

2017

Town of Eagle Lake Municipal Report 2016-2017

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Town of Eagle Lake Municipal Report 2016 – 2017



*Eagle Lake Elementary School
1965 - 2017*

65th ANNUAL REPORT

OF THE MUNICIPAL OFFICERS

OF THE

TOWN OF EAGLE LAKE, MAINE

FOR THE FISCAL YEAR ENDING

JUNE 30, 2017

POPULATION 864 (2010 CENSUS)

INCORPORATED MARCH 16, 1911

TOWN MEETING FORM OF GOVERNMENT 1944

SANDRA L. FOURNIER, TOWN MANAGER

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DIRECTORY OF MUNICIPAL OFFICERS

TOWN SELECTMEN, ASSESSORS, & OVERSEERS OF THE POOR <i>(Terms expire as indicated)</i>	
Michelle Raymond, Chair	2017
Gerald Raymond	2017
Linda Allison	2018
Wendy Dube	2018
Cyr Martin	2019

BUDGET COMMITTEE <i>(Terms expire as indicated)</i>	
Reynold Raymond	2018
John L. Martin	2018
Michael Collins	2018
David Morse	2018
Arthur Carroll	2018
Lauri Raymond	2018
Maurice Pelletier	2018

TOWN FOREST COMMITTEE <i>(Terms expire as indicated)</i>	
Reynold Raymond	2018
Michael Collins	2018
Fred Michaud	2018
Michael Rochester	2018
Phil Nadeau	2018

RECREATION COMMITTEE <i>(Terms expire as indicated)</i>	
Lisa Devoe	2018
Sherry Plourde	2018
Morgan Wilson	2018
Vacancy	
Vacancy	

PLANNING BOARD <i>(Terms expire as indicated)</i>	
John L. Martin, Chair	2018
David Morse	2018
Paula Gardner	2018
Lauri Raymond	2018
Vacancy	

HIGHWAY COMMITTEE <i>(Terms expire as indicated)</i>	
Ron Laferriere	2018
Vaughn Devoe	2018
Reynold Raymond	2018
Seth McNulty	2018
Fred Simard	2018

BOARD OF APPEALS <i>(Terms expire as indicated)</i>	
Michael Collins	2017
Tom Pelletier	2017
Vacancy	

M.S.A.D. No. 27 DIRECTORS <i>(Terms expire as indicated)</i>	
Reynold Raymond (Interim)	2017
Benjamin Sirois, Superintendent of Schools	

EAGLE LAKE WATER & SEWER TRUSTEES <i>(Terms expire as indicated)</i>	
Darcy J. Labbe, President	2020
John L. Martin, Treasurer	2018
Bruce Labbe	2019
Gerald Raymond, Superintendent	

ADMINISTRATIVE OFFICIALS



Sandra L. Fournier

Town Manager, Town Clerk/Registrar, Tax Collector, Treasurer, Road Commissioner, General Assistance Administrator, Human Resources/Payroll Director, and Emergency Management Director

Leona Sifton

Deputy Town Clerk, Deputy Tax Collector, Deputy Treasurer, Accounts Payable Clerk, and Excise Tax Clerk

Rene St.Onge, Fire Chief

<i>Drew Dube</i> Code Enforcement Officer	<i>Dennis Cyr</i> Local Plumbing Inspector	<i>John Pelletier</i> Animal Control Officer	<i>Dr. Paul Pelletier</i> Health Officer	<i>Jared Carney</i> Constable
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<i>Election Officials</i>	
Tom Roy	Election Warden
Anne Nadeau	Ballot Clerk
Laurie Belanger-Boutot	Ballot Clerk
Lisa Devoe	Ballot Clerk
Sue Violette	Ballot Clerk
Lolita Collins	Ballot Clerk
Crystal Parent	Ballot Clerk
Paula Gardner	Ballot Clerk

GOVERNMENTAL REPRESENTATIVES

Maine Senator, Troy Jackson
District 1
3 State House Station
Augusta, ME 04333-0003
(207) 287-1515
Troy.Jackson@legislature.maine.gov

State Representative, John L. Martin
District 151
PO Box 250
Eagle Lake, ME 04739
(207) 444-5556
John.Martin@legislature.maine.gov



U.S. Senator, Susan Collins

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

<http://www.collins.senate.gov/public/>

U.S. Senator, Angus King

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

<http://www.king.senate.gov/>

U.S. Congressman, Bruce Poliquin

631 Main Street, Suite 2
Presque Isle, ME 04769
(207) 764-1968

www.house.gov/poliquin

128th Legislature
Senate of
Maine
Senate District 1

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

Dear Friends and Residents of Eagle Lake,

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

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

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

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

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

I look forward to working with you.

Sincerely,



Troy Jackson
State Senator

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



John Martin
PO Box 250
Eagle Lake, ME 04739
Phone: (207) 444-5556
John.Martin@legislature.maine.gov

HOUSE OF REPRESENTATIVES

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

Dear Friends and Neighbors:

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

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

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

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

Best regards,

John Martin
State Representative

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

Dear Friends of Eagle Lake:

Since being sworn into the Senate in 2013, I have made it my mission to address at the federal level the most important issues facing our great state. Working closely with my colleagues in the Maine Congressional Delegation, we've been able to successfully secure a number of legislative victories that support our state's economy, our rich traditions, and the hardworking people I am proud to represent. In an increasingly polarized Congress, my goal as an Independent is to put partisanship aside, build consensus and further common-sense solutions to address the needs of the American people. To this end, I have co-founded the Former Governors Caucus, a group of former state executives who are frustrated with legislative gridlock and eager to find bipartisan solutions. And as always, I aim to bridge the partisan divide by hosting barbeque dinners in Washington with colleagues ranging from Ted Cruz to Elizabeth Warren. If you know a person's children, then you see them as a mother or father and not a rival vote, and working to further personal dialogue and build relationships can lay the foundation for successful legislation.

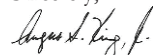
One of the accomplishments of which I am most proud is the legislative victory that protects our college students and their families from an expensive hike in student loan interest rates. In 2013, as students faced a significant spike in interest rates that would have taken thousands of dollars out of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

Being an Independent in the Senate has allowed me to make calls and vote on policies that are best for Maine, but it has also made it possible to play key roles in finding simple solutions and legislative fixes that make good commonsense to both parties. Of course, much of what we do in the Senate doesn't happen on the Senate floor, or even in committee. Instead, it involves working across all levels of government to ensure the State of Maine receives attention and support from the federal government. Take, for example, the opioid and heroin epidemic devastating communities across our state. While Congress has passed legislative solutions aimed at expanding access to medical treatment, I've also pressed for other changes that can be accomplished more quickly and make a more immediate difference in Maine. For example, I successfully urged the U.S. Department of Health and Human Services to increase the number of patients to whom a doctor can provide medication-assisted treatment, and in 2015 brought the Director of the Office of National Drug Control Policy to Brewer to meet directly with Mainers and hear their stories. I've also engaged law enforcement – including the Drug Enforcement Agency – to crack down on the production of opioids and work to limit their diversion. Together, Senator Collins and I helped pass the Northern Border Security Review Act to combat drug and human trafficking along our border with Canada. While the opioid epidemic is certainly our biggest public health crisis, job loss in Maine is still our number one economic problem and that's why we need to focus on bringing good paying jobs back to Maine and protecting the ones we still have. As a member of the Armed Services Committee, I teamed up with Senator Collins and Representative Poliquin to successfully secure a provision in the defense bill that can help domestic shoe manufacturers like New Balance. The three of us also worked together with the Department of Commerce to establish an Economic Development Assessment Team, known as an EDAT, to assist Maine's forest industry in the wake of several mill closures. We have an incredible spirit of innovation and ingenuity in Maine and I believe finding ways to invest in that spirit will reignite Maine's forest products sector and our economy. Part of our economic path forward must also include expanding access to high-speed broadband, which can help connect our businesses and communities to information and economic opportunities.

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

As always, please call or write me with thoughts or concerns with matters currently before Congress, or if you need assistance navigating a federal agency. Please call my toll-free line at 1-800-432-1599 or local office: (207) 622-8292, or write me on our website at www.king.senate.gov/contact. It is an honor and a privilege serving the people of Maine in the Senate, and I look forward to working with you in our search for a more perfect Union.

Sincerely,



Angus S. King, Jr., *United States Senator*

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

Town of Eagle Lake
36 Devoe Brook Road
Eagle Lake, ME 04739

Dear Friends,

One of the greatest honors of my life is serving as your representative in Congress. This past year, we won some major victories for Maine families, communities, Veterans and local job creators, but there is still more work to be done. Since day one in Congress, I've worked with everyone regardless of party—Republicans, Democrats and Independents—to get the job done for Maine.

My number one priority is creating and protecting jobs. One of my main focuses this last Congress has been on helping secure 900 shoe manufacturing jobs in Maine at New Balance. For years, Maine politicians have worked unsuccessfully to get legislation through in Congress to require the Department of Defense (DOD) to adhere to the Berry Amendment, a provision which requires the DOD to use American-made products for new recruits whenever possible. New Balance is one of the few companies that continues to hire American workers and produce footwear here in the U.S.

I am absolutely thrilled that, after a months-long and hard fought effort, we finally had this monumental language officially signed into law this past year. This is a huge accomplishment, and I'm not going to let up an inch until it is fully implemented to secure the 900 Maine jobs at Skowhegan, Norway and Norridgewock.

In Congress, I have also been a steadfast opponent of bad and unfair trade deals, namely the Trans-Pacific Partnership (TPP), which have the potential to hurt jobs and local businesses in Maine. That's why I voted, twice, against "fast track" trade authority, or trade promotion authority, despite pressure from powerful Washington special interest groups and leaders of my own party. I don't work for any one party—I work for you, the people of Maine.

I am also extremely proud of the services that our Congressional office has been able to provide to help hundreds of Mainers in the past two years. Whether it is a Veteran experiencing issues at the VA or a citizen needing assistance with a case at the IRS, my staff is available to help. I encourage anyone who is experiencing problems with a government agency, including our Veterans when dealing with the VA, to contact one of my Congressional offices in Maine—Bangor (942-0583), Lewiston (784-0768), Presque Isle (764-1968)—or visit my website at Poliquin.House.Gov.

There is much more work to be done. Our Great State of Maine and our Nation face many critical challenges. Please know that I am working hard, every day, to serve you and that I will continue to work here at home and in Washington for our families, local businesses and communities. It is an honor to represent you and our fellow Mainers in Congress.

Best wishes,



Bruce Poliquin
Member of Congress

REQUEST FOR COMMITTEE AND BOARD MEMBERS

It is often very difficult to find people with the time, expertise, and the willingness to serve on committees and boards which are part of the administrative process of this community. It is important for a community to have diversity in their committees and boards in order to ensure that all levels of ideas and concerns are heard; and that those ideas and concerns are considered when decisions are made that affect the residents of Eagle Lake.

If you have the willingness to serve on any of the boards or committees listed below, please place a check mark next to the board or committee of your choice and return this page to the Town Office.

We thank you for your interest to be engaged and involved in your community.

To the Board of Selectmen:

I would be interested and would like to serve on the following committee(s) or board(s).

- ☐ Planning Board
- ☐ Town Forest Committee
- ☐ Recreation Committee
- ☐ Board of Appeals
- ☐ Economic Development
- ☐ Highway Committee
- ☐ Comprehensive Planning Committee
- ☐ Budget Committee

Full Name

Date

Address

Telephone Number

HONOR A VOLUNTEER

Do you know of a volunteer in our area that deserves recognition? If so, we would like to hear about it. Spirit of America Foundation is a 501(c)(3) public charity established in Augusta, ME to encourage volunteerism & it allows the Spirit of America Foundation Tribute to be presented in the name of any Maine municipality. There is no fee involved, and local officials chose their community's Spirit of America winner.

The first Spirit of America Foundation award was presented to Alma Jones by Augusta Mayor William Burney on Nov. 26, 1991. Maine Governors John Baldacci and Angus King and Maine Municipal Association Director Chris Lockwood are among many who have played key roles at one of the 500+ Spirit of America ceremonies over the years.

A municipality may achieve Spirit of America's Gold Distinction by presenting the Spirit of America Foundation Tribute at the annual town meeting or inauguration, during an annual community festival, or during National Volunteer Month (April).




Full Name

Address

Telephone Number

2017 MUNICIPAL CALENDAR

Board of Selectmen Meetings are scheduled for the third Wednesday of each month at 5:30 P.M.

