

2012

The 144th Annual Report of the Municipal Officers of the Town of Fort Kent, Maine For the Municipal Year Ending December 31, 2012

Fort Kent, Me.

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*The 144th
Annual Report
of the
Municipal Officers
of the Town of
Fort Kent, Maine
For the Municipal Year
Ending December 31, 2012*

TOWN OFFICE HOURS

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

TOWN MEETING

Town Meeting Date: March 25, 2013

Time: 7:30 p.m.

Place: Fort Kent Community High School

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Directory of Municipal Officials

Appointed Town Officials

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

Aroostook County Commissioners

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

Board of Assessment Review

Gilbert Dubois-Sec.		Joel Plourde
Oreen Daigle		

Budget Committee Members

	Term Expires		Term Expires
David Rossignol	Dec-13	Donna Pelletier	Dec-14
Heather Pelletier	Dec-13	Allan Dow	Dec-14
Lloyd Soucie	Dec-13	Gilman Caron	Dec-15
Steve Ouellette	Dec-13	Larry Guimond	Dec-15
Tim Rioux	Dec-13	Kevin Ouellette	Dec-15
Kelly Martin	Dec-14	Matt Michaud	Dec-15
Michelle Beaulieu	Dec-14	James Thibodeau	Dec-15
Joseph Bouchard	Dec-14		
Sherby Morris	Alternate	David Saucier	Alternate

Fort Kent Development Corporation

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

Legislative Delegation

Rep. Allen M. Nadeau	207-287-1400 Augusta 207-231-1201 Cell phone	Senator Troy Jackson	207-287-1400 Augusta 207-398-4081 Fort Kent
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Library Board of Trustees

Stephen Gagne- President	Dr. Dan Chasse
Karen Ouellette- Treasurer	Ron Haley
Patricia Vertefeuille	Bert Levesque
Dr. David Mitchell	Peter Saucier
Betty Harris	

AOS/Maine School Administrative District No. 27 Directors

Ward	Director	Residence/Term	Ward	Director	Residence/Term
1	Keith Jandreau JR	St. Francis/2015	7	Gary Sibley, JR	Fort Kent/2013
2	James O'Malley	Fort Kent/2014	8	Danny Nicolas	Fort Kent/2013
3	Monique Bois	Fort Kent/2015	9	Kelly O'Leary	Wallagrass/2013
4	Barry Ouellette	Fort Kent/2013	10	Joel Bossie	New Canada/2014
5	Sofia Birden	Fort Kent/2013	11	Jeffrey Drolet	Eagle Lake/2013
6	Harold Jackson	Fort Kent/2013	12	John Martin	Eagle Lake/2015
SAD#10	Josie Pelletier	Allagash/2013			

Northern Aroostook Regional Airport Authority

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

Valley Recycling Facility

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

Planning Board

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

	Term Expires		Term Expires
Danny Nicolas, Chairperson	Aug. 31, 2013	Alan Susee	Aug. 31, 2014
Kevin Pelletier-Secretary	Aug. 31, 2014	Carolyn Bouchard	Alternate
James Levasseur	Aug. 31, 2015	Vacant	Alternate
Don Lebel, Vice Chairperson	Aug. 31, 2015		

Town Council

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

	Term Expires		Term Expires
John Bouchard, Chair	Mar-14	Dr. Priscilla Staples	Mar-13
Anthony Gauvin	Mar-15	Zachary Voisine	Mar-13
Jake Robichaud	Mar-15		

Zoning Board of Appeals

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

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

St John Valley Heritage Trail Committee

Keith Hartt	St. Francis	Annette Grant	St. John
Donald Guimond	Fort Kent	Louise Marquis	St. John
Priscilla Staples	Fort Kent	Robert Pelletier	Fort Kent
John Voisine	St. Francis	Stephen Gagne	Fort Kent

Greater Fort Kent Chamber of Commerce

Skyla Hamilton	Executive Director	Kevin Ouellette
Ann Ouellette	President	Rick Cairns
Jay Jay Roy		Robin Damboise
Allie Madore		Stephanie Oliver
Cheryl Harvey, Treasurer		Susan Tardie
Robin Charette		Tammy Albert
Doug Cyr		Tina Jandreau
Norma Landry		Don Guimond, Town Man.
Jesse Jalbert		Michelle Martin

Fort Kent Downtown Committee

Justin Dubois	Jim Roy
Rob Johnson	Alan Susee
Mark Morneault	Carl Theriault
Alain Ouellette	



New Fish River Scenic Byway sign installed on Route 11 in Fort Kent and Portage.

Staff Directory

Administration

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

Planning & Economic Development Department

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

Fire Department

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

Library

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

Police Department

Kenneth Michaud	Police Chief	Colette (Coco) Ouellette	Dispatcher
Dalen Boucher	Sergeant	Susan Boulay	Dispatcher
Richard Martin	Police Officer	Steve Hoglund	Dispatcher
Charles Richards	Police Officer	Cyndi Tardif	Dispatcher
Steve Hoglund	Part-time Officer	Sarah Plourde	Part-time Dispatcher
Tony Enerva	Part-time Officer	Donald Berube	Part-time Dispatcher
Mike Delena	Part-time Officer	Jerome Ouellette	Part-time Dispatcher
		Matt Taggart	Part-time Dispatcher

Public Works

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

Recreation and Parks

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

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

United States Senate

WASHINGTON, DC 20510-1904

Town of Fort Kent
416 West Main Street
Fort Kent, ME 04743-1054

Dear Friends,

It is a privilege to represent Maine in the United States Senate, and I am deeply grateful for the trust the people of Maine have placed in me. Public service is a responsibility I take seriously. In 2012, I reached a milestone by casting my 5,000th consecutive roll-call vote. I have never missed a single roll-call vote, a record unique among current Senators.

As we enter 2013, the economy and jobs remain my top priorities. As a senior member of the Defense Appropriations subcommittee, I am committed to keeping our nation secure and our skilled defense workers on the job. I secured funding to increase the shipbuilding programs at Bath Iron Works and advance essential modernization projects at the Portsmouth Naval Shipyard. I was honored to receive the Navy League's Congressional Sea Services Award for 2012 as the leading advocate for our maritime services and US shipbuilding.

Maine's economic future recently received a boost with significant federal funds for deep-water, offshore wind energy research and development at the University of Maine and in private sector firms. Maine has some of the strongest and most consistent winds off our coast, and we have some of the world's leading researchers. These funds will help Maine be a world leader in developing this clean, renewable energy source, ultimately resulting in the creation of thousands of good-paying jobs for our state.

As a leader on the Transportation Appropriations Subcommittee, I am also working to ensure that investments are made in our transportation infrastructure. Early last year, construction began on a modern, safe, and efficient replacement for the Memorial Bridge at Kittery, a project for which I worked to secure funding. Working with the State Department of Transportation, I also secured federal funding to replace the aging Martin Memorial Bridge in Rumford and the decrepit Richmond-Dresden Bridge. In 2013, I will continue to seek funding for improvements in our roads and bridges to make traveling safer and more efficient for our citizens and to facilitate commerce. It is also gratifying to see the heaviest trucks on the Interstates where they belong rather than on our downtown streets and country roads. This is the result of a law I authored in 2011.

Maine's environment is critical to our economy and the health of our residents. I opposed efforts in 2012 that would have weakened the landmark Clean Air Act and would have exposed our state to emissions from coal-fired power plants elsewhere. At the same time, I have continued to work with a bipartisan group of Senators to ensure that federal regulations on industrial boilers



protect our environment without imposing onerous burdens on our forest-products industry and other manufacturers.

Many Mainers contacted me last year to express concern about the Postal Service, which is essential to our economy and our way of life. Last year, the Senate approved legislation I co-authored to help put the Postal Service on a sound financial footing since it has been losing billions of dollars. Although the House failed to act on our bill, the Postal Service has heeded my requests to keep open the vital mail processing center in Hampden. I will continue to work to ensure that all Mainers, regardless of the size of their communities, have access to the postal services upon which they rely.

As the daughter of a World War II veteran wounded in combat, I know how important quality, accessible health care is for our veterans. This past year, I worked to ensure that our rural veterans' health care facilities are fully staffed and to strengthen our Veterans' Homes. Federal health agencies also began an investigation into whether Maine veterans were exposed to toxic defoliant chemicals while training at Gagetown, New Brunswick.

With shortages of medications putting patients at risk, I co-sponsored legislation to encourage manufacturers to report anticipated production problems to help avert shortages. Through this voluntary approach, more than 200 potentially life-threatening shortages were prevented last year.

While Congress averted a huge increase in tax rates for middle-income American families and small businesses, there remains a lot of work to be done to reduce our unsustainable \$16.4 trillion debt. It is essential that we do so in a responsible way, but that Washington stop delaying decisions that will help shape our economy and future prosperity.

I remain committed to doing all that I can to address your community's concerns in 2013. If I may be of assistance to you in any way, I encourage you to contact my state office in your area.

Sincerely,

A handwritten signature in black ink that reads "Susan Collins". The signature is fluid and cursive, with the first name "Susan" and last name "Collins" clearly distinguishable.

Susan M. Collins
United States Senator

United States Senate

February 5, 2013

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

Dear Friends,

As I begin my service as your new Senator, I wanted to report to you on my first days in Washington. I have been assigned to four committees: Armed Services, Budget, Intelligence, and Rules. These appointments provide a great opportunity for me to take important and substantial action on behalf of Maine.

My position on the Armed Services Committee will allow me to honor our obligations to servicemen and veterans, as well as ensure the strength, efficiency, and sustainability of our military. Serving on the Intelligence Committee will similarly allow me to help guarantee the continued safety of all Americans. Our intelligence community plays a pivotal role in identifying and understanding security threats around the world, and I welcome the chance to engage in this vital process.

Without question, the expanding federal debt must be addressed in a significant and timely manner. Our federal government's systems of revenue and spending are out of balance; we cannot continue to spend beyond our means and pass on debt to future generations. As a new member of the Budget Committee, I will work to ensure that necessary spending is tempered with fiscal responsibility. There is no single solution to this multi-faceted problem, and any realistic budget plan must include both increased revenues and decreased spending.

And finally, one of the most pressing issues that we face is the inability of Congress to get things done. Our Government has been slowed by bitter partisan gridlock, and this level of inaction is inexcusable. From my position on the Rules Committee, I intend to push for procedural reforms – including changes to the filibuster and requiring the disclosure of all political campaign donors. Our citizens deserve to know who is funding the outside expenditures that are now such a big part of political campaigns, even here in Maine.

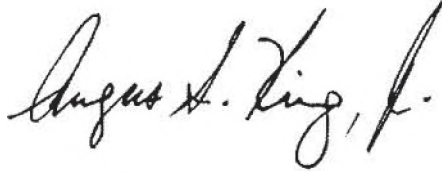
Please remember that your individual perspectives are critical in helping me represent the diverse interests of Maine. Do not hesitate to share any thoughts, questions, or concerns that you may have. You can visit my website at <http://www.king.senate.gov> and provide your input there, or call my Washington office at (202) 224-5344. I also encourage you to visit or contact any of my

United States Senate

six state offices, which are listed on the website. Finally, you can keep in touch with me on Facebook at <https://www.facebook.com/SenatorAngusSKingJr>.

Again, I appreciate this opportunity to let you know what I am working on; in all of these matters, I am determined to be a strong voice for the people of Maine.

Sincerely,



ANGUS S. KING, JR.
UNITED STATES SENATOR



Flag on crane working on the International Bridge: Courtesy of Fiddlehead Focus.

*126th Legislature
Senate of
Maine
Senate District 35*

*Senator Troy Dale Jackson
3 State House Station
Augusta, ME 04333-0003
(207) 287-1515*

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

Dear Residents of Fort Kent,

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

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

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

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

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

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

Sincerely,



Troy Jackson
Senator, District 35



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

Allen Michael Nadeau

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

February 2013

Dear Friends and Neighbors:

Thank you for the honor and privilege of being your State representative. I greatly appreciate the faith and confidence you have placed in me to be your voice in the halls of the State House. There is much work to be done between now and the Legislature's statutory adjournment date of June 19. With that said, receiving your feedback on the various policies to be deliberated is essential. Only by hearing from my constituents can I be an even more effective public servant.

As you may know, legislative leadership has assigned me to the State and Local Government Committee. This panel has jurisdiction over a number of issues, including State contracts and fiscal procedures; State government organization; oversight of State officials, State employees, and property; administrative procedures; boards and commissions; notaries public; capitol area planning; county and regional government; the county budget process; the Legislature; municipal and local government; as well as public services. If you wish to tune into the hearings and work sessions conducted by this Committee, I would encourage you to visit the Legislature's Web site at <http://www.maine.gov/legis/audio/>.

Thus far, despite being very new to the legislative process, I have enjoyed getting to better know my colleagues on both sides of the aisle. In my view, it is imperative that the partisan gap be bridged in Augusta, so as to prevent the kind of gridlock that has produced very little results in Washington D.C. Although I have not sponsored any bills this session, I agree with the wise statement, which declares "*That government is best which governs least.*" By reducing unnecessary regulations, and not imposing any new ones, along with freeing up society to innovate and invest, I believe more Maine people will thrive, rather than merely survive.

As we delve deeper into the New Year, I hope 2013 is one that brings you and your families good health, contentment, and prosperity!

Best wishes,

Allen Michael Nadeau
State Representative

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

2012 Annual Report

This past year has been both a difficult and rewarding time for our community and its citizens. On the negative front our community was faced with two major fires that resulted in the loss of significant properties in our downtown area. Both fires have dramatically changed the physical appearance of our town. Loss of the Nadeau structures and neighboring buildings in addition to the loss of the Valley Auto properties has changed the landscape of Fort Kent forever. These iconic and historical buildings will now be a part of our collective memories as we work towards redeveloping the community for the future.

On the positive front the tragic fires served to cement the true character of our community. Fundraising efforts resulted in the collection of significant funds to assist the tenants that lost their homes and belongings as a result of the Nadeau fire. Members of the community stepped up to the plate to assist Valley Auto in their time of need enabling the business to re-establish themselves and continue to employ and provide service to members of our community.

Volunteer Firefighters, Public Works, Law enforcement, Water and Wastewater employees, firefighters from neighboring communities, and citizens at large all played significant roles in minimizing the potential impact of those devastating fires. The spirit of Fort Kent and its' citizens is not only alive and well, but the envy of many.

2012 also saw the construction of a new lighted youth soccer field, refurbishing of the boat landing, relocation of the RV sites, parking lot improvements, and tree planting all at Riverside Park, completion of the 2008 Flood related Water and Wastewater projects, completion of the East and West Main Street paving project, the start of construction on the new International Bridge, installation of new Fish River Scenic Byway signage, and approval of the new Town of Fort Kent Comprehensive Plan and Downtown Redevelopment Strategy.

This coming year will see the completion of the new entrance to Riverside Park, continued work on the International Bridge, resurfacing of North Perley Brook Road, implementation of the comprehensive plan and downtown redevelopment strategy, development of new flood plain maps, and recertification of the flood protection levee.

From a fiscal stand point the future remains a bit in limbo as we await final action by the legislature pertaining to the state budget. Some of the items included in the proposed state budget would negatively impact our community by as much as 400 to 600 million dollars in lost revenue per year. In preparation for the 2013 budget the Council and Budget Committee elected to include state budget proposals that would impact us this year in the proposed budget. It remains to be seen what the final state budget will do to our 2014 budget process. If the proposals are fully implemented it will require significant changes to the level of services we currently provide.

It has been my pleasure to work with our municipal employees and you the citizens of Fort Kent. With your continued support we will provide the path necessary to meet the challenges that are on the horizon.

Sincerely,

Donald Guimond
Town Manager

Tax Assessor's Report

	2011	2012
ASSESSOR VALUATION		
Real Estate	283,760,801.00	285,530,601.00
Personal Property	7,276,000.00	6,977,900.00
TOTAL ASSESSED VALUATION	291,036,801.00	292,508,501.00
PROPERTY EXEMPT FROM TAXATION INCLUDES THE FOLLOWING:		
Animal Waste Facility	41,617.00	41,617.00
American Legion	106,600.00	106,600.00
Benevolent	624,800.00	624,800.00
Blind	4,000.00	4,000.00
County of Aroostook	9,100.00	9,100.00
Chamber of Commerce	1,000.00	1,000.00
Churches	2,655,600.00	2,689,300.00
Cemetery	131,600.00	131,600.00
Club	333,333.00	333,300.00
Field Equipment Farmers	91,500.00	101,500.00
Homestead Exemptions	9,984,300.00	9,780,900.00
Hospital	12,100,200.00	12,266,700.00
Fort Kent Historical Society	119,500.00	119,500.00
Knights of Columbus	389,700.00	389,700.00
Library	236,800.00	236,800.00
Upper St. John Land Trust	15,800.00	15,800.00
State of Maine Property	780,900.00	742,300.00
Mason Hall	70,000.00	70,000.00
Nursing Home	2,982,700.00	2,982,700.00
Parsonage	80,000.00	80,000.00
Registry of Deeds	383,300.00	383,300.00
Schools	34,742,200.00	34,689,800.00
Town Owned Property	3,101,600.00	3,045,500.00
United State of America	1,964,500.00	1,964,500.00
Utility District Property	6,259,400.00	6,259,400.00
V.F.W.	142,800.00	142,800.00
Veterans Exemption	702,000.00	690,000.00
GRAND TOTALS	78,054,817.00	77,902,517.00
NET ASSESSED VALUATION	212,981,984.00	214,605,984.00
MIL RATE	16.45/\$1,000	17.25/\$1,000
APPROPRIATIONS		
County	6.30%	6.24%
School	57.51%	56.96%
Town/Other	36.19%	36.80%
NET TAX COMMITMENT	3,503,557.55	3,701,959.83
HOMESTEAD REIMBURSEMENT	82,120.87	84,360.26
BETE REIMBURSEMENT	94,950.72	107,942.00
TOTAL COMMITMENT	3,680,629.14	3,894,262.31

BOARD OF ASSESSOR'S NOTICE

The assessors of the Town of Fort Kent hereby give notice to all persons liable to taxation in said town, that they will be in session at the new Municipal Center in said town on the 2nd, 3rd, and 4th day of April 2013, at 10:00 a.m. to 4:00 p.m. for the purpose of receiving lists of estates in said Town.

All such persons are hereby notified to make and bring to said assessors true and perfect lists of all their estates, Real and Personal not by laws exempt from taxation, which they were possessed of, or which they held as guardian, executor, administrator, trustee or otherwise on the second day of April 2013 and be prepared to make oath to the truth of the same.

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

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

Board of Assessors
Fort Kent, Maine

PROPERTY TAX INFORMATION

April 19, 2013- For 2012 Taxes (on or about) tax lien notices will be mailed.

May 20, 2013- For 2012 Taxes (on or about) tax liens will be recorded at the Registry of Deeds.

November 14, 2013- For 2011 Foreclosure Action

July 10, 2013- (on or about) the 2013 Property Taxes will be mailed out.

October 1, 2013- (on or about) Interest on taxes shall be charged (7.00% per year)

December 31, 2013- Town Books closing, delinquent taxes after that date will be published in Town Report

TAX EXEMPTIONS FOR VETERANS

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

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

HOMESTEAD TAX EXEMPTION

Property of Homeowners may qualify for an exemption of up to \$10,000.00*. The following criteria must be met in order to qualify:

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

** Subject to change per Maine State Legislature.*

	2012 APPROP	2012 ACTUAL EXPENSES	2013 BUDGET REQUEST	PROPOSED INC(DEC) OVER 2012 BUDGET	BUDGET COMMITTEE RECOMMENDS
102-01 ADMINISTRATION					
501 - SALARY/WAGES					
01 - DEPT HEAD	67,720.00	67,618.52	68,200.00	480.00	68,200.00
04 - CLERICAL	117,677.00	116,781.88	120,675.00	2,998.00	120,675.00
07 - ELE OFFICIAL	5,500.00	5,500.00	5,500.00	0.00	5,500.00
502 - EMPL BENEFIT					
01 - UNEMPL COMP	1,098.00	1,046.48	0.00	-1,098.00	0.00
02 - WORKERS COMP	712.00	449.67	600.00	-112.00	600.00
11 - DEFERRED CMP	25,620.00	25,628.88	26,120.00	500.00	26,120.00
20 - HEALTH INS	48,124.00	48,156.84	43,250.00	-4,874.00	43,250.00
30 - FICA	12,650.00	12,697.36	13,205.00	555.00	13,205.00
31 - MEDICARE	2,960.00	2,969.70	3,090.00	130.00	3,090.00
503 - SUPPLIES					
01 - OFFICE	4,900.00	4,681.36	4,900.00	0.00	4,900.00
06 - POSTAGE	7,000.00	6,912.60	7,000.00	0.00	7,000.00
20 - CLEANING	1,500.00	1,692.79	1,500.00	0.00	1,500.00
40 - HEATING FUEL	8,030.00	7,011.86	8,100.00	70.00	8,100.00
504 - PROF & TECH					
01 - EMPL TRAING	500.00	422.08	700.00	200.00	700.00
02 - DUES /MEMBER	4,400.00	4,391.00	4,500.00	100.00	4,500.00
30 - FEE/LIC/PERM	3,000.00	2,808.95	3,000.00	0.00	3,000.00
50 - LEGAL EXPENS	1,000.00	667.00	1,000.00	0.00	1,000.00
51 - O/PROF SVC	11,500.00	10,705.00	11,500.00	0.00	11,500.00
52 - AUDIT SERVC	3,500.00	3,500.00	4,000.00	500.00	4,000.00
505 - PROPERTY SVC					
10 - ELECTRICITY	6,200.00	5,390.12	5,750.00	-450.00	5,750.00
12 - TELEPHONE	2,700.00	2,813.11	2,800.00	100.00	2,800.00
20 - BLDG REP/MNT	2,000.00	2,253.78	2,300.00	300.00	2,300.00
40 - GEN REPAIRS	250.00	382.73	400.00	150.00	400.00
41 - REPAIR E/EQU	4,500.00	4,549.68	4,600.00	100.00	4,600.00
51 - S/WASTE CURB	750.00	720.00	750.00	0.00	750.00
506 - OTHER PURCH					
01 - LIAB INS	1,727.00	1,695.17	1,879.00	152.00	1,879.00
02 - P/O LIAB INS	2,515.00	2,514.56	2,626.00	111.00	2,626.00
03 - VEH INS	162.00	161.84	0.00	-162.00	0.00
05 - OTHER INS	55.00	54.28	55.00	0.00	55.00
10 - TRAVEL	1,000.00	457.87	1,000.00	0.00	1,000.00
20 - ADVERTISING	1,150.00	1,245.03	1,200.00	50.00	1,200.00
21 - PRINTING	2,000.00	1,912.50	2,000.00	0.00	2,000.00
507 - PROPERTY					
10 - EQUIPMENT	300.00	137.98	300.00	0.00	300.00
40 - EQP-TECH HW	1,500.00	1,458.68	1,500.00	0.00	1,500.00
41 - EQP-TECH SW	6,800.00	6,556.96	7,000.00	200.00	7,000.00
509 - MISC ITEMS					
00 - MISC ITEMS	900.00	695.58	900.00	0.00	900.00
02 - OVER/SHORT	100.00	14.19	100.00	0.00	100.00
08 - BANK SERVICE CHARGE	0.00	0.00	2,100.00	2,100.00	2,100.00
TOTAL	362,000.00	356,656.03	364,100.00	2,100.00	364,100.00

