instances of noncompliance material to the financial statements of Town of Fort Kent, Maine were disclosed during the audit.
4. No deficiencies in internal control over major federal award programs were disclosed during the audit. No material weaknesses are reported.
5. The auditor's report on compliance for the major federal award programs for Town of Fort Kent, Maine expresses an unmodified opinion on all major federal programs.
6. No audit findings that are required to be reported in accordance with 2 CFR section 200.516(a) are reported in this Schedule.
7. The programs tested as major were: Community Development Block Grants/State's program CFDA # 14.228 and Hazard Mitigation Grant CFDA # 97.039.
8. The threshold for distinguishing Types A and B Programs was \$750,000.
9. Town of Fort Kent, Maine was not determined to be a low-risk auditee.

Findings - Financial Statements Audit and major Federal Award Programs Audit

None.

Summary Schedule of Prior Audit Findings

None.

**TOWN OF FORT KENT
TOWN MEETING WARRANT**

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

GREETINGS:

In the name of the State of Maine, you are hereby required to notify and warn the voters of the Town of Fort Kent, in said County, qualified by law to vote in Town affairs, to meet at the Municipal Center Conference room in said Town on Monday, the 23rd day of March, AD 2020 at 9:00 a.m. in the forenoon, then and there to act on Articles 1 and 2; (polls will open from 9:00 a.m. to 6:30 p.m.) and to notify and warn said voters to meet at the Community High School gymnasium in said Town Monday the 23rd day of March, A. D. 2020 at 7:30 p.m. in the evening then and there to act on Articles 3 to 48 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 **\$462,102.00** for the **Administration Department.**

Appropriated 2019
427,563.00

Budget Committee Recommends
462,102.00

ARTICLE 4: To see if the Town will vote to raise and appropriate the sum of **\$178,929.00** for the **Planning and Economic Development Department.**

Appropriated 2019
168,731.00

Budget Committee Recommends
178,929.00

ARTICLE 5: To see if the Town will vote to raise and appropriate the sum of **\$742,547.00** for the **Police Department.**

Appropriated 2019
696,163.00

Budget Committee Recommends
742,547.00

ARTICLE 6: To see if the Town will vote to raise and appropriate the sum of **\$93,444.00** for the **Fire Department.**

Appropriated 2019
85,763.00

Budget Committee Recommends
93,444.00

ARTICLE 7: To see if the Town will vote to raise and appropriate the sum of **\$19,000.00** for the **Fire Station Parking Lot.**

Appropriated 2019
0.00

Budget Committee Recommends
19,000.00

ARTICLE 8: To see if the Town will vote to raise and appropriate the sum of **\$1,006,942.00** for the **Public Works Department.**

Appropriated 2019
950,048.00

Budget Committee Recommends
1,006,942.00

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 2019
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 **\$264,078.00** for the **Recreation and Parks Department.**

Appropriated 2019
253,658.00

Budget Committee Recommends
264,078.00

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

Appropriated 2019
32,400.00

Budget Committee Recommends
36,500.00

ARTICLE 12: To see if the Town will vote to raise and appropriate the sum of **\$135,192.00** for the **Road Improvement-Loan Payment (2016A).**

Appropriated 2019
136,632.00

Budget Committee Recommends
135,192.00

ARTICLE 13: To see if the Town will vote to raise and appropriate the sum of **\$123,390.00** for the **Road Improvement-Loan Payment (2018A).**

Appropriated 2019
125,420.00

Budget Committee Recommends
123,390.00

ARTICLE 14: To see if the Town will vote to raise and appropriate the sum of **\$29,310.00** for the **Public Works Facilities-Loan Payment.**

Appropriated 2019
30,584.00

Budget Committee Recommends
29,310.00

ARTICLE 15: To see if the Town will vote to raise and appropriate the sum of **\$58,728.00** for the **2019 John Deer Grader Lease Payment.**

Appropriated 2019
0.00

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 **2020 Larue Snow Blower Lease Payment.**

Appropriated 2019
0.00

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 2019
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 **\$4,000.00** for **General Assistance.**

Appropriated 2019
4,000.00

Budget Committee Recommends
4,000.00

ARTICLE 19: To see if the Town will vote to raise and appropriate the sum of **\$100,000.00** for **Public Fire Protection.**

Appropriated 2019
100,000.00

Budget Committee Recommends
100,000.00

ARTICLE 20: To see if the Town will vote to raise and appropriate the sum of **\$25,000.00** for **Revaluation Reserve Account.**

Appropriated 2019
25,000.00

Budget Committee Recommends
25,000.00

ARTICLE 21: To see if the Town will vote to raise and appropriate the sum of **\$379,740.00** for **Solid Waste Disposal.**

Appropriated 2019
363,550.00

Budget Committee Recommends
379,740.00

ARTICLE 22: To see if the Town will vote to raise and appropriate the sum of **\$45,000.00** for the **Street Lights (Electricity).**

Appropriated 2019
47,000.00

Budget Committee Recommends
45,000.00

ARTICLE 23: To see if the Town will vote to raise and appropriate the sum of **\$5,000.00** for **Tax Abatements.**

Appropriated 2019
5,000.00

Budget Committee Recommends
5,000.00

ARTICLE 24: To see if the Town will vote to raise and appropriate the sum of **\$3,000.00** for **Assessing Services**, and in the event said sum is not fully expended by the close of 2020 fiscal year, to carry over the balance thereof in a special reserve account for **Assessing Services.**

Appropriated 2019
7,500.00

Budget Committee Recommends
3,000.00

ARTICLE 25: To see if the Town will vote to raise and appropriate the sum of **\$78,004.00** for **Ambulance Service Inc.**