January 1		Dog licenses are due on all dogs' 6-months or older. Owners must bring neutering/spaying certificate and rabies certificate.
February 1		A \$25.00 late fee is charged on all unlicensed dogs
February 28		2 or more axle trailer registrations expire
April 1		Real estate assessments are made. Personal property assessments are due to Assessors. Property Tax Exemption applications (Veterans, Homestead) are due
May 25		2016 Property liens are applied
June 13		Municipal Election
June 14		Annual Town Meeting
June 30		ATV and Snowmobile registrations expire
July 1		2017 Property taxes are due
October 1		Interest begins on 2017 taxes (if approved)
November 30		Foreclosure begins on 2015 unpaid taxes
November 7		Election Day
December 31		Boat registrations expire

2017 Town Office Holiday Schedule

Monday, January 16 th	Martin Luther King, Jr. Day
Monday, February 20 th	President's Day
Monday, April 17 th	Patriot's Day
Monday, May 29 th	Memorial Day
Tuesday, July 4 th	Independence Day
Monday, September 4 th	Labor Day
Monday, October 9 th	Columbus Day
Friday, November 10 th	Veteran's Day
Thursday, November 23 rd & Friday, November 24 th	Thanksgiving Holiday
Monday, December 25 th	Christmas Day
Monday, January 1, 2018	New Year's Day

TOWN MANAGER REPORT

It is with great pleasure that I submit my Town Manager Report for the 2016/2017 fiscal year. Reflecting upon this past year, our office staff has received several changes with the elimination of Wednesday nights to implementation of electronic Bureau of Motor Vehicle Registrations through the Rapid Renewal program with the State. Recognizing the need to share resources to reduce the overall cost of operations, an Inter-Local Agreement was made with Madawaska in which Eagle Lake shares a Code Enforcement Officer and now has direct access to grant writing services and personnel.

Our Code Enforcement office has been working diligently with the Maine Department of Environmental Protection to update our Shoreland Zoning Ordinance, which was last revised in 2007, revision of our ordinance is vital to stay on top of current rules and regulations. The ordinance changes will be presented at the June 2017 annual town meeting for final resolution vote.

The office administration moved forward with interfacing an offsite backup system for all the Town's files and operational software. Should tragedy strike, the municipal office will be prepared and will have the ability to be portable and remain fully functional if the need of a temporary location arises. Also, the municipal office began creating public presence through online social media by implementing a town website and Facebook page. Through the town's website, all town affairs are posted from agendas of Board of Selectmen meeting to current activities and events throughout town. As our community grows, so will our website.

The Town finalized on a lease agreement between the Town of Eagle Lake and NASWA for operations of the transfer station on town property. The lease agreement was not implemented at the time NASWA was formed by an Inter Local Agreement with Eagle Lake, Wallagrass, Portage Lake, New Canada, Winterville Plt., and Nashville Plt., on January 5, 1995. Through the Inter Local Agreement, NASWA would become a separate entity of the Town of Eagle Lake, whereas a Board of six members was created of which each community would appoint a representative to serve on the NASWA Board for a term of 3-years. Their primary responsibility was to monitor the administration of NASWA, and the best interest of their communities.

Since 1995, each community has financed NASWA through yearly budget appropriations, produced by the administration of NASWA, using a population formula for financial distribution of the NASWA operational expenses. Recent review of NASWA operations highlighted that the last three (3) years financial audits need to be performed; Eagle Lake's representative continues to work with the other community's to finish this process.

I wish to thank the Withdrawal Committee for all their hard work and taking the reins on our withdrawal process from MSAD 27. A finalized agreement has been approved by the Department of Education on May 9, 2017. The first of two (2) public hearings for the withdrawal agreement has been scheduled for June 19, 2017. After the first public hearing if there are not significant changes to the agreement, the Commissioner of Education will schedule the final hearing prior to the resolution vote which has been tentatively scheduled for November 7, 2017.

The Fire Department received two grants this past year for upgrading and replacing obsolete equipment and purchased a new fire safety cabinet for flammable products. The

Department's emergency response system also received an upgrade allowing instant text messaging of an emergency through firemen's personal cellphones. The system also emails key personnel of power outages and when to start the emergency generator to reduce the risk of emergency system failure by lack of electricity and remain operational.

A ten (10) year Capital Improvement Plan for road maintenance, through the Road Safety Management System (RSMS) was implemented to evaluate our roads, budget the expense of repair, and establish the best course of action for those repairs based upon the financial capabilities of the Town, as well as need and condition of the road. The goal is to have a 15 year turn-a-round on maintenance of all roads without strapping the Town financially. Scheduled road projects for the summer of 2017 are Dennis Street, Forest Drive, and hiring of an engineering consultant for Sly Brook Road. A \$80,000 loan with a low interest rate, and three year payment plan will be presented to the Town during the annual town meeting to help pay for these projects.

In closing, I would like to thank my staff, committee members, election officials, volunteers, and the Board of Selectmen for their dedication to the Town of Eagle Lake and for their patience and guidance throughout the year. No one person can do it alone and a manager is only as good as their team.

Respectfully Submitted,

A handwritten signature in cursive script, reading "Sandra L. Fournier". The signature is written in dark ink and is positioned above the printed name of the signatory.

Sandra L. Fournier, Town Manager

TOWN CLERK REPORT

Maine Law required that all vehicles 1995 and newer must have a title. **When registering a vehicle for the first time**, here is a brief list of common items that are required in order for the Town to process your registration:

- Current insurance card
- Old registration if transferring any excise tax credit
- Current mileage
- Bill of sale and seller's title signed over to you (if private sale)
- Proof of sales tax paid and title application (if dealer sale)

For a renewal, bring your old registration, current insurance card and mileage.

When registering a recreational vehicle such as a boat, ATV, or snowmobile for the first time:

If **Dealer Sale**, bring the following items:

- Proof of sales tax paid
- Temporary registration
- Length and motor size (if you are registering a boat)

If **Private Sale**, bring the following items:

- Bill of sale indicating the serial number and the seller's name and address
- Length and motor size (if you are registering a boat)
- If trailer and boat purchased together - must separate cost of each on bill of sale

For a renewal, bring your old registration.

ALL FIRST TIME HUNTERS, archery included, that are 16 years of age and older, are required to complete a hunter safety course prior to being able to purchase a hunting or archery license.

MAINE RESIDENT LIFETIME LICENSE APPLICATIONS are available to applicants 5 years of age and younger than 65 years of age. Applications are available at the Eagle Lake Town Office.



Hunting & Fishing License Fees

	<u>Resident</u>	<u>Non-Resident</u>
Combination Hunting & Fishing	\$45.00	\$152.00
Hunting (16 yrs +)	\$28.00	\$117.00
Fishing (16 yrs +)	\$27.00	\$66.00
Junior Hunting (10-15 yrs)	\$10.00	\$37.00
Archery (16 yrs +)	\$27.00	\$76.00
Muzzleloading	\$14.00	\$70.00
Military Combination	\$5.00	N/A
Military Dependent Combination	\$22.00	N/A
Military Dependent Hunting	\$12.00	N/A
Military Dependent Fishing	\$12.00	N/A
Superpack	\$203.00	N/A
Small Game Hunting	\$17.00	\$77.00
Bear Hunting	\$29.00	\$76.00



The fees for licensing neutered/spayed dogs are **\$6.00** and require a neutering/spaying certificate. Dogs that are not neutered/spayed or failed to provide a certificate are **\$11.00**. A rabies certificate (not the tag) is also required at the time of licensing. If a dog is not registered by January 31st, a **\$25.00 late fee per dog** will be assessed.

Marriage licenses are **\$40.00**



Certified copies of birth, death, and marriage certificates are **\$15.00** for the first copy and **\$6.00** for each additional copy of the same record

Clerk Issued and Filed Registrations, Licenses, & Certificates

Inland Fisheries & Wildlife	
Boats	281
ATVs	175
Snowmobiles	156

Motor Vehicle Registrations	
Passenger Cars	563
Commercial Cars	86
Motorcycles/Mopeds	16
Trailers	111

Dog Licenses	
Neutered/Spayed	77
Non Neutered/Spayed	18
Kennels	6
Service Animals	0

Vital Records	
Certified Birth	27
Additional Copies of Birth	2
Certified Death	9
Additional Copies of Death	28
Certified Marriage	9
Additional Copies of Marriage	2
Marriage Licenses Issued	4
Disposition Permit	12

FIRE CHIEF REPORT

Our beloved Chief, Phil Nadeau retired from the Fire Department in September 2016. My fellow firefighters nominated me for appointment as Chief, which was accepted by the Town Manager and finalized for approval by the Board of Selectmen during their September 2016 meeting. Phil will be greatly missed by the Department, he left big shoes for to fill. Moving forward our Fire Department will be small, but a very elite crew of trained firemen. I am confident in their abilities to work as a team and keep the three (3) communities safe and sound.

Eagle Lake Fire Department has busy this past year putting out fires, supplying mutual aid, performing rescue calls, providing regulated trainings and holding our annual fundraisers. Trainings are provided twice a month and monthly equipment checks to ensure the equipment is in proper working order. These activities help keep our skills sharp to provide efficient and effective fire protection and rescue services to the communities.

Our annual Mud Bogs are always very well attended, our fundraiser season begins on July 15th with our first mud bog of 2017. Our mud pit has proven to be a real challenge for the contestants and everyone has a great time. Thanks to the firemen and volunteers for all their time and effort, all those who come out to support us, as well as the local businesses whose donations help sponsor these events. Our Steak and Lobster Feed will be on June 24th. You can purchase tickets for \$20.00 each at the local stores in Eagle Lake or from any member of the Fire Department. Hope to see you all there!

We have begun the application process from the State of Maine for a grant that will enable us to purchase a new pumper truck if we are successful in our efforts. Our current fleet of trucks is getting old and worn-out. We need to address this issue before it affects our Department's ability to serve the residents of our community.

In closing, I would like to thank the Board of Selectmen, Town Manager and office staff for their assistance throughout the year. I would also like to thank our newest volunteer firefighters for joining our Department, becoming involved and putting their community's needs first. *All* of the officers and members of Eagle Lake Fire Department are key to our continued success as a Department. Thank you for your dedication and investment in our community.

Respectfully,

Rene St. Onge 501
Fire Chief, Town of Eagle Lake

EAGLE LAKE FIRE DEPARTMENT

<i>Volunteer Firefighter Administration</i>	
Jeff Roy	Assistant Chief
Robert St. Germaine	Captain
Brandon L'Italien	1 st Lieutenant
Troy Nadeau	2 nd Lieutenant & WSO
Carey Michaud	Safety Officer
Chris Nadeau	Firefighter
Joey Daigle	Firefighter
Jeremy Violette	Firefighter
Tyler Dionne	Firefighter
Lisa Devoe	Dispatcher
Serge St. Onge	Dispatcher



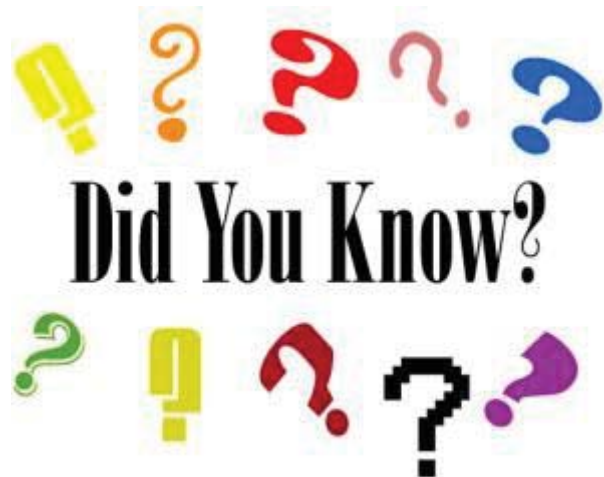
Fire Safety Tips from the National Fire Protection Association (NFPA):

1. ***Watch you're cooking:*** Stay in the kitchen when you are cooking. If you must leave, even for a short time, turn off the stove.
2. ***Give space heaters space:*** Keep fixed and portable space heaters at least three feet from anything that can burn. Turn off heaters when you leave the room or go to sleep.
3. ***Smoke outside:*** Ask smokers to smoke outside. Have sturdy, deep ashtrays for smokers.
4. ***Keep matches and lighters out of reach of children:*** Keep matches and lighters up high, preferably in a cabinet with a child lock.
5. ***Inspect electrical cords:*** Replace cords that are cracked, damaged, have broken plugs or loose connections.
6. ***Be careful when using candles:*** Keep candles at least one foot from anything that can burn. Blow out candles when you leave the room or go to sleep.
7. ***Have a home fire escape plan:*** Make a home fire escape plan and practice it at least twice a year.
8. ***Install smoke alarms:*** Install smoke alarms on every level of your home, inside bedrooms and outside sleeping areas. Interconnect the alarms throughout the home. When one sounds, they all sound.
9. ***Test smoke alarms:*** Test smoke alarms at least once a month and replace conventional batteries once a year. Replace any smoke alarm that is more than 10 years old.
10. ***Install sprinklers.*** If you are building or remodeling your home, install residential fire sprinklers. Sprinklers can contain and may even extinguish a fire in less time than it would take for the fire department to arrive.

TOWN TREASURER'S REPORT

The 2016 tax mil rate was set in July 2016 at 16.20 and we collected an estimated 94.1% by year end, June 1, 2017. Properties are taxed according to worth. This value is determined by the contracted Assessing Agent, Shirley Bartlett.