	2012 APPROP	2012 ACTUAL EXPENSES	2013 BUDGET REQUEST	PROPOSED INC(DEC) OVER 2012 BUDGET	BUDGET COMMITTEE RECOMMENDS
105-01 PUBLIC WORKS DEPARTMENT					
501 - SALARY/WAGES					
01 - DEPT HEAD	50,000.00	51,339.42	50,500.00	500.00	50,500.00
30 - TEMP/SEASONL	9,000.00	7,569.33	9,090.00	90.00	9,090.00
41 - EQUIP OPERTR	145,000.00	146,813.09	146,000.00	1,000.00	146,000.00
502 - EMPL BENEFIT					
01 - UNEMPL COMP	1,098.00	1,046.48	0.00	-1,098.00	0.00
02 - WORKERS COMP	11,922.00	12,255.62	11,100.00	-822.00	11,100.00
11 - DEFERRED CMP	4,420.00	4,340.00	4,420.00	0.00	4,420.00
20 - HEALTH INS	62,221.00	57,522.05	61,700.00	-521.00	61,700.00
30 - FICA	12,900.00	12,342.27	13,000.00	100.00	13,000.00
31 - MEDICARE	3,000.00	2,886.51	3,000.00	0.00	3,000.00
40 - MEDICAL TEST	300.00	165.00	300.00	0.00	300.00
60 - O/EMPL BENEF	5,388.00	6,358.79	6,000.00	612.00	6,000.00
503 - SUPPLIES					
01 - OFFICE	500.00	298.98	400.00	-100.00	400.00
20 - CLEANING	1,250.00	863.97	1,000.00	-250.00	1,000.00
30 - AGGREGATES	42,000.00	41,125.07	42,000.00	0.00	42,000.00
33 - SIGNS	1,000.00	610.94	800.00	-200.00	800.00
34 - CONSTRUCTION	7,000.00	5,457.10	7,000.00	0.00	7,000.00
40 - HEATING FUEL	9,455.00	8,961.84	8,000.00	-1,455.00	8,000.00
50 - TOOL ALLOW	1,000.00	455.58	800.00	-200.00	800.00
70 - VEH CONSUM	8,000.00	17,112.47	8,000.00	0.00	8,000.00
71 - GAS/OIL	55,377.00	53,351.22	55,940.00	563.00	55,940.00
504 - PROF & TECH					
01 - EMPL TRAING	500.00	30.00	400.00	-100.00	400.00
02 - DUES /MEMBER	500.00	0.00	500.00	0.00	0.00
50 - LEGAL EXPENS	0.00	559.65	0.00	0.00	500.00
505 - PROPERTY SVC					
01 - VEH REPAIRS	55,000.00	43,424.47	54,000.00	-1,000.00	54,000.00
10 - ELECTRICITY	4,500.00	2,453.44	4,000.00	-500.00	3,500.00
11 - WATER FEES	1,300.00	1,363.85	1,400.00	100.00	1,400.00
12 - TELEPHONE	750.00	598.08	700.00	-50.00	700.00
20 - BLDG REP/MNT	2,000.00	683.44	1,800.00	-200.00	1,800.00
34 - RENT O/EQUIP	2,500.00	632.50	2,500.00	0.00	1,500.00
40 - GEN REPAIRS	7,000.00	5,385.57	6,500.00	-500.00	6,500.00
41 - REPAIR E/EQU	1,500.00	1,198.62	1,400.00	-100.00	1,400.00
51 - S/WASTE CURB	550.00	480.00	550.00	0.00	550.00
56 - PROCESSING	154,600.00	156,420.80	161,000.00	6,400.00	161,000.00
70 - LEVEE EXPENS	0.00	5,911.75	6,200.00	6,200.00	6,200.00
506 - OTHER PURCH					
01 - LIAB INS	3,280.00	3,224.91	3,510.00	230.00	3,510.00
02 - P/O LIAB INS	4,900.00	4,814.25	5,020.00	120.00	5,020.00
03 - VEH INS	5,680.00	6,528.76	7,525.00	1,845.00	7,525.00
05 - OTHER INS	109.00	103.92	100.00	-9.00	100.00
10 - TRAVEL	200.00	17.72	100.00	-100.00	100.00
20 - ADVERTISING	500.00	0.00	200.00	-300.00	200.00
507 - PROPERTY					
01 - LAND	16,000.00	10,331.08	14,000.00	-2,000.00	14,000.00
508 - DEBT SVC					
20 - CAP LSE PMT	300.00	0.00	200.00	-100.00	200.00
509 - MISC ITEMS					
00 - MISC ITEMS	500.00	506.80	500.00	0.00	500.00
TOTAL	693,000.00	675,545.34	701,155.00	8,155.00	699,655.00

	2012 APPROP	2012 ACTUAL EXPENSES	2013 BUDGET REQUEST	PROPOSED INC(DEC) OVER 2012 BUDGET	BUDGET COMMITTEE RECOMMENDS
104-01 POLICE DEPARTMENT					
501 - SALARY/WAGES					
01 - DEPT HEAD	60,771.00	60,754.57	61,477.00	706.00	61,477.00
11 - PATROLMAN	163,543.00	152,965.81	167,202.00	3,659.00	167,202.00
12 - DISPATCHER	108,218.00	107,709.65	108,741.00	523.00	108,741.00
502 - EMPL BENEFIT					
01 - UNEMPL COMP	1,977.00	1,883.68	0.00	-1,977.00	0.00
02 - WORKERS COMP	7,145.00	8,890.87	6,291.00	-854.00	6,291.00
11 - DEFERRED CMP	4,940.00	4,940.00	5,980.00	1,040.00	5,980.00
12 - MSRS	50.00	30.00	50.00	0.00	50.00
20 - HEALTH INS	92,358.00	87,174.14	89,000.00	-3,358.00	89,000.00
30 - FICA	19,475.00	19,462.97	19,950.00	475.00	19,950.00
31 - MEDICARE	4,610.00	4,551.90	4,663.00	53.00	4,663.00
60 - O/EMPL BENEF	2,647.00	1,928.97	2,000.00	-647.00	2,000.00
503 - SUPPLIES					
00 - SUPPLIES	100.00	474.66	400.00	300.00	400.00
01 - OFFICE	2,000.00	1,750.01	2,000.00	0.00	2,000.00
02 - GENERAL	400.00	419.67	450.00	50.00	450.00
06 - POSTAGE	200.00	241.60	250.00	50.00	250.00
40 - HEATING FUEL	3,500.00	2,418.12	3,000.00	-500.00	3,000.00
71 - GAS/OIL	15,000.00	17,154.21	17,000.00	2,000.00	17,000.00
504 - PROF & TECH					
01 - EMPL TRAING	1,400.00	238.89	1,400.00	0.00	1,400.00
02 - DUES /MEMBER	400.00	285.00	300.00	-100.00	300.00
50 - LEGAL EXPENS	0.00	234.65	300.00	300.00	0.00
505 - PROPERTY SVC					
01 - VEH REPAIRS	4,000.00	6,976.82	7,000.00	3,000.00	7,000.00
12 - TELEPHONE	4,500.00	4,661.26	4,700.00	200.00	4,700.00
40 - GEN REPAIRS	500.00	1,160.65	1,500.00	1,000.00	1,500.00
506 - OTHER PURCH					
01 - LIAB INS	4,344.00	4,407.06	4,701.00	357.00	4,701.00
02 - P/O LIAB INS	3,606.00	3,605.84	3,656.00	50.00	3,656.00
03 - VEH INS	1,338.00	1,545.12	1,976.00	638.00	1,976.00
05 - OTHER INS	78.00	80.17	71.00	-7.00	71.00
10 - TRAVEL	300.00	69.81	100.00	-200.00	100.00
20 - ADVERTISING	200.00	0.00	200.00	0.00	200.00
509 - MISC ITEMS					
00 - MISC ITEMS	400.00	420.75	450.00	50.00	450.00
TOTAL	508,000.00	496,436.85	514,808.00	6,808.00	514,508.00

Police Department

MOTOR VEHICLE ACCIDENTS	2011	2011	2012	2012
	Number	Est. Damage	Number	Est. Damage
1 Vehicle Accident	36	\$ 133,102.00	34	\$ 135,850.00
2 Vehicle Accidents	64	\$ 175,150.00	97	\$ 315,650.00
3 Vehicle Accidents	2	\$ 3,800.00	3	\$ 36,100.00
Total # of persons involved in accident	180		257	
MISCELLANEOUS TOTALS	2010	2011	2012	
Ambulance runs & calls	5,321	5,201	5,584	
911 calls for police, fire and ambulance	737	682	689	
Alarms received	54	27	21	
Answering calls for Daigle Funeral Home	745	310	266	
Assistance to a motorist	233	222	215	
Burn permits issued	366	379	394	
Computer motor vehicle information	710	578	480	
Computer driver information	544	417	490	
Defect cards	97	25	40	
Dog complaints	150	210	230	
Dog licenses	593	520	427	
Escorts for parades, funeral, bank, etc.	454	137	121	
Fish & Game licenses sold	790	573	559	
Incident Reports processed	306	242	312	
Miscellaneous calls	27,329	27,281	25,485	
Officer bookings	42	4	15	
Parking tickets issued	52	91	42	
Request of phone numbers	657	587	527	
Traffic warnings issued	1,806	1,002	930	
CIVIL, TRAFFIC & CRIMINAL VIOLATIONS	2010	2011	2012	
Assault	19	12	9	
Attachment of False Plates	3	1	1	
ATV Offenses	12	16	15	
Burglary	7	2	1	
Burning Without a Permit	1	1	1	
Carrying passengers beyond interm. lic	4	9	4	
Criminal Mischief	21	10	9	
Criminal Threatening with a Dangerous Weapon	1	0	3	
Criminal Trespass	15	7	7	
Cultivation of Marijuana	1	0	3	
Disorderly Conduct	11	6	11	
Dog at Large	2	5	3	
Domestic Violence Offense	-	-	2	
Driving to endanger	2	0	1	
Expired Inspection	1	28	32	
Failure to Provide Proof of Insurance	3	9	12	
Furnishing a Place for Monies to Consume Liquor	3	4	7	
Furnishing Liquor to Minors	6	2	9	
Gross Sexual Assault	1	0	1	

CIVIL, TRAFFIC & CRIMINAL VIOLATIONS (cont.)	2010	2011	2012
Habitual Offender	1	0	1
Harassment	3	4	3
Illegal Transportation of Liquor	2	3	2
Improper Passing	5	3	1
Imprudent Speed	1	5	1
Inadequate Tail Lights	1	1	2
Keeper of Unlicensed Dog	1	1	9
Littering	5	0	1
Maintaining a Junkyard	1	1	0
Misuse of I. D.	1	0	1
Negotiating a Worthless Instrument	2	2	1
Operating After License Suspension	20	13	15
Operating Under the Influence	13	15	23
Operating Unregistered Motor Vehicle	28	23	6
Operating Without a Seatbelt	29	17	30
Passing a Stop Sign	1	19	4
Passing Stopped School Bus	5	6	6
Possession of alcohol by consumption	0	5	0
Possession of Drug Paraphernalia	16	11	23
Possession of Drugs	5	3	2
Possession of Liquor by Minor	13	12	16
Possession of Marijuana	20	24	3
Possession of Tobacco	5	4	6
Refusing to Submit to Arrest	1	2	2
Speeding	146	97	88
Theft	29	13	16
Terrorizing	0	1	0
Unlicensed Dog	0	7	9
Unnecessary Noise with Tires/Exhaust	18	12	5
Unregistered Snowmobile	1	0	1
Violation of Bail	7	9	9
Violation of Protection Order	4	6	8

To the Town Manager, Town Council and the Citizens of Fort Kent, I would like to Thank you all for your support. A big Thank You goes out to my Police Officers and Dispatchers for their dedication and excellent work they do to make things go as smoothly as possible.

The Fort Kent Police Department employees have a great deal of responsibilities. They dispatch Police for local calls, Fire for all local fire calls and St. Francis for St. Francis fires, Ambulance calls for 16 towns, and also answers phone calls for Daigle Nadeau Funeral Home.

Dog licenses, burn permits, hunting & fishing licenses, Non-resident snowmobile registrations, inspection permits are also administered to the citizens through the Fort Kent Police Department.

We also take in any unused, expired medications that people no longer need or use to be disposed of. Citizens may come by at any time to dispose of their medications.

In closing, I again want to Thank all my employees for a job well done; I truly appreciate it.

Sincerely,
Chief Kenneth "Doody" Michaud

	2012 APPROP	2012 ACTUAL EXPENSES	2013 BUDGET REQUEST	PROPOSED INC(DEC) OVER 2012 BUDGET	BUDGET COMMITTEE RECOMMENDS
104-03 FIRE DEPARTMENT					
501 - SALARY/WAGES					
01 - DEPT HEAD	5,000.00	5,000.00	6,000.00	1,000.00	5,500.00
08 - STIPENDS	1,250.00	1,250.00	1,500.00	250.00	1,250.00
20 - FIREFGHT/EMT	10,000.00	15,470.00	10,000.00	0.00	10,000.00
502 - EMPL BENEFIT					
02 - WORKERS COMP	1,148.00	1,537.47	1,365.00	217.00	1,365.00
30 - FICA	1,008.00	1,510.94	1,600.00	592.00	1,600.00
31 - MEDICARE	236.00	353.33	360.00	124.00	360.00
503 - SUPPLIES					
01 - OFFICE	450.00	332.96	450.00	0.00	450.00
02 - GENERAL	600.00	219.80	600.00	0.00	600.00
06 - POSTAGE	100.00	88.00	50.00	-50.00	50.00
20 - CLEANING	2,000.00	2,000.00	2,000.00	0.00	2,000.00
40 - HEATING FUEL	7,200.00	7,719.48	7,800.00	600.00	7,800.00
60 - MINOR EQUIP	0.00	1,224.29	1,500.00	1,500.00	1,500.00
71 - GAS/OIL	2,000.00	3,024.54	2,500.00	500.00	2,500.00
80 - UNIF/SAFETY	3,900.00	7,141.46	7,200.00	3,300.00	5,000.00
504 - PROF & TECH					
01 - EMPL TRAING	3,950.00	771.49	3,950.00	0.00	2,500.00
02 - DUES /MEMBER	450.00	989.00	500.00	50.00	500.00
45 - MEDICAL ASST	1,300.00	1,091.00	1,300.00	0.00	1,300.00
505 - PROPERTY SVC					
01 - VEH REPAIRS	3,000.00	5,654.36	4,000.00	1,000.00	4,000.00
10 - ELECTRICITY	2,100.00	1,960.70	2,100.00	0.00	2,100.00
12 - TELEPHONE	400.00	363.79	400.00	0.00	400.00
20 - BLDG REP/MNT	4,237.00	1,405.66	4,200.00	-37.00	3,000.00
40 - GEN REPAIRS	5,000.00	216.48	5,000.00	0.00	3,000.00
41 - REPAIR E/EQU	2,200.00	1,759.13	2,200.00	0.00	2,200.00
51 - S/WASTE CURB	125.00	125.00	125.00	0.00	125.00
506 - OTHER PURCH					
01 - LIAB INS	289.00	226.10	275.00	-14.00	275.00
02 - P/O LIAB INS	432.00	431.02	390.00	-42.00	390.00
03 - VEH INS	2,532.00	2,291.48	1,770.00	-762.00	1,770.00
05 - OTHER INS	1,993.00	1,856.99	1,955.00	-38.00	1,955.00
20 - ADVERTISING	100.00	561.63	100.00	0.00	100.00
509 - MISC ITEMS					
09 - FIRE-WEST MA	0.00	-13,708.23	0.00	0.00	0.00
TOTAL	63,000.00	52,867.87	71,190.00	8,190.00	63,590.00

FIRE DEPARTMENT
Fire Attendance for the year 2012

Chief	Edward	Endee	60	Firefighter	Brenton	Levesque	32
Asst. Chief	Rudy	Martin	55	Firefighter	Steve	Lozier	54
Captain	Richard	Stoliker	58	Firefighter	Taylor	Martin	9
Captain	Curtis	Saucier	40	Firefighter	Thomas	Morin	11
Captain	John	Plourde	53	Firefighter	Jon	Nadeau	7
Safety Officer	Cecil	Hafford	38	Firefighter	Adam	Olmstead	49
Firefighter	Greg	Bernier	41	Firefighter	Joey	Ouellette	13
Firefighter	Cory	Bourgoin	21	Firefighter	Dave	Pelletier	31
Firefighter	James	Broome	42	Firefighter	Owen	Pelletier	18
Firefighter	Andrew	Caron	33	Firefighter	Robert	Plourde	19
Firefighter	James	Caron	36	Firefighter	Glen	Raymond	20
Firefighter	Mike	Daigle	22	Firefighter	Tyler	Stoliker	42
Firefighter	Chris	Desjardin	9	Firefighter	Judson	Taggett	13
Firefighter	Curtis	Gagnon	38	Firefighter	Billy	Therault	26
Firefighter	Ethan	Hafford	25	Firefighter	Zachary	Voisine	23
Firefighter	Matt	Gagnon	33				

Fort Kent Fire and Rescue Department
Summary of Incidents 2012

Run #	Date	Dispatch Time	Respond Time	# Firefighters	Type of Incident	Town
1	3-Jan	944	948	14	Chimney Fire	Wallagrass
2	4-Jan	1937	1940	18	Chimney Fire	Cross Lake
3	4-Jan	2230	2232	16	Chimney Fire	Fort Kent
4	8-Jan	1342	1344	17	Vehicle Fire	Fort Kent
5	11-Jan	1808	1812	15	Chimney Fire	Fort Kent
6	12-Jan	1248	1251	14	Chimney Fire	Fort Kent
7	15-Jan	1126	1130	18	Chimney Fire	Fort Kent
8	19-Jan	300	305	15	Chimney Fire	Fort Kent
9	8-Feb	840	843	20	Structure Fire	Fort Kent
10	8-Feb	1035	1038	17	Chimney Fire	Fort Kent
11	10-Feb	1206	1209	14	Chimney Fire	Fort Kent
12	14-Feb	1031	1033	11	Chimney Fire	Fort Kent
13	29-Feb	1644	1645	16	Smoke Investigation	Fort Kent
14	3-Mar	1107	1109	15	Chimney Fire	Fort Kent
15	5-Mar	749	800	14	CO Detector Alarm	Wallagrass
16	5-Mar	2210	2214	14	Electrical Fire	Fort Kent
17	7-Mar	538	543	17	Burnt Food on the Stove	Fort Kent
18	7-Mar	1700	1705	15	Alarm Malfunction	St. John
19	11-Mar	1426	1426	14	Motorcycle Fire	Fort Kent
20	13-Mar	1520	1524	15	MV Accident	Fort Kent
21	16-Mar	220	225	14	Snowmobile Rescue	Fort Kent
22	25-Mar	7	9	22	Structure Fire	Fort Kent
23	26-Mar	542	546	10	Structure Fire	Fort Kent
24	6-May	1311	1314	14	Burnt Food on the Stove	Fort Kent
25	19-May	824	825	16	Tractor Fire	St. John
26	20-May	2226	2229	18	Ambulance Fire	Fort Kent
27	28-May	2109	2112	23	Burnt Food on the Stove	Fort Kent
28	9-Jun	1742	1747	14	Structure Fire	Fort Kent
29	12-Jun	1000	1005	11	Search for Person	Fort Kent
30	17-Jun	157	208	17	Structure Fire	St. Francois, N.B.

<u>Run #</u>	<u>Date</u>	<u>Dispatch Time</u>	<u>Respond Time</u>	<u>(cont.) # Firefighters</u>	<u>Type of Incident</u>	<u>Town</u>
31	22-Jun	1608	1610	19	Truck Fire	Fort Kent
32	28-Jun	1351	1353	14	Unintentional Alarm Trip	Fort Kent
33	20-Jul	1724	1728	21	Alarm Malfunction	Fort Kent
34	24-Jul	113	115	19	Structure Fire	Fort Kent
35	3-Aug	1117	1120	14	Structure Fire	Fort Kent
36	6-Aug	1500	1504	15	MV Accident	Wallagrass
37	9-Aug	2030	2032	19	MV Accident	Fort Kent
38	15-Aug	611	614	21	Alarm Malfunction	Fort Kent
39	15-Aug	903	905	15	Defective Light Ballast	St. John
40	1-Sep	2029	2034	14	Alarm Malfunction	Fort Kent
41	1-Sep	2146	2148	13	Alarm Malfunction	Fort Kent
42	13-Sep	1538	1541	19	Rescue Person in Woods	Fort Kent
43	22-Sep	1553	1556	17	Alarm Malfunction	Fort Kent
44	23-Sep	2137	2144	19	Structure Fire	St. John
45	24-Sep	904	912	8	Structure Fire	St. John
46	26-Sep	622	626	11	Alarm Malfunction	Fort Kent
47	2-Oct	1747	1802	17	MV Accident	T14 R16
48	3-Oct	844	847	24	Structure Fire	Fort Kent
49	4-Oct	830	833	6	Structure Fire	Fort Kent
50	29-Oct	1259	1307	13	Assist Ambulance	St. John
51	2-Nov	750	750	17	Electrical Fire	Fort Kent
52	6-Nov	813	816	15	MV Accident	Wallagrass
53	10-Nov	301	305	17	Chimney Fire	Fort Kent
54	13-Nov	2307	2314	22	MV Accident	New Canada
55	14-Nov	1338	1341	14	Chimney Fire	Fort Kent
56	28-Nov	601	605	14	Chimney Fire	Fort Kent
57	8-Dec	1712	1714	15	Good Intent Call	St. John
58	18-Dec	1443	1447	15	Pellet Stove Malfunction	Fort Kent
59	20-Dec	2128	2132	15	Defective Hot Water Heater	Fort Kent
60	26-Dec	1707	1710	12	Unintentional Alarm Trip	Fort Kent
61	27-Dec	118	122	18	Good Intent Call	Fort Kent
62	27-Dec	1658	1701	19	Pellet Stove Malfunction	Wallagrass

History of Fire Calls

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

To the citizens Fort Kent:

As I complete my first year as Chief of the Fort Kent Fire and Rescue Department, I would like to thank the community for the tremendous support you have given us during the past years. A volunteer department cannot survive without this support and it is certainly appreciated. The two major fires that occurred this past year in the downtown area are testimony to the support we were given. At both the fire that destroyed the Nadeau House of Furniture and adjacent buildings and damaged others in the area and at the Valley Auto fire, citizens came forward to provide food and beverages, shelter, and other support to our firefighters. Our neighboring fire departments responded to assist us and their support was tremendous, helping us to prevent further destruction.

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

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

This year, John Nadeau, Jeff Bernier, Dick Voisine, and Chris Desjardin left the department. We thank them for their years of service to the community.

This year seven new members were hired to replace members who retired or left the department. These new members were trained for basic firefighting skills at a regional fire school in Cross Lake. Upon completion of the course they were certified as interior structural firefighters. They are receiving further training in Fort Kent and will be encouraged to attend more training at State fire schools.

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

This year the department acquired two significant pieces of equipment. A gas detecting meter was donated by Daigle Oil Co. This meter allows firefighters to monitor levels of carbon monoxide, flammable gasses, and oxygen. This is a tool that will protect the firefighters and allow them to better protect the citizens. We were also able to purchase a ladder truck. The ladder truck will allow the firefighters to safely access the taller buildings in town such as the hospital and college buildings and rescue trapped persons at these heights if necessary. It is able to carry a large number of portable ladders that we were not previously able to carry. Also, since a great number of the calls that the fire department responds to are chimney fires, it will allow access to the top of the chimneys in much safer manner than climbing on snowy roofs.

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

Respectfully submitted,
Edward K. Endee
Chief of Department

	2012 APPROP	2012 ACTUAL EXPENSES	2013 BUDGET REQUEST	PROPOSED INC(DEC) OVER 2012 BUDGET	BUDGET COMMITTEE RECOMMENDS
106-05 RECREATION DEPARTMENT					
501 - SALARY/WAGES					
01 - DEPT HEAD	39,850.00	41,544.35	41,877.00	2,027.00	41,877.00
08 - STIPENDS	8,000.00	4,099.00	8,000.00	0.00	6,000.00
30 - TEMP/SEASONL	50,300.00	42,499.67	50,300.00	0.00	50,300.00
40 - LABORER	25,980.00	25,975.80	26,000.00	20.00	26,000.00
502 - EMPL BENEFIT					
01 - UNEMPL COMP	1,391.00	1,325.56	0.00	-1,391.00	0.00
02 - WORKERS COMP	2,907.00	3,087.28	2,669.00	-238.00	2,669.00
11 - DEFERRED CMP	1,560.00	1,560.00	1,560.00	0.00	1,560.00
20 - HEALTH INS	16,379.00	16,378.60	13,375.00	-3,004.00	13,375.00
30 - FICA	7,340.00	6,805.23	7,225.00	-115.00	7,225.00
31 - MEDICARE	1,721.00	1,590.82	1,690.00	-31.00	1,690.00
503 - SUPPLIES					
01 - OFFICE	3,800.00	4,498.58	4,500.00	700.00	4,500.00
02 - GENERAL	1,500.00	2,267.97	2,000.00	500.00	2,000.00
05 - BOOKS	800.00	541.79	550.00	-250.00	550.00
11 - CHEMICALS	4,500.00	4,128.44	4,500.00	0.00	4,500.00
20 - CLEANING	1,000.00	745.49	1,000.00	0.00	1,000.00
40 - HEATING FUEL	1,700.00	1,510.82	1,700.00	0.00	1,700.00
61 - ATHLETIC EQP	200.00	2,611.89	2,500.00	2,300.00	2,000.00
90 - OTHER MISC	1,500.00	1,328.35	1,500.00	0.00	1,500.00
504 - PROF & TECH					
01 - EMPL TRAIING	500.00	250.00	1,500.00	1,000.00	1,500.00
02 - DUES /MEMBER	575.00	496.85	575.00	0.00	575.00
45 - MEDICAL ASST	300.00	0.00	300.00	0.00	300.00
505 - PROPERTY SVC					
10 - ELECTRICITY	6,500.00	5,529.69	6,500.00	0.00	6,500.00
11 - WATER FEES	1,600.00	1,990.07	2,500.00	900.00	2,500.00
12 - TELEPHONE	1,550.00	1,526.33	1,500.00	-50.00	1,500.00
20 - BLDG REP/MNT	5,000.00	4,552.22	5,000.00	0.00	5,000.00
40 - GEN REPAIRS	4,500.00	11,135.91	5,000.00	500.00	5,000.00
506 - OTHER PURCH					
01 - LIAB INS	1,247.00	1,217.96	1,290.00	43.00	1,290.00
02 - P/O LIAB INS	1,425.00	1,425.24	1,460.00	35.00	1,460.00
03 - VEH INS	1,163.00	1,163.48	1,190.00	27.00	1,190.00
05 - OTHER INS	31.00	30.76	30.00	-1.00	30.00
10 - TRAVEL	1,150.00	974.40	1,150.00	0.00	1,150.00
20 - ADVERTISING	400.00	836.66	850.00	450.00	850.00
21 - PRINTING	600.00	325.00	600.00	0.00	600.00
30 - SPL PROGM	4,031.00	4,194.75	4,500.00	469.00	4,500.00
TOTAL	201,000.00	198,148.96	204,891.00	3,891.00	202,391.00

2012 Annual Report To The Citizens of Fort Kent

Our service to the children and families of the Fort Kent area was a productive year of seeking out opportunities for success and planning for the future. This Annual Report provides an opportunity to share some of the milestones and highlights of our year.

The Department budget cuts and the recession continue to be a challenge; it played a major role in the restructuring of user fees. Recreational programming has been and will continue to be a very exciting aspect of this department. Our traditional menu of activities included; fifty eight different programs during our summer season from swimming to a variety of enrichment activities. We held numerous holiday programs along with sport teams in baseball, soccer, basketball and indoor soccer. All were well attended by both participants and spectators.