Appropriated 2019
78,539.00

Budget Committee Recommends
78,004.00

ARTICLE 26: To see if the Town will vote to raise and appropriate the sum of **\$1,500.00** for **Town Marketing.**
Appropriated 2019 Budget Committee Recommends
0.00 **1,500.00**

ARTICLE 27: To see if the Town will vote to raise and appropriate the sum of **\$26,382.00** for the following **Social Services.**

ACAP	\$820.00
AROOSTOOK AREA AGENCY ON AGING	\$2,400.00
BLOCKHOUSE	\$3,200.00
CHAMBER OF COMMERCE	\$10,000.00
MAINE ACADIAN HERITAGE COUNCIL	\$250.00
NORTHERN MAINE DEVELOPMENT COMMISSION	\$7,737.00
RED CROSS	\$500.00
ST. JOHN SOIL & WATER CONSERVATION	\$1,475.00
	<u>Budget Committee Recommends</u>
	26,382.00

ARTICLE 28: 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 2019 Budget Committee Recommends
57,539.00 **59,055.00**

ARTICLE 29: To see if the Town will vote to transfer an amount not to exceed **\$1,788,020.71** from the revenues listed below to reduce the 2020 Tax Commitment.

<u>2019 Revenues</u>		<u>Budget Committee Recommends</u>
State Revenue Sharing	0.00	60,000.00
Administration Department	78,450.00	80,600.00
Planning and Economic Dev.	9,000.00	9,500.00
Police Department	38,460.00	25,865.00
Recreation & Parks Department	29,100.00	30,100.00
Un-appropriated Surplus	1,511,670.79	1,581,955.71
Total	1,666,680.79	1,788,020.71

ARTICLE 30: 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	45,000.00
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
Charter Communications/Spectrum Northeast LLC	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 31: To see if the Town will vote to authorize the Town Council to transfer year-end unexpended amounts from each municipal department's 2020 appropriated amount to each municipal department's Capital/Equipment Reserve Account.

ARTICLE 32: To see if the Town will vote to authorize the Town Council to transfer year-end excess revenue amounts from each municipal department's 2020 appropriated amount to each municipal department's Capital/Equipment Reserve Account.

ARTICLE 33: To see if the Town will vote to authorize the Town Council to appropriate funds from each municipal department's Capital/Equipment Reserve Account for each municipal department's Capital/Equipment expenditures as they deem advisable.

ARTICLE 34: 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 35: To see if the Town will vote to authorize the Town Council to appoint new Budget Committee members to recommend appropriations for 2021.

ARTICLE 36: To see if the Town will vote to authorize the Treasurer, under the direction of the Town Council, (1) to sell, or otherwise dispose of any real estate acquired by the Town for nonpayment of taxes thereon, on such terms as the Town Council deems advisable and to authorize the Town Treasurer to execute quitclaim deeds for same, except that they shall use the sale process required by 36 M.R.S. § 943-C if they sell property tax-acquired from qualifying senior, low-income taxpayers to anyone other than the former owner(s); (2) to authorize the Town Council, to keep any real estate acquired for non-payment of taxes or portion thereof for the use of the Town when they deem it to be in the Town's best interests.

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

ARTICLE 38: To see if the Town will vote to set October 1, 2020 as the date upon which taxes are due and payable, and further vote that taxes not paid on or before September 30, 2020 shall accrue at a rate established by Article 39.

ARTICLE 39: To see if the Town will vote to approve charging interest on unpaid taxes at the rate of 9.00% per annum for the fiscal year 2020.

ARTICLE 40: 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 41: 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 42: To see if the Town will vote to set the interest rate to be paid by the Town on abated taxes at 9.00% per annum for the fiscal year 2020.

ARTICLE 43: 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 44: 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 45: 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 46: To see if the Town will vote to authorize the tax collector to accept prepayment of taxes not yet committed.

ARTICLE 47: 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 48: To see if the Town will vote to approve amendments to the **Town of Fort Kent Zoning Ordinance, Section 3.1, Zoning Districts, C Wellhead Protection Overlay District, #2:**

3.1 Zoning Districts.

C. Wellhead Protection Overlay District.


2. Wellhead Protection Overlay District. There shall be no new installation or expansion of underground storage fuels allowed in the Wellhead Protection Overlay District. In addition no new or existing aboveground storage of fuels (except for household heating fuel and liquid propane tanks, including bulk storage), chemical tanks or toxic or hazardous materials shall be permitted or expanded. Provided, however liquid propane tanks, including bulk storage, may be situated no less than of one thousand five hundred (1,500) feet outside the Wellhead upon property that is zoned Industrial. The aforesaid prohibitions shall not apply to water treatment chemicals and/or materials of the Fort Kent Water and Wastewater Department.


Note: Copies of the proposed amendments to the **Town of Fort Kent Zoning Ordinance, Section 3.1 Zoning Districts** can be viewed at the Town of Fort Kent Planning and Economic Development Office.

The registrar of voters hereby gives notice that she will be at the Town Office during regular business hours and also on Election Day, March 23, 2020 for the purpose of receiving applications for those desiring to qualify as registered voters.


John Bouchard, Chair


Corey Pelletier


Carroll Theriault


Scott Pelletier

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 'n' Save, Doris Café, Twins Service Station, UMFK, Daigle & Houghton, Norstate Federal Credit Union, being conspicuous places in said Town on the 25th of February, 2020, 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
EMERA	207-973-2000
EMERA POWER OUTAGES	855-363-7211
SPECTRUM	855-855-4575
WATER & WASTEWATER	207-834-3003
	207-834-3463
	207-249-2705