Your value assessment is multiplied by the local tax rate or millage rate. Another common name is the municipalities "mil rate". Mil rates are expressed as tenths of a penny, a tenth of a penny is also equal to 1/1000 of a dollar. For example, 16.20 mils would translate to 16.20 tenths of a penny; a property assessed at \$125,000, the property tax would be equal to:



$$16.20 \text{ mils} = 16.20 \times 1/1000 = 0.01620$$

$$0.01620 \times \$125,000 = \$2,025.00 \text{ in tax}$$

Tax bill payments can be sent periodically for whatever amount you are comfortable sending. Please identify what account you would like your payment applied to. As always, if there is interest accrued on your account, your payment will be applied to the interest first then the principal balance.

Avoid potential lien charges and interest fees by prepaying

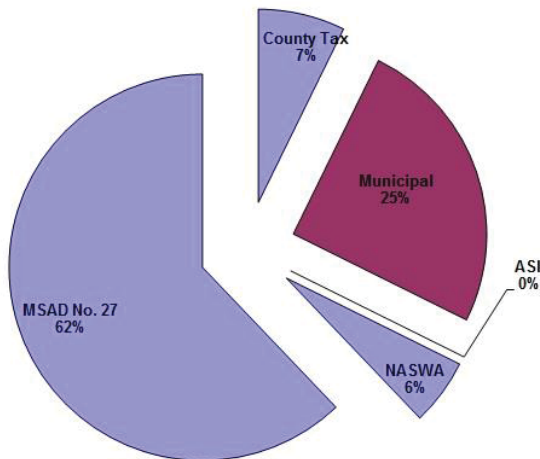
If you have questions about your tax bill or scheduling payments, please contact the Town Office at (207) 444-5511.

2017 Tax Collection Schedule

30-Day Notice on Uncollected 2016 Taxes	May 25, 2017
Tax Liens placed on Uncollected 2016 Taxes	July 5, 2017
Interest on 2017 Taxes Begins (if approved)	October 1, 2017
30 – 45 Day Foreclosure Notice on 2015 Taxes	November 30, 2017
Foreclosure on Uncollected 2015 Taxes	January 16, 2018

What Did Your 2016-2017 Taxes Pay For?

2016 - 2017 Property Tax Distribution



25% of Eagle Lake's taxes were attributed to the Town. Municipal appropriations increased by \$3,403 from FY 15/16. In addition, State Revenue Sharing was increased by \$3,000 or 8.57%.

7% of Eagle Lake's taxes were attributed to the County. The County increased by \$9,086 or 10.50%, however the increase did not have a large impact on the overall mill rate distribution.

6% of Eagle Lake's property tax distribution is attributed towards NASWA for municipal solid waste removal.

62% of Eagle Lake's taxes were attributed to the MSAD 27 Appropriation. The district was able to lower their appropriation by \$9,020, which helped offset the increase received from the County and contributed towards the lowering the mill rate for the FY 16/17.

2016-17 Mil Rate Distribution

	2016	2015	Change	Percentage
	16.20	16.50	-0.30	-0.02%
County Tax	\$95,670	\$86,584	+\$9,086	+10.50%
NASWA	\$73,215	\$70,773	+2,442	+3.45%
Municipal	\$648,230	\$644,827	+3,403	+0.53%
MSAD 27	\$818,855	\$827,875	-\$9,020	-1.09%
State Revenue Sharing	\$38,000	\$35,000	+\$3,000	+8.57%

2016 - 2017 EST. YEAR END EXPENDITURES & REVENUES

	2016 - 2017 Budget	Est. EOY Balance
01 - Salaries		
00 - Salaries		
05 - Town Manager	48,106.00	47,185.21
15 - Clerk	26,040.00	25,540.80
21 - Maintenance	14,093.00	10,135.00
25 - Town Officer	3,750.00	3,750.00
	91,989.00	86,611.01
02 - Mileage		
05 - Mileage	0.00	0.00
	0.00	0.00
03 - Benefits		
05 - SS/MC	9,505.00	8,913.95
10 - Unemployment	1,490.00	1,089.44
15 - Workers Comp	2,700.00	1,938.30
20 - Health Insurance	23,065.00	23,065.00
	36,760.00	35,006.69
04 - Auditor		
05 - Auditor	7,500.00	7,500.00
	7,500.00	7,500.00
05 - Planning/Dev		
05 - Salaries	0.00	0.00
10 - Office Supplies	0.00	0.00
15 - Postage	0.00	0.00
25 - Advertising	0.00	0.00
	0.00	0.00
10 - CEO/ACO		
05 - CEO Salary	0.00	4,798.00
10 - Office Supplies	0.00	750.00
12 - CEO/LPI Sal	7,500.00	1,693.00
15 - CEO/LPI Mil	1,000.00	171.18
20 - ACO Salary	400.00	400.00
30 - Office Supplies	50.00	29.40
35 - ACO Mileage	250.00	464.00
	9,200.00	8,305.58

Expenses		Est. EOY
	2016 - 2017	Balance
	Budget	
15 - Hydrants		
00- Hydrant Rental		
05 - Hydrant Rental	77,564.00	77,564.00
	77,564.00	77,564.00
20 - Street Lights		
05 - Street Lights	16,300.00	16,277.19
	16,300.00	16,277.19
25 - Incidentals		
05 - Advertising	900.00	1,818.40
10 - Assessor Exp.	2,500.00	2,500.00
15 - Computer Exp.	1,000.00	589.77
20 - MMA Dues	1,797.00	1,797.00
25 - Election Exp.	2,100.00	1,211.73
30 - Electricity	2,000.00	1,949.64
35 - Employee Exp.	1,600.00	533.55
40 - Heating	2,500.00	2,137.50
45 - Legal Exp.	500.00	2,510.00
50 - Misc.	500.00	205.22
55 - Copier	3,500.00	2,078.96
60 - Postage	1,100.00	1,479.33
65 - Sewer	275.00	239.52
75 - Bldg. Exp.	2,000.00	3,230.26
80 - Office Exp.	3,700.00	2,560.58
85 - Telephone	1,275.00	1,644.46
86 - Cell Phone	600.00	600.00
90 - Water	1,200.00	1,487.75
91 - Internet	740.00	788.68
92 - Lien Cost	1,600.00	1,329.17
93 - NMDC Dues	2,100.00	2,036.61
94 - Tax Maps	2,100.00	2,500.00
96 - Trio Subs	7,015.00	7,051.43
97 - Emp. Training	500.00	668.81
98 - Emp. Travel	500.00	312.70
	43,602.00	43,261.07
30 - Town Forest		
05 - Equip. Exp.	0.00	0.00
20 - Supplies	0.00	0.00
25 - Trees	0.00	0.00
	0.00	0.00

Expenses		Est. EOY
2016 - 2017		Balance
Budget		
35 - Tax Abate		
00 - Tax Abatement	4,500.00	0.00
	4,500.00	0.00
40 - Insurance		
05 - Bonds/TO	1,525.00	1,864.00
10 - Buildings	7,600.00	7,466.00
15 - Vehicle	3,500.00	3,370.00
25 - Town Forest	8,650.00	8,798.00
50 - Liability	6,600.00	6,306.00
	27,875.00	27,804.00
43 - Bonds & Note		
10 - Pond Bk	84,520.00	84,520.00
15 - Katahdin	23,460.00	23,457.22
20 - Groomer	15,285.00	15,284.79
	123,265.00	123,262.01
45 - Fire Dept.		
05 - Bldg. Imp.	500.00	330.75
10 - FD Dues	100.00	0.00
15 - Electricity	2,600.00	1,720.86
20 - Gas & Oil	1,050.00	463.90
25 - Heat Oil	3,000.00	2,112.56
30 - Misc.	500.00	79.41
35 - Equip Purchase	1,000.00	159.88
40 - Parts/Repair	7,000.00	5,787.30
45 - Payroll FM	5,500.00	5,477.00
50 - Payroll Officers	8,000.00	7,925.00
55 - Sewer	415.00	218.67
65 - Bld. Sup	500.00	576.50
70 - Office Sup	150.00	52.00
75 - Telephone	1,100.00	1,248.75
80 - Training	300.00	83.00
83 - Medical	650.00	631.00
85 - Water	1,405.00	1,190.20
90 - Uniforms	0.00	0.00
91 - 911 calls	2,000.00	1,357.03
92 - Fundraise Exp.	0.00	0.00
	35,770.00	29,413.81
46 - Fire Reserve		
05 - Fire Reserve	5,000.00	5,000.00
	5,000.00	5,000.00

Expenses

	2016 - 2017 Budget	Est. EOY Balance
50 - Road Maintenance		
00 - Road Maintenance	0.00	0.00
05 - Winter Sand	8,000.00	8,000.00
10 - Salt	5,000.00	4,674.40
15 - Snow/Sly Brook	21,000.00	24,499.55
20 - Snow/Town	32,500.00	31,224.00
25 - Equip Hire	19,580.00	25,590.00
30 - Winter Maint	0.00	0.00
35 - Labor	1,000.00	0.00
40 - Sup/Material	2,000.00	0.00
	89,080.00	93,987.95
52 - Highway Reserve		
05 - Highway Reserve	10,000.00	10,000.00
	10,000.00	10,000.00
53 - Mun. Snow Rem		
05 - Snow Removal	17,140.00	17,140.00
	17,140.00	17,140.00
60 - General Assistance		
00 - General Assist	0.00	0.00
05 - Case 1	1,000.00	349.03
10 - Case 2	1,000.00	0.00
15 - Case 3	1,000.00	0.00
	3,000.00	349.03
70 - Solid Waste		
05 - NASWA	73,215.00	73,215.00
	73,215.00	73,215.00
75 - Equipment		
05 - Repairs	1,000.00	117.95
10 - Fuel	2,500.00	529.34
15 - Small Equip	350.00	183.98
20 - Maintenance	2,500.00	1,953.02
	6,350.00	2,784.29

Expenses		Est. EOY
	2016 - 2017	Balance
	Budget	
80 - Rec Bldg.		
05 - Electricity	1,000.00	1,131.83
10 - Heating Oil	600.00	226.95
20 - Misc.	500.00	274.45
30 - Bldg. Repair	200.00	53.45
35 - Sewer	600.00	561.24
50 - Telephone	530.00	477.15
55 - Water	2,385.00	2,380.40
	5,815.00	5,105.47
81 - Winter Trail		
05 - Ski-Trails	0.00	0.00
10 - Snow-Mobile	2,000.00	2,000.00
	2,000.00	2,000.00
82 - Rec. Program		
05 - Labor	9,500.00	5,980.50
10 - Program Act.	2,000.00	1,674.72
	11,500.00	7,655.22
83 - Swim Program		
05 - Pool	4,285.00	4,285.00
	4,285.00	4,285.00
85 - Bt. Landing		
10 - Grounds Main	500.00	408.50
20 - Electricity	600.00	531.33
25 - Mat/Sup	400.00	0.00
	1,500.00	939.83
90 - Beach/Park		
05 - Christ Tree	400.00	198.58
10 - Electricity	1,300.00	1,248.96
20 - Grounds	930.00	1,035.34
25 - Maintenance	0.00	206.02
	2,630.00	2,688.90
93 - Rec Bldg. Reserve		
05 - Rec Bldg. Reserve	2,500.00	2,500.00
	2,500.00	2,500.00

	Expenses	
	2016 - 2017	Est. EOY
	Budget	Balance
94 - Mun Bldg. Reserve		
05 - Mun Bldg. Reserve	4,000.00	4,000.00
	4,000.00	4,000.00
95 - Tennis/BB		
05 - Electricity	400.00	354.70
15 - Grounds	500.00	240.00
20 - Supplies	250.00	0.00
	1,150.00	594.70
96 - Unclassified		
05 - AAAA	750.00	750.00
10 - ACAP	175.00	172.80
15 - Legion	1,500.00	1,500.00
20 - Animal Shelter	150.00	150.00
25 - Homeless Shelter	815.00	815.00
30 - Homemaker	500.00	500.00
32 - PTA	200.00	200.00
32 - Lien Cost		0.00
45 - Red Cross	375.00	375.00
50 - SJVSWC	315.00	311.00
55 St. John RC & D	0.00	0.00
60 - Senior Citizen	600.00	600.00
70 - Me Heritage	900.00	864.00
80 - E.L. Chamber	1,000.00	1,000.00
87 - EL Irvg 100	500.00	500.00
88 - PAWS	175.00	175.00
	7,955.00	7,912.80
Totals	<u>721,445.00</u>	<u>695,163.55</u>

Profit (Loss) for Undesignated Fund Bal.