The department was able to attain a number of significant achievements during the 2012 fiscal period.

- The Town of Fort Kent Comprehensive Plan includes Recreation and Parks; Inventory & Analysis; Policies & Strategies were adopted by the residents.
- An Eagle Scout Project by Adam N. Bouchard who designed planned and developed an Archery Range at Jalbert Park.
- Completed the new construction of 8 site RV sites at Riverside Park.
- Construction of a new Youth Soccer Field with lighting at Riverside Park
- The Riverside Park Boat Landing was completely renovated.
- We saw the replacement of underground electrical wiring for the lights at the tennis court at Jalbert Park.
- Continue to address many acts of vandalism at our public park facilities.
- As standard operating practice, the department regularly completes maintenance projects to keep facilities safe and in good working condition for users.

Our business partners have been instrumental in providing monetary and in-kind resources that have led to improvements or increased programming at our facilities. Our department currently manages an array of facilities which include, swimming pool, ball fields, tennis courts, basketball court, picnic shelters, playground, ice skating rink, rental of pavilion, maintenance of Little Black Lake picnic area, Riverside and Jalbert Parks

As we all enter into a challenging time in 2013, each of you become important to a successful community. Accomplishment and successes listed in this report are a result of partners, sponsors, donors and volunteers, which deserve a huge thank you.

Respectfully submitted,

Ann D. Beaulieu, CPRP
Director Recreation and Parks

	2012 APPROP	2012 ACTUAL EXPENSES	2013 BUDGET REQUEST	PROPOSED INC(DEC) OVER 2012 BUDGET	BUDGET COMMITTEE RECOMMENDS
104-07 STREET LIGHTS					
505-10 ELECTRICITY	57,000.00	52,874.84	55,000.00	-2,000.00	54,000.00
TOTAL	57,000.00	52,874.84	55,000.00	-2,000.00	54,000.00
105-07 SOLID WASTE DISPOSAL					
505-50 SOLID WASTE TIPPING FEE	343,000.00	342,788.92	345,000.00	2,000.00	345,000.00
TOTAL	343,000.00	342,788.92	345,000.00	2,000.00	345,000.00
106-01 LIBRARY					
501 - SALARY/WAGES					
01 - DEPT HEAD	28,000.00	0.00	28,560.00	560.00	
03 - NON-SUPERVSR	0.00	23,878.33		0.00	
30 - TEMP/SEASONL	0.00	17.03		0.00	
502 - EMPL BENEFIT					
01 - UNEMPL COMP	0.00	383.72		0.00	
02 - WORKERS COMP	0.00	74.53		0.00	
30 - FICA	0.00	1,481.56		0.00	
31 - MEDICARE	0.00	346.46		0.00	
505 - PROPERTY SVC					
11 - WATER FEES	0.00	396.54		0.00	
509 - MISC ITEMS					
01 - TAX ABATEMNT	0.00	1,421.83		0.00	
TOTAL	28,000.00	28,000.00	28,560.00	560.00	28,000.00

	2012 APPROP	2012 ACTUAL EXPENSES	2013 BUDGET REQUEST	PROPOSED INC(DEC) OVER 2012 BUDGET	BUDGET COMMITTEE RECOMMENDS
INTERGOVERNMENTAL					
108-51 COUNTY TAX					
509-20 COUNTY TAX	230,933.00	230,932.50	230,933.00	0.00	247,755.70
TOTAL	230,933.00	230,932.50	230,933.00	0.00	247,755.70
108-52 NORHTERN MAINE DEVELOP. COMMISSION					
504-00 PURCHASED PROFESSIONAL/T	0.00	0.00	7,428.00	0.00	0.00
TOTAL	0.00	0.00	7,428.00	0.00	0.00
108-53 NORTHERN AROOSTOOK REG. AIRPORT					
504-00 PURCHASED PROFESSIONAL/T	25,826.00	25,826.00	25,824.00	-2.00	25,824.00
TOTAL	25,826.00	25,826.00	25,824.00	-2.00	25,824.00
108-54 PUBLIC FIRE PROTECTION (HYDRANTS)					
504-00 PURSHASED PROFESSIONAL/T	100,000.00	100,000.00	100,000.00	0.00	100,000.00
TOTAL	100,000.00	100,000.00	100,000.00	0.00	100,000.00



Library Hours

Monday, Tuesday, Thursday 12 to 5 pm
Wednesday and Friday 12 to 8pm
Closed Saturday, Sunday & major holidays
Telephone 834-3048
Librarians: Michelle, Denise & Cheryl

A Day in the Life of Maine Libraries

A Picture Story Fort Kent Public Library



Snapshot Day 2012

- ☐ Summer Reading Program
49 kids read 527 books
- ☐ 23,572 holdings
- ☐ 6,049 adult circulation
- ☐ 1,417 youth members
- ☐ 650 computer users
- ☐ Countless smiles



	2012 APPROP	2012 ACTUAL EXPENSES	2013 BUDGET REQUEST	PROPOSED INC(DEC) OVER 2012 BUDGET	BUDGET COMMITTEE RECOMMENDS
SOCIAL SERVICES					
110-20 GENERAL ASSISTANCE					
504-00 PURCHASES PROFESSIONAL/TECH					
41 - FUEL ASSISTANCE	7,500.00	0.00	7,500.00	0.00	
42 - ELECT ASSISTANCE	0.00	198.45		0.00	
46 - RENTAL ASSISTANCE	0.00	304.00		0.00	
TOTAL	7,500.00	502.45	7,500.00	0.00	6,000.00
110-22 ALL OTHER / ACAP					
504-00 PURCHASED PROFESSIONAL/TECH	820.00	819.40	820.00	0.00	820.00
TOTAL	820.00	819.40	820.00	0.00	820.00
110-23 ALL OTHER / AROOSTOOK AREA AGENCY ON AGING					
504-00 PURCHASED PROFESSIONAL/TECH	4,500.00	4,500.00	4,500.00	0.00	4,500.00
TOTAL	4,500.00	4,500.00	4,500.00	0.00	4,500.00
110-24 ALL OTHER / RED CROSS					
504-00 PURCHASED PROFESSIONAL/TECH	500.00	500.00	1,000.00	500.00	500.00
TOTAL	500.00	500.00	1,000.00	500.00	500.00
110-25 ALL OTHER / ST JOHN VALLEY ASSOCIATES					
504-00 PURCHASED PROFESSIONAL/TECH	0.00	0.00	4,000.00	4,000.00	0.00
TOTAL	0.00	0.00	4,000.00	4,000.00	0.00
110 ALL OTHER / MAINE PUBLIC BROADCASTING NETWORK					
504-00 PURCHASED PROFESSIONAL/TECH	0.00	0.00	100.00	100.00	0.00
TOTAL	0.00	0.00	100.00	100.00	0.00
110-27 ALL OTHER / AROOSTOOK COUNCIL-HEALTHY FAMILY					
504-00 PURCHASED PROFESSIONAL/TECH	0.00	0.00	200.00	200.00	0.00
TOTAL	0.00	0.00	200.00	200.00	0.00
110-29 ALL OTHER / COMMUNITY HEALTH & COUNCILING					
504-00 PURCHASED PROFESSIONAL/TECH	0.00	0.00	80.00	80.00	0.00
TOTAL	0.00	0.00	80.00	80.00	0.00
OTHER					
110-50 ALL OTHER / OTHER					
509-01 TAX ABATEMENT	7,000.00	9,009.04	7,000.00	0.00	7,000.00
509-30 TAX OVERLAY	20,588.53	10,000.00	0.00	-20,588.53	0.00
TOTAL	27,588.53	19,009.04	7,000.00	-20,588.53	7,000.00

	2012 APPROP	2012 ACTUAL EXPENSES	2013 BUDGET REQUEST	PROPOSED INC(DEC) OVER 2012 BUDGET	BUDGET COMMITTEE RECOMMENDS
110-51 MSAD # 27					
509-10 EDUCATION- MSAD # 27	2,108,828.28	2,108,828.57	2,191,385.00	82,556.72	2,191,385.00
TOTAL	2,108,828.28	2,108,828.57	2,191,385.00	82,556.72	2,191,385.00
110-56 ALL OTHER / BLOCKHOUSE					
509-10 PUBLIC AGENCY FUNDING	3,100.00	3,100.00	3,100.00	0.00	3,100.00
TOTAL	3,100.00	3,100.00	3,100.00	0.00	3,100.00
110-57 ALL OTHER / CHAMBER OF COMMERCE					
509-10 PUBLIC AGENCY FUNDING	10,000.00	10,000.00	10,000.00	0.00	10,000.00
TOTAL	10,000.00	10,000.00	10,000.00	0.00	10,000.00
110-58 ALL OTHER / ST JOHN SOIL & WATER					
509-10 PUBLIC AGENCY FUNDING	1,229.00	1,229.00	1,229.00	0.00	1,229.00
TOTAL	1,229.00	1,229.00	1,229.00	0.00	1,229.00
110-59 ALL OTHER / ST JOHN AROOSTOOK RC&D					
509-10 - PUBLIC AGENCY FUNDING	160.00	160.00	0.00	-160.00	0.00
TOTAL	160.00	160.00	0.00	-160.00	0.00
110-61 ALL OTHER / ME ACADIAN HERITAGE COUNCIL					
509-10 PUBLIC AGENCY FUNDING	250.00	250.00	250.00	0.00	250.00
TOTAL	250.00	250.00	250.00	0.00	250.00
110-67 ALL OTHER / UPDATING MUNICIPAL ASSESSMENT					
509-10 PUBLIC AGENCY FUNDING	7,000.00	7,000.00	7,000.00	0.00	7,000.00
TOTAL	7,000.00	7,000.00	7,000.00	0.00	7,000.00
110-71 ALL OTHER / TIF # 1 EAST MAIN ST					
507-01 LAND & LAND IMPROVEMENTS	23,882.00	160,502.88	23,882.00	0.00	23,882.00
TOTAL	23,882.00	160,502.88	23,882.00	0.00	23,882.00
110-71 ALL OTHER / TIF # 2 WEST MAIN ST/VILLAGE RD					
507-01 LAND & LAND IMPROVEMENTS	17,618.00	16,458.00	16,458.00	-1,160.00	16,458.00
TOTAL	17,618.00	16,458.00	16,458.00	-1,160.00	16,458.00
110-79 ALL OTHER / WORLD ACADIAN CONGRESS					
509-14 WORLD ACADIAN CONGRESS	0.00	0.00	4,233.00	4,233.00	4,233.00
TOTAL	0.00	0.00	4,233.00	4,233.00	4,233.00



2012 Annual Report

On August 18 and 19 over 2000 of you attended the Frenchville Fly-In & Air show organized by the St John Valley Aero Club and hosted by the airport. Over \$12,000 in sponsorship was raised from 50 local businesses and individuals, 8 Media Supporters were recognized for their participation, and more than 1000 hours of time was volunteered organizing and running the events. The air show was one of the most memorable events in the recent history of the Airport. Other highlights in 2012:

- Medical flights increased from an average of 48 annually to 64 in 2012. There were 35 critical care flights- 33 Life Flight and 2 Fresh Air Ambulance. There were 29 non-critical medical flights shared between Angel Flights and PALS. Medical flights eased travel for dozens of “Valley” residents in 2012. (Sector growth of 33%)
- Business flights increased from an average of 105 annually to 146 – a growth of 39%. A new insurance agency opened an office in Fort Kent and uses the airport regularly. This business has contributed to this years’ growth.
- Recreational flights grew this year from an average of 106 to 185 – a change of 75%. The St. John Valley Aero Club’s efforts to train new pilots and the Frenchville Fly-In & Air Show were largely responsible for the growth.

From such activity flows income growth from the sale of fuel positively impacting the operation of the airport.

The terminal, constructed in the 1970’s is not energy efficient. In 2012 your board of directors began implementing a five year terminal building capital improvement plan. Priority is being given to energy conservation improvements. In October 2012 we replaced the terminal’s leaking oil boiler with a wood gasification boiler. Cost of the project was \$39,824 or \$28,324 more than a new oil fired plant. Our payback on this installation in 2012 dollars is 4 years. Today all three buildings owned by the Authority are being heated by wood boilers. In 2012 most of our fuel wood was harvested from the Authority’s woodlot. In 2013 we have earmarked \$2,454 of our capital budget as seed money to replace windows or interior lighting. The capital investments described above will over time lower our operational costs.

During the next 4 year period we will continue to leverage the FAA funding available for pavement maintenance and new projects such as our 2012 project to extend taxiway Delta and the corporate hangar which was built in the fall of 2012. Funding for the hangar is programmed for 2013. The local investment in these three projects over two years (2012 and 2013) is just over \$27,000 and leverages \$546,000 in total project investment in partnership with the FAA and MDOT. The corporate hangar above will over time generate new income for the operation of the airport.

Finally, in the last six years, the Federal Aviation Administration has spent millions of dollars at the Northern Aroostook Regional Airport; ground and tree obstruction removal phase 1 and snow removal equipment in 2006, ground obstruction phase 2 and new airfield lighting in 2007, full depth runway reconstruction in 2008, a snow removal equipment garage in 2009, and storm water mitigation for the new hangar site in 2010. These projects created dozens of construction and service jobs.

The airport will continue to support modern aviation transportation to harness economic growth wherever possible.

You may contact the airport manager David Fernald, for more information regarding this report at 543-6300 or 436-1379. You may also speak to any of the Airport Authority directors listed below.

Directors of the Northern Aroostook Regional Airport are Chairman Paul Bouchard of Fort Kent, Vice President Dr. John Bouchard of Fort Kent, Treasurer Leland Roix of Madawaska, Secretary Fred Holmes of St. Agatha, Adam Paradis of Frenchville, Barbara Skinner of Madawaska, Steve Ouellette of Fort Kent and Don Berube of St. John. Alternates-Kelly Martin of Fort Kent and Camille Bernier of Frenchville

Town Clerk Report

	2010	2011	2012
MARRIAGES	18	20	29
BIRTHS	82	80	68
DEATHS	70	58	55
GENERAL ASSISTANCE	19	1	2
REGISTERED VOTERS AS OF 12/31/12	3,039	2,902	3,050
Unenrolled	851	803	879
Republican	496	479	523
Democratic	1,636	1,570	1,593
Green	56	50	54
Americans Elect	0	0	1
DOG LICENSES			
Male/Female	100	82	89
Neutered	388	385	460
Kennels	6	15	12

CARRY FORWARD - 2012

110-70-507-01	TIF # 1 EAST MAIN STREET	-136,620.88
110-71-507-01	TIF # 2 VILLAGE ROAD	1,160.00
111-50-507-10	REC & PARKS CAPITAL/EQUIPME	2,516.50
115-03-680-03	GRANT MONIES - PROJECT CANC	5,494.62
115-03-680-06	GM - COMM ENTERPRISE- STREE	99,480.91
115-03-680-10	GM- ST JOHN VALLEY BYWAY C	3,871.47
101-20-40230	HOMESTEAD EXEMPTION 2012	-20,047.26
115-03-45002	GRANT MONIES - PROJECT CANC	-8,000.00
115-03-45005	GM - BOAT FACILITY FUND - LAN	-15,000.00
115-03-45006	COMMUNITY ENTERPRISE - STRE	-79,039.00
115-03-45010	ST JOHN VALLEY BYWAY CORRI	8,829.00
115-03-45018	MDOT SIGNAGE - FISHRIVER BY	-10,470.00
10-11410-03	HOUSING MITIGATION - MEMA	25,194.08
10-11410-05	WATER - RURAL DEVELOPMENT	46,715.24
10-11410-09	SEWER - RURAL DEVELOPMENT	-54,304.91
10-11410-50	LIONS PAVILION	621.45
10-11410-51	FLAG PROJECT ACCOUNT	2,398.85
10-11510-01	NS CHECK	-41.00
10-24110-01	BMV -CF	10,512.10
10-24110-02	DOGS - CF	382.00
10-24110-06	VITAL RECORDS FEE - CF	124.00
10-24110-51	IF & W FEES - CF	16,142.60
10-24610-07	COFFEE FUND	218.48
10-24610-09	SODA FUND	284.53
101-10-40114	PLUMBING PERMITS	295.00

TOTAL -99,282.22

	2012 APPROP	2012 ACTUAL EXPENSES	2013 BUDGET REQUEST	PROPOSED INC(DEC) OVER 2012 BUDGET	BUDGET COMMITTEE RECOMMENDS
102- 09 OFFICE OF PLANNING & DEVELOPMENT					
501 - SALARY/WAGES					
01 - DEPT HEAD	30,295.00	2,163.60	37,875.00	7,580.00	37,875.00
03 - NON-SUPERVSR	12,390.00	12,385.48	12,637.00	247.00	12,637.00
04 - CLERICAL	27,200.00	27,027.88	28,043.00	843.00	28,043.00
05 - SAFETY OFFIC	2,000.00	0.00	0.00	-2,000.00	0.00
06 - EMA DIRECTOR	2,000.00	0.00	0.00	-2,000.00	0.00
502 - EMPL BENEFIT					
01 - UNEMPL COMP	659.00	627.88	0.00	-659.00	0.00
02 - WORKERS COMP	508.00	390.40	336.00	-172.00	336.00
11 - DEFERRED CMP	1,900.00	1,115.00	2,340.00	440.00	2,340.00
20 - HEALTH INS	23,880.00	15,636.58	29,438.00	5,558.00	29,438.00
30 - FICA	4,855.00	2,491.69	4,561.00	-294.00	4,561.00
31 - MEDICARE	1,135.00	582.43	1,067.00	-68.00	1,067.00
503 - SUPPLIES					
01 - OFFICE	350.00	556.48	450.00	100.00	450.00
06 - POSTAGE	100.00	72.75	100.00	0.00	100.00
504 - PROF & TECH					
01 - EMPL TRAING	800.00	424.00	1,000.00	200.00	1,000.00
02 - DUES /MEMBER	125.00	96.95	125.00	0.00	125.00
50 - LEGAL EXPENS	400.00	1,292.75	1,000.00	600.00	1,000.00
51 - O/PROF SVC	200.00	600.00	400.00	200.00	400.00
52 - AUDIT SERVC	1,000.00	1,500.00	1,250.00	250.00	1,250.00
505 - PROPERTY SVC					
12 - TELEPHONE	1,200.00	1,241.56	1,200.00	0.00	1,200.00
40 - GEN REPAIRS	200.00	249.99	200.00	0.00	200.00
506 - OTHER PURCH					
01 - LIAB INS	461.00	455.94	420.00	-41.00	420.00
02 - P/O LIAB INS	624.00	623.50	546.00	-78.00	546.00
05 - OTHER INS	14.00	13.48	11.00	-3.00	11.00
10 - TRAVEL	800.00	754.78	1,200.00	400.00	1,200.00
20 - ADVERTISING	500.00	1,483.66	1,000.00	500.00	500.00
507 - PROPERTY					
10 - EQUIPMENT	200.00	190.85	200.00	0.00	200.00
509 - MISC ITEMS					
00 - MISC ITEMS	200.00	108.50	200.00	0.00	200.00
05 - INTERNET FEE	2,004.00	2,019.00	2,004.00	0.00	2,004.00
TOTAL	116,000.00	74,105.13	127,603.00	11,603.00	127,103.00

2012 GRANT ACTIVITY

	Amount
MEMA Housing Mitigation - 2008	851,666.00
Expended	823,246.82
Balance Available	28,418.19
 Riverfront Community Development Bond - 2009	 186,300.00
America's First Mile	72,500.00
Riverside Park	113,800.00
Balance Available	0.00
 RD Loan/Grant - Water/Wastewater Infrastructure - 2009	 3,500,000.00
Expended	3,500,000.00
Balance Available	-
 LWCF- Riverside Park Youth Soccer Field - 2010	 57,000.00
Expended	57,000.00
Balance Available	-
 CDBG - Technical Assistance- 2010 (7/1/10 - 6/30/11)	 85,000.00
Expended	85,000.00
Balance Available	-
 MMA - SAFETY ENHANCEMENT GRANT - 2011(admin.)	 2,000.00
Expended	2,000.00
Balance Available	-
 MMA - SAFETY ENHANCEMENT GRANT - 2011(OPED)	 2,000.00
Expended	2,000.00
Balance Available	-
 CDBG - Technical Assistance- 2011 (7/1/11 - 6/30/12)	 65,000.00
Expended	56,171.00
Balance Available	8,829.00
 MAINE FOREST SERVICE: PROJECT CANOPY - 2011	 8,000.00
Expended	-
Balance Available	8,000.00
 FAME - 2011	 50,000.00
Expended	50,000.00
Balance Available	-
 STATE OF MAINE - Fall Foilage 2012	 4,189.96
Expended	4,189.96
Balance Available	0.00
 STATE OF MAINE - Seat Belt Campaign - 2012	 1,920.28
Expended	1,920.28
Balance Available	0.00
 STATE OF MAINE -Flatlander 2012	 5,560.70
Expended	5,560.70
Balance Available	-

2012 GRANT ACTIVITY (cont.)

STATE OF MAINE - SNOWMOBILE - 2012		18,700.00
	Expended	18,700.00
	Balance Available	0.00
STATE OF MAINE - Outlander 2012		4,295.20
	Expended	4,295.20
	Balance Available	-
DOC - Heritage Trail - 2012		7,000.00
	Expended	7,000.00
	Balance Available	0.00
STATE OF MAINE - Warden ATV -2012		776.70
	Expended	776.70
	Balance Available	0.00
BYRNE GRANT - 2012		1,493.90
	Expended	1,493.90
	Balance Available	-
VOLUNTEER FIRE ASSISTANCE - 2012		3,000.00
	Expended	3,000.00
	Balance Available	-
CDBG -EDP - Todd Custom Contracting - 2012		50,000.00
	Expended	50,000.00
	Balance Available	-
CDBG -Streetscapes 2012		150,000.00
	Expended	70,961.00
	Balance Available	79,039.00
SCENIC BYWAY - 2012		8,829.00
	Expended	8,829.00
	Balance Available	-
CDBG - Technical Assistance- 2012 (7/1/12 - 6/30/13)		50,000.00
	Expended	-
	Balance Available	50,000.00
CDBG -EDP - Riverview Homes - 2012		90,000.00
	Expended	-
	Balance Available	90,000.00
MMA - SAFETY ENHANCEMENT GRANT - 2012 (ADMIN)		2,000.00
	Expended	2,000.00
	Balance Available	-
MMA - SAFETY ENHANCEMENT GRANT - 2012 (WA/SW)		1,134.00
	Expended	0.00
	Balance Available	1,134.00

2012 GRANT ACTIVITY (cont.)

GIBSON REALTY - 2012		10,000.00
	Expended	10,000.00
	Balance Available	-
SSBCI -FAME - 2012 (DR Logging)		120,000.00
	Expended	120,000.00
	Balance Available	-
MMA WELLNESS GRANT 2012		840.00
	Expended	100.00
	Balance Available	740.00
DOC - Boating Facilities Fund -2012		12,369.21
	Expended	12,369.21
	Balance Available	0.00
MDOT - Safer Routes - 2012		30,000.00
	Expended	-
	Balance Available	30,000.00
MDOT - Fish River Scenic Byways - 2012		30,000.00
	Expended	30,000.00
	Balance Available	0.00
ACAP/Community Voices- Underage - 2012		1,748.45
	Expended	1,748.45
	Balance Available	0.00



Refurbished Boating Facility.