\$26,281.45

	2016 - 2017 Budget	Est. EOY Balance
REVENUE		
100 - Motor Vehicle Excise	135,000.00	149,653.47
101 - Motor Vehicle Agent Fee	2,500.00	2,983.00
102 - Inland Fisheries Bt. Excise	3,000.00	4,078.40
103 - Inland Fisheries Agent Fee	900.00	936.25
104 - Dog License Agent Fee	100.00	110.00
105 - Building Permit Fees	1,500.00	1,850.00
106 - Plumbing Permit Fee	500.00	435.00
107 - Clerk Fees	900.00	1,412.60
108 - Lien Cost	2,000.00	2,612.60
110 - Miscellaneous Rev	4,000.00	4,248.33
111 - Town History Book	0.00	0.00
114 - Revenue Sharing	38,000.00	37,734.91
115 - Tree Growth	16,500.00	19,190.30
116 - Highway Block Grant	12,175.00	12,175.00
117 - General Assistance	200.00	0.00
118 - Boat Landing	3,240.00	3,240.00
119 - Snowmobile Trail Grant	700.00	0.00
120 - Veterans Reimbursement	1,000.00	1,249.00
121 - Interest on Taxes	7,500.00	10,295.18
122 - Interest on deposits	900.00	1,225.86
123 - Homestead Reimbursement	0.00	27,235.00
124 - M & S Interest	300.00	0.00
125 - Recreation Assessment	5,625.00	6,244.25
126 - Fire Dept. Assessment	31,900.00	31,900.00
127 - Pond Brook Estates	25,000.00	25,000.00
131 - Discounts on Taxes	0.00	-342.80
132 - Snowmobile Reg. Refund	700.00	701.72
133 - Ambulance Bay Rental	3,500.00	3,500.00
135 - Faxes & Photocopies	100.00	96.50
137 - Groomer Revenue	15,285.00	15,285.00
139 - BETE Reimbursement	0.00	12,544.00
140 - North Woods Gate Fee	150.00	294.00
141 - Industrial Park	4,400.00	0.00
Revenue Totals	317,575.00	375,887.57
Profit (Loss) for Undesignated Fund Balance		58,312.57

DELINQUENT REAL ESTATE TAX LIST

As of April 30, 2017

NAME	2016	2015
ALLISON, ALAN E. ALLISON, LINDA B.	2,444.14	
BLANCHETTE, ROSE M.	1,244.84	1,448.16
BOUTOT, ALLAN D. BOUTOT, LAURIE A	750.62	954.09
BROWN, JOHN M.	1,166.81	
CORSO, ANDREA M. CORSO, JEFFREY A.	565.07	544.02
DESCHAIINE, WAYNE K. DESCHAIINE, DANA A.	1,509.67	
DROLET, JASON M. DROLET, FANCY IDA	1,374.73	
DROLET, JEFFREY	484.11	
TADUBE, KURTIS	246.27	317.00
DUBE, PAUL E. DUBE, ORESE M.	95.23	
DUBE, WESLEY DUBE, CRAIG	210.85	
DUNNELLS, DANIEL L., SR.	1,659.79	
DUNNELLS, DANIEL SR.	64.10	
EAGLESON, PATSY N.	114.70	
GAGNON, SHAWN C GAGNON, BETHANY**	2,805.12	
GAGNON, SHAWN CHRISTOPHER GAGNON, BETHANY LEE**	1,386.53	
GOODMAN, JULIAN GOODMAN, ERICA	8,990.53	
GRONAU, LARRY GRONAU, JEANNE	129.88	
HICKS, MICHAEL HICKS, CATHRYN	1,241.47	166.76
JANDREAU, SHON JANDREAU, CRYSTAL	1,219.54	
JONES, ANNIE	12.41	
KALETA, JOHN & DENISE	1,581.29	
LABBE, CAROLYN A.*	2,359.81	
LABBE, THOMAS	87.64	
LANDRY, KEVIN E.*	1,663.17	1,019.86
MAD ROCK, INC.	953.03	
MARTIN, CATHERINE	202.48	
MARTIN, CYR	236.15	293.26
MARTIN, DENISE M	2,250.16	2,578.78
MARTIN, JOSEPH	1,280.27	
MIKOLS, MARY LOUISE	1,182.43	
MILLINGTON, BRANDY	2,466.07	
NADEAU, NORMAN HAROLD	5,726.62	
OUELLETTE, JAMES	239.52	
PARADIS, DELORES	5.06	
PARADIS, DOLORES L.	4,245.63	2,426.62
PARKS, ANDREW RAY	897.37	1,112.91

PELLETIER, RELLA JEAN	951.34	1,185.93
PELLETIER, SCOTT A. PELLETIER, DONNA L.*	197.12	
PHILIP BLANCHETTE CULTURAL CENTER	782.67	897.50
PINETTE, DONALD A.	236.15	
PLOURDE, RODRICK PLOURDE, SHERRY A.	1,475.93	
PRIESTLY, INC	845.08	
RAYMOND, JENNIFER L.	1,394.97	
RICCIARDI, BENJAMIN	1,884.13	
RICCIARDI, BENJAMIN RICCIARDI, BETTY J.	1,941.48	
RIOUX, MARK & TED RIOUX, CHRISTOPHER & KELLY	1,867.27	
ROBERTSON, KYLE BABIN, OLIVIA	2,511.96	
ROCHESTER, MICHAEL & NAOMIE	4,390.69	
ROCHESTER, MICHAEL J.	396.39	
ROY, TOM J.	1,042.43	1,182.28
SAUCIER, BOBBY SAUCIER, LISA M.	1,831.84	
SAUCIER, LEROY J.**	109.64	260.40
SAUCIER, RAYMOND B. SAUCIER, MARY	180.49	
SAUCIER, RICKY	605.55	705.82
SAUCIER, TIMMY J*	437.57	
SIMARD, RANDALL K SIMARD, KAREN S	3,095.24	
SOUCIE FAMILY FIREWOOD, INC.	1,590.63	
ST. GERMAIN, ALFRED HEIRS OF	610.61	
SURRELLS, DANIEL L	1,116.65	
TARDIFF, SHAWN**	320.49	
THERIAULT, BRIAN J	283.38	
U.S. BANK NATIONAL ASSOCIATION, TRUSTEE	1,194.24	
VALCOURT, BEN	710.13	223.31
VALCOURT, MAXINE A. VALCOURT, PIERRE	1,040.74	
VALCOURT-DELENA, CHRISTINA	654.47	
VARGO, STEVEN**	1,961.73	
VOISINE, FRANCIS P. VOISINE, ANNETTE M.	531.34	718.60
VOISINE, JAMIE LEE	364.34	
WEEKS, WAYNE L	3,714.29	3,279.95
WHITAKER, LOU ANN ELIZABETH	283.38	
WT HOLDINGS, LLC	841.70	961.39
Total Uncollected Taxes	94,489.17	20,276.64

*Partial Payment received after April 30, 2017

**Taxes paid-in-full after April 30, 2017

DELINQUENT PERSONAL PROPERTY TAX LIST

As of April 30, 2017

NAME	2016	2015	2014
BALD EAGLE, INC.	433.50		
CSE AUTO REPAIR	107.95		
DETAILS - LAURI E. RAYMOND	20.24		
GIBLIN, COLLEEN	109.64	118.66	118.83
LABBE EARTHWORKS	865.32	936.48	937.91
SAUCIER'S	463.86	502.01	424.16
Total Uncollected Taxes	2,000.51	1,557.15	1,480.90

MICRO LOAN ACCOUNT BALANCES

As of April 30, 2017

Account Holder	Start Date	Opening Balance	Refinance Date	Principal Balance
L. Raymond-Details	2/1/2011	25,000.00	4/3/2015	22,239.68
J. Dube-Jen's Lunchbox	11/6/2013	4,819.12		0.00
G. Voisine-Fish River Development	11/24/2003	25,000.00	9/8/2015	15,500.00
J. Fournier – Eagle Lake Pub	6/1/2016	25,000.00		1,130.25
D. Labbe-Labbe Earthworks	2/1/2011	25,000.00	4/3/2015	16,971.18
P. LeBoeuf-Phoenix Firewood	8/16/2004	23,792.05	2/4/2012	16,333.41
B. Labbe-Northern ME Adventures	10/5/2012	13,500.00		5,798.60
D. Parent-Mad Rock	1/26/1998	15,000.00	2/1/2011	2,305.55
R. Saucier-Saucier's	3/18/2002	11,500.00	2/20/2015	6,510.53
T. Soucie-CMT Trucking	8/28/2013	17,500.00		9,943.90
Total Principal Balance				96,733.10

RESERVE ACCOUNT BALANCES

	Beginning Balance	Subtractions	Additions	EOY Balance
Liabilities				
300-01 Industrial Park Reserve	441.88	0.00	0.91	442.79
300-02 Town Forest Reserve	23,215.19	0.00	46.49	23,261.68
300-03 Equipment Reserve	29,831.62	23,359.80	16,832.03	23,303.85
300-04 M&S Reserve	11,173.78	0.00	108.15	11,281.93
300-06 Rec Bldg. Reserve	20,013.15	0.00	2,523.91	22,537.06
300-07 Municipal Bldg. Reserve	7,421.86	0.00	4,012.07	11,433.93
300-08 Highway Reserve	57,368.81	0.00	10,020.30	67,389.11
Reserve Balance				159,650.35

LOAN ACCOUNT BALANCES

Piston Bully Groomer Loan

Fiscal Year	Beginning Balance	Interest	Payment	Ending Balance
				\$80,000.00
2011-2012	\$80,000.00	\$ 3,237.60	\$15,284.31	\$67,953.29
2012-2013	\$67,953.29	\$ 2,750.07	\$15,284.31	\$55,419.05
2013-2014	\$55,419.05	\$ 2,242.81	\$15,284.31	\$42,377.55
2014-2015	\$42,377.55	\$ 1,715.02	\$1,715.02	\$42,377.55
2015-2016	\$42,377.55	\$ 1,715.02	\$15,284.31	\$28,808.25
2017-2018	\$28,808.25	\$ 1,165.87	\$15,284.31	\$14,689.81
2018-2019	\$14,689.81	\$ 594.50	\$15,284.31	\$0.00
Total		\$ 13,420.88	\$78,136.57	

Fire Department Equipment Loan

Fiscal Year	Beginning Balance	Interest	Payment	Ending Balance
				\$145,000.00
2011-2012	\$145,000.00	\$ 4,567.50	\$23,405.17	\$126,162.33
2012-2013	\$126,162.33	\$ 3,974.11	\$23,405.17	\$106,731.28
2013-2014	\$106,731.28	\$ 3,362.04	\$23,405.17	\$86,688.15
2014-2015	\$86,688.15	\$ 2,730.68	\$23,405.17	\$66,013.66
2015-2016	\$66,013.66	\$ 2,079.43	\$23,405.17	\$44,687.92
2017-2018	\$44,687.92	\$ 1,407.67	\$23,405.17	\$22,690.42
2018-2019	\$22,690.42	\$ 714.75	\$23,405.17	\$0.00
Total		\$ 18,836.17	\$163,836.17	

Devoe Brook Road Project

Fiscal Year	Beginning Balance	Interest	Payment	Ending Balance
				\$100,000.00
2017 - 2018	\$100,000.00	\$ 2,350.00	\$34,912.13	\$67,437.87
2018 - 2019	\$67,437.87	\$ 1,584.79	\$34,912.13	\$34,110.53
2019 - 2020	\$34,110.53	\$ 801.60	\$34,912.13	\$0.00
Total		\$ 4,736.39	\$104,736.39	

Sly Brook Road Project

Fiscal Year	Beginning Balance	Interest	Payment	Ending Balance
				\$80,000.00
2018 - 2019	\$80,000.00	\$ 1,880.00	\$28,190.04	\$53,689.96
2019 - 2020	\$53,689.96	\$ 1,261.71	\$28,190.04	\$26,761.64
2020 - 2021	\$26,761.64	\$ 628.90	\$27,390.54	\$0.00
Total		\$ 3,770.61	\$ 83,770.61	

**POND BROOK
ESTATES**

Fiscal Year	Principal	Interest	Credit	Payment	Balance
2015 - 2016	\$ 33,048.00	\$ 51,458.87	\$ (165.21)	\$ 84,341.66	\$ 1,074,649.00
2016 - 2017	\$ 34,743.00	\$ 49,949.20	\$ (172.31)	\$ 84,519.89	\$ 1,039,906.00
2017 - 2018	\$ 36,525.00	\$ 48,350.32	\$ (206.74)	\$ 84,668.58	\$ 1,003,381.00
2018 - 2019	\$ 38,398.00	\$ 46,656.15	\$ (170.11)	\$ 84,884.04	\$ 964,983.00
2019 - 2020	\$ 40,367.00	\$ 44,861.70	\$ (127.16)	\$ 85,101.54	\$ 924,616.00
2020 - 2021	\$ 42,437.00	\$ 42,993.45	\$ (207.49)	\$ 85,222.96	\$ 882,179.00
2021 - 2022	\$ 44,613.00	\$ 41,030.29	\$ (144.88)	\$ 85,498.41	\$ 837,566.00
2022 - 2023	\$ 46,901.00	\$ 38,950.43	\$ (158.57)	\$ 85,692.86	\$ 790,665.00
2023 - 2024	\$ 49,306.00	\$ 36,726.14	\$ (173.20)	\$ 85,858.94	\$ 741,359.00
2024 - 2025	\$ 51,835.00	\$ 34,896.18	\$ (188.83)	\$ 86,542.35	\$ 689,524.00
2025 - 2026	\$ 54,493.00	\$ 32,814.10	\$ (5,290.48)	\$ 82,016.62	\$ 635,031.00
2026 - 2027	\$ 57,288.00	\$ 29,920.09	\$ (8,540.00)	\$ 78,668.09	\$ 577,743.00
2027 - 2028	\$ 60,225.00	\$ 26,877.68	\$ (7,637.36)	\$ 79,465.32	\$ 517,518.00
2028 - 2029	\$ 63,314.00	\$ 23,679.26	\$ (6,794.89)	\$ 80,198.37	\$ 454,204.00
2029 - 2030	\$ 66,561.00	\$ 20,316.79	\$ (5,947.42)	\$ 80,930.37	\$ 387,643.00
2030 - 2031	\$ 69,974.00	\$ 16,781.89	\$ (5,104.95)	\$ 81,650.94	\$ 317,669.00
2031 - 2032	\$ 73,563.00	\$ 13,065.72	\$ (8,344.43)	\$ 78,284.29	\$ 244,106.00
2032 - 2033	\$ 77,335.00	\$ 9,158.98	\$ (7,582.20)	\$ 78,911.78	\$ 166,771.00
2033 - 2034	\$ 81,301.00	\$ 5,051.89	\$ (6,699.62)	\$ 79,653.27	\$ 85,470.00
2034 - 2035	\$ 85,470.00	\$ 1,473.50	\$ (5,576.33)	\$ 81,367.17	\$0.00
Totals	\$ 1,382,670.00	\$ 1,236,500.68	\$ (77,634.87)	\$ 2,541,535.81	

FINANCIAL STATEMENTS

As of June 30, 2016



Chester M. Kearney

Certified Public Accountants

12 Dyer Street, Presque Isle, Maine 04769-1550
207-764-3171

Barbara D. McGuire, CPA, CGMA
Timothy P. Poitras, CPA, CGMA

To the Board of Selectmen of
Town of Eagle Lake, Maine

INDEPENDENT AUDITORS' REPORT

We have audited the accompanying financial statements of the governmental activities, the business – type activities, each major fund and the aggregate remaining fund information of the Town of Eagle Lake, Maine, as of and for the year ended June 30, 2016, 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

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we 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, we 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.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our 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, each major fund and the aggregate remaining fund information of the Town of Eagle Lake, Maine, as of June 30, 2016, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 4 through 9 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. We 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 regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Eagle Lake's basic financial statements. The accompanying supplementary information on pages 28 through 34 is presented for purposes of additional analysis and is not a required part of the basic financial statements. The schedule of expenditures of federal awards, as required by *Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is also not a required part of the basic financial statements.

The supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 26, 2016 on our consideration of the Town of Eagle Lake's internal control over financial reporting and on our 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 our 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* in considering the Town's internal control over financial reporting and compliance.

Chester M. Kearney

Presque Isle, Maine
September 26, 2016

MANAGEMENT'S DISCUSSION AND ANALYSIS

Chester M. Kearney, Certified Public Accountants

TOWN OF EAGLE LAKE, MAINE

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of Eagle Lake, Maine, we offer readers of the Town's financial statements this narrative overview and analysis of the financial activities of the Town for the fiscal year ended June 30, 2016. We encourage readers to consider the information presented here in conjunction with the Town's financial statements.

Financial Highlights

- The assets of Eagle Lake exceeded its liabilities at the close of the most recent fiscal year by \$4,058,531 (net position). Of this amount, \$451,304 (unassigned net assets) may be used to meet the government's on-going obligations to citizens and creditors.
- The government's total net position decreased by \$66,564 in the year ended June 30, 2016.
- As of the close of the current fiscal year, the Town's governmental funds reported combined ending fund balances of \$579,205 an increase of \$150,727 in comparison with the prior year. The increase is attributable to revenues exceeding budget and expenses being under budget. Approximately 32% of this total amount, \$185,322, is available for spending at the government's discretion (unassigned fund balance).
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$185,322 or 11.5% of total general fund expenditures.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Town of Eagle Lake's basic financial statements. The Town's basic financial statements are comprised of 3 components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of the Town's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of the Town's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the Town is improving or deteriorating.

The statement of activities presents information showing how the government's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes).

Both of the government-wide financial statements distinguish functions of the Town that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the Town include general government, protection, highways, general assistance, sanitation, cemetery, properties, recreation, county tax assessment and education. The Town does not have any business-type activities.

TOWN OF EAGLE LAKE, MAINE
MANAGEMENT'S DISCUSSION AND ANALYSIS

The government-wide financial statements can be found on pages 10 and 11 of this report.

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town of Eagle Lake, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Town can be divided into 3 categories: governmental funds, proprietary funds and fiduciary funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental-fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental-fund balance sheet and the governmental-fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Town maintains three (3) individual governmental funds. Information is presented separately in the governmental-fund balance sheet and in the governmental-fund statement of revenues, expenditures, and changes in fund balances for the general fund and micro loan fund which are considered to be a major funds.

The Town adopts an annual appropriated budget for its general fund. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget.

The basic governmental-fund financial statements can be found on pages 12 and 14 of this report.

Proprietary funds. The Town does not maintain proprietary funds.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Town's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The town does not currently maintain fiduciary funds.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 17 to 27 of this report.

Other information. This report also includes various supplemental schedules to provide additional detail for the various items reported. These supplemental schedules can be found on pages 28 to 34 of this report.

TOWN OF EAGLE LAKE, MAINE
MANAGEMENT'S DISCUSSION AND ANALYSIS

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Town, assets exceeded liabilities by \$4,058,531 at the close of the most recent fiscal year.

A large portion of the Town's net position (85%) reflects its investment in capital assets (e.g., land, buildings, and infrastructure) less any related debt used to acquire those assets that is still outstanding. The Town uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Town's investment in its capital assets is reported net of related debt, if any, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

TOWN OF EAGLE LAKE, Net assets (in thousands)

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	June	June	June	June	June	June
	<u>30, 2016</u>	<u>30, 2015</u>	<u>30, 2016</u>	<u>30, 2015</u>	<u>30, 2016</u>	<u>30, 2015</u>
Current and other assets	545	432			545	432
Long term receivables	104	115			104	115
Capital assets	<u>4,670</u>	<u>4,962</u>			<u>4,670</u>	<u>4,962</u>
Total assets	<u>5,319</u>	<u>5,509</u>			<u>5,319</u>	<u>5,509</u>
Current liabilities	99	143			99	143
Long-term liabilities	<u>1,162</u>	<u>1,240</u>			<u>1,162</u>	<u>1,240</u>
Total liabilities	<u>1,261</u>	<u>1,383</u>			<u>1,261</u>	<u>1,383</u>
Net position:						
Invested in capital assets						
Net of related debt	3,429	3,647			3,429	3,647
Restricted	178	182			178	182
Unrestricted	<u>451</u>	<u>297</u>			<u>451</u>	<u>297</u>
Total net position	<u>4,058</u>	<u>4,126</u>			<u>4,058</u>	<u>4,126</u>

The reporting requirements of GASB #34, #54, #63 and #65 have been fully adopted for the current fiscal year ended June 30, 2016.

Unassigned net position (\$451,304) may be used to meet the government's on-going obligations to citizens and creditors.

At the end of the current fiscal year, the Town is able to report positive balances in net position.

During the current fiscal year, the government's net position decreased by \$66,564.

TOWN OF EAGLE LAKE, MAINE
MANAGEMENT'S DISCUSSION AND ANALYSIS

Governmental activities. Governmental activities decreased the Town's net assets by \$66,564. Key elements of this decrease are as follows:

TOWN OF EAGLE LAKE						
CHANGES IN NET ASSETS (in thousands)						
	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	June 30, <u>2016</u>	June 30, <u>2015</u>	June 30, <u>2016</u>	June 30, <u>2015</u>	June 30, <u>2016</u>	June 30, <u>2015</u>
Revenues						
Program revenues:						
Charges for services	105	114			105	114
Operating grants and contributions	28	29			28	29
Capital grants and contributions						
General revenues:						
Property taxes	1,351	1,245			1,351	1,245
Excise taxes	162	149			162	149
Federal & state assistance	78	79			78	79
Other	<u>100</u>	<u>82</u>			<u>100</u>	<u>82</u>
Total revenues	<u>1,824</u>	<u>1,698</u>			<u>1,824</u>	<u>1,698</u>
Expenses:						
Education	828	853			828	853
General government	250	237			250	237
Public works	313	307			313	307
Public safety	183	168			183	168
Health and sanitation	71	71			71	71
Bad debt – micro loan		(73)				(73)
Debt service interest	48	59			48	59
Other	<u>198</u>	<u>219</u>			<u>198</u>	<u>219</u>
Total expenses	<u>1,891</u>	<u>1,841</u>			<u>1,891</u>	<u>1,841</u>
Change in net assets	<u>(67)</u>	<u>(143)</u>			<u>(67)</u>	<u>(143)</u>

TOWN OF EAGLE LAKE, MAINE
MANAGEMENT'S DISCUSSION AND ANALYSIS

Financial Analysis of the Government's Funds

As noted earlier, the Town of Eagle Lake uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of the Town's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Town's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the Town's governmental funds reported combined ending fund balances of \$579,205, an increase of \$150,727 in comparison with the prior year. 32% of this total amount \$185,322 constitutes unassigned fund balance, which is available for spending at the government's discretion. The remainder of fund balance is committed to indicate that it is not available for new spending.

The general fund is the chief operating fund of the Town. At the end of the current fiscal year, unassigned fund balance of the general fund was \$185,322, while total fund balance reached \$401,304. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 11.5% of total general fund expenditures, while total fund balance represents 24.9% of that same amount.

The fund balance of the Town's general fund increased by \$132,602 during the current fiscal year. Key factors in this increase are as follows:

- Actual revenues were more than anticipated revenues by \$74,548, consisting mostly of interest on taxes, excise tax and other resources
- Actual expenditures were less than anticipated expenditures by \$58,054.

Capital Asset and Debt Administration

Capital assets. The Town's investment in capital assets for its governmental activities as of June 30, 2016, amounts to \$4,669,759, (net of accumulated depreciation). This investment in capital assets includes land, building systems and infrastructure. Total fixed assets were reduced depreciation expense of \$292,616.

Long-term debt. Long-term debt decreased by principal payments of \$75,325 and there were no new loans.

State statutes limit the amount of general obligation debt a governmental entity may issue to 7.5% of its total state valuation of the Town. The current debt limitation for Eagle Lake is \$6,162,285 which is significantly in excess of the Town's outstanding general obligation debt.

TOWN OF EAGLE LAKE, MAINE
MANAGEMENT'S DISCUSSION AND ANALYSIS

Economic Factors and Next Year's Budgets and Rates

- The unemployment rate for Aroostook County is currently 5.3%, which is a decrease from a rate of 6.5% a year ago. The County's rate is comparable to the national rate of 4.9% and the state rate 3.7%.
- Inflationary trends in the region compare favorably to national indices.

All of these factors were considered in preparing the Town's budget for the 2016/17 fiscal year.

Requests for Information

This financial report is designed to provide a general overview of the Town of Eagle Lake, Maine's finances for all of those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Town Manager, 36 Devoe Brook Road, Eagle Lake, Maine 04739, 207-444-5511.

BASIC FINANCIAL STATEMENTS

Chester M. Kearney, Certified Public Accountants

TOWN OF EAGLE LAKE
STATEMENT OF NET POSITION
JUNE 30, 2016

	Governmental Activities
ASSETS	
Current assets	
Cash and equivalents	474,497
Uncollected taxes	60,339
Accounts receivable	300
Tax acquired property	1,371
Current portion of long-term notes	9,000
	<u>545,507</u>
Non-current assets	
Notes receivable due in more than one year, net of reserve for bad debt	103,879
Capital assets net of accumulated depreciation	4,669,759
	<u>4,773,638</u>
TOTAL ASSETS	<u>5,319,145</u>
LIABILITIES	
Current liabilities	
Accounts payable and accrued expenses	20,181
Current portion of long-term liabilities	78,578
	<u>98,759</u>
Long-term liabilities, net of current portion	
Notes payable	1,161,855
	<u>1,161,855</u>
TOTAL LIABILITIES	<u>1,260,614</u>
NET POSITION	
Invested in capital assets, net of related debt	3,429,326
Restricted	177,901
Unrestricted	451,304
TOTAL NET POSITION	<u>4,058,531</u>

The notes to the financial statements are an integral part of these statements.

-10-

Chester M. Kearney, Certified Public Accountants

TOWN OF EAGLE LAKE
STATEMENT OF NET POSITION
JUNE 30, 2016

	Governmental Activities
ASSETS	
Current assets	
Cash and equivalents	474,497
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Unrestricted	451,304
TOTAL NET POSITION	<u>4,058,531</u>

The notes to the financial statements are an integral part of these statements.