DEVELOPMENT LOAN

	2011	2012
Beginning Balance	42,779.76	71,870.04
Loan Payments	43,881.98	62,683.53
Interest	75.77	67.96
Disbursement	-55,000.00	-83,866.70
Administrative Fee (18%)	-8,367.48	-11,283.04
Available to Loan	71,870.04	39,471.79

FAME

Beginning Balance	19,624.08	23,051.79
Loan Payments	33,128.44	29,279.64
Interest	55.24	16.98
Disbursement	-29,838.44	-43,500.00
Administrative Fee (7% of Interest Earned)	-82.19	-149.06
Available to Loan	23,051.79	8,699.35

COMMUNITY ENTERPRISE

Balance of Loan from Grant Drawdown	32,875.00	
Beginning Balance	4,913.86	20,431.63
Loan Payments	15,494.45	22,507.98
Interest	23.80	54.91
Disbursement	-32,875.50	0.00
Administrative Fee (4% of Interest Earned)	-108.62	-686.56
Available to Loan	20,431.63	42,308.96

SSBCI - FAME

Beginning Balance		120,000.00
Loan Payments		7,636.74
Interest		15.58
Disbursement		-120,000.00
Administrative Fee (4% of Interest Earned)		-209.28
Available to Loan	120,000.00	7,443.04

PLANNING & DEVELOPMENT ADMINISTRATION RESERVE

	2011	2012
Beginning Balance	92,634.50	120,288.95
Unexpended Fund Balance	40,991.84	41,894.87
Administrative Fee	8,558.29	12,326.93
Interest	264.06	264.64
Website Design	-4,000.00	0.00
Acadian Congress	-4,233.00	0.00
NMDC Dues	-7,299.74	-7,368.83
FAME	-700.00	-590.00
Miscellaneous		-1,700.00
Consulting Fees	-5,927.00	-17,256.81
	120,288.95	147,859.75

Land Use Permits

WHEN LAND USE PERMITS ARE NEEDED

Fort Kent Zoning Ordinance, Section 22.82

LAND USE PERMIT

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

LAND USE PERMITS ISSUED	2010	2011	2012
New Homes(stick built)	7	3	6
Mobile Homes/Manufactured Homes	3	7	3
Residential Garages, Storage sheds & camps	24	21	24
Home Improvements & Remodeling- Alterations	13	5	8
Additions to homes	6	8	6
Addition to Commercial Buildings & Renovations/Alterations	6	8	2
Fences, Porches & Decks	13	7	5
Junkyard Renewal	1	1	1
2011 permit renewals	0	3	0
Home Occupations	0	0	3
Timber Harvest Permits	25	15	18
Fill/Excavation	2	0	0
Signs	7	8	5
Relocated structures	3	4	0
New Business	6	7	6
Kennels/Stables/Barns	2	0	1
Commercial Apts.	1	0	1
Private/Public Clubs	0	1	0
Subdivision or expansion of subdivision	2	1	0
Swimming Pools	1	0	0
Commercial Garages and Storage	3	9	8
Other: Parking/Campsite	3	0	2
Town/Government/State Bldgs/Hospital Projects (Tax Exemption)	6	2	6
Telecommunication, Wind Towers, Test Sites, Substation	3	1	0
Driveway Permits	3	3	4
TOTAL	140	114	109

Plumbing Permits

Internal Plumbing	25	14	12
Septic Systems	11	11	8
TOTAL PLUMBING PERMITS	36	25	20



International Bridge work. Courtesy of Fiddlehead Focus

RESERVE ACCOUNTS - 2012**ADMINISTRATION CAPITAL / EQUIPMENT**

102-01	ADMINISTRATION	5,343.97
101-30-40330	VITAL RECORDS	940.60
10-24110-06	VITAL RECORDS FEE	-4.00
10-37230-01	ADMIN CAPITAL/EQUIPMENT RESER	94,510.26

TOTAL 100,790.83

HERITAGE TRAIL

10-37230-02	HERITAGE TRAIL RESERVE	23,307.33
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TOTAL 23,307.33

PUBLIC WORKS CAPITAL / EQUIPMENT

105-01	PUBLIC WORKS	17,454.66
10-37230-04	PW CAPITAL/EQUIPMENT RESERVE	36,652.34

TOTAL 54,107.00

POLICE CAPITAL / EQUIPMENT

104-01	POLICE	11,563.15
101-01-40172	CONCEALED WEAPONS	145.00
101-10-40130	DOG LICENSES	64.00
101-10-40150	HUNTING & FISHING LICENSES	836.75
101-30-40312	CORRECTIONAL FEES	105.00
101-30-43015	OFFICERS AT FUNCTIONS	2,110.11
101-30-43016	ACCIDENT REPORTS	209.00
101-30-40334	ANIMAL / SHELTER FEES	600.00
101-40-40402	PARKING TICKETS	60.00
10-37230-05	POLICE CAPITAL/EQUIPMENT RESERV	57,403.08

TOTAL 73,096.09

JALBERT PARK RESERVE

10-37230-06	JALBERT PARK RESERVE	7,508.98
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TOTAL 7,508.98

FIRE CAPITAL / EQUIPMENT

104-03	FIRE	10,132.13
10-37230-07	FIRE CAPITAL/EQUIPMENT RESERVE	2,461.54

TOTAL 12,593.67

RESERVE ACCOUNTS - 2012**RECREATION CAPITAL / EQUIPMENT**

106-05	RECREATION	2,851.04
101-30-40350	REC CONCESSIONS	735.13
101-30-40352	REC SPRING PROGRAMS	1,073.50
101-30-40353	REC SUMMER PROGRAMS	6,422.05
101-30-40354	REC FALL PROGRAMS	184.00
101-30-40357	RV PARK FEES	3,218.98
101-30-40358	REC WINTER PROGRAMS	352.25
101-30-40359	REC OTHER	201.50
10-37230-08	REC CAPITAL/EQUIPMENT RESERVE	39,227.26

TOTAL 54,265.71

FIRE TRUCK & ALARM

10-37230-09	FIRE TRUCK & ALARM	7,122.11
10-37230-09	FIRE TRUCK & ALARM - LADDER TR	44,223.41

TOTAL 51,345.52

RESERVE ACCOUNTS - 2012 cont.**INDUSTRIAL PARK RESERVE**

10-37230-10	INDUSTRIAL PARK RESERVE	87,255.36
10-37230-10	INDUSTRIAL PARK RESERVE - RENT	5,000.00

TOTAL 92,255.36

POLICE DRUG SEIZURE FUNDS

10-37230-11	DRUG SEIZURE FUNDS	35,832.80
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TOTAL 35,832.80

PUBLIC WORKS ROAD RESERVE

101-20-40227	URIP	79,146.50
10-37230-16	ROAD RESERVE	-75,471.49

TOTAL 3,675.01

PLANNING AND DEVELOPMENT ADMIN RESERVE

	BEGINNING BALANCE	120,288.95
102-09	PLANNING	41,894.87
	ADMINISTRATIVE FEE	12,276.51
	INTEREST	264.64
	MMA GRANT - WORKSTATION	2,000.00
	FAME ANNUAL FEES	-525.00
	CONSULTING FEES	-13,821.07
	OPED SEC WORKSTATION	-3,295.00
	FAME SSBCI PROGRAM	-65.00
	NMDC DUES	-7,368.83
	ADV/UPDATING MAPS FOR COMP PL	-3,435.74
	MURAL PROJECT	-405.00

TOTAL 147,809.33

REVOLVING LOAN FUND

BEGINNING BALANCE	134,933.49
RL LOANS RECEIVABLE	99,652.08
INTEREST	155.43
FAME SSBCI FUNDS	120,000.00
ADMINISTRATIVE FEE	-12,276.51
LOAN DISBURSEMENTS - FAME	-30,000.00
LOAN DISBURSEMENTS - FAME SSBC	-120,000.00
LOAN DISBURSEMENTS - RLF	-55,500.00

TOTAL 136,964.49

LEVEE RESERVE

10-37230-21	LEVEE RESERVE	4,861.00
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TOTAL 4,861.00

ANIMAL SHELTER RESERVE

104-09	ANIMAL CONTROL	1,467.00
10-37140-08	ANIMAL SHELTER	4,050.82

TOTAL 5,517.82

SNOWMOBILE ASSOCIATION RESERVE

10-37140-13	SNOWMOBILE ASSOCIATION	39,676.17
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TOTAL 39,676.17

RESERVE ACCOUNTS - 2012 cont.**WATER FUND BALANCE**

	BEGINNING BALANCE	529,583.02
	WATER RECEIVABLE	-10,994.65
10-11410-20	WATER - RURAL DEVELOPMENT 3 &	-5,765.39
	WATER - RURAL DEVELOPMENT 3 &	-6,670.02
	OPERATING INCOME/LOSS	30,477.10
TOTAL		536,630.06

WASTEWATER FUND BALANCE

	BEGINNING BALANCE	710,701.19
	WASTEWATER RECEIVABLE	-37,296.04
10-11410-21	WASTEWATER - RURAL DEVELOPMI	-9,275.81
	WASTEWATER - RURAL DEVELOPMI	-177,419.54
	OPERATING INCOME/LOSS	-66,770.72
TOTAL		419,939.08

WASTEWATER - SLUDGE REMOVAL RESERVE

54,526.05

TOTAL

54,526.05

WASTEWATER - INDUSTRIAL ESCROW

76,709.04

TOTAL

76,709.04

WASTEWATER CAPITAL / EQUIPMENT RESERVE

BEGINNING BALANCE	134,170.32
RIVERSIDE PARK PUMP STATION UP	-66,929.30

TOTAL

67,241.02

WASTEWATER BUILDING / PAVING RESERVE

42,397.80

TOTAL

42,397.80

WASTEWATER BUILDING / TRUCK

10-37230-20	WW TRUCK	2,000.00
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TOTAL

2,000.00

	2012 APPROP	2012 ACTUAL REVENUES	2013 BUDGET REQUEST	PROPOSED INC(DEC) OVER 2012 BUDGET	BUDGET COMMITTEE RECOMMENDS
ADMINISTRATION REVENUES					
101-10-40110 BUILDING PERMITS	1,500.00	1,440.00	1,500.00	0.00	1,500.00
101-30-40330 MARRIAGE, DEATH, BIRTH CERITICATES	8,000.00	8,940.60	8,000.00	0.00	8,000.00
101-10-40130 DOG LICENSES	500.00	564.00	500.00	0.00	500.00
101-10-40160 MOTOR VEHICLE FEES	15,500.00	15,368.00	15,000.00	-500.00	15,000.00
101-30-40303 FKUD- CONTRACTED SERVICES	55,000.00	55,000.00	55,000.00	0.00	55,000.00
TOTAL	80,500.00	81,312.60	80,000.00	-500.00	80,000.00

	2012 APPROP	2012 ACTUAL REVENUES	2013 BUDGET REQUEST	PROPOSED INC(DEC) OVER 2012 BUDGET	BUDGET COMMITTEE RECOMMENDS
POLICE DEPARTMENT REVENUES					
101-10-40150 FISHING & HUNTING LICENSES	2,800.00	3,636.75	3,000.00	200.00	3,000.00
101-10-40172 CONCEALED WEAPONS	100.00	245.00	100.00	0.00	100.00
101-30-40314 FIRE ALARM SYSTEM	600.00	700.00	600.00	0.00	600.00
101-40-40402 PARKING TICKETS	500.00	560.00	500.00	0.00	500.00
101-30-43016 ACCIDENT REPORTS	200.00	409.00	200.00	0.00	200.00
101-30-43015 OFFICERS AT FUNCTIONS	4,104.00	6,214.11	4,500.00	396.00	4,500.00
101-30-40334 ANIMAL CONTROL / SHELTER FEES	1,000.00	1,600.00	1,000.00	0.00	1,000.00
101-30-40315 AMBULANCE SERVICE	15,025.00	15,025.00	15,025.00	0.00	15,025.00
101-30-43020 ST FRANCIS FIRE DEPT	1,171.00	1,171.25	1,171.00	0.00	1,171.00
TOTAL	25,500.00	29,561.11	26,096.00	596.00	26,096.00

	2012 APPROP	2012 ACTUAL REVENUES	2013 BUDGET REQUEST	PROPOSED INC(DEC) OVER 2012 BUDGET	BUDGET COMMITTEE RECOMMENDS
RECREATION & PARKS DEPT REVENUES					
101-30-40350 CONCESSIONS	1,800.00	2,535.13	1,800.00	0.00	1,800.00
101-30-40357 RV PARK	0.00	0.00	3,600.00	3,600.00	3,600.00
101-30-40352 SPRING PROGRAMS	3,550.00	4,623.50	3,550.00	0.00	3,550.00
101-30-40353 SUMMER PROGRAMS	8,300.00	14,722.05	10,000.00	1,700.00	10,000.00
101-30-40354 FALL PROGRAMS	3,050.00	3,234.00	3,000.00	-50.00	3,000.00
101-30-40358 WINTER PROGRAMS	2,300.00	2,652.25	2,300.00	0.00	2,300.00
TOTAL	19,000.00	27,766.93	24,250.00	5,250.00	24,250.00

Municipal Debt Service

	Principal		Interest	Total Debt Service	Balance
MAINE MUNICIPAL BOND BANK - MUNICIPAL FIRE STATION (1997B)					
2012	21,250.00	5.63%	7,332.52	28,582.52	123,713.00
2013	21,250.00	5.78%	5,968.00	27,218.00	96,495.00
2014	21,250.00	5.78%	4,718.60	25,968.60	70,526.40
2015	21,250.00	5.78%	3,488.20	24,738.20	45,788.20
2016	21,250.00	5.78%	2,256.80	23,506.80	22,281.40
2017	21,250.00	5.78%	1,031.40	22,281.40	0.00
MAINE MUNICIPAL BOND BANK - PUBLIC WORKS - Road Improvement Project (2002E)					
2012	100,000.00	3.45%	3,450.00	103,450.00	0.00
NMDC - TAX INCREMENT FINANCING # 2-Village Rd.Water/Sewer Line Ext.-(2006)					
2012	16,458.00	0.00%	0.00	16,458.00	65,832.00
2013	16,458.00	0.00%	0.00	16,458.00	49,374.00
2014	16,458.00	0.00%	0.00	16,458.00	32,916.00
2015	16,458.00	0.00%	0.00	16,458.00	16,458.00
2016	16,458.00	0.00%	0.00	16,458.00	0.00
T.D. BANKNORTH LEASING (2007) SCBA COMPRESSOR					
2012	5,460.53	4.61%	251.73	5,712.26	0.00
T.D. BANKNORTH LEASING-(2007) SNOGO BLOWER					
2012	24,636.27	4.57%	1,125.89	25,762.16	0.00
MAINE MUNICIPAL BOND BANK - PUBLIC WORKS - New Town Garage (2003E)(Refinanced 2011)					
2012	25,895.00	3.71%	9,396.97	35,291.97	313,310.76
2013	25,895.00	3.84%	8,022.81	33,917.81	279,392.95
2014	25,895.00	3.84%	7,359.41	33,254.41	246,138.54
2015	25,895.00	3.99%	8,454.34	34,349.34	211,789.20
2016	25,895.00	4.09%	7,380.57	33,275.57	178,513.63
2017	25,895.00	4.19%	6,456.49	32,351.49	146,162.14
2018	25,895.00	4.29%	5,805.44	31,700.44	114,461.70
2019	25,895.00	5.09%	4,688.20	30,583.20	83,878.50
2020	25,895.00	5.09%	3,414.81	29,309.81	54,568.69
2021	25,895.00	5.09%	2,052.74	27,947.74	26,620.95
2022	25,895.00	5.09%	725.95	26,620.95	0.00
MAINE MUNICIPAL BOND BANK - (2006) ROAD IMPROVEMENTS					
2012	120,000.00	3.25%	21,780.00	141,780.00	520,586.67
2013	120,000.00	4.85%	17,880.00	137,880.00	382,706.67
2014	120,000.00	3.15%	12,060.00	132,060.00	250,646.67
2015	120,000.00	4.90%	8,280.00	128,280.00	122,366.67
2016	120,000.00	2.00%	2,366.67	122,366.67	0.00
T.D. BANKNORTH LEASING-(2010) KAWASAKI WHEEL LOADER					
2012	39,967.11	3.175%	3,929.47	43,896.58	87,793.16
2013	41,236.21	3.175%	2,660.37	43,896.58	43,896.58
2014	42,545.61	3.175%	1,350.97	43,896.58	-
COPIER 60 MONTH LEASE (2011) SAVIN PHOTOCOPIER					
2012	2,172.00			2,172.00	6,878.00
2013	2,172.00			2,172.00	4,706.00
2014	2,172.00			2,172.00	2,534.00
2015	2,172.00			2,172.00	362.00
2016	362.00			362.00	0.00
T.D. BANKNORTH LEASING-(2013) INTERNATIONAL PLOW TRUCK					
2012					184,676.73
2013	21,320.54	3.09%	5,061.85	26,382.39	158,294.34
2014	21,979.35	3.09%	4,403.04	26,382.39	131,911.95
2015	22,658.51	3.09%	3,723.88	26,382.39	105,529.56
2016	23,358.66	3.09%	3,023.73	26,382.39	79,147.17
2017	24,080.44	3.09%	2,301.95	26,382.39	52,764.78
2018	24,824.53	3.09%	1,557.86	26,382.39	26,382.39
2019	25,591.61	3.09%	790.78	26,382.39	0.00

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

Wastewater Department Debt Service

	Principal	Interest Rate	Interest	Total Debt Service	Balance
MAINE MUNICIPAL BOND BANK (2003A) - WASTEWATER FACILITY IMPROVEMENTES					
2012	18,482.19	2.46%	872.12	19,354.31	75,836.95
2013	18,482.19	2.46%	684.44	19,166.63	56,670.32
2014	18,482.19	2.46%	551.11	19,033.30	37,637.02
2015	18,482.19	2.46%	404.00	18,886.19	18,750.83
2016	18,482.19	2.46%	268.64	18,750.83	0.00
MAINE MUNICIPAL BOND BANK (2001FR) - WASTEWATER TREATMENT FACILITY					
2012	105,221.13	2.15%	27,350.69	132,571.82	1,213,217.18
2013	107,893.74	2.15%	25,094.59	132,988.33	1,080,228.85
2014	110,634.25	2.15%	22,781.18	133,415.43	946,813.42
2015	113,444.36	2.15%	20,409.01	133,853.37	812,960.05
2016	116,325.84	2.15%	17,976.59	134,302.43	678,657.62
2017	119,280.52	2.15%	15,482.39	134,762.91	543,894.71
2018	122,310.24	2.15%	12,924.83	135,235.07	408,659.64
2019	125,416.92	2.15%	10,302.30	135,719.22	272,940.42
2020	128,602.51	2.15%	7,613.18	136,215.69	136,724.73
2021	131,868.99	2.15%	4,855.74	136,724.73	0.00

Water Department Debt Service

	Principal	Interest Rate	Interest	Total Debt Service	Balance
MAINE DEPARTMENT OF TRANSPORTATION - PLEASANT STREET					
2012	5,100.00	0%	0.00	5,100.00	10,241.63
2013	5,100.00	0%	0.00	5,100.00	5,141.63
2014	5,141.63	0%	0.00	5,141.63	0.00
MAINE MUNICIPAL BOND BANK (2001D) - CORROSION CONTROL FACILITY					
2012	40,422.00	4.30%	23,103.48	63,525.48	584,944.41
2013	42,160.00	4.500%	21,097.43	63,257.43	521,686.98
2014	44,057.00	5.125%	19,404.57	63,461.57	458,225.41
2015	46,315.00	5.125%	19,135.44	65,450.44	392,774.97
2016	48,688.00	5.125%	16,763.91	65,451.91	327,323.06
2017	51,184.00	5.125%	14,274.88	65,458.88	261,864.18
2018	53,807.00	5.125%	11,681.95	65,488.95	196,375.23
2019	56,565.00	5.125%	8,914.49	65,479.49	130,895.74
2020	59,463.00	5.125%	5,987.33	65,450.33	65,445.41
2021	62,511.00	5.125%	2,934.41	65,445.41	0.00

Water & Wastewater Department Debt Service

	Principal	Interest Rate	Interest	Total Debt Service	Balance
USDA- \$531,000 GENERAL OBLIGATION BOND					
2012	12,096.99	2.50%	13,275.01	25,372.00	735,697.01
2013	12,399.43	2.50%	12,972.57	25,372.00	710,325.01
2014	12,709.42	2.50%	12,662.58	25,372.00	684,953.01
2015	13,027.15	2.50%	12,344.85	25,372.00	659,581.01
2016	13,352.84	2.50%	12,019.16	25,372.00	634,209.01
2017	13,686.63	2.50%	11,685.37	25,372.00	608,837.01
2018	14,028.82	2.50%	11,343.18	25,372.00	583,465.01
2019	14,379.51	2.50%	10,992.49	25,372.00	558,093.01
2020	14,739.00	2.50%	10,633.00	25,372.00	532,721.01
2021	15,107.51	2.50%	10,264.49	25,372.00	507,349.01
2022	15,485.17	2.50%	9,886.83	25,372.00	481,977.01
2023	15,872.33	2.50%	9,499.67	25,372.00	456,605.01
2024	16,269.12	2.50%	9,102.88	25,372.00	431,233.01
2025	16,675.84	2.50%	8,696.16	25,372.00	405,861.01
2026	17,092.74	2.50%	8,279.26	25,372.00	380,489.01
2027	17,520.05	2.50%	7,851.95	25,372.00	355,117.01
2028	17,958.05	2.50%	7,413.95	25,372.00	329,745.01
2029	18,407.00	2.50%	6,965.00	25,372.00	304,373.01
2030	18,867.19	2.50%	6,504.81	25,372.00	279,001.01
2031	19,338.88	2.50%	6,033.12	25,372.00	253,629.01
2032	19,822.36	2.50%	5,549.64	25,372.00	228,257.01
2033	20,317.92	2.50%	5,054.08	25,372.00	202,885.01
2034	20,825.85	2.50%	4,546.15	25,372.00	177,513.01
2035	21,346.49	2.50%	4,025.51	25,372.00	152,141.01
2036	21,880.15	2.50%	3,491.85	25,372.00	126,769.01
2037	22,427.14	2.50%	2,944.86	25,372.00	101,397.01
2038	22,987.86	2.50%	2,384.14	25,372.00	76,025.01
2039	23,562.55	2.50%	1,809.45	25,372.00	50,653.01
2040	24,151.59	2.50%	1,220.41	25,372.00	25,281.01
2041	24,664.42	2.50%	616.59	25,281.01	0.00



Archery Range, an Eagle Scout project by Adam Bouchard

	2012 APPROP	2012 ACTUAL EXPENSES	2013 BUDGET REQUEST	PROPOSED INC(DEC) OVER 2012 BUDGET	BUDGET COMMITTEE RECOMMENDS
MUNICIPAL DEBT					
108-01 FIRE HOUSE LOAN (1997B)					
508-00 DEBT SERICE	28,583.00	28,582.52	27,218.00	-1,365.00	27,218.00
TOTAL	28,583.00	28,582.52	27,218.00	-1,365.00	27,218.00
108-02 ROAD IMPROVEMENT LOAN (2002E)					
508-00 DEBT SERVICE	103,450.00	103,450.00	0.00	-103,450.00	0.00
TOTAL	103,450.00	103,450.00	0.00	-103,450.00	0.00
108-03 ROAD IMPROVEMENT LOAN (2006B)					
508-00 DEBT SERVICE	141,780.00	141,780.00	137,880.00	-3,900.00	137,880.00
TOTAL	141,780.00	141,780.00	137,880.00	-3,900.00	137,880.00
108-04 TOWN GARAGE LOAN (2003E)					
508-00 DEBT SERVICE	35,292.00	35,291.95	33,918.00	-1,374.00	33,918.00
TOTAL	35,292.00	35,291.95	33,918.00	-1,374.00	33,918.00
108-08 SNO-GO BLOWER LEASE					
508-00 DEBT SERVICE	25,763.00	25,762.16	0.00	-25,763.00	0.00
TOTAL	25,763.00	25,762.16	0.00	-25,763.00	0.00
108-09 SCBA COMPRESSOR LEASE					
508-00 DEBT SERVICE	5,712.00	5,732.93	0.00	-5,712.00	0.00
TOTAL	5,712.00	5,732.93	0.00	-5,712.00	0.00
108-10 KAWASAKI WHEEL LOADER					
508-00 DEBT SERVICE	43,897.00	43,896.58	43,897.00	43,897.00	43,897.00
TOTAL	43,897.00	43,896.58	43,897.00	43,897.00	43,897.00
108-11 INT'L PLOW TRUCK (2013)					
508-00 DEBT SERVICE	0.00	0.00	26,383.00	26,383.00	16,383.00
TOTAL	0.00	0.00	26,383.00	26,383.00	16,383.00

	2012 APPROP	2012 ACTUAL EXPENSES	2013 BUDGET REQUEST	PROPOSED INC(DEC) OVER 2012 BUDGET	2013 BUDGET RECOMMENDS
APPROPRIATION SUMMARY					
ADMINISTATION	362,000.00	356,656.03	364,100.00	2,100.00	364,100.00
OFFICE OF PLANNING & DEVELOPMENT	116,000.00	74,105.13	127,603.00	11,603.00	127,103.00
POLICE DEPARTMENT	508,000.00	496,436.85	514,808.00	6,808.00	514,508.00
FIRE DEPARTMENT	63,000.00	52,867.87	71,190.00	8,190.00	63,590.00
PUBLIC WORKS DEPARTMENT	693,000.00	675,545.34	701,155.00	8,155.00	699,655.00
STREET LIGHTS - ELECTRICITY	57,000.00	52,874.84	55,000.00	-2,000.00	54,000.00
SOLID WASTE DISPOSAL	343,000.00	342,788.92	345,000.00	2,000.00	345,000.00
LIBRARY	28,000.00	28,000.00	28,560.00	560.00	28,000.00
RECREATION DEPARTMENT	201,000.00	198,148.96	204,891.00	3,891.00	202,391.00
FIRE HOUSE LOAN (1997B)	28,583.00	28,582.52	27,218.00	-1,365.00	27,218.00
ROAD IMPROVEMENT LOAN (2002E)	103,450.00	103,450.00	0.00	-103,450.00	0.00
ROAD IMPROVEMENT LOAN (2006B)	141,780.00	141,780.00	137,880.00	-3,900.00	137,880.00
TOWN GARAGE LOAN (2003E)	35,292.00	35,291.95	33,918.00	-1,374.00	33,918.00
SNO-GO BLOWER LEASE	25,763.00	25,762.16	0.00	-25,763.00	0.00
SCBA COMPRESSOR LEASE	5,712.00	5,732.93	0.00	-5,712.00	0.00
KAWASAKI WHEEL LOADER	43,897.00	43,896.58	43,897.00	0.00	43,897.00
INT'L PLOW TRUCK	0.00	0.00	26,383.00	26,383.00	16,383.00
COUNTY TAX	230,932.50	230,932.50	230,933.00	0.50	247,755.70
NORTHERN MAINE DEVELOPMENT COMMISSIO	0.00	0.00	7,428.00	7,428.00	0.00
NORTHERN AROOSTOOK REG. AIRPORT	25,826.00	25,826.00	25,824.00	-2.00	25,824.00
PUBLIC FIRE PROTECTION (HYDRANTS)	100,000.00	100,000.00	100,000.00	0.00	100,000.00
GENERAL ASSISTANCE	7,500.00	502.45	7,500.00	0.00	6,000.00
ACAP	820.00	819.40	820.00	0.00	820.00
AROOSTOOK AREA AGENCY ON AGING	4,500.00	4,500.00	4,500.00	0.00	4,500.00
RED CROSS	500.00	500.00	1,000.00	500.00	500.00
ST JOHN VALLEY ASSOCIATES	0.00	0.00	4,000.00	4,000.00	0.00
MAINE PUBLIC BROADCASTING NETWORK	0.00	0.00	100.00	100.00	0.00
AROOSTOOK COUNCIL- HEALTHY FAMILY	0.00	0.00	200.00	200.00	0.00
COMMUNITY HEALTH & COUNCILING	0.00	0.00	80.00	80.00	0.00
TAX ABATEMENTS	7,000.00	9,009.04	7,000.00	0.00	7,000.00
TAX OVERLAY	20,588.53	10,000.00	0.00	-20,588.53	0.00
MSAD # 27	2,108,828.57	2,108,828.57	2,191,385.00	82,556.43	2,191,385.00
BLOCKHOUSE	3,100.00	3,100.00	3,100.00	0.00	3,100.00
CHAMBER OF COMMERCE	10,000.00	10,000.00	10,000.00	0.00	10,000.00
ST JOHN VALLEY SOIL & WATER CONSERVATIC	1,229.00	1,229.00	1,229.00	0.00	1,229.00
ST JOHN AROOSTOOK RC & D	160.00	160.00	0.00	-160.00	0.00
MAINE ACADIAN HERITAGE COUNCIL	250.00	250.00	250.00	0.00	250.00
UPDATING MUNICIPAL ASSESSMENT	7,000.00	7,000.00	7,000.00	0.00	7,000.00
TIF # 2 VILLAGE ROAD	17,618.00	16,458.00	16,458.00	-1,160.00	16,458.00
WORLD ACADIAN CONGRESS	0.00	0.00	4,233.00	4,233.00	4,233.00
TIF # 1 EAST MAIN	23,882.00	160,502.88	23,882.00	0.00	23,882.00
TOTAL	5,325,211.60	5,351,537.92	5,328,525.00	3,313.40	5,307,579.70

	2012 ACTUAL	2013 PROPOSED BUDGET	BUDGET COMMITTEE RECOMMENDS
REVENUE SUMMARY			
STATE REVENUE SHARING	100,000.00	100,000.00	100,000.00
ADMINISTRATION DEPARTMENT REVENUES	80,500.00	80,000.00	80,000.00
POLICE DEPARTMENT REVENUES	25,500.00	26,096.00	26,096.00
RECREATION & PARKS DEPARTMENT REVENUES	19,000.00	24,250.00	24,250.00
FUND BALANCE	1,164,449.29	1,205,036.15	1,205,036.15
TIF REVENUES	41,500.00	40,340.00	40,340.00
TOTAL	1,430,949.29	1,475,722.15	1,475,722.15
TAX COMMITMENT	3,894,262.31	3,852,802.85	3,831,857.55
LESS BETE	107,942.22	106,793.22	121,534.57
LESS HOMESTEAD	84,360.26	83,462.28	55,142.68
NET TAX COMMITMENT	3,701,959.83	3,662,547.35	3,655,180.30
GROSS ASSESSED VALUE	214,605,984.00	214,605,984.00	213,950,690.00
1/2 UNREIMBURSED HOMESTEAD VALUE	4,890,450.00	4,890,450.00	3,227,697.00
BETE EXEMPT VALUATION	6,257,520.00	6,257,520.00	7,113,850.00
NET ASSESSED VALUE	225,753,954.00	225,753,954.00	224,292,237.00
MIL RATE	0.01725	0.01707	0.01708
TIF VALUE	2,405,797.10145	2,363,711.52611	2,361,243.52811
TIF ASSESSMENT	41,500.00	40,340.00	40,340.00
MIL RATE INCREASE/DECREASE		-0.00018362	-0.000165782



New Riverside Park Entrance

FUND BALANCE - YEAR END

104-07	STREET LIGHTS	4,125.16
105-07	VRF - WASTE MANAGEMENT	211.08
108-01	FIRE HOUSE LOAN	0.48
108-04	TOWN GARAGE LOAN	0.05
108-08	SNOW GO BLOWER LEASE	0.84
108-09	SCBA COMPRESSOR	-20.93
108-10	KAWASAKI LOADER	0.42
108-51	COUNTY TAX	0.50
110-20	GENERAL ASSISTANCE	6,997.55
110-22	ACAP	0.60
110-50-509-01	OTHER - ABATEMENTS	-2,009.04
110-50-509-30	OTHER - OVERLAY	10,588.53
110-51	MSAD # 27	-0.29
101-01-40000	SUPPLEMENTAL TAXES	182.16
101-01-40020	MOTOR VEHICLE EXCISE	919,953.50
101-01-40021	BOAT EXCISE	6,862.60
101-01-40030	PENALTIES & INTEREST	18,899.61
101-01-40031	OTHER TOWN EXCISE	294.00
101-10-40110	BUILDING PERMITS	-60.00
101-10-40160	MOTOR VEHICLE FEES	-132.00
101-10-40161	BOAT FEES	565.00
101-10-40162	ATV FEES	526.00
101-10-40173	OVERWITH PERMITS	100.00
101-20-40222	PARK FEE SHARING	1,374.59
101-20-40226	REVENUE SHARING	204,418.57
101-20-40228	GA REIMBURSEMENT	251.23
101-20-40230	HOMESTEAD EXEMPTION 2011	287.13
101-20-40231	VET EXEMPTION	3,263.00
101-20-40231	TREE GROWTH	4,875.56
101-20-40231	AIRCRAFT EXCISE	236.54
101-20-40232	BETE REIMBURSEMENT	1,257.78
101-30-40301	ZONING FEES	585.00
101-30-40302	PRINTING & DUPLICATING SERVICE	420.50
101-30-40314	ALARM FEES	100.00
101-30-43018	STREET LIGHT REIMBURSEMENT	-1,828.40
101-30-43019	ROAD PERMITS	80.00
101-30-43020	PHONE ST FRANCIS FD	0.25
101-40-40410	INTEREST INCOME	-6,646.60
101-40-40450	MISC OTHER	404.95
101-40-40452	MISC ADMINISTRATION	9,517.09
101-40-40453	MISC PUBLIC WORKS	1,844.80
101-40-40454	NSF FEES	399.94
10-11410-15	MEMA / FEMA - WASTEWATER	0.71
10-23000-00	GAIN(LOSS) SALE OF TAX ACQUIRED PROP	15,232.86
10-24000-00	EOY A/P	1,500.00
10-24110-01	BMV	331.54
10-24110-02	DOGS	20.00
10-24110-03	CONCEALED WEAPONS	-5.00
10-24110-04	OVERWIDTH PERMITS	-36.50
10-24110-51	IF & W FEES	-19.00
10-24610-11	TEAMSTERS LOCAL UNION	83.79

TOTAL

1,205,036.15

Uncollected Real Estate & Personal Prop. Taxes

	2008	2009	2010	2011	2012	Total
Acadia Apartments			40.61	41.13	36.23	117.97
Albert, John R.					846.62	846.62
Albert, Michael C.					3,630.34	3,630.34
Al's Construction					31.05	31.05
Ambulance Service INC					246.68	246.68
B & L Logging INC					195.60	195.60
B & L Road Company					741.75	741.75
B J B Corp.				301.95	258.75	560.70
Babin, Bruce & Greta					922.88	922.88
Babin, Bryant					1,276.50	1,276.50
Babin, Joel					1,709.48	1,709.48
Babin, Richard L. & Gilman					319.13	319.13
Babin, Steve N					1,671.53	1,671.53
Bard, Nancy					1,333.43	1,333.43
Bard, Roland & Rhonda F.				1,028.67	983.25	2,011.92
Bard, Roland JR					722.65	722.65
Beaulieu, Daniel & Lynne D					1,498.74	1,498.74
Beaulieu, Mark					283.03	283.03
Beaulieu, Michael & Polly					1,266.15	1,266.15
Belanger, Gerry A				875.90	829.73	1,705.63
Belanger, Lucien				482.79	434.70	917.49
Belanger, Ricky					919.43	919.43
Belanger, Theophille, David, Linda, & Winnifred					98.22	98.22
Bennet, Erica Et ALS					1,083.30	1,083.30
Benoit, Kathy J.				794.63	753.83	1,548.46
Bernier & Sons Logging, Wayne	43.40	34.44				77.84
Bernier Enterprises LLC				38.55	641.70	680.25
Bernier, Greg & Michelle					215.63	215.63
Bernier, Greg & Michelle					2,761.73	2,761.73
Bernier, Jeffrey & Tammy				44.54	2,132.10	2,176.64
Berube, Ricky L					607.46	607.46
Bevard, Amanda J.			12.21	427.86	379.50	819.57
Blair, Gerald M					374.52	374.52
Bois, Alain					4,457.40	4,457.40
Bouchard, Daniel & Eileen					1,959.83	1,959.83
Boucher, Galen & Debbie					669.30	669.30
Boucher, Gertrude					131.30	131.30
Boucher, Philip H					55.20	55.20
Boucher, Philip H					1,800.90	1,800.90
Boucher, Reno L. & Mary Ann				836.56	1,455.90	2,292.46
Boucher, Scott R.				1,787.41	1,745.70	3,533.11
Boucher, Scott Reynold				516.67	474.38	991.05
Boulay, Alan					1,116.08	1,116.08
Bouley, Aurele D. JR & Becky L				3,433.65	3,399.98	6,833.63
Bouley, Carl				223.72		223.72
Bouley, John R					252.91	252.91
Bouley, Rodney					352.55	352.55
Bourgoin, David & Helen					899.46	899.46
Boutin, Bert					112.13	112.13
Boutin, Berthier					203.55	203.55
Boutin, Berthier					329.48	329.48
Boutot, Karen					1,315.73	1,315.73
Brann, Barry				77.21	63.83	141.04
Brann, Paula					1,231.65	1,231.65
Bruey, Shelly				659.60	612.38	1,271.98
C M J Railroad LLC					25.88	25.88
Carlson, David J.					182.63	182.63

	2008	2009	2010	2011	2012	Total
Caron 's Auto Body Shop				13.16	13.80	26.96
Caron, Andrew P & Jill					430.64	430.64
Caron, Brian					1,624.95	1,624.95
Caron, Chad				282.94	131.10	414.04
Caron, Chad				863.88	817.65	1,681.53
Caron, Craig & Picard, Tina				0.55	1,757.78	1,758.33
Caron, Normand JR					1,197.15	1,197.15
Caron, Stanley E					1,013.27	1,013.27
Caron, Stanley E					626.18	626.18
Caron, Toby					393.30	393.30
Caron, Tony					229.43	229.43
Caron, Troy S					436.43	436.43
Century Theatre INC					186.30	186.30
Charette, Dale N.					50.03	50.03
Charette, Dale N.					5.18	5.18
Charette, Dale N.					1,212.68	1,212.68
Charette, Dale N.					684.83	684.83
Charette, Daniel.					721.05	721.05
Charette, James					341.55	341.55
Charette, Keith & Jodi					281.18	281.18
Charette, Marielle				398.56	759.00	1,157.56
Charette, Roland				781.92	729.68	1,511.60
Charette, Roland				582.35	534.75	1,117.10
Charette, Roland P.				312.15	765.90	1,078.05
Chasse, Tina					1,000.45	1,000.45
Coates, Gordon					184.58	184.58
Collin, Glenn & Sandy					829.98	829.98
Collins, Roland					1,467.98	1,467.98
Collins, Roland					536.48	536.48
Collins, Roland P					626.18	626.18
Collins, Roland P					1,552.50	1,552.50
Connors-Carlson, Shirlee					309.37	309.37
Corriveau, Yves					601.82	601.82
Coulombe, Glen R.				565.18	517.50	1,082.68
Custom Cake Café					91.43	91.43
Cyr, Jacques & Claudette					1,416.23	1,416.23
Cyr, Jacques & Claudette					291.53	291.53
Cyr, Louis Philip & Patricia					815.93	815.93
D & M Pinette Trucking					222.53	222.53
Daigle, Andrew & Candy					2,002.73	2,002.73
Daigle, Andrew J.					1,835.40	1,835.40
Daigle, Brenda					593.40	593.40
Daigle, Clarence & Rona					602.23	602.23
Daigle, Curtis					15.53	15.53
Daigle, Darrell P					748.65	748.65
Daigle, Ida (LE)					315.20	315.20
Daigle, John M & Pelletier, Susie A				2,382.58	2,585.78	4,968.36
Daigle, Linda					2,102.78	2,102.78
Daigle, Linda					117.30	117.30
Daigle, Linda					51.75	51.75
Daigle, Robert					605.48	605.48
Daigle, Shelly Jean					1,987.20	1,987.20
Daigle, Shondelle					132.83	132.83
Davenport, Alphonse M & Karen					1,997.55	1,997.55
Davis, Joseph W. III, LeBlanc Marie Danielle					1,312.73	1,312.73
Deschaine, Ann Marie					189.75	189.75
Deschaine, Dana A & Tania A					3,915.75	3,915.75
Deschaine, Joyime Joseph					1,243.73	1,243.73
Deschaine, Kenneth, Estate of				1,086.60	1,043.63	2,130.23

	2008	2009	2010	2011	2012	Total
Desjardins Project Place				4,242.46	5,016.30	9,258.76
Desjardins Project Place, INC				194.33	2,436.22	2,630.55
Desjardins, Dawn					410.55	410.55
Desjardins, Kelby J. & Jennifer L.				1,459.53	1,416.23	2,875.76
Desjardins, Timothy B					1,000.00	1,000.00
Despres, Joseph R. JR & Karin					1,047.08	1,047.08
Desrosiers, James A					891.83	891.83
Dionne, Leo Paul JR					350.65	350.65
Dionne, Rodney & Louise A					1,183.35	1,183.35
Dionne, Roland				578.47	536.48	1,114.95
Dubois, Donald					1,085.03	1,085.03
Dubois, Donald					570.98	570.98
Dubois, John P.					1,338.60	1,338.60
Dubois, Lester L					286.68	286.68
Dumais, Brian				470.32	427.80	898.12
Dumond, Allan					577.88	577.88
Dumond, Allan					2,404.65	2,404.65
Dumond, Darlene				1,269.00	1,224.75	2,493.75
Dumond, Michael					710.70	710.70
Dumond, Michael J.					1,001.62	1,001.62
Fongemie, Darrel					1,300.65	1,300.65
Gagnon, Billy & Betsy					1,868.18	1,868.18
Gagnon, Gilman					1,306.47	1,306.47
Gagnon, Gilman L.					1,000.00	1,000.00
Gagnon, Marc					276.00	276.00
Gagnon, Marc					1,193.70	1,193.70
Gagnon, Mark				1,301.62	1,257.53	2,559.15
Gagnon, Trisha					506.80	506.80
Gervais, Gary J ET ALS					329.48	329.48
Grant, Leah				1,162.57	1,117.80	2,280.37
Guimond, Conrad Estate of				669.45	627.90	1,297.35
Hafford, Heather & LaFrance, Wayne				613.25	603.75	1,217.00
Hafford, Shirley Mae					217.35	217.35
Hafford, Stanley Wade					857.33	857.33
Hartt, Tracey & Evelyn				575.94	522.68	1,098.62
Hartt, Tracey & Evelyn				3,192.06	3,151.58	6,343.64
Hartt, Tracy & Evelyn					956.43	956.43
Hawg Trucking					129.38	129.38
Hebert, Lewellyn Estate of					231.15	231.15
Hebert, Michael J. & Suzanne					1,050.53	1,050.53
High Ledge Timber	3,725.57	3,690.82	2,483.57	1,988.80	1,604.25	13,493.01
Hodgkin, Melissa H				773.34	721.05	1,494.39
Hodgson, Scott					545.10	545.10
Jalbert, Gerald					1,987.20	1,987.20
Jalbert, Ray & Rexford					205.81	205.81
Jandreau, Carroll & Rena Mae					1,585.28	1,585.28
Jandreau, Carroll & Rena Mae					1,026.38	1,026.38
Jandreau, Melissa V.					360.53	360.53
Jandreau, Shon & Crystal					2,154.53	2,154.53
Jandreau, Shon & Crystal					69.00	69.00
Jandreau, Wendy					369.15	369.15
Jean, Jesse Jean & Melissa					1,499.03	1,499.03
Jo, Sunila					3,760.50	3,760.50
Jones, Robert (LE), Pelletier, Roberta Lee & Gaston (REM)					653.83	653.83
Kennedy, Norma					203.55	203.55
Kruy, Jonathan					1,110.90	1,110.90
Labbe, Herbert					536.48	536.48
Labrie, Elizabeth M					364.87	364.87
Labrie, John					2,095.88	2,095.88

	2008	2009	2010	2011	2012	Total
Lebel, Donald				2,335.02	2,347.73	4,682.75
Ledgehill Services INC			354.80	356.97	374.33	1,086.10
Lemieux, Sylvain					669.30	669.30
Levasseur, Judie & Letourneau, Alice & Pelletier, Nicole					1,600.80	1,600.80
Levesque, Brenton					334.65	334.65
Levesque, Douglas					84.25	84.25
Levesque, Wayne & Gail					403.07	403.07
Long, Larry				575.73	1,516.28	2,092.01
Lord, Harold C JR					170.00	170.00
M & S Albert Realty INC					284.92	284.92
M & S Albert Realty INC					1,752.51	1,752.51
M & S Albert Realty INC					2,538.66	2,538.66
Maine Winter Sports Center					196.65	196.65
Maizuss, Ruth					1,116.36	1,116.36
Majka, Jim H					532.43	532.43
Malick, Carol B					1,228.15	1,228.15
Marin, Elizabeth R.					931.50	931.50
Marquis, Joel P					608.93	608.93
Marquis, Paul E & Kimberly					990.15	990.15
Martin, Joel					903.90	903.90
Martin, Taylor & Stacy Lynn					947.03	947.03
Marvin & Lorraine Deschaine Living Trust					771.24	771.24
Marvin & Lorraine Deschaine Living Trust				2,501.52	2,463.30	4,964.82
Masonic Association of Fort Kent					1,207.50	1,207.50
McBreairty, Kyle					117.30	117.30
McBrien, Jennifer					331.20	331.20
Medina, John W JR.					1,941.66	1,941.66
Merriam, Karen & Russell II					793.50	793.50
Messer. William J & Natalie & Albert					180.93	180.93
Michaud, Dora Jean					969.45	969.45
Michaud, Maurice					120.75	120.75
Michaud, Paul & Muriel					658.95	658.95
Michaud, Richard J					658.95	658.95
Michaud, Robert J. & Linda				48.56	291.53	340.09
Morin Robbie					683.10	683.10
Morin, Lucy					457.13	457.13
Morin, Marc & Lucy A					2,606.48	2,606.48
Morin, Robbie J					81.08	81.08
Morneault, Brian E					1,070.34	1,070.34
Morneault, Bruce & Madeline					924.60	924.60
Morneault, Bruce & Madeline					1,423.13	1,423.13
Morneault, Yvonne (LE) Brian (REM)					1,003.95	1,003.95
Music Haven, INC				12.32	139.73	152.05
Nadeau, Jonathan & Kristy					1,597.35	1,597.35
Nadeau, Larry Jr.				925.67	879.75	1,805.42
Nadeau, Steve & Louise				182.60	41.40	224.00
Nadeau, Steven & Louise				1,004.69	1,966.50	2,971.19
Nadeau, Tony & Yvette					365.70	365.70
Norman Plourde & Sons, INC			88.29	80.60		168.89
Norstate Federal Credit Union					376.13	376.13
Northern Maine Finance Corporation					122.48	122.48
Northern Maine Finance Corporation					14,512.43	14,512.43
Northern Timber Trucking INC				397.73	2,290.80	2,688.53
Oakes, Amy Dawn					1,221.30	1,221.30
O'Leary, Alison					525.03	525.03
Ouellette, Dellwyn				204.24	160.43	364.67
Ouellette, Greg & Amy					1,990.65	1,990.65
Ouellette, Jacob & Sheila M				1,517.91	1,474.88	2,992.79
Ouellette, Jamey & Judy					1,640.48	1,640.48

	2008	2009	2010	2011	2012	Total
Ouellette, Kevin					1,309.78	1,309.78
Ouellette, Mamie Estate of					950.48	950.48
Ouellette, Terry L.					1,362.75	1,362.75
PADS_SJV LLC					1,328.92	1,328.92
Paper Signs Ink				101.99	98.33	200.32
Paradis, Bernard					846.80	846.80
Paradis, Bernard & Nancy					27.60	27.60
Paradis, Daniel					1,542.15	1,542.15
Paradis, David A					167.42	167.42
Paradis, Keith J					595.06	595.06
Pelletier, Alan D					1,200.49	1,200.49
Pelletier, Gilman A. & Denise					1,719.83	1,719.83
Pelletier, Glen & Kathy					983.25	983.25
Pelletier, Marie					323.04	323.04
Pelletier, Scott G					996.61	996.61
Pelletier, Steven					829.97	829.97
Performa Printing & Design	12.60	12.92	14.72	14.81	15.53	70.58
Pinette, Dana					607.20	607.20
Plourde, Donna					1,654.28	1,654.28
Plourde, Jeannot				39.48		39.48
Plourde, Jeannot & Mae					1,747.43	1,747.43
Plourde, L Roy					303.60	303.60
Plourde, Leonard					322.58	322.58
Plourde, Pamela					334.20	334.20
Plourde, Pascal					1,341.01	1,341.01
Plourde, Pascal ET ALS					805.58	805.58
Plourde, Pascal N					546.83	546.83
Plourde, Ronnie & Lisa					393.30	393.30
Plourde, Terry & Brenda					1,033.12	1,033.12
Plourde, William					523.18	523.18
Pooler, Eric S.					627.78	627.78
Puckett, Lana					1,535.25	1,535.25
Raymond, Bertrand JR & Myra T					1,183.64	1,183.64
Raymond, Roland					1,671.53	1,671.53
RJN Enterprises, LLC					1,552.00	1,552.00
RJN Enterprises, LLC					612.36	612.36
Roy, Ivan & Joan					248.34	248.34
Roy, Reggie & Tammy					1,616.44	1,616.44
Roy, Susan Juliette					790.05	790.05
Saucier, Curtis					1,954.43	1,954.43
Saucier, Jacques J & Marielle					771.81	771.81
Saucier, Keith & Denise					1,520.74	1,520.74
Saucier, Kenneth					1,493.85	1,493.85
Saucier, Kenneth					2,494.35	2,494.35
Saucier, Randy K. & Angela A.					3,774.30	3,774.30
Saucier, Scott J					1,226.48	1,226.48
Saucier, Toby L & Jennifer L				3,033.67	2,998.05	6,031.72
Saucier's Sanitation LLC					298.43	298.43
Sawyer, David M					974.63	974.63
Shaw, Joshua C				609.82	562.35	1,172.17
Shear Perfection				75.67	79.35	155.02
Sirois, Theresa R					464.23	464.23
Smart, James & Linda					388.63	388.63
Smart, Steven P. & Thais C.				925.67	879.75	1,805.42
Smith, Andrew				484.05	441.60	925.65
Smith, Andrew M				1,117.74	1,072.95	2,190.69
Smith, Joseph & Richard					182.82	182.82
Smith, Joseph M & Kathleen				4,273.07	4,243.50	8,516.57
Soucy, Dale & Linda					2,718.60	2,718.60

	2008	2009	2010	2011	2012	Total
Soucy, Donald & Carol					636.42	636.42
Soucy, Ida (LE)					395.69	395.69
St. John Valley Realty Co, LLC					35.72	35.72
Stanlick, Lori					436.43	436.43
Sussee, Dawn D.					1,252.35	1,252.35
Sylvain, Diana					991.88	991.88
T & D Real Estate Holdings LLC					9,326.84	9,326.84
Tardif Saw Mill					439.88	439.88
Tardif, Daniel & Monica					822.83	822.83
The Hideaway			194.57	217.14	203.55	615.26
Theriac, Brian			297.08	283.21	239.78	820.07
Theriac, Brian				197.38	153.53	350.91
Theriac, Brian J				1,578.44	1,530.08	3,108.52
Theriac, Brian J				3,614.35	3,575.93	7,190.28
Theriac, Brian J				735.13	688.28	1,423.41
Theriac, Brian J				534.29	486.45	1,020.74
Theriac, Don					1,338.60	1,338.60
Theriac, Glen				4,341.73	4,312.50	8,654.23
Theriac, Herman & Claire					125.93	125.93
Theriac, Herman & Claire				2,029.46	1,988.93	4,018.39
Theriac, Herman & Claire					169.05	169.05
Theriac, Herman & Claire					160.43	160.43
Theriac, Herman & Claire				1,586.57	1,543.88	3,130.45
Theriac, Ivan & Camilla					341.55	341.55
Theriac, Ivan & Camilla & Charette, Keith & Jodi					546.83	546.83
Theriac, Keith				1,529.92	1,486.95	3,016.87
Theriac, Lee R					933.23	933.23
Theriac, Wayne & Suzanne					1,559.40	1,559.40
Thibeault, Gerald & Joan					579.80	579.80
Thibodeau, James & Marie Ange					1,072.95	1,072.95
Total Look					29.33	29.33
Trip Development Incorporated					3,479.33	3,479.33
USDA					1,380.00	1,380.00
Valcourt, Judy				795.21	748.65	1,543.86
Valley Lumber Co.	204.40	68.88	78.48			351.76
Vanderhoef, Roy Kelvin					69.00	69.00
Video Market & Mainly Maine				93.77		93.77
Violette, Mark C					1,600.00	1,600.00
Voisine, Betty					695.18	695.18
Voisine, Gary					2,673.75	2,673.75
Western Union Financial Services				13.16	13.80	26.96
Willett, Andrew S & Stacey M					3,310.28	3,310.28
Balances less than \$5.00					16.64	16.64
Credit on account for 2012 & 2013					(1,760.39)	(1,760.39)
Totals	3,985.97	3,807.06	3,564.33	75,701.14	343,649.39	430,707.89

	2012 APPROP	2012 ACTUAL EXPENSES	2013 BUDGET REQUEST	PROPOSED INC(DEC) OVER 2012 BUDGET	BUDGET COMMITTEE RECOMMENDS
119-91- WASTEWATER DEPARTMENT					
501 - SALARY/WAGES					
02 - SUPERVISOR	100,000.00	93,945.23	100,000.00	0.00	100,000.00
502 - EMPL BENEFIT					
01 - UNEMPL COMP	600.00	418.60	0.00	-600.00	0.00
02 - WORKERS COMP	2,600.00	2,660.09	2,600.00	0.00	2,600.00
11 - DEFERRED CMP	2,100.00	2,030.00	2,100.00	0.00	2,100.00
20 - HEALTH INS	22,000.00	18,642.43	22,000.00	0.00	22,000.00
30 - FICA	5,800.00	5,635.05	5,800.00	0.00	5,800.00
31 - MEDICARE	1,500.00	1,317.50	1,500.00	0.00	1,500.00
503 - SUPPLIES					
01 - OFFICE	1,500.00	857.44	1,500.00	0.00	1,500.00
02 - GENERAL	200.00	11.18	200.00	0.00	200.00
06 - POSTAGE	2,000.00	1,370.09	2,000.00	0.00	2,000.00
11 - CHEMICALS	4,500.00	5,142.88	5,200.00	700.00	5,200.00
34 - CONSTRUCTION	4,000.00	3,175.00	4,000.00	0.00	4,000.00
40 - HEATING FUEL	15,500.00	13,265.22	15,000.00	-500.00	15,000.00
41 - OILS/LUBE	500.00	255.03	500.00	0.00	500.00
51 - CLOTHING	400.00	341.00	400.00	0.00	400.00
62 - COMPUTER S/W	2,300.00	2,584.97	2,600.00	300.00	2,600.00
71 - GAS/OIL	6,500.00	7,217.19	7,300.00	800.00	7,300.00
80 - UNIF/SAFETY	2,800.00	3,305.82	3,300.00	500.00	3,300.00
90 - OTHER MISC	700.00	319.00	700.00	0.00	700.00
504 - PROF & TECH					
01 - EMPL TRAING	1,000.00	60.00	1,000.00	0.00	1,000.00
30 - FEE/LIC/PERM	1,700.00	1,588.90	1,700.00	0.00	1,700.00
50 - LEGAL EXPENS	2,000.00	117.32	250.00	-1,750.00	250.00
51 - O/PROF SVC	32,500.00	32,500.00	32,500.00	0.00	32,500.00
52 - AUDIT SERVC	1,700.00	1,250.00	1,500.00	-200.00	1,500.00
60 - MONITORING	900.00	480.00	900.00	0.00	900.00
505 - PROPERTY SVC					
01 - VEH REPAIRS	2,500.00	4,195.06	3,000.00	500.00	3,000.00
10 - ELECTRICITY	80,000.00	69,443.93	75,000.00	-5,000.00	75,000.00
11 - WATER FEES	1,700.00	1,599.40	1,600.00	-100.00	1,600.00
12 - TELEPHONE	2,100.00	1,769.56	1,900.00	-200.00	1,900.00
20 - BLDG REP/MNT	3,000.00	986.02	3,000.00	0.00	3,000.00
40 - GEN REPAIRS	500.00	478.13	500.00	0.00	500.00
42 - P/STA MAINT	7,000.00	5,959.29	7,000.00	0.00	7,000.00
51 - S/WASTE CURB	500.00	480.00	500.00	0.00	500.00
506 - OTHER PURCH					
01 - LIAB INS	10,224.00	2,314.55	14,000.00	3,776.00	14,000.00
02 - P/O LIAB INS	1,520.00	1,834.30	0.00	-1,520.00	0.00
03 - VEH INS	1,756.00	1,764.89	0.00	-1,756.00	0.00
05 - OTHER INS	36.00	8,085.15	0.00	-36.00	0.00
10 - TRAVEL	2,000.00	1,398.20	2,000.00	0.00	2,000.00
20 - ADVERTISING	200.00	77.52	200.00	0.00	200.00
507 - PROPERTY					
20 - EQUIP-VEH	2,000.00	2,000.00	4,000.00	2,000.00	4,000.00
40 - EQP-TECH HW	4,000.00	3,785.16	4,000.00	0.00	4,000.00
508 - DEBT SVC					
01 - REDEM/PRINC	131,000.00	131,668.33	134,000.00	3,000.00	134,000.00
05 - INTEREST EXP	36,000.00	35,481.00	34,000.00	-2,000.00	34,000.00
509 - MISC ITEMS					
01 - TAX ABATEMENT	500.00	927.51	500.00	0.00	500.00
TOTAL	501,836.00	472,737.94	499,750.00	-2,086.00	499,750.00

	2012 APPROP	2012 ACTUAL REVENUES	2013 BUDGET REQUEST	PROPOSED INC(DEC) OVER 2012 BUDGET	BUDGET COMMITTEE RECOMMENDS
WASTEWATER DEPARTMENT REVENUES					
119-91-40030 LIEN COSTS	250.00	329.60	250.00	0.00	250.00
119-91-40320 SEWERAGE CHARGES	415,000.00	401,246.52	400,000.00	-15,000.00	400,000.00
119-91-40410 INVESTMENT EARNINGS	2,000.00	1,199.97	1,200.00	-800.00	1,200.00
119-91-40450 MISC OTHER REVENUES	2,000.00	1,730.84	1,700.00	-300.00	1,700.00
119-91-41900 INTEREST & DIVIDEND INCOME	1,500.00	1,460.29	1,500.00	0.00	1,500.00
TOTAL	420,750.00	405,967.22	404,650.00	-16,100.00	404,650.00
WASTEWATER FUND BALANCE					
BEGINNING BALANCE		710,701.19			
WASTEWATER RECEIVABLE		-37,296.04			
WASTEWATER - RURAL DEVELOPMENT 3 & 4 (LOCAL)		-9,275.81			
WASTEWATER - RURAL DEVELOPMENT 3 & 4 (LOCAL)		-177,419.54			
OPERATING INCOME/LOSS		-66,770.72			
TOTAL		419,939.08			



Can you count the cranes? Maybe a once in a lifetime, to have that many cranes in Fort Kent!

OUTSTANDING WASTEWATER BILLS & LIENS

AS OF DECEMBER 31, 2012

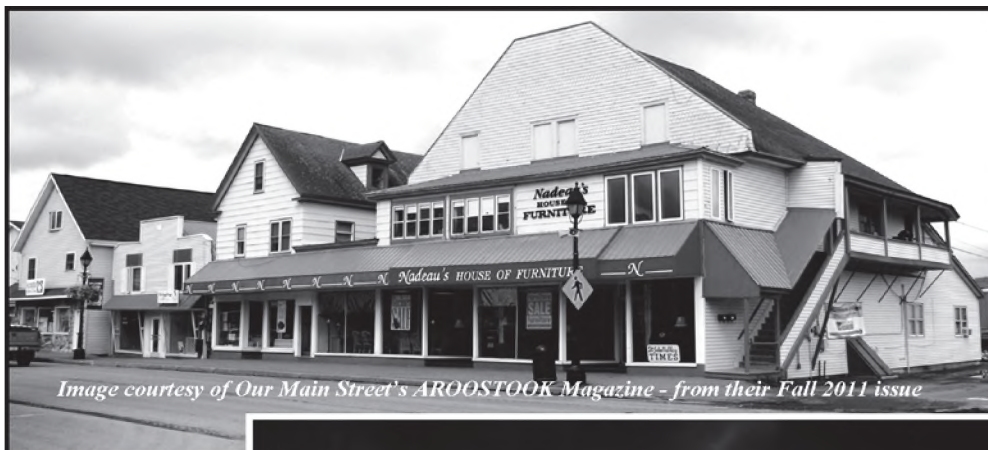
	2011 Liens	2012 Current Billing	TOTALS
Ambulance Service		92.75	92.75
Anderson, Kevin J.		127.34	127.34
Andrianov, Alexandre		35.78	35.78
Babin, Bryant		191.12	191.12
Babin, David JR		35.80	35.80
Babin Justin		43.96	43.96
Bard, John Travis		123.34	123.34
Bard, Roland		53.00	53.00
Bard, Roland Jr.		202.90	202.90
Baron, Denise		35.78	35.78
Becker, Joseph E.		106.00	106.00
Belanger Normand		106.00	106.00
Belanger, Roger		53.00	53.00
Benoit, Kathy J	255.31	134.21	389.52
Blair, Gerald M		39.78	39.78
Blanchette, Nola		100.28	100.28
Blier, Emile		53.00	53.00
Bonefant, Norma		35.78	35.78
Bonefant, Robert		35.78	35.78
Boucher, Galen		212.02	212.02
Boucher, Gertrude		35.78	35.78
Boucher, Maurice		36.28	36.28
Boucher, Scott Reynold	263.71	187.87	451.58
Boucher, Tracie A		63.94	63.94
Bouley, Aurele D JR		35.78	35.78
Bourgoin, David		198.90	198.90
Bourgoin, Gary J Sr.		106.00	106.00
Bourgoin, Scott N		53.00	53.00
Brann, Paula		35.78	35.78
Broome, James		175.34	175.34
Bruey, Shelly	351.74	230.68	582.42
Caron, Steven		53.00	53.00
Caron, William		35.78	35.78
Cecilia J Pinter Living Trust		159.43	159.43
Charette, Ernest & Egline (LE)		35.78	35.78
Charette, Marielle		99.80	99.80
Charette, Roland		163.12	163.12
Charette, Roland	402.34	302.68	705.02
Chasse, Joel P		35.78	35.78
Chasse, Keith G.		47.78	47.78
Chasse, Shannon		39.78	39.78
Christ Congregation Church		71.56	71.56
Collins, Roland P		71.56	71.56
Commercial Union INS. CO		53.00	53.00
Connors-Carlson, Shirlee		178.90	178.90
Cyr, Jacques		318.00	318.00
Cyr, Louis Philip		35.78	35.78
Daigle, Brenda		53.00	53.00
Daigle, Brian & Gleason, Lois		71.56	71.56

	2011	2012	TOTALS
	Liens	Current Billing	
Daigle, Craig		35.30	35.30
Daigle, Darrell P	83.63	214.68	298.31
Daigle, Keith		53.00	53.00
Daigle, Reneault & Roland		53.00	53.00
Daigle, Robert		35.78	35.78
Davis, Joseph W, III		36.98	36.98
Deeves, Allen L		107.39	107.39
Deprey, Brad A		53.00	53.00
Deschaine, Kenneth Estate of		53.00	53.00
Deschaine, Wayne		53.00	53.00
Deschene, Marc J.		35.78	35.78
Desjardins, Dawn		71.56	71.56
Despres, Joseph R. JR		168.39	168.39
Devaney, Gail		79.50	79.50
Dionne, Barbara		71.56	71.56
Dionne, Leo Paul JR		35.78	35.78
Dionne, Leo Paul JR		53.00	53.00
Dolan, Debra		107.53	107.53
Dubios, Brian		35.78	35.78
Dubois, Leonard		53.00	53.00
Dubois, Lester J.		55.78	55.78
Dumond, Darlene	601.10	298.68	899.78
Dumond, John S		26.85	26.85
Dumond, Michael SJ		190.90	190.90
Dumond, Ronnie		53.00	53.00
Enervate, Thomas, A		35.78	35.78
Fehrenbach, Georgette		35.78	35.78
G B & D Farms		147.85	147.85
Gagnon, Mark	409.55	422.68	832.23
Gagnon, Trisha		35.78	35.78
Gaudreau, Michael		35.78	35.78
Gebhardt, Paul M		60.47	60.47
Grant, Leah	213.89	414.68	628.57
Griffiths, Jeremy J.		36.83	36.83
Guimond, Conrad Estate of		79.56	79.56
Guy, Travis P		51.78	51.78
Hafford, Stanley Wade		265.00	265.00
Hartt, Tracey	285.01	398.68	683.69
Hodgson, Scott		190.65	190.65
Huston, Heather F		35.78	35.78
Jalbert, Residence Center LLC		53.00	53.00
Jalbert, Daniel J.		53.00	53.00
Jalbert, Gerald		76.28	76.28
Jandreau, Carroll		214.32	214.32
Jandreau, Shon		406.68	406.68
Jandreau, Stanley D.		354.31	354.31
Jandreau, Toby D		212.00	212.00
Jandreau, Wendy		206.90	206.90
Johnson, Robert		53.00	53.00
Jones, Robert (LE)		58.39	58.39
Kelly, James		53.00	53.00
Kelly, Paul R		151.12	151.12
King, Kathleen		35.78	35.78
Labrie, John Louis & Gayle		286.23	286.23
Lavoie, Robert		178.90	178.90
Lemieux, Brenda		271.35	271.35

	2011	2012	TOTALS
	Liens	Current Billing	
Levesque, Donald		88.16	88.16
Levesque, Wayne		35.78	35.78
M & S Albert Realty INC		120.91	120.91
M & S Albert Realty INC		35.78	35.78
Mahoney, Margaret		107.34	107.34
Maier, Vicki		106.00	106.00
Maine Woodlands Realty Company		53.37	53.37
Malick, Carol B		37.01	37.01
Marin, Elizabeth R		71.74	71.74
Marquis, Paul E		163.36	163.36
Martin, Leroy		159.56	159.56
Marvin & Lorraine Deschaine Living Trust	54.74	214.68	269.42
Marvin & Lorraine Deschaine Living Trust	50.33	222.68	273.01
McBreairty, McClaren		36.03	36.03
McBrien, James J		106.26	106.26
McDonald's		299.78	299.78
Merriam, Karen		51.78	51.78
Metz, Doris M		135.88	135.88
Michaud, Donald		159.83	159.83
Michaud, Donald		35.78	35.78
Michaud, Matthew		83.75	83.75
Michaud, Robert J.		131.56	131.56
Michaud, Shawn		212.29	212.29
Moreau, Louis		35.78	35.78
Morgan, Seth A		87.78	87.78
Morin, Robbie		39.78	39.78
Morin, Theresa K		51.97	51.97
Morneault, Brian E		265.32	265.32
Morneault, Bruce		163.12	163.12
Morneault, Bruce		143.12	143.12
Mountain View Trailer Park LLC		1643.00	1643.00
Nadeau, Gerald		53.00	53.00
Nadeau, Marco		179.34	179.34
Nadeau, Ronald		35.78	35.78
Nadeau, Steve		51.98	51.98
Northern Maine Medical Center		107.78	107.78
Northern Maine Medical Center		35.78	35.78
Northern Maine Medical Center		171.78	171.78
Northern Maine Medical Center		71.56	71.56
Northern Maine Medical Center		35.78	35.78
Northern Maine Medical Center		39.78	39.78
Northern Maine Medical Center		2491.56	2491.56
Northern Maine Medical Center		83.78	83.78
Northern Maine Medical Center		35.78	35.78
Northern Timber Trucking Inc		199.87	199.87
Ouellette, Steven L		53.07	53.07
Paradis, Bernard		107.34	107.34
Paradis, Bernard		71.56	71.56
Paradis, Bernard		287.12	287.12
Paradis, Bernard		111.34	111.34
Paradis, Bernard		108.34	108.34
Paradis, Bernard		355.34	355.34
Paradis, Bernard		238.50	238.50
Paradis, Bernard		159.00	159.00
Paradis, Bernard A		111.34	111.34
Paradis, Joseph L.		106.00	106.00

	2011 Liens	2012 Current Billing	TOTALS
Pelletier, Alan D		53.00	53.00
Pelletier, Andrew		53.00	53.00
Pelletier, Donald	144.95	318.00	462.95
Pelletier, Glenn		91.56	91.56
Pelletier, Harold		35.88	35.88
Pelletier, James J.		278.68	278.68
Pelletier, Jeffrey		35.78	35.78
Pelletier, Owen H		59.84	59.84
Pelletier, Ronald & Gilda		35.78	35.78
Pelletier, Scott G		68.14	68.14
Perreault, Dean		62.91	62.91
Phinney, Ray		44.45	44.45
Pineo, Alecia S		53.00	53.00
Pinette, Marcus		35.78	35.78
Plourde, Dale		79.78	79.78
Plourde, Donna		235.56	235.56
Plourde, Joseph P		155.04	155.04
Plourde, Melanie		104.72	104.72
Plourde, Melanie A		51.78	51.78
Plourde, Richard		35.78	35.78
Plourde, Robert J		72.25	72.25
Plourde, Scott		214.89	214.89
Plourde, Stacey L.		163.34	163.34
Roy, Gilford Reno		36.34	36.34
Roy, Kim		104.95	104.95
Roy, Mildred		35.78	35.78
Roy, Susan Juilette		35.78	35.78
Saindon, Lionel		35.78	35.78
Saucier, Maurice R		157.57	157.57
Saucier, Scott J		35.78	35.78
Sibley, Gary B		53.14	53.14
Sirois, Raymond R		53.00	53.00
Smart, James		35.78	35.78
Smart, Steven P.	283.29	318.00	601.29
Smith, Andrew		212.00	212.00
Smith, Joseph M.	375.36	286.68	662.04
Soucy, David		43.78	43.78
Soucy, Donald		53.08	53.08
Soucy, Priscille		53.00	53.00
Soucy, Yvon		53.00	53.00
Soucy's Economat INC		163.78	163.78
Susee, Dawn D.		36.40	36.40
Tardie, Elden		71.56	71.56
The Doris Cline Rosoff 1996 Revocable Trust		35.78	35.78
Theriault Living Trust		53.22	53.22
Theriault, Brian	519.12	715.50	1234.62
Theriault, Brian	3451.63	1546.68	4998.31
Theriault, Bruce		386.90	386.90
Theriault, Herman		151.55	151.55
Theriault, Judy		145.00	145.00
Theriault, Lee R.		37.62	37.62
Theriault, Nora		53.00	53.00
University of Maine		53.00	53.00
Violette, Mark C		63.78	63.78
Voisine, Betty		265.00	265.00
Voisine, Brian		318.00	318.00

	2011 Liens	2012 Current Billing	TOTALS
Voisine, Donald ET - ALS		53.00	53.00
Voisine, Leon JR		35.78	35.78
Voisine, Michael L		35.78	35.78
Voisine, Tony		53.00	53.00
Werntgen, Eric		36.18	36.18
Whitney, Karen A		53.00	53.00
WT Holdings LLC		88.62	88.62
Yule, Christiana		53.09	53.09
Miscellaneous accounts with balances under \$5.00		5.80	5.80
Miscellaneous accounts with credits:		(1051.56)	(1051.56)
TOTALS	7745.70	29554.34	37296.04



Nadeau House of Furniture Courtesy of Fiddlehead Focus.

	2012 APPROP	2012 ACTUAL EXPENSES	2013 BUDGET REQUEST	PROPOSED INC(DEC) OVER 2012 BUDGET	BUDGET COMMITTEE RECOMMENDS
109-92 WATER DEPARTMENT					
426 - TAXES OTHER					
00 - TAXES OTHER	2,600.00	2,327.04	2,500.00	-100.00	2,500.00
427 - INTEREST EXP					
00 - INTEREST EXP	29,000.00	30,603.08	29,300.00	300.00	29,300.00
428 - PRINICIPAL P					
00 - PRINICIPAL P	51,000.00	43,071.22	50,300.00	-700.00	50,300.00
502 - EMPL BENEFIT					
30 - FICA	5,100.00	5,024.83	5,100.00	0.00	5,100.00
31 - MEDICARE	1,300.00	1,175.32	1,300.00	0.00	1,300.00
601 - SALARY/WAGES					
10 - S/S OFFICE	88,000.00	83,332.55	89,800.00	1,800.00	89,800.00
604 - PENSION/BENE					
80 - ADMIN/GEN	30,000.00	26,324.57	26,000.00	-4,000.00	26,000.00
615 - PURCH.POWER					
10 - SS EXP OPER	24,000.00	22,060.37	24,000.00	0.00	24,000.00
618 - CHEMICALS					
30 - W/T OPS	4,400.00	4,733.46	5,000.00	600.00	5,000.00
620 - MAT/SUPPLIES					
10 - S/S PUMP OPS	14,000.00	9,963.51	14,000.00	0.00	14,000.00
20 - S/S PUMP MNT	1,800.00	636.44	2,200.00	400.00	2,200.00
30 - W/T OPS	250.00	144.93	250.00	0.00	250.00
40 - W/T MAINT.	1,000.00	655.69	1,000.00	0.00	1,000.00
50 - T/D OPS	1,700.00	1,700.00	1,700.00	0.00	1,700.00
60 - T/D MAINT.	4,500.00	2,506.77	4,500.00	0.00	4,500.00
70 - CUST. ACCTS.	2,800.00	2,886.06	2,800.00	0.00	2,800.00
80 - ADMIN & GEN.	4,100.00	4,124.13	4,600.00	500.00	4,600.00
633 - C.S. LEGAL					
80 - ADMIN/GEN	2,000.00	1,846.71	500.00	-1,500.00	500.00
635 - C.S. OTHER					
30 - W/T EXP/OPER	1,800.00	1,967.93	1,800.00	0.00	1,800.00
40 - W/T EXP/MAIN	3,000.00	3,399.10	3,400.00	400.00	3,400.00
66 - REPAIR HYDRA	1,500.00	2,150.81	1,500.00	0.00	1,500.00
80 - ADMIN/GEN	22,500.00	22,500.00	22,500.00	0.00	22,500.00
642 - EQUIP. RENT					
60 - T/D EXP/MAIN	2,500.00	2,158.75	2,500.00	0.00	2,500.00
650 - TRANSPORT EX					
10 - S/S EXP/OPER	1,800.00	1,427.12	1,800.00	0.00	1,800.00
70 - CUST ACCTS	1,000.00	207.23	1,000.00	0.00	1,000.00
80 - ADMIN/GEN	6,300.00	7,016.41	7,000.00	700.00	7,000.00
656 - VEHICLE INS.					
80 - ADMIN/GEN	6,400.00	5,831.89	6,800.00	400.00	6,800.00
660 - ADVERTISING					
80 - ADMIN/GEN	200.00	0.00	200.00	0.00	200.00
667 - REG COMM OTH					
30 - W/T EXP/OPER	1,500.00	764.60	1,500.00	0.00	1,500.00
670 - BAD DEBT					
70 - CUST ACCTS	100.00	0.00	100.00	0.00	100.00
675 - MISC. EXP.					
10 - S/S EXP/OPER	1,800.00	1,400.00	1,800.00	0.00	1,800.00
20 - S/S EXP/MAIN	1,000.00	499.26	1,000.00	0.00	1,000.00
30 - W/T EXP/OPER	100.00	50.00	100.00	0.00	100.00
71 - CUST BILLING	250.00	208.53	250.00	0.00	250.00
80 - ADMIN/GEN	1,500.00	1,041.52	1,500.00	0.00	1,500.00
TOTAL	320,800.00	293,739.83	319,600.00	-1,200.00	319,600.00

	2012	2012	2013	PROPOSED	BUDGET
APPROP	ACTUAL	BUDGET	INC(DEC)	OVER	COMMITTEE
	REVENUES	REQUEST	2013 BUDGET	RECOMMENDS	

WATER DEPARTMENT REVENUES

109-91-40410 INVESTMENT'S EARNINGS	0.00	1,160.83	750.00	750.00	750.00
109-91-41900 INTEREST & DIVIDEND INCOME	1,500.00	2,874.60	2,500.00	1,000.00	2,500.00
109-91-46000 UNMETERED WATER RESIDENTIAL	200.00	218.70	200.00	0.00	200.00
109-91-46101 METERED RESIDENTIAL SALES	134,000.00	129,743.74	129,800.00	-4,200.00	129,800.00
109-91-46102 METERED COMMERCIAL SALES	45,000.00	42,868.90	42,800.00	-2,200.00	42,800.00
109-91-46104 METERED PUBLIC AUTHORITIES	35,000.00	35,655.22	35,700.00	700.00	35,700.00
109-91-46201 PUBLIC FIRE PROTECTION	100,000.00	100,000.00	100,000.00	0.00	100,000.00
109-91-46202 PRIVATE FIRE PROTECTION	10,300.00	10,331.82	10,300.00	0.00	10,300.00
109-91-47100 MISC SERVICE REVENUE	0.00	1,363.12	0.00	0.00	0.00
109-91-47400 OTHER WATER REVENUES	500.00	0.00	500.00	0.00	500.00
TOTAL	326,500.00	324,216.93	322,550.00	-3,950.00	322,550.00

WATER FUND BALANCE

BEGINNING BALANCE	529,583.02
WATER RECEIVABLE	-10,994.65
WATER - RURAL DEVELOPMENT 3 & 4 (LOCAL)	-5,765.39
WATER - RURAL DEVELOPMENT 3 & 4 (LOCAL)	-6,670.02
OPERATING INCOME/LOSS	30,477.10
TOTAL	536,630.06



Valley Auto Courtesy of Fiddlehead Focus

OUTSTANDING WATER BILLS

AS OF DECEMBER 31, 2013

	2012	TOTALS
Anderson, Kevin J.	106.75	106.75
Andrianov, Alexandre	30.31	30.31
Babin, Bryant	157.40	157.40
Babin, David JR	30.31	30.31
Babin, Justin	37.09	37.09
Bard, John Travis	103.12	103.12
Bard, Roland Jr.	43.30	43.30
Baron, Denise	30.31	30.31
Benoit, Kathy J.	106.10	106.10
Blair, Gerald M	34.83	34.83
Bonefant, Norma	30.31	30.31
Boucher, Gertrude	30.31	30.31
Boucher, Maurice	30.31	30.31
Boucher, Scott Reynold	15.16	15.16
Boucher, Tracie	30.31	30.31
Bouley, Aurele D JR	31.44	31.44
Bourgoin, David	137.61	137.61
Brann, Paula	30.31	30.31
Broome, James	136.13	136.13
Bruey, Shelly	132.35	132.35
Caron, William	30.31	30.31
Charette, Ernest & Eglie (LE)	32.57	32.57
Charette, Roland	139.32	139.32
Charette, Roland	146.37	146.37
Chasse, Joel P	30.31	30.31
Chasse, Keith G	39.35	39.35
Chasse, Shannon	34.83	34.83
Christ Congregation Church	96.78	96.78
Collins, Roland P	63.66	63.66
Connors-Carlson, Shirlee	90.94	90.94
Cyr, Louis Philip	30.31	30.31
Daigle, Brian & Gleason, Lois	62.88	62.88
Daigle, Craig	24.37	24.37
Daigle, Darrell P	90.93	90.93
Daigle, Robert	30.31	30.31
Davis, Joseph W. III	32.57	32.57
Deeves, Allen L	90.93	90.93
Deschene, Marc J	32.57	32.57
Desjardins, Dawn	60.62	60.62
Despres, Joseph R. JR	121.24	121.24
Dionne, Barbara	63.66	63.66
Dionne, Leo Paul Jr	30.31	30.31
Dolan, Debra	90.93	90.93
Dubois, Brian	30.31	30.31
Dubois, Lester	43.87	43.87
Dumond, Darlene	39.35	39.35
Dumond, John S	22.74	22.74
Dumond, Michael SJ.	99.99	99.99
Enerva, Thomas A	30.31	30.31
Fehrenbach, Georgette	30.31	30.31
G B & D Farms	151.78	151.78
Gagnon, Mark	173.56	173.56

	2012	TOTALS
Gagnon, Trisha	28.05	28.05
Gaudreau, Michael	30.31	30.31
Gebhardt, Paul M	46.13	46.13
Grant, Leah	151.95	151.95
Griffiths, Jeremy J	30.31	30.31
Guimond, Conrad Estate of	69.06	69.06
Guy, Travis P	41.61	41.61
Hartt, Tracey	108.74	108.74
Hodgson, Scott	88.51	88.51
Huston, Heather F	32.57	32.57
Jalbert, Gerald	55.17	55.17
Jandreau, Carroll	145.09	145.09
Jandreau, Shon	151.95	151.95
Jandreau, Stanley D.	98.11	98.11
Jandreau, Wendy	111.27	111.27
Jones, Robert (LE)	41.61	41.61
Kelly, Paul R	67.40	67.40
King, Kathleen	30.31	30.31
Labrie, John Louis	78.70	78.70
Lavoie, Robert	125.76	125.76
Levesque, Donald	60.62	60.62
Levesque, Wayne	30.31	30.31
M & S Albert Realty INC	84.03	84.03
M & S Albert Realty INC	31.83	31.83
Mahoney, Margaret	90.93	90.93
Malick, Carol B.	30.31	30.31
Marin, Elizabeth R.	60.62	60.62
Marquis, Paul E	66.47	66.47
Martin, Leroy	125.35	125.35
Marvin & Lorraine Deschaine Living Trust	89.96	89.96
Marvin & Lorraine Deschaine Living Trust	96.63	96.63
McBreairty, McClaren	30.31	30.31
McDonald's	215.85	215.85
Merriam, Karen	41.61	41.61
Metz, Doris M	101.30	101.30
Michaud, Donald	102.63	102.63
Michaud, Donald	30.31	30.31
Michaud, Matthew	71.92	71.92
Michaud, Robert J.	86.47	86.47
Moreau, Louis	30.31	30.31
Morgan, Seth A	61.95	61.95
Morin, Robbie	34.83	34.83
Morin, Theresa K	41.61	41.61
Morneault, Bruce	134.80	134.80
Morneault, Bruce	121.24	121.24
Nadeau, Marco	94.12	94.12
Nadeau, Ronald	30.31	30.31
Nadeau, Steve A	41.61	41.61
Northern Maine Medical Center	73.25	73.25
Northern Maine Medical Center	30.31	30.31
Northern Maine Medical Center	235.18	235.18
Northern Maine Medical Center	60.62	60.62
Northern Maine Medical Center	30.31	30.31
Northern Maine Medical Center	34.83	34.83
Northern Maine Medical Center	1006.64	1,006.64
Northern Maine Medical Center	59.69	59.69
Northern Maine Medical Center	30.31	30.31
Ouellette, David	30.31	30.31
Paradis, Bernard	93.19	93.19
Paradis, Bernard	60.62	60.62

	2012	TOTALS
Paradis, Bernard	468.77	468.77
Paradis, Bernard	93.19	93.19
Paradis, Bernard	95.45	95.45
Paradis, Bernard	237.83	237.83
Paradis, Bernard A	95.45	95.45
Pelletier, Glenn	76.44	76.44
Pelletier, James J.	160.99	160.99
Pelletier, Jeffrey	30.31	30.31
Pelletier, Owen H	46.13	46.13
Pelletier, Ronald & Gilda	30.31	30.31
Pelletier, Scott G	50.65	50.65
Perreault, Dean	30.31	30.31
Phinney, Ray	37.09	37.09
Pinette, Marcus	32.57	32.57
Plourde, Dale	57.43	57.43
Plourde, Donna	97.87	97.87
Plourde, Melanie A	41.61	41.61
Plourde, Richard	30.31	30.31
Plourde, Robert J	60.62	60.62
Plourde, Scott	124.01	124.01
Plourde, Stacey L.	129.35	129.35
Roy, Gilford Reno	30.31	30.31
Roy, Susan Juliette	30.31	30.31
Saindon, Lionel	30.31	30.31
Saucier, Scott J	32.57	32.57
Smart, James	30.31	30.31
Soucy, David	37.09	37.09
Soucy's Economat INC	109.33	109.33
Susee, Dawn D.	30.31	30.31
Tardie, Elden	62.88	62.88
The Doris Cline Rosoff 1996 Revocable Trust	151.78	151.78
Theriault, Bruce	141.98	141.98
Theriault, Herman	128.70	128.70
Theriault, Judy	121.58	121.58
Theriault, Lee R	31.83	31.83
Violette, Mark C	50.81	50.81
Voisine, Leon JR	31.83	31.83
Voisine, Michael L	30.31	30.31
Werntgen, Eric	32.57	32.57
Miscellaneous accounts with balances under \$5.00	0.23	0.23
Miscellaneous accounts with credits:	-835.24	(835.24)
	10,994.65	10,994.65

TOWN OF FORT KENT, MAINE

ANNUAL FINANCIAL REPORT
with Independent Auditors Report

For the Year Ending December 31, 2011

TOWN OF FORT KENT, MAINE
ANNUAL FINANCIAL REPORT
Year Ended December 31, 2011
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KEEL J. HOOD

Certified Public Accountant

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

INDEPENDENT AUDITORS REPORT

Town Council
Town of Fort Kent
Fort Kent, Maine

I have audited the accompanying financial statements of the governmental activities, the business type activities, the major fund, and the aggregate remaining fund information, of Town of Fort Kent, Maine, as of and for the year ended December 31, 2011, which collectively comprise the Town's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Town's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business type activities, the major fund, and the aggregate remaining fund information of Town of Fort Kent, Maine, as of December 31, 2011 and the respective changes in financial position, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

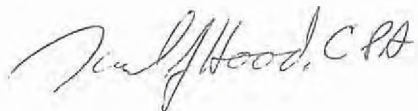
The Town of Fort Kent, Maine has not presented Management's Discussion and Analysis that accounting principles generally accepted in the United States has determined is necessary to supplement, although not required to be part of the basic financial statements.

In accordance with *Government Auditing Standards*, I have also issued my report dated July 25, 2012 on my consideration of Town of Fort Kent, Maine's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts and grants. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of my audit.

Accounting principles generally accepted in the United States of America require the budgetary comparison information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. I have applied certain limited procedures to the required supplementary information in accordance with

auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

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

Paul Hood, CPA

July 25, 2012

TOWN OF FORT KENT, MAINE
Statement of Net Assets
December 31, 2011

Statement 1

ASSETS	Governmental Activities	Business-Type Activities	Total
Current Assets:			
Cash	\$ 2,677,419	\$	\$ 2,677,419
Receivables			
Taxes	349,207		349,207
Liens	74,713		74,713
Accounts	250,032	54,704	304,736
Other governments	18,735	21,167	39,902
Internal balances	(1,046,625)	1,046,625	0
Inventory		13,525	13,525
Total Current Assets	<u>2,323,481</u>	<u>1,136,021</u>	<u>3,459,502</u>
Noncurrent Assets:			
Capital assets net	3,879,426	7,999,256	11,878,682
Total Assets	<u>6,202,907</u>	<u>9,135,277</u>	<u>15,338,184</u>
LIABILITIES			
Current Liabilities:			
Accounts payable	5,844		5,844
Accrued interest		23,592	23,592
Other governments	19,942		19,942
Current portion of long term debt:			
Lease payable	70,064		70,064
Notes payable	16,458	5,100	21,558
Bonds payable	267,145	159,871	427,016
Total Current Liabilities	<u>379,453</u>	<u>188,563</u>	<u>568,016</u>
Noncurrent Liabilities:			
Deferred credits		9,030	9,030
Lease payable	83,782		83,782
Notes payable	65,832	15,341	81,173
Bonds payable	845,200	2,144,521	2,989,721
Total Noncurrent Liabilities	<u>994,814</u>	<u>2,168,892</u>	<u>3,163,706</u>
Total Liabilities	<u>1,374,267</u>	<u>2,357,455</u>	<u>3,731,722</u>
NET ASSETS			
Invested in capital assets, net of related debt	2,530,945	5,674,423	8,205,368
Restricted	500,476	357,740	858,216
Unrestricted	1,797,219	745,659	2,542,878
Total Net Assets	<u>\$ 4,828,640</u>	<u>\$ 6,777,822</u>	<u>\$ 11,606,462</u>

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

TOWN OF FORT KENT, MAINE
Statement of Activities
For the Year Ended December 31, 2011

Statement 2

Function/Programs	Program Revenues					Net (Expense) Revenues
	<u>Expenses</u>	<u>Indirect Expenses Allocation</u>	<u>Charges for Services</u>	<u>Operating grants and contributions</u>	<u>Capital grants and contributions</u>	
Governmental activities:	\$					
General government	497,658	(55,000)	31,442	9,066		(402,150)
Protection	752,906		64,534			(688,372)
Public works	909,857		20	140,057		(769,780)
Leisure services	292,419		26,421	17,556		(248,442)
Health and sanitation	351,883					(351,883)
Social services	9,979			3,240		(6,739)
Special assessments	2,235,465					(2,235,465)
Unclassified	81,741			28,545		(53,196)
Debt service	28,258					(28,258)
Special projects	226,730					(226,730)
Unusual Activities:						
Flood	362,678			324,180		(38,498)
Total governmental activities	5,749,574	(55,000)	122,417	522,644	0	(5,049,513)
Business type activities:						
Sewer	1,365,080	32,500	427,993	410,793		(558,794)
Water	586,814	22,500	329,678	108,169		(171,467)
Total business type activities	1,951,894	55,000	757,671	518,962	0	(730,261)
Total	7,701,468	0	880,088	1,041,606	0	(5,779,774)

Changes in Net Assets:

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
Net (expense) / revenue	(5,049,513)	(730,261)	(5,779,774)
General revenues:			
Property taxes	3,504,617		3,504,617
Excise taxes	854,456		854,456
Interest and costs on taxes	30,404		30,404
Intergovernmental:			
State revenue sharing	311,265		311,265
Local road assistance	80,218		80,218
Homestead exemption	102,411		102,411
Park fee sharing	1,403		1,403
BETE	94,951		94,951
Miscellaneous	47,710		47,710
Interest on notes receivable	13,627		13,627
Unrestricted interest	3,328	3,016	6,344
Leases	43,559		43,559
Sale of property	15,225		15,225
Total general revenues and transfers	5,103,174	3,016	5,106,190
Change in Net Assets	53,661	(727,245)	(673,584)
Net Assets - beginning	4,774,979	7,505,067	12,280,046
Net Assets - ending	4,828,640	6,777,822	11,606,462

The accompanying notes to the financial statements are an integral part of this statement.
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TOWN OF FORT KENT, MAINE
Balance Sheet
Governmental Funds
December 31, 2011

Statement 3

ASSETS	General Fund	Other Governmental Funds	Total Governmental Funds
Cash	\$ 2,677,419	\$	\$ 2,677,419
Receivables			
Taxes	349,207		349,207
Liens	74,713		74,713
Accounts		250,032	250,032
Other governments	18,735		18,735
Internal balances	(1,297,069)	250,444	(1,046,625)
Total Assets	<u>1,823,005</u>	<u>500,476</u>	<u>2,323,481</u>
LIABILITIES			
Liabilities:			
Accounts payable	5,844		5,844
Due to other governments	19,942		19,942
Deferred property taxes	343,300		343,300
Total Liabilities	<u>369,086</u>	<u>0</u>	<u>369,086</u>
FUND BALANCES			
Fund Balances			
Nonspendable		250,032	250,032
Restricted for revolving loans		250,444	250,444
Committed for capital uses	516,701		516,701
Assigned expenditures	158,171		158,171
Assigned revenues	520,622		520,622
Unassigned	258,425		258,425
Total Fund Equity	<u>1,453,919</u>	<u>500,476</u>	<u>1,954,395</u>
Total Liabilities and Fund Equity	\$ <u>1,823,005</u>	\$ <u>500,476</u>	\$
Amounts reported for governmental activities in the statement of net assets are different because:			
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds			3,879,426
Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds			
Deferred property tax revenue			343,300
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.			
Leases payable			(153,846)
Notes payable			(82,290)
Bonds payable			(1,112,345)
Net assets of governmental activities			\$ <u>4,828,640</u>

The accompanying notes to the financial statements are an integral part of this statement.
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TOWN OF FORT KENT, MAINE
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2011

	General Fund	Other Governmental Funds	Total Governmental Funds
Revenues:			
Taxes	\$ 4,363,777	\$	\$ 4,363,777
Intergovernmental	683,256	105,456	788,712
Charges for services	177,417		177,417
Interest	85,677	13,627	99,304
Miscellaneous		8,919	8,919
Total Revenues	5,310,127	128,002	5,438,129
Expenditures:			
Current:			
General government	445,833	50,100	495,933
Protection	743,604		743,604
Public works	680,878		680,878
Leisure services	290,161		290,161
Health and sanitation	351,883		351,883
Social services	9,979		9,979
Special assessments	2,251,923		2,251,923
Unclassified	75,693		75,693
Debt service	339,362		339,362
Special projects	250,289		250,289
Total Expenditures	5,439,605	50,100	5,489,705
Excess of Revenues Over (Under) Expenditures	(129,478)	77,902	(51,576)
Other Financing Sources (Uses):			
Sale of fixed assets	28,879		28,879
Unusual Activity:			
Flood grants	324,180		324,180
Flood related expenses	(362,678)		(362,678)
Total Other Financing Sources (Uses) and Unusual Activity	(9,619)	0	(9,619)
Net Change in fund balances	(139,097)	77,902	(61,195)
Fund Balances - Beginning	1,593,016	422,574	2,015,590
Fund Balances - Ending	\$ 1,453,919	\$ 500,476	\$ 1,954,395

The accompanying notes to the financial statements are an integral part of this statement.
page 6

TOWN OF PORT KENT, MAINE
 Reconciliation of the Statement of Revenues,
 Expenditures, and Changes in Fund Balances
 of Governmental Funds
 to the Statement of Activities
 For the Fiscal Year Ended December 31, 2011

Net change in fund balances - total governmental funds \$ (61,195)
 Amounts reported for governmental activities in the
 Statement of Activities are different because:

Government funds report capital outlays as expenditures.
 While governmental activities report depreciation
 expense to allocate those expenditures over the
 life of the assets:

Capital asset purchases capitalized	46,773
Loss on assets converted	(13,654)
Depreciation expense	(295,085)

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

Capital lease obligation principal payments	67,517
Capital note obligation principal payments	16,458
Capital bond obligation principal payments	267,147

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

Deferred property tax revenue	25,700
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Change in Net Assets of Governmental Activities	\$ 53,661
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TOWN OF FORT KENT
Statement of Net Assets
Proprietary Fund
December 31, 2011

ASSETS	Enterprise Fund		Total
	Sewer	Water	
Current assets:			
Receivables:	\$	\$	\$
Accounts	36,454	18,250	54,704
Other governments	13,985	7,182	21,167
Inventory	13,525		13,525
Due from other funds	483,234	563,391	1,046,625
Total current assets	547,198	588,823	1,136,021
Noncurrent assets:			
Capital assets (net)	6,498,360	1,500,896	7,999,256
Total Assets	7,045,558	2,089,719	9,135,277
LIABILITIES			
Current liabilities:			
Accrued interest	15,312	8,280	23,592
Note payable		5,100	5,100
Bond payable	121,097	38,774	159,871
Total current liabilities	136,409	52,154	188,563
Noncurrent liabilities:			
Deferred credits	2,295	6,735	9,030
Bond payable	1,449,673	710,189	2,159,862
Total noncurrent liabilities	1,451,968	716,924	2,168,892
Total Liabilities	1,588,377	769,078	2,357,455
NET ASSETS			
Investment in capital assets, net of related debt	4,927,590	746,833	5,674,423
Unrestricted	529,591	573,808	1,103,399
Total net assets	\$ 5,457,181	\$ 1,320,641	\$ 6,777,822

TOWN OF FORT KENT
Statement of Revenues, Expenses, and Changes in Fund Net Assets
Proprietary Fund
For the Year Ended December 31, 2011

	<u>Enterprise Fund</u>		
	<u>Sewer</u>	<u>Water</u>	<u>Total</u>
Operating Revenues:			
Charges for services	\$ 423,961	\$ 216,769	\$ 640,730
Public fire		110,332	110,332
Other income	4,032	2,577	6,609
Total Operating Revenues	<u>427,993</u>	<u>329,678</u>	<u>757,671</u>
Operating Expenses:			
Labor and benefits	127,200	119,819	247,019
Utilities	97,591	23,615	121,206
Maintenance	5,999	31,694	37,693
General and administrative	74,460	2,846	77,306
Operations	14,813	37,967	52,780
Insurance		6,606	6,606
Depreciation and amortization	265,715	53,142	318,857
Miscellaneous	11,981	6,428	18,409
Total Operating Expenses	<u>597,759</u>	<u>282,117</u>	<u>879,876</u>
Operating Income (Loss)	<u>(169,766)</u>	<u>47,561</u>	<u>(122,205)</u>
Nonoperating Revenues (Expenses):			
Interest on operating funds	1,274	1,742	3,016
Interest expense	(37,364)	(32,103)	(69,467)
Flood grant revenues	410,793	108,169	518,962
Flood grant expenses	(762,457)	(295,094)	(1,057,551)
Net Nonoperating Revenues (Expenses)	<u>(387,754)</u>	<u>(217,286)</u>	<u>(605,040)</u>
Change in net assets	<u>(557,520)</u>	<u>(169,725)</u>	<u>(727,245)</u>
Net Assets - beginning of year	6,014,701	1,490,366	7,505,067
Net Assets - end of year	<u>\$ 5,457,181</u>	<u>\$ 1,320,641</u>	<u>\$ 6,777,822</u>

TOWN OF FORT KENT
Statement of Cash Flows
Proprietary Fund
For the Year Ended December 31, 2011

	<u>Enterprise Fund</u>		
	<u>Sewer</u>	<u>Water</u>	<u>Total</u>
Cash Flows from Operating Activities:			
Receipts from customers	\$ 423,828	\$ 327,864	\$ 751,692
Other income	4,032	2,578	6,610
Payments to suppliers	(205,302)	(109,866)	(315,168)
Interfund use of services	(263,672)	(265,885)	(529,557)
Payments to employees	(127,200)	(119,819)	(247,019)
Net Increase in Cash from Operating Activities	<u>(168,314)</u>	<u>(165,128)</u>	<u>(333,442)</u>
Cash Flows from Capital and Related Financing Activities:			
Retirement of debt	297,360	233,640	531,000
Retirement of debt	(121,097)	(43,874)	(164,971)
Interest expense	(30,646)	(25,938)	(56,584)
Acquisition of fixed assets	(26,139)		(26,139)
Net Decrease in Cash from Capital and Related Financing Activities	<u>119,478</u>	<u>163,828</u>	<u>283,306</u>
Cash Flows from Non Capital Financing Activities:			
Extraordinary - Flood repairs revenue	810,019	294,652	1,104,671
Extraordinary - Flood repairs expenses	(762,457)	(295,094)	(1,057,551)
Net Increase in Cash from Non capital Financing Activities	<u>47,562</u>	<u>(442)</u>	<u>47,120</u>
Cash Flows from Investing Activities:			
Interest revenue	1,274	1,742	3,016
Net Increase in Cash from Investing Activities	<u>1,274</u>	<u>1,742</u>	<u>3,016</u>
Net Increase (Decrease) in Cash	0	0	0
Cash Balance - beginning of year	0	0	0
Cash Balance - end of year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities			
Operating income (loss)	\$ (169,766)	\$ 47,561	\$ (122,205)
Adjustments to reconcile net income to net cash provided (used) by operating activities:			
Depreciation	265,715	53,142	318,857
Decrease (Increase) in receivables	(132)	765	633
Increase (Decrease) in deferred credits	(459)	(711)	(1,170)
(Increase) Decrease in due to from town	(263,672)	(265,885)	(529,557)
Net Cash Provided by operating activities	<u>\$ (168,314)</u>	<u>\$ (165,128)</u>	<u>\$ (333,442)</u>

Statement 9

TOWN OF FORT KENT, MAINE
Statement of Net Assets
Fiduciary Fund - Agency
December 31, 2011

	Agency Fund
ASSETS	
Cash	\$ 25,414
Total Assets	<u>25,414</u>
LIABILITIES	
Accounts payable	25,414
Total Liabilities	<u>\$ 25,414</u>

TOWN OF FORT KENT, MAINE
Notes to Combined Financial Statements
December 31, 2011

1. Summary of Significant Accounting Policies

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

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

A. **Reporting Entity**

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

B. **Government-wide Financial Statements**

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

1. Summary of Significant Accounting Policies, continued

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

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

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

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

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

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

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

1. Summary of Significant Accounting Policies, continued

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

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

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

The Town reports the following major governmental fund:

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

Additionally, the Town reports the following fund types:

Proprietary Funds

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

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

Fiduciary Funds

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

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

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

1. Summary of Significant Accounting Policies, continued

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

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

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

D. Capital Assets

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

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

E. Long-term Obligations

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

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

1. Summary of Significant Accounting Policies, continued

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

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

G. **Fund Equity**

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

H. **Use of Estimates**

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

I. **Inventories**

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

2. Deposits

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

At year end, the Town's carrying amount of deposits was \$2,677,419. The bank balances for all funds totaled \$2,712,449. Custodial credit risk is the risk that, in the event of a bank failure the District's deposits might not be recovered. As of December 31, 2011, all of the Town's deposits were insured or collateralized.

3. Property Tax

Property taxes for the year were committed on July 11, 2011, on the assessed value listed as of April 1, 2011, for all taxable real and personal property located in the Town. Payment of taxes was due September 30, 2011, with interest at 7.00% on all tax bills unpaid as of September 30, 2011.

1. Summary of Significant Accounting Policies, continued

Assessed values are periodically established by the Town's Assessor at 100% of assumed market value. The last revaluation was completed for the list of April 1, 2008. The assessed value for the list of April 1, 2011 upon which the levy for the year ended December 31, 2011, was based, was \$212,981,984. This assessed value was 100% of the estimated market value.

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

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

4. Operating Property

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

	Balance Jan 1, 2011	Increases	Decreases	Balance Dec 1, 2011
Sewer Department:	\$	\$	\$	\$
Land and easements	393,439			393,439
Structures	10,060,105			10,060,105
Plant and garage	475,139			475,139
Pump station	337,608			337,608
Equipment	360,423			360,423
Vehicles	23,688	26,139		49,827
Other	6,150			6,150
Depreciation	(4,918,616)	(265,715)		(5,184,331)
Total Sewer	\$ 6,737,936	\$ (239,576)	\$ 0	\$ 6,498,360
Water Department:				
Land and easements	43,541			43,541
Mains and reservoirs	786,833			786,833
Intakes	1,204			1,204
Distribution	289,587			289,587
Building and equip.	1,393,256			1,393,256
Water treatment	130,239			130,239
Meters	48,721			48,721
Furniture and equip.	55,597			55,597
Tools and equipment	120,324			120,324
Hydrants	25,067			25,067
Depreciation	(1,340,331)	(53,142)		(1,393,473)
Total Water	\$ 1,554,038	\$ (53,142)	\$ 0	\$ 1,500,896

1. Summary of Significant Accounting Policies, continued

Governmental Activities:	Jan 1, 2011	Increases	Decreases	Dec 31, 2011
Assets not being depreciated				
Land and easements	\$ 734,416	\$	\$	734,416
Assets being depreciated				
Buildings	1,524,453			1,524,453
Equipment	811,681			811,681
Vehicles	1,014,759	46,773	43,456	1,018,076
Infrastructure	6,313,215			6,313,215
	<u>10,398,524</u>	<u>46,773</u>	<u>43,456</u>	<u>10,401,841</u>
Less accumulated depreciation				
Buildings	579,081	38,111		617,192
Equipment	350,116	34,331		384,447
Vehicles	573,296	70,674	29,801	614,169
Infrastructure	4,754,638	151,969		4,906,607
	<u>6,257,131</u>	<u>295,085</u>	<u>29,801</u>	<u>6,522,415</u>
Capital Assets, net	\$ <u>4,141,393</u>	\$ <u>(248,312)</u>	\$ <u>13,655</u>	\$ <u>3,879,426</u>
Depreciation Expense:	\$			
General government		1,725		
Public safety		56,075		
Leisure services		2,257		
Public works		228,980		
Unclassified		6,048		
		<u>\$ 295,085</u>		

5. Long-term Debt

The following is a summary of long-term debt transactions of the Town for the year ended December 31, 2011:

	Proprietary Fund Type Enterprise Fund	General Long-term Debt
Long-term debt payable at January 1, 2011	\$ 1,958,801	\$ 1,699,603
Debt Retired	(164,968)	(351,122)
Debt Proceeds	531,000	
Long-term debt payable at December 31, 2011	\$ <u>2,324,833</u>	\$ <u>1,348,481</u>
Interest Paid	\$ <u>57,587</u>	\$ <u>64,359</u>

1. Summary of Significant Accounting Policies, continued

Long-term debt payable at December 31, 2011 is comprised of the following:

	Interest rate	Final maturity date	Balance end of year
<u>General Long-term Debt</u>			
2011 SCBA Lease	4.61%	2012	\$ 5,461
2011 Grader Lease	3.18%	2014	123,749
2005 Kent building	5%	2011	127,500
2003 Municipal bond	4.55%	2003	100,000
2003 New Town Garage	Varied	2022	284,845
2003 Public works lease	4.57%	2012	24,636
Water and sewer	0%	2016	82,290
Road improvements	3.86%	2016	600,000
			<u>1,348,481</u>
<u>Enterprise Fund</u>			
<u>Sewer</u>			
Maine Municipal Bond Bank	2.15%	2021	1,180,999
Maine Municipal Bond Bank	2.89%	2017	92,411
Rural Development	2.5%	2041	297,360
<u>Water</u>			
Maine Municipal Bond Bank	4.76%	2021	505,082
Maine DOT	0%	2014	15,341
Rural Development	2.5%	2041	233,640
			<u>\$ 2,324,833</u>

The annual requirement to amortize all long-term debt outstanding as of December 31, 2011 are as follows:

<u>Year</u>	<u>Enterprise Fund</u>		<u>General Long-term Debt</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2012	\$ 181,322	\$ 64,688	\$ 353,667	\$ 50,367
2013	186,035	59,987	224,839	38,214
2014	191,024	55,535	226,149	28,864
2015	191,269	52,439	183,603	21,512
2016	196,849	47,173	183,603	13,340
2017-2021	982,861	149,890	150,725	26,915
2022-2026	81,395	45,465	25,895	1,317
2027-2031	92,091	34,769		
2032-2036	104,193	22,667		
2037-2041	117,794	8,975		
Total	<u>\$ 2,324,833</u>	<u>\$ 541,588</u>	<u>\$ 1,348,481</u>	<u>\$ 180,529</u>

5. Long-term Debt, continued

In accordance with 30 MRSA, Section 5061, as amended, no municipality shall incur debt for specified purposes in excess of 15 percent of the state valuation of such municipality. At December 31, 2011, the Town was in compliance with these regulations.

6. Assigned for Subsequent Year's Expenditures

Historically, the town council votes to carry certain departmental unexpended balances forward to the following year for expenditure. This is usually in lieu of additional appropriations in any particular accounts.

At December 31, 2011, the following operating account balances were carried forward:

TIF 2	\$	58,171
Levee		100,000
	\$	<u>158,171</u>

7. Unassigned General Fund Fund Equity

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

Balance - January 1, 2011	\$	337,079
Increase (Decrease):		
Estimated under actual revenues		1,466,806
Appropriations under expenditures		278,336
Utilization per town vote		(1,823,796)
Transfer to reserves and carried balances		
Net Increase (Decrease)		<u>(78,654)</u>
Balance - December 31, 2011	\$	<u>258,425</u>

8. Assigned for Subsequent Year's Revenues

The portion of the General Fund fund equity which has been assigned for subsequent year's revenues represents amounts received during the current accounting period that are to be budgeted as revenues in the subsequent year. These accounts, were as follows at December 31, 2011:

State revenue sharing	\$	520,185
Other		437
Total	\$	<u>520,622</u>

9. Special Revenue Fund Fund Equity

The Town of Fort Kent's other governmental fund fund equity at December 31, 2011 consisted of the following:

RLF fund	\$	500,476
Total	\$	<u>500,476</u>

10. Committed Fund Equity

The Committed for Capital Purposes for the year ended December 31, 2011 consists of the following:

Municipal center	\$ 101,888
Animal control	5,122
Parks and Recreation equipment	64,227
Willard Jalbert park	6,409
Heritage trail	29,680
Special highway	27,849
Public works	27,152
Industrial park	62,309
Fire truck and alarm	99,991
Fire department equipment	962
Police department	46,483
Dike reserve	4,861
Drug seizure	39,768
	<u>\$ 516,701</u>

11. Pension Plan

Plan Description

Selected Town employees contribute to the Maine Public Employees Retirement System ("System"), an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for public school teachers, state employees (except members of the judiciary and legislature who are covered under the Judicial and Legislative Retirements Systems) and political subdivisions.

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

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

For the fiscal year ended December 31, 2011, the Town's payroll for all employees amounted to \$1,113,708 and its payroll for employees covered by the system was \$59,730.

Funding Status and Progress

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

Trend Information

11. Pension Plan, continued

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

12. Risk Management

The Town is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. For the past several years the town has obtained coverage from the Maine Municipal Association risk pool. All risk management activities are accounted for in the General Fund. Expenditures and claims are recognized when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. In determining claims, events that might create claims but for which none have been reported, are considered.

The Town's Management estimates that the amount of actual or potential claims against the Town as of December 31, 2011, are unknown. Therefore, the General Fund contains no provision for, and the General Long-term Debt Account Group does not present, estimated claims.

13. Joint Venture - Northern Aroostook Regional Incinerator Facility

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

The following is a summary from the Facility's annual financial report, prepared on the modified accrual basis for the fiscal year ended January 31, 2012.

	<u>Total</u>	<u>Fort Kent's Share 33.5%</u>
Total assets	\$ 645,777	\$ 216,335
Total liabilities	(44,240)	(14,820)
Net working capital	<u>601,537</u>	<u>201,515</u>
Total revenues	1,193,202	399,723
Total expenditures	(1,116,717)	(374,100)
Net increase in fund balance	<u>\$ 76,485</u>	<u>\$ 25,622</u>

14. Joint Venture - Northern Aroostook Regional Airport Authority

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

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

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

ended December 31, 2011.

	<u>Total</u>	Fort Kent's <u>Share 36%</u>
Total assets	\$ 5,906,554	\$ 2,126,359
Total liabilities	(33,068)	(11,904)
Net working capital	<u>5,873,486</u>	<u>2,114,455</u>
Total revenues	166,736	60,025
Total expenditures	(342,975)	(123,471)
Net increase in fund balance	<u>\$ (176,239)</u>	<u>\$ (63,446)</u>

15. Interfund Balances

Individual interfund receivable and payable balances at December 31, 2011, were as follows:

<u>Fund</u>	<u>Receivable</u>	<u>Payable</u>
General fund	\$	\$ 1,297,069
Special revenue fund	250,444	
Enterprise fund - sewer	483,234	
Enterprise fund - water	563,391	
Total	<u>\$ 1,297,069</u>	<u>\$ 1,297,069</u>

TOWN OF FORT KENT, MAINE
Budget Comparison Schedule
General Fund
For the year ended December 31, 2011

Schedule 1

	<u>Budgeted Amounts</u>			Variance with final budget positive (negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:	\$	\$	\$	\$
Taxes	3,503,558	3,503,558	4,363,777	860,219
Intergovernmental	519,482	649,302	683,256	33,954
Charges for services	125,286	125,286	177,417	52,131
Interest			85,677	85,677
Total revenues	<u>4,148,326</u>	<u>4,278,146</u>	<u>5,310,127</u>	<u>1,031,981</u>
Expenditures:				
Current:				
General government	494,500	494,500	445,833	48,667
Protection	824,000	824,000	743,604	80,396
Public works	705,000	705,000	680,878	24,122
Leisure services	239,000	288,602	290,161	(1,559)
Health and sanitation	352,000	352,000	351,883	117
Social services	16,347	16,347	9,979	6,368
Special assessments	2,315,229	2,315,229	2,251,923	63,306
Unclassified	51,182	79,727	75,693	4,034
Debt service	329,340	329,340	339,362	(10,022)
Special projects	645,524	725,741	250,289	475,452
Total expenditures	<u>5,972,122</u>	<u>6,130,486</u>	<u>5,439,605</u>	<u>690,881</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,823,796)</u>	<u>(1,852,340)</u>	<u>(129,478)</u>	<u>1,722,862</u>
Other Financing Sources (Uses):				
Sale of fixed assets			28,879	28,879
Unusual Activity:				
Flood grants		324,180	324,180	0
Flood related expenses		(274,578)	(362,678)	(88,100)
Total other financing sources (uses)	<u>0</u>	<u>49,602</u>	<u>(9,619)</u>	<u>(59,221)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(1,823,796)</u>	<u>(1,802,738)</u>	<u>(139,097)</u>	<u>1,663,641</u>
Fund Balance - Beginning	1,593,016	1,593,016	1,593,016	0
Fund Balance - Ending	<u>\$ (230,780)</u>	<u>\$ (209,722)</u>	<u>\$ 1,453,919</u>	<u>\$ 1,663,641</u>

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

TOWN OF FORT KENT, MAINE

SINGLE AUDIT REPORT

For the Year Ending December 31, 2011

KEEL J. HOOD

Certified Public Accountant

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

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

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

I have audited the financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of Town of Fort Kent, Maine as of and for the year ended December 31, 2011, which collectively comprise Town of Fort Kent, Maine's basic financial statements and have issued my report thereon dated July 25, 2012. I conducted my audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control over Financial Reporting

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Town of Fort Kent, Maine's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audits, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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

and is not intended to be and should not be used by anyone other than these specified parties.

Jeffrey Hood, CPA

July 25, 2012

KEEL J. HOOD

Certified Public Accountant

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

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

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

Compliance

I have audited the compliance of Town of Fort Kent, Maine with the types of compliance requirements described in the *US Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to its major federal program for the year ended December 31, 2011. Town of Fort Kent, Maine's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal programs is the responsibility of Town of Fort Kent, Maine's management. My responsibility is to express an opinion on Town of Fort Kent, Maine's compliance based on my audit.

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

In my opinion, Town of Fort Kent, Maine complied, in all material respects, with the requirements referred to above that are applicable to its major federal programs for the year ended December 31, 2011.

Internal Control over Compliance

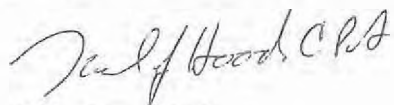
The management of Town of Fort Kent, Maine is responsible for establishing and maintaining effective internal control over compliance with the compliance requirements referred to above. In planning and performing my audit, I considered the Town of Fort Kent, Maine's internal control over compliance with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

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

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

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

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

A handwritten signature in dark ink, appearing to read "Paul J. Hood, CPA". The signature is written in a cursive, flowing style.

July 25, 2012

Town of Fort Kent, Maine
Schedule of Federal Expenditures of Federal Awards
For the Year Ended
December 31, 2011

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Disbursements or Expenditures
US Department of Economic and Community Development		
Passed Through Maine, DECD:		
State grants	14.228	\$ 274,578
State grants	14.228	64,885
State grants	14.228	49,602
Total US Department of Economic and Community Development		389,065
US Department of Agriculture:		
Water and Waste Disposal	10.760	56,678
Water and Waste Disposal	10.760	194,040
Water and Waste Disposal	10.760	50,433
Water and Waste Disposal	10.760	113,484
Total US Department of Agriculture		414,635
US Department of Homeland Security		
Fraser Canyon	97.067	26,099
Autumn Leaf	97.067	6,503
FEMA	97.067	55,708
Total US Department of Homeland Security		88,310
Total		\$ 892,010

TOWN OF FORT KENT, MAINE
Notes to Schedule of Expenditures of Federal Awards
December 31, 2011

PURPOSE OF THE SCHEDULE

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

SIGNIFICANT ACCOUNTING POLICIES

- A. Reporting Entity - The accompanying schedule includes all federal award programs of the Town for the fiscal year ended December 31, 2011. The reporting entity is defined in Notes to Financial Statements of Town of Fort Kent, Maine.
- B. Basis of Presentation - The information in the accompanying Schedule Expenditures of Federal Awards is presented in accordance with OMB Circular A-133.
 - 1. Pursuant to OMB Circular A-133, federal financial assistance is defined as assistance provided by a federal agency, either directly or indirectly, in the form of grants, contracts, cooperative agreements, loans, loan guarantees, property, interest subsidies, insurance or direct appropriations.
 - 2. Major Programs - OMB Circular A-133 establishes the level of expenditures to be used in defining major federal financial award programs. Major programs for the Town have been identified in the attached Schedule of Findings - Summary of Auditor's Results.
- C. Basis of Accounting - The information presented in the Schedule of Expenditures of Federal Awards is presented on a basis consistent with the Town's general purpose financial statements. The grants included are all accounted for on a modified accrual basis of accounting which is described in the notes to the general purpose financial statements.

TOWN OF FORT KENT, MAINE
Summary of Auditor's Results and
Schedule of Findings
December 31, 2011

Summary of Audit Results

Financial Statements

Type of auditors report issued: Unqualified.

Internal control over financial reporting:

Material weakness(es) identified? No.

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

Federal Awards

Internal control over major programs:

Material weaknesses identified? No.

Reportable conditions identified that are not considered to be material weakness(es)? One reported.

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

HUD #14.228 : Unqualified

RD #10.760 : Unqualified

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

Major Programs:

HUD #14.228

RD #10.760

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

Auditee qualified as low risk auditee? No.

Summary of Prior Audit Findings

None.

Findings and Questioned costs

None.

**TOWN OF FORT KENT
TOWN MEETING WARRANT**

TO: Kenneth Michaud, Constable in the Town of Fort Kent, in said County

GREETINGS:

In the name of the State of Maine, you are hereby required to notify and warn the voters of the Town of Fort Kent, in said County, qualified by law to vote in Town affairs, to meet at the Municipal Center Conference room in said Town on Monday, the 25th day of March, AD 2013 at 9:00 a.m. in the forenoon, then and there to act on Articles 1 and 2; (polls will open from 9:00 a.m. to 6:30 p.m.) and to notify and warn said voters to meet at the Community High School gymnasium in said Town Monday the 25th day of March, A. D. 2013 at 7:30 p.m. in the evening then and there to act on Articles 3 to 46 of said articles Being set out below, to wit:

ARTICLE 1: To choose a moderator to preside at said meeting.

ARTICLE 2: To elect all necessary Town officers as required to be elected by secret ballot.

<u>ARTICLE 3:</u> To see if the Town will vote to raise and appropriate the sum of \$364,100.00 for the <u>Administration Department.</u>	
<u>Appropriated 2012</u>	<u>Budget Committee Recommends</u>
362,000.00	364,100.00

<u>ARTICLE 4:</u> To see if the Town will vote to raise and appropriate the sum of \$699,655.00 for the <u>Public Works Department.</u>	
<u>Appropriated 2012</u>	<u>Budget Committee Recommends</u>
693,000.00	699,655.00

<u>ARTICLE 5:</u> To see if the Town will vote to raise and appropriate the sum of \$514,508.00 for the <u>Police Department.</u>	
<u>Appropriated 2012</u>	<u>Budget Committee Recommends</u>
508,000.00	514,508.00

<u>ARTICLE 6:</u> To see if the Town will vote to raise and appropriate the sum of \$63,590.00 for the <u>Fire Department.</u>	
<u>Appropriated 2012</u>	<u>Budget Committee Recommends</u>
63,000.00	63,590.00

<u>ARTICLE 7:</u> To see if the Town will vote to raise and appropriate the sum of \$202,391.00 for the <u>Recreation and Parks Department.</u>	
<u>Appropriated 2012</u>	<u>Budget Committee Recommends</u>
201,000.00	202,391.00

<u>ARTICLE 8:</u> To see if the Town will vote to raise and appropriate the sum of \$28,000.00 for the <u>Public Library.</u>	
<u>Appropriated 2012</u>	<u>Budget Committee Recommends</u>
28,000.00	28,000.00

<u>ARTICLE 9:</u> To see if the Town will vote to raise and appropriate the sum of \$345,000.00 for <u>Solid Waste Disposal.</u>	
<u>Appropriated 2012</u>	<u>Budget Committee Recommends</u>
343,000.00	345,000.00

<u>ARTICLE 10:</u> To see if the Town will vote to raise and appropriate the sum of \$6,000.00 for <u>General Assistance.</u>	
<u>Appropriated 2012</u>	<u>Budget Committee Recommends</u>
7,500.00	6,000.00

<u>ARTICLE 11:</u> To see if the Town will vote to raise and appropriate the sum of \$820.00 for the <u>Aroostook County Action Program.</u>	
<u>Appropriated 2012</u>	<u>Budget Committee Recommends</u>
820.00	820.00

<u>ARTICLE 12:</u> To see if the Town will vote to raise and appropriate the sum of \$4,500.00 for the <u>Aroostook Area Agency on Aging.</u>	
<u>Appropriated 2012</u>	<u>Budget Committee Recommends</u>
4,500.00	4,500.00

ARTICLE 13: To see if the Town will vote to raise and appropriate the sum of \$500.00 for the **Red Cross.**
Appropriated 2012 **Budget Committee Recommends**
500.00 **500.00**

ARTICLE 14: To see if the Town will vote to raise and appropriate the sum of \$10,000.00 for the **Greater Fort Kent Area Chamber of Commerce.**
Appropriated 2012 **Budget Committee Recommends**
10,000.00 **10,000.00**

ARTICLE 15: To see if the Town will vote to raise and appropriate the sum of \$27,218.00 for the **Fire Station – Loan Payment.**
Appropriated 2012 **Budget Committee Recommends**
28,583.00 **27,218.00**

ARTICLE 16: To see if the Town will vote to raise and appropriate the sum of \$54,000.00 for the **Street Lights (Electricity).**
Appropriated 2012 **Budget Committee Recommends**
57,000.00 **54,000.00**

ARTICLE 17: To see if the Town will vote to raise and appropriate the sum of \$3,100.00 for the **Blockhouse Administration.**
Appropriated 2012 **Budget Committee Recommends**
3,100.00 **3,100.00**

ARTICLE 18: To see if the Town will vote to raise and appropriate the sum of \$25,824.00 for the Town's share of operational and capital improvement costs at the **Northern Aroostook Regional Airport Authority.**
Appropriated 2012 **Budget Committee Recommends**
25,826.00 **25,824.00**

ARTICLE 19: To see if the Town will vote to raise and appropriate the sum of \$7,000.00 for **Updating Municipal Assessments.**
Appropriated 2012 **Budget Committee Recommends**
7,000.00 **7,000.00**

ARTICLE 20: To see if the Town will vote to raise and appropriate the sum of \$100,000.00 for **Public Fire Protection (Hydrants).**
Appropriated 2012 **Budget Committee Recommends**
100,000.00 **100,000.00**

ARTICLE 21: To see if the Town will vote to raise and appropriate the sum of \$1,229.00 for **St. John Valley Soil & Water Conservation District.**
Appropriated 2012 **Budget Committee Recommends**
1,229.00 **1,229.00**

ARTICLE 22: To see if the Town will vote to raise and appropriate the sum of \$7,000.00 for **Tax Abatements.**
Appropriated 2012 **Budget Committee Recommends**
7,000.00 **7,000.00**

ARTICLE 23: To see if the Town will vote to raise and appropriate the sum of \$4,233.00 for the **World Acadian Congress.**
Appropriated 2012 **Budget Committee Recommends**
.00 **4,233.00**

ARTICLE 24: To see if the Town will vote to raise and appropriate the sum of \$250.00 for the **Maine Acadian Heritage Council.**
Appropriated 2012 **Budget Committee Recommends**
250.00 **250.00**

ARTICLE 25: To see if the Town will vote to raise and appropriate the sum of \$33,918.00 for the **Public Works Facilities-Loan Payment.**
Appropriated 2012 **Budget Committee Recommends**
35,292.00 **33,918.00**

ARTICLE 26: To see if the Town will vote to raise and appropriate the sum of \$137,880.00 for the **Road Improvement-Loan Payment.**
Appropriated 2012 **Budget Committee Recommends**
141,780.00 **137,880.00**

ARTICLE 27: To see if the Town will vote to raise and appropriate the sum of \$127,103.00 for the Planning and Economic Development Department.

Appropriated 2012
116,000.00

Budget Committee Recommends
127,103.00

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

Appropriated 2012
43,897.00

Budget Committee Recommends
43,897.00

ARTICLE 29: To see if the Town will vote to raise and appropriate the sum of \$16,383.00 for the Plow Truck Lease Payment.

Appropriated 2012
0.00

Budget Committee Recommends
16,383.00

ARTICLE 30: To see if the Town will vote to transfer an amount not to exceed \$1,435,382.15 from the revenues listed below to reduce the 2013 Tax Commitment.

2012 Revenues

Budget Committee Recommends

State Revenue Sharing	100,000.00	100,000.00
Administration Department	80,500.00	80,000.00
Police Department	25,500.00	26,096.00
Recreation & Parks Department	19,000.00	24,250.00
Un-appropriated Surplus	1,164,449.29	1,205,036.15
Total	1,389,449.29	1,435,382.15

ARTICLE 31: To see if the Town will vote to accept the categories of Funds listed below as provided by the Maine State Legislature, Federal and other sources.

Source

Estimated Amounts

Maine State Revenue Sharing	Unknown
Highway Block Grant	80,000.00
Veteran's Tax Reimbursement	3,400.00
Tree Growth Reimbursement	6,000.00
Snowmobile Registration Funds and Grants	22,000.00
Homestead Reimbursement	Unknown
BETE Reimbursement	Unknown
State Park Sharing	1,400.00
General Assistance Reimbursement	1,500.00
Court Fees and Fines	Unknown
Library Stipend	Unknown
Community Development Block Grants	Unknown
State Aid to Education	Unknown
Federal Emergency Management Agency	Unknown
Department of Homeland Security	Unknown
All Other Federal Department funding	Unknown
All Other State Department funding	Unknown
Other	Unknown

This article does not request any money, but merely gives the Town authority to accept funds from various State, Federal, and other sources.

ARTICLE 32: To see if the Town will vote to authorize the Town Council to transfer year-end unexpended amounts from each municipal department's 2013 appropriated amount to each municipal department's Capital/Equipment Reserve Account.

ARTICLE 33: To see if the Town will vote to authorize the Town Council to transfer year-end excess revenue amounts from each municipal department's 2013 appropriated amount to each municipal department's Capital/Equipment Reserve Account.

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

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

ARTICLE 36: To see if the Town will vote to authorize the Town Council to appoint new Budget Committee members to recommend appropriations for 2014.

ARTICLE 37: To see if the Town will vote to authorize the Treasurer, under the direction of the Town Council, to sell, lease, or dispose of any real estate owned or acquired by the Town for nonpayment of taxes thereon, or otherwise acquired, on such terms as they deem advisable and to authorize the Town Treasurer to sign Quit Claim deeds on such property.

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

ARTICLE 39: To see if the Town will vote to set October 1, 2013 as the date upon which taxes are due and payable, and further vote that taxes not paid on or before September 30, 2013 shall accrue at a rate established by Article 40.

ARTICLE 40: To see if the Town will vote to approve charging interest on unpaid taxes at the rate of 7.00% per annum for the fiscal year 2013.

ARTICLE 41: To see if the Town will vote to authorize the Town Manager, under the direction of the Town Council, to apply for grant monies and to expend any monies received for the stated grant purposes.

ARTICLE 42: To see if the Town will vote to authorize the Town Council and Town Treasurer to spend an amount not to exceed 3/12 of the budgeted amount in each budget category of the 2013 annual budget during the period from January 1, 2014 to the March 24, 2014 Annual Town meeting.

ARTICLE 43: To see if the Town will vote to set the interest rate to be paid by the Town on abated taxes at 7.00% per annum for the fiscal year 2013.


ARTICLE 44: To see if the Town will vote to authorize the Town Treasurer, under the direction of the Town Council to transfer the Snowmobile Registration Tax Refund received from the Department of Inland Fisheries and Wildlife to the Fort Kent Snowmobile Association (Estimated Refund is 3,000.00).

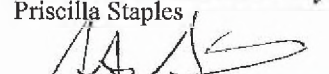
ARTICLE 45: To see if the Town will vote to authorize the Town Treasurer, under the direction of the Town Council, to expend funds collected from the dog license fees for the purpose of supporting the activities or functions of the animal shelter.


ARTICLE 46: To see if the Town will vote that orders made by the Town Council pursuant to 23 MRSA § 2953 to close roads to winter maintenance, or to annul, alter or modify such orders, are and shall be a final determination.

The registrar of voters hereby gives notice that she will be at the Town Office during regular business hours and also on Election Day, March 25, 2013 for the purpose of receiving applications for those desiring to qualify as registered voters.


Dr. John Bouchard, Chairman


Priscilla Staples