-10-

Chester M. Kearney, Certified Public Accountants

TOWN OF EAGLE LAKE
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2016

Functions/Programs	Program Revenues				Net (expense) Revenues and Changes in Net Assets
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<u>Governmental activities:</u>					<u>Governmental Activities</u>
General government	250,298				(250,298)
Public safety	182,650	29,455			(153,195)
Public works	312,786		12,304		(300,482)
Health and Sanitation	70,581				(70,581)
Leisure services	28,753	4,072	15,285		(9,396)
Social Services	7,199		118		(7,081)
Education	\$27,875				(27,875)
County tax	86,584				(86,584)
Capital outlays	11,608				(11,608)
Interest on long-term debt	47,759				(47,759)
Pond Brook Estates	61,005	71,426			10,421
Micro-loan legal	3,468				(3,468)
Total governmental activities	1,890,566	104,953	27,707		(1,757,906)
General revenues:					
Property taxes, net of discounts and abatements					1,350,612
Excise taxes					162,003
State Revenue Sharing					37,808
Homestead & veterans exemption					26,494
BETE Program					13,889
Tree growth					17,782
Other					63,002
Interest on taxes and investments					19,752
Total general revenues					1,691,342
Change in net position					(66,564)
Net assets - beginning of year					4,125,095
Net assets - end of year					4,058,531

The notes to the financial statements are an integral part of these statements.

TOWN OF EAGLE LAKE
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2016

	GENERAL FUND	MICRO LOAN FUND	TOTAL MAJOR GOVERNMENTAL FUNDS	POND BROOK ESTATES (NON- MAJOR)	TOTAL GOVERNMENTAL FUNDS
ASSETS					
Cash and cash equivalents	402,884	41,718	444,602	29,895	474,497
Uncollected taxes	60,339		60,339		60,339
Accounts receivable			-	300	300
Tax acquired property	1,371		1,371		1,371
Notes receivable, net of reserve for bad debt		112,879	112,879		112,879
TOTAL ASSETS	464,594	154,597	619,191	30,195	649,386
LIABILITIES					
Accounts payable and accrued expenses	13,290		13,290	6,891	20,181
DEFERRED INFLOW OF RESOURCES					
Unavailable revenue-property taxes	50,000		50,000		50,000
FUND BALANCES					
Restricted					
Revolving loan fund		154,597	154,597		154,597
Pond Brook Estates				23,304	23,304
Unrestricted					
Committed for subsequent years' expenditures	158,695		158,695		158,695
Assigned	57,287		57,287		57,287
Unassigned	185,322		185,322		185,322
TOTAL FUND BALANCES	401,304	154,597	555,901	23,304	579,205
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	464,594	154,597	619,191	30,195	649,386

The notes to the financial statements are an integral part of these statements.

TOWN OF EAGLE LAKE
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2016

Total fund balance, governmental funds	579,205
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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 funds.	4,669,759
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Property taxes receivable that are not available soon enough to pay for the current period's expenditures are deferred in the funds:

Unavailable revenue - property taxes	50,000
--------------------------------------	--------

Long-term liabilities, including notes payable, are not due and payable in the current period, and therefore, are not included in the funds.

Notes payable	(1,240,433)
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Net Position of Governmental Activities in the Statement of Net Position	<u>4,058,531</u>
--	------------------

The notes to the financial statements are an integral part of these statements.

TOWN OF EAGLE LAKE

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

YEAR ENDED JUNE 30, 2016

	GENERAL FUND	MICRO LOAN FUND	TOTAL MAJOR GOVERNMENTAL FUNDS	POND BROOK ESTATES (NON- MAJOR)	TOTAL GOVERNMENTAL FUNDS
REVENUES					
Property taxes, net	1,350,612		1,350,612		1,350,612
State assistance	108,395		108,395		108,395
Excise taxes	162,003		162,003		162,003
Interest income	8,580	11,172	19,752		19,752
Other revenues	111,814		111,814	71,426	183,240
TOTAL REVENUES	1,741,404	11,172	1,752,576	71,426	1,824,002
EXPENDITURES					
Current					
General government	210,999		210,999		210,999
Public safety	153,454		153,454		153,454
Public works	90,200		90,200		90,200
Health and Sanitation	70,581		70,581		70,581
Leisure services	27,218		27,218		27,218
Social Services	7,199		7,199		7,199
Education	827,875		827,875		827,875
County tax	86,584		86,584		86,584
Unclassified		3,468	3,468	61,005	64,473
Capital outlays	11,608		11,608		11,608
Bad debt expense			-		-
Debt service					
Principal	75,325		75,325		75,325
Interest	47,759		47,759		47,759
TOTAL EXPENDITURES	1,608,802	3,468	1,612,270	61,005	1,673,275
EXCESS OF REVENUES OVER EXPENDITURES	132,602	7,704	140,306	10,421	150,727
TRANSFERS IN/(OUT)	22,000	(22,000)	-	-	-
FUND BALANCE - JULY 1, 2015	246,702	168,893	415,595	12,883	428,478
FUND BALANCE - JUNE 30, 2016	401,304	154,597	555,901	23,304	579,205

The notes to the financial statements are an integral part of these statements.

TOWN OF EAGLE LAKE

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND

BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2016

Net change in fund balances - total governmental funds: 150,727

Amounts reported for Governmental Activities in the Statement of Activities are different because:

Governmental funds report outlays for capital assets as expenditures because such outlays use current financial resources. In contrast, the Statement of Activities reports only a portion of the outlay as expense. The outlay is allocated over the assets' estimated useful lives as depreciation expense for the period:

Depreciation expense	<u>(292,616)</u>	(292,616)
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Certain long-term liabilities are not due and payable from current financial resources and, therefore, are not reported in the funds:

Principal payments on long-term debt	<u>75,325</u>	<u>75,325</u>
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Change in net position of governmental activities		<u><u>(66,564)</u></u>
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The notes to the financial statements are an integral part of these statements.

TOWN OF EAGLE LAKE
BUDGETARY COMPARISON
GENERAL FUND
YEAR ENDED JUNE 30, 2016

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES				
Property taxes				
Commitment	1,329,284	1,329,284	1,355,699	26,415
Abatements and write offs			(5,087)	(5,087)
State assistance				
Revenue sharing	35,000	35,000	37,808	2,808
Highway Block Grant	12,175	12,175	12,304	129
BETE Program	14,273	14,273	13,889	(384)
Homestead & veterans tax relief	19,109	19,109	26,494	7,385
Tree growth	16,500	16,500	17,782	1,282
General assistance	-	-	118	118
Excise taxes	130,000	130,000	162,003	32,003
Interest income	8,900	8,900	8,580	(320)
Charges for services	71,615	71,615	83,007	11,392
Other resources	30,000	30,000	28,807	(1,193)
TOTAL REVENUES	1,666,856	1,666,856	1,741,404	74,548
EXPENDITURES				
General government	213,527	213,527	210,999	2,528
Public safety	159,850	159,850	153,454	6,396
Public works	90,200	90,200	90,200	-
Health and Sanitation	70,773	70,773	70,581	192
Leisure services	33,634	33,634	27,218	6,416
Social Services	8,026	8,026	7,199	827
Education	864,672	864,672	827,875	36,797
County tax	86,584	86,584	86,584	-
Capital outlays	16,500	16,500	11,608	4,892
Debt service				
Principal	75,325	75,325	75,325	-
Interest	47,765	47,765	47,759	6
TOTAL EXPENDITURES	1,666,856	1,666,856	1,608,802	58,054
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	-	132,602	132,602
TRANSFER FROM SPECIAL REVENUE FUND			22,000	
FUND BALANCE - JULY 1, 2015			246,702	
FUND BALANCE - JUNE 30, 2016			401,304	

The notes to the financial statements are an integral part of these statements.

2017-18 PROPOSED BUDGET

Expenses

	2015 - 2016 Actual	2016 - 2017 Budget	2017 - 2018 Proposed
Salaries and Wages			
01-05 Town Manager	47,406.92	48,106.00	49,550.00
01-15 Clerk	22,764.35	26,040.00	27,123.00
01-20 Maintenance Part Time	32,252.58	14,093.00	20,151.00
01-21 Maintenance PT Seasonal	0.00	0.00	4,022.00
01-25 Town Officers	3,750.00	3,750.00	3,750.00
Salaries and Wages	106,173.85	91,989.00	104,596.00
Mileage			
02-05 Mileage	800.00	0.00	0.00
Mileage	800.00	0.00	0.00
Benefits			
03-05 Social Security MC	9,730.49	9,505.00	10,005.00
03-10 Unemployment Ins	1,767.86	1,490.00	1,705.00
03-15 Workman's Comp Ins	4,168.50	2,700.00	3,135.00
03-20 Health Insurance	22,030.95	23,065.00	25,660.00
Benefits	37,697.80	36,760.00	40,505.00
Auditor			
04-05 Auditor	6,500.00	7,500.00	6,500.00
Auditor	6,500.00	7,500.00	6,500.00
Planning and Development			
05-05 Salaries	0.00	0.00	3,000.00
05-25 Advertising	58.14	0.00	500.00
Planning and Development	58.14	0.00	3,500.00
CEO/LPI/ACO			
10-05 CEO Salary	0.00	0.00	4,060.00
10-12 LPI Salary	0.00	7,500.00	800.00
10-15 LPI Mileage Reimbursement	0.00	1,000.00	0.00
10-20 ACO Salary	400.00	400.00	450.00
10-30 Office Supplies	29.40	50.00	50.00
10-35 ACO Mileage Reimbursement	270.00	250.00	250.00
CEO/LPI/ACO	699.40	9,200.00	5,610.00
Hydrants			
15-05 Hydrant Rental	75,258.00	77,564.00	77,564.00
Hydrants	75,258.00	77,564.00	77,564.00
Street Lights			
20-05 Street Lights	16,278.84	16,300.00	16,300.00
Street Lights	16,278.84	16,300.00	16,300.00

Expenses

	2015 - 2016 Actual	2016 - 2017 Budget	2017 - 2018 Proposed
Incidentals			
25-05 Advertising	820.37	900.00	1,800.00
25-10 Assessors expense	2,150.00	2,500.00	3,500.00
25-15 Computer expense	2,600.00	1,000.00	1,000.00
25-20 MMA Dues	1,732.00	1,797.00	1,857.00
25-25 Election Expense	1,419.48	2,100.00	2,100.00
25-30 Electricity	1,806.42	2,000.00	2,000.00
25-35 Employee Expenses	569.19	1,600.00	1,000.00
25-40 Heating oil	1,740.19	2,500.00	2,500.00
25-45 Legal Expense	726.25	500.00	1,300.00
25-50 Miscellaneous	269.20	500.00	500.00
25-55 Copier/Lease	2,736.86	3,500.00	2,500.00
25-60 Postage	1,044.18	1,100.00	1,200.00
25-65 Sewer	277.59	275.00	275.00
25-75 Building Expense	7,020.31	2,000.00	2,000.00
25-80 Office Expense	3,502.41	3,700.00	3,300.00
25-85 Telephone	1,433.53	1,275.00	1,375.00
25-86 Cell Phone	600.00	600.00	600.00
25-90 Water	1,364.82	1,200.00	1,200.00
25-91 Internet	687.42	740.00	800.00
25-92 Lien Cost	2,392.83	1,600.00	1,600.00
25-93 NMDC Due	2,016.28	2,100.00	2,100.00
25-94 Tax Maps	2,100.00	2,100.00	2,500.00
25-96 Trio Subscription	7,015.63	7,015.00	7,100.00
25-97 Emp Training	583.81	500.00	500.00
25-98 Emp Travel	238.87	500.00	500.00
Incidentals	46,847.64	43,602.00	45,107.00
Insurances			
40-00 Insurances	0.00	0.00	17,604.00
40-05 Bonds Town Officers	1,454.00	1,525.00	0.00
40-10 Building Insurance	7,218.00	7,600.00	0.00
40-15 Vehicle Insurance	3,317.00	3,500.00	0.00
40-25 Town Forest Fire Ins	8,227.00	8,650.00	0.00
40-50 Liability	6,281.00	6,600.00	0.00
Insurances	26,497.00	27,875.00	17,604.00
Bonds & Notes			
43-10 Pond Brook Estates	84,341.66	84,520.00	84,670.00
43-15 Fire Dept Loan	23,457.22	23,460.00	23,460.00
43-20 Groomer Loan	15,284.79	15,285.00	15,285.00
43-25 Road Repair	0.00	0.00	34,186.00
Bonds & Notes	123,083.67	123,265.00	157,601.00

Expenses

	2015 - 2016 Actual	2016 - 2017 Budget	2017 - 2018 Proposed
Fire Department			
45-05 Building Improvements	441.79	500.00	500.00
45-10 Fire Department Dues	0.00	100.00	100.00
45-15 FD Electricity	1,992.43	2,600.00	2,500.00
45-20 FD Gas & Oil	562.35	1,050.00	1,000.00
45-25 Heating Oil	1,453.83	3,000.00	3,000.00
45-30 Miscellaneous Expense	211.02	500.00	500.00
45-35 Equipment Purchase	656.09	1,000.00	750.00
45-40 Parts & Repairs	9,749.84	7,000.00	5,000.00
45-45 Firemen/Payroll	4,380.50	5,500.00	5,500.00
45-50 Officers Salaries	7,335.00	8,000.00	8,000.00
45-55 Sewer	235.89	415.00	300.00
45-65 Building supplies	669.00	500.00	530.00
45-70 Office Supplies	0.00	150.00	150.00
45-75 Telephone	981.23	1,100.00	915.00
45-80 Training	497.52	300.00	500.00
45-83 Medical (physicals)	1,512.00	650.00	1,890.00
45-85 Water	944.34	1,405.00	1,195.00
45-91 911 calls State Police	1,495.12	2,000.00	1,500.00
Fire Department	33,117.95	35,770.00	33,830.00
Fire Reserve			
46-05 Fire Reserve	8,620.00	5,000.00	5,000.00
Fire Reserve	8,620.00	5,000.00	5,000.00
Road Maintenance			
50-05 Gravel	10,000.00	8,000.00	9,000.00
50-10 Salt- Winter Roads	4,835.05	5,000.00	5,000.00
50-15 Snow Removal Sly-Brook	20,413.60	21,000.00	24,500.00
50-20 Snow Removal Town	27,636.08	32,500.00	26,750.00
50-25 Equipment Hire	15,894.24	19,580.00	37,500.00
50-35 Labor	2,265.00	1,000.00	1,000.00
50-40 Supplies/Materials	2,822.19	2,000.00	2,000.00
Road Maintenance	83,866.16	89,080.00	105,750.00
Highway Reserve			
52-05 Highway Reserve	0.00	10,000.00	10,000.00
Highway Reserve	0.00	10000.00	10000.00
Snow Rem Muni/Rec/Pond Brk			
53-05 Municipal Bldg/Rec/Pond Brk	11,400.00	17,140.00	11,400.00
Snow Removal/Mun/Rec/PB/P	11,400.00	17,140.00	11,400.00

Expenses

	2015 - 2016 Actual	2016 - 2017 Budget	2017 - 2018 Proposed
General Assistance			
60-05 Case 1	0.00	1,000.00	500.00
60-10 Case 2	168.00	1,000.00	500.00
60-15 Case 3	0.00	1,000.00	500.00
General Assistance	168.00	3,000.00	1,500.00
Equipment Expense			
75-05 Parts & Labor	708.99	1,000.00	1,000.00
75-10 Gasoline/Oil	1,955.80	2,500.00	1,000.00
75-15 Small Equipment Purchases	344.54	350.00	350.00
75-20 Equipment Maintenance	2,430.83	2,500.00	2,500.00
Equipment Expense	5,440.16	6,350.00	4,850.00
Recreation Building			
80-05 Electricity	934.94	1,000.00	1,350.00
80-10 Heating Oil	367.10	600.00	600.00
80-20 Miscellaneous Expense	133.82	500.00	250.00
80-30 Building Repairs	120.99	200.00	200.00
80-35 Sewer	521.34	600.00	600.00
80-50 Telephone	524.47	530.00	530.00
80-55 Water	2,309.16	2,385.00	2,785.00
Recreation Building	4,911.82	5,815.00	6,315.00
Winter Trails			
81-05 Ski-Trails	995.62	0.00	2,500.00
81-10 Snow-Mobile	2000.00	2,000.00	2,000.00
Winter Trails	2,995.62	2,000.00	4,500.00
Recreation Program			
82-05 Labor	5,254.00	9,500.00	9,880.00
82-10 Program Activities	1,425.60	2,000.00	1,500.00
Recreation Program	6,679.60	11,500.00	11,380.00
Swimming Program			
83-05 Swimming Pool	4,080.00	4,285.00	4,400.00
Swimming Program	4,080.00	4,285.00	4,400.00
Boat Landing			
85-10 Grounds Maintenance	1,008.50	500.00	500.00
85-20 Electricity	535.95	600.00	600.00
85-25 Materials & Supplies	400.00	400.00	400.00
Boat Landing	1,944.45	1,500.00	1,500.00
Public Beach & Park			
90-05 Christmas Tree/Wreath	258.89	400.00	1,080.00
90-10 Electricity	1,303.09	1,300.00	1,430.00
90-16 Water & Sewer	0.00	0.00	570.00
90-20 Ground Improvement	1,264.41	930.00	930.00
Public Beach & Park	2,826.39	2,630.00	4,010.00

Expenses

	2015 - 2016 Actual	2016 - 2017 Budget	2017 - 2018 Proposed
Recreation Bldg Reserve			
93-05 Recreation Bldg Reserve	2,500.00	2,500.00	2,500.00
Recreation Bldg Reserve	2,500.00	2,500.00	2,500.00
Municipal Bldg Reserve			
94-05 Municipal Bldg Reserve	6,000.00	4,000.00	4,000.00
Municipal Bldg Reserve	6,000.00	4,000.00	4,000.00
Tennis Court/Ballfield			
95-05 Electricity	351.46	400.00	400.00
95-15 Ground Maintenance	928.32	500.00	500.00
95-20 Supplies	0.00	250.00	250.00
Tennis Court/Ballfield	1,279.78	1,150.00	1,150.00
Unclassified Accounts			
96-05 Aroostook Area on Aging	750.00	750.00	750.00
96-10 Aroostook County Action Prog	172.80	175.00	173.00
96-15 American Legion	1,500.00	1,500.00	1,500.00
96-20 Animal Shelter	100.00	150.00	100.00
96-25 Homeless Shelter	815.00	815.00	864.00
96-30 Homemaker Service	500.00	500.00	500.00
96-32 PTA	200.00	0.00	0.00
96-45 Red Cross	375.00	375.00	375.00
96-50 St. John Valley Soil & Water	311.00	315.00	311.00
96-60 Senior Citizen	600.00	600.00	600.00
96-70 ME Heritage	200.00	0.00	0.00
96-80 Eagle Lake Chamber of Commerce	1000.00	0.00	0.00
96-87 Eagle Lake Irving 100	500.00	500.00	500.00
96-88 PAWS Animal Welfare Society	175.00	175.00	175.00
Unclassified	7,198.80	5,855.00	5,848.00
Town	622,923.07	641,630.00	692,820.00
Dept: 02 MSAD 27 School Appropriation	827,874.83	818,855.00	853,919.00
Dept: 03 Aroostook County Appropriation	86,584.00	95,675.00	101,318.00
Dept: 04 Nothern Aroostook Solid Waste	70,580.00	73,215.00	76,028.00
Dept: 05 Ambulance Service Inc	0.00	0.00	25,284.00
Expense Totals:	1,607,961.90	1,629,375.00	1,749,369.00

Revenue

	2015 - 2016 Actual	2016 - 2017 Budget	2017 - 2018 Proposed
100 Motor Vehicle Excise	162,002.59	135,000.00	140,000.00
101 Motor Vehicle Agent Fee	3,045.00	2,500.00	2,500.00
102 Inland Fisheries Bt. Excise	4,532.20	3,000.00	4,000.00
103 Inland Fisheries Agent Fee	952.50	900.00	900.00
104 Dog License Agent Fee	106.00	100.00	100.00
105 Building Permit Fees	3,600.00	1,500.00	1,500.00
106 Plumbing Permit Fee	1,252.50	500.00	0.00
107 Clerk Fees	895.00	900.00	900.00
108 Lien Cost	2,724.54	2,000.00	2,250.00
110 Miscellaneous Rev	5,519.87	4,000.00	2,000.00
114 Revenue Sharing	37,808.17	38,000.00	38,000.00
115 Tree Growth	17,782.26	16,500.00	18,000.00
116 Highway Block Grant	12,304.00	12,175.00	13,000.00
117 General Assistance	117.60	200.00	200.00
118 Boat Landing	6,164.65	3,240.00	3,240.00
119 Snowmobile Trail Grant	701.72	700.00	700.00
120 Veterans Reimbursement	1,286.00	1,000.00	1,000.00
121 Interest on Taxes	7,412.97	7,500.00	8,000.00
122 Interest on deposits	1,167.18	900.00	1,000.00
123 Homestead Reimbursement	25,208.00	0.00	0.00
124 M & S Interest	0.00	300.00	300.00
125 Recreation Assessment	4,071.69	5,625.00	5,395.00
126 Fire Dept Assess	29,454.92	31,900.00	28,640.00
127 Pond Brook Estates	25,000.00	25,000.00	25,000.00
132 Snowmobile Reg. Refund	0.00	700.00	700.00
133 Ambulance Bay Rental	3,500.00	3,500.00	3,500.00
135 Faxes & Photocopies	111.76	100.00	100.00
137 Groomer Revenue	15,285.00	15,285.00	15,285.00
139 BETE Reimbursement	13,889.00	0.00	0.00
140 North Woods Gate Fee	141.20	150.00	150.00
141 Industrial Park	0.00	4,400.00	4,400.00
146 Undesignated Fund Balance	0.00	0.00	15,000.00
Revenue Totals:	386,036.32	317,575.00	335,760.00

TOWN OF EAGLE LAKE, MAINE
WARRANT FOR ANNUAL TOWN MEETING

STATE OF MAINE, AROOSTOOK, ss

STATE OF MAINE

TO: Chris Cote, Resident in the Town of Eagle Lake, in the County of Aroostook and State of Maine.

GREETINGS:

In the name of the State of Maine, you are hereby required to notify and warn the voters of the Town of Eagle Lake, in said County, qualified by law in Town affairs to meet at the Town Office Training Room, 36 Devoe Brook Road, in Eagle Lake, on the 13th of June A.D., 2017 at 8:00 o'clock in the morning, for the purpose of acting on Articles 1 and 2 (polls will be open from 8:00 a.m. to 8:00 p.m.).

And to notify and warn voters to meet at the Eagle Lake Elementary School Gymnasium, 24 School Street, in said Town of Eagle Lake, the 14th day of June A.D., 2017 at 6:30 o'clock in the evening, for the purpose of acting on the following articles, to wit:

Article 1. To choose a Moderator to preside at said meeting.

Article 2. To elect all necessary Town Officers. Officers are required to be elected by secret ballot (Title 30-A M.R.S.A. §2528). Positions include two (2) Selectmen, Overseer of the Poor and Assessor for a three-year term, and one (1) School Board Director for a one year term.

Article 3. To see what date the Town will vote taxes to be due and payable.

SELECTMEN RECOMMEND: July 01, 2017

Article 4. To see if the Town will vote to charge interest on taxes unpaid as of a certain date; if so, how much and what date.

SELECTMEN RECOMMEND: 7% per annum effective October 1, 2017

Article 5. To see if the Town will vote to set the interest rate to be paid by the Town on abated taxes (Title 36 M.S.R.A. §506-A).

SELECTMEN RECOMMEND: 3% per annum

Article 6. To see if the Town will vote to allow the Tax Collector to accept payment of property taxes before said taxes are committed and to pay zero percent (0%) interest on said prepayments.

SELECTMEN RECOMMEND: PASSAGE

Article 7. To see if the Town will vote to authorize the Board of Selectmen, to sell and dispose of Pond Brook Estates, on such terms as they deem advisable, and to execute a warranty deeds on such real estate.

SELECTMEN RECOMMEND: PASSAGE

Article 8. To see if the Town will vote to authorize the Board of Selectmen, to sell and dispose of any tax acquired real estate, on such terms as they deem advisable, to execute a municipal quit claim deed without covenants on such real estate that was tax acquired, and to allow the Town Treasurer to waive automatic lien foreclosures when it is in the best interest of the Town. Tax acquired real estate shall be offered by sealed bid after notice of sale has been advertised for two (2) consecutive weeks, unless the property is offered to the previous owner for accumulated taxes, interest, and other costs against the property.

SELECTMEN RECOMMEND: PASSAGE

Article 9. Shall changes to an ordinance entitled ‘Shoreland Zoning Ordinance for the Town of Eagle Lake’ be enacted? Copies of the text for proposed changes to the ‘Shoreland Zoning Ordinance for the Town of Eagle Lake’ are available from the Town Clerk.

SELECTMEN RECOMMEND: PASSAGE

Article 10. To see if the town will vote to authorize the Board of Selectmen to dispose of town-owned personal property with a value of \$1,000 or less under such terms and conditions as they deemed to be in the best interest of the Town. **Value of property sold in 2016: \$0.**

SELECTMEN RECOMMEND PASSAGE

Article 11. To see if the Town will vote to authorize the Board of Selectmen to execute contracts of terms three (3) years or less, for services deemed in the best interest of the Town.

SELECTMEN RECOMMEND: PASSAGE

Article 12. To see if the Town will vote to transfer the remaining snowmobile trail grant funds to the Eagle Lake Winter Riders Snowmobile Club, provided that they provide the Town with \$15,285 in revenue from the grant to cover the payment on the groomer loan, reimburse the Town for cost of repairs and maintenance to the groomer, and maintain trails for recreational use which may be used by the general public.

SELECTMEN RECOMMEND: PASSAGE

Article 13. To see if the Town will vote to authorize the Town Manager, with the advice and consent of the Board of Selectmen, to apply for snowmobile grants from the State of Maine on behalf of the Eagle Lake Winter Riders Snowmobile Club to maintain trails.

SELECTMEN RECOMMEND: PASSAGE

Article 14. To see if the Town will vote to authorize the Town Manager, with the advice and consent of the Board of Selectmen, to apply for ATV trail grants from the State of Maine on behalf of the Eagle Lake Trailblazers ATV Club to maintain trails.

SELECTMEN RECOMMEND: PASSAGE

Article 15. To see if the Town will vote to approve 2017-2018 Community Development Block applications for the following:

- Micro-Enterprise Program
- Housing Assistance Program
- Downtown Revitalization Program
- Business Assistance Program
- Economic Development Fund Loan Program
- Public Infrastructure Program
- Maine Department of Conservation Recreational Trails Programs
- Maine DOT Safe Routes to School Program
- Maine DOT Quality Community Program
- STK Foundation Grant
- USDA Rural Development Programs
- Maine COPS Hiring Program
- Federal Emergency Management Grants
- FEMA Assistance to Firefighters Grants
- Grants.Gov-EMS Programs
- Maine Community Foundation
- Economic Development Administration
- Northern Borders Regional Commission

and to submit same to the Department of Economic and Community Development, and/or USDA Rural Development; and/or Maine DOT; and/or Maine DOC; and/or Maine Community Foundation; and/or STK Foundation and if said program is approved, to authorize the Board of Selectmen to accept said grant funds, to make such assurances, assume such responsibilities, and exercise such authority as are necessary and reasonable to implement such programs; and, fund our local matching share through un-appropriated reserves and/or in-kind services.

SELECTMEN RECOMMEND: PASSAGE

Article 16. To see if the Town will vote to authorize the Board of Selectmen, on behalf of the Town, to apply for Federal, State and private foundation grant funds for various projects to benefit the Town, such as for housing, roads, or general economic and community development purposes; and to further authorize the Selectmen to accept and expend such grant funds for their intended purpose only, provided that the grants do not oblige the Town to provide matching funds or other contributions that have not been previously approved by the voters.

SELECTMEN RECOMMEND: PASSAGE

Article 17. To see if the Town will vote to authorize the Board of Selectmen to borrow a sum not to exceed \$80,000 for road capital improvement; under such terms and conditions as the Board of Selectmen deem to be in the best interest of the Town (See Treasurer Report).

SELECTMEN RECOMMEND: PASSAGE

Article 18. To see if the Town will vote to authorize the Board of Selectmen to utilize a sum not to exceed \$35,000 from the Highway Reserve for road capital improvements; under such terms and conditions as the Board of Selectmen deem to be in the best interest of the Town.

SELECTMEN RECOMMEND: PASSAGE

Article 19. (Written ballot required by statute) To see if the Town will vote to increase the property tax levy limit established for the Town of Eagle Lake required by State of Maine law, in the event that the municipal budget approved results in a tax commitment that is greater than this property tax levy limit.

SELECTMEN RECOMMEND: PASSAGE

Article 20. To see what sum the Town will vote to raise and appropriate for Salaries and Wages.

SELECTMEN & BUDGET COMMITTEE RECOMMEND: \$104,596

Article 21. To see what sum the Town will vote to raise and appropriate for Benefits.

SELECTMEN & BUDGET COMMITTEE RECOMMEND: \$40,505

Article 22. To see what sum the Town will vote to raise and appropriate for the Auditor.

SELECTMEN & BUDGET COMMITTEE RECOMMEND: \$6,500

Article 23. To see what sum the Town will vote to raise and appropriate for Economic Planning and Development.

SELECTMEN & BUDGET COMMITTEE RECOMMEND: \$3,500

Article 24. To see what sum the Town will vote to raise and appropriate for Code Enforcement, Local Plumbing Inspector, and Animal Control.

SELECTMEN & BUDGET COMMITTEE RECOMMEND: \$5,610

Article 25. To see what sum the Town will vote to raise and appropriate for Hydrants.

SELECTMEN & BUDGET COMMITTEE RECOMMEND: \$77,564

Article 26. To see what sum the Town will vote to raise and appropriate for Street Lights.

SELECTMEN & BUDGET COMMITTEE RECOMMEND: \$16,300

Article 27. To see what sum the Town will vote to raise and appropriate for Incidentals.

SELECTMEN & BUDGET COMMITTEE RECOMMEND: \$45,107

Article 28. To see what sum the Town will vote to raise and appropriate for Insurances.

SELECTMEN & BUDGET COMMITTEE RECOMMEND: \$17,604

Article 29. To see what sum the Town will vote to raise and appropriate for Bonds & Notes.

SELECTMEN & BUDGET COMMITTEE RECOMMEND: \$157,601

Article 30. To see what sum the Town will vote to raise and appropriate for the Fire Department.

SELECTMEN & BUDGET COMMITTEE RECOMMEND: \$33,830

Article 31. To see what sum the Town will vote to raise and appropriate for Road Maintenance and Municipal Snow Removal (Municipal Building, Pond Brook Estates, Recreation Building, Sly Brook Road, and Town Roads).

SELECTMEN & BUDGET COMMITTEE RECOMMEND: \$117,150

Article 32. To see what sum the Town will vote to raise and appropriate for General Assistance.

SELECTMEN & BUDGET COMMITTEE RECOMMEND: \$1,500

Article 33. To see what sum the Town will vote to raise and appropriate for Municipal Solid Waste (NASWA).

SELECTMEN & BUDGET COMMITTEE RECOMMEND: \$76,028

Article 34. To see what sum the Town will vote to raise and appropriate for Ambulance Service Inc. (ASI).

SELECTMEN & BUDGET COMMITTEE RECOMMEND: \$25,284

Article 35. To see what sum the Town will vote to raise and appropriate for Equipment Expense.

SELECTMEN & BUDGET COMMITTEE RECOMMEND: \$4,850

Article 36. To see what sum the Town will vote to raise and appropriate for Recreation & Parks

SELECTMEN & BUDGET COMMITTEE RECOMMEND: \$17,475

Article 37. To see what sum the Town will vote to raise and appropriate for Recreation Program.

SELECTMEN & BUDGET COMMITTEE RECOMMEND: \$11,380

Article 38. To see what sum the Town will vote to raise and appropriate for the Swimming Program for the residents of Eagle Lake.

SELECTMEN & BUDGET COMMITTEE RECOMMEND: \$4,400

Article 39. To see what sum the Town will vote to raise and appropriate for the following reserve accounts:

- Recreation Building Reserve
- Municipal Building Reserve
- Fire Department Reserve
- Highway Reserve

SELECTMEN & BUDGET COMMITTEE RECOMMEND: \$21,500

▪	Recreation Building Reserve -	\$ 2,500
▪	Municipal Building Reserve -	\$ 4,000
▪	Fire Department Reserve -	\$ 5,000
▪	Highway Reserve -	\$10,000

Article 40. To see what sum the Town will vote to raise and appropriate for Unclassified.

SELECTMEN & BUDGET COMMITTEE RECOMMEND: \$5,848

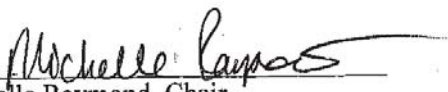
Article 41. To see if the Town will vote to authorize the Board of Selectmen to utilize \$15,000 from the Undesignated Fund Balance for the purpose of reducing FY 2017/2018 property tax commitment and setting the mil rate.

SELECTMEN & BUDGET COMMITTEE RECOMMEND: \$15,000

Article 42. To see if the Town will vote to authorize the Treasurer to apply the following anticipated revenues towards the FY 2017/2018 Budget thereby reducing appropriations and overall Tax Commitment:

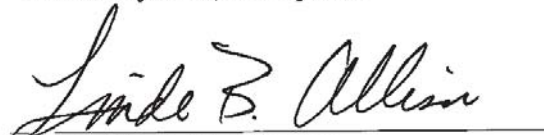
▪	Motor Vehicle Excise Tax	\$140,000
▪	Motor Vehicle Agent Fee	\$ 2,500
▪	Inland Fisheries & Wildlife Boat Excise Tax	\$ 4,000
▪	Inland Fisheries & Wildlife Boat Agent Fee	\$ 900
▪	Dog License Agent Fee	\$ 100
▪	Building Permit Fee	\$ 1,500
▪	Clerk Fees	\$ 900
▪	Lien Cost	\$ 2,250
▪	Miscellaneous Revenue	\$ 2,000
▪	Tree Growth Revenue	\$ 18,000
▪	General Assistance Reimbursement	\$ 200
▪	Boat Landing Revenue	\$ 3,240
▪	Snowmobile Registration Revenue	\$ 1,400
▪	Veteran Reimbursement	\$ 1,000
▪	Interest	\$ 8,000
▪	Interest on Deposits	\$ 1,000
▪	M & S Interest	\$ 300
▪	Recreation Program Appropriation	\$ 5,395
▪	Fire & Rescue Appropriation	\$ 28,640
▪	Pond Brook Estates Revenue	\$ 25,000
▪	Ambulance Bay Rental	\$ 3,500
▪	Faxes & Photocopy Revenue	\$ 100
▪	Groomer Revenue	\$ 15,285
▪	North Woods Gate Fee	\$ 150
▪	Industrial Park Rental	\$ 4,400
▪	Municipal Revenue Sharing	\$ 38,000
▪	Local Road Assistance Program (LRAP)	<u>\$ 13,000</u>
	Total Anticipated Revenues	\$320,760

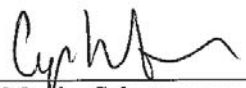
Signed at the Town Office of Eagle Lake on May 24, 2017 by a majority of the Selectmen of the Town of Eagle Lake.


Michelle Raymond, Chair
Selectperson

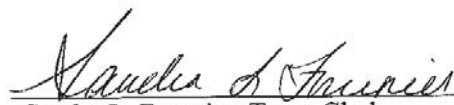

Gerald Raymond, Selectperson


Wendy Dube, Selectperson


Linda Allison, Selectperson


Cyr Martin, Selectperson

A True Copy of the Warrant, attest:


Sandra L. Fournier, Town Clerk

TREASURER'S STATEMENT

The following is a summary of the Bonded Indebtedness of the Town of Eagle Lake as of May 30, 2017:

Total Town Indebtedness:

Bonds Outstanding:	\$ 1,039,906.00
Interest to be paid on Outstanding Bonds:	\$ 444,709.90
Loans Outstanding (FD Equipment)	\$ 44,824.72
Loans Outstanding (Road)	\$ 100,000.00
Interest to be paid on Outstanding FD & Road Loan	<u>\$ 6,858.81</u>

Total Debt Service on Outstanding Bonds & Loans:	\$ 1,636,299.43
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Additional Loan to be issued (if approved by voters):	\$ 80,000.00
Estimated Interest (2.83% fixed rate for three years) on New Loan:	<u>\$ 3,770.61</u>
Total Debt Service if Additional Loan is issued:	\$ 1,720,070.04

Total Purchase Price:	\$ 83,770.61
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When money is borrowed, the Town must repay not only the principal amount of the loan, but interest on that amount as well. The amount of interest to be paid will vary depending on the rate of interest and the years of maturity at the time of issuance. An estimate of the total interest that may reasonably be expected to be paid on the new loan, which are subject to this vote, is **\$3,770.61**. Thus, the total principal and interest to be repaid over the life of this loan is estimated to be **\$ 83,770.61**.

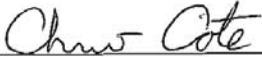
RETURN ON THE WARRANT

AROOSTOOK COUNTY, SS.

STATE OF MAINE

Eagle Lake, Maine May 24, 2017

I certify that I have notified the voters of the Town of Eagle Lake of the time and place of the Annual Town Meeting by posting attested copies of the within Warrant at the Eagle Lake Post Office, Norstate Federal Credit Union, and Katahdin Trust, all on Aroostook Road; and Municipal Building on Devoe Brook Road, the same being conspicuous, public places within said Town of Eagle Lake on May 24, 2017, which is at least seven (7) days prior to said Municipal Election on June 13, 2017 and Annual Town Meeting on June 14, 2017.



Chris Cote
A Resident of the Town of Eagle Lake, Maine

TOWN OF EAGLE LAKE SERVICE DIRECTORY

Town of Eagle Lake	444-5125
Eagle Lake Town Manager, Sandra L. Fournier	444-5511
Fax Machine	444-2810
Fire Department EMERGENCY ONLY	911
Fire Department Information	444-5234
Recreation Building	444-5491
Ambulance Service EMERGENCY ONLY	911
General Assistance Administrator, Sandra L. Fournier	444-5511
<i>Applications Monday thru Thursday from 8:00 AM-4:30 PM</i>	
Animal Control Officer, John Pelletier	834-5259
Code Enforcement Officer, Andrew Dube	316-4930
Local Plumbing Inspector, Dennis Cyr	231-1171
Constable, Cyr Martin	444-4006
Maine State Police	1-800-924-2261
Sheriff's Department	1-800-432-7842
BURNING PERMITS	
Fire Warden, Thomas Labbe	444-5404
Eagle Lake Water & Sewer District:	444-5441
Northern Aroostook Solid Waste Association (Transfer Station)	444-6246
<i>Wednesday 6:00 PM to 8:00 PM (mid-May to mid-Oct)</i>	
<i>Saturday 8:00 AM to 5:00 PM (All Year)</i>	
Eagle Lake Elementary School	444-5213
Eagle Lake Elementary School Library	444-6000
Fort Kent Community High School	834-5540
MSAD 27 Superintendent's Office	834-3189
Fish River Rural Health Center	444-5322
	444-5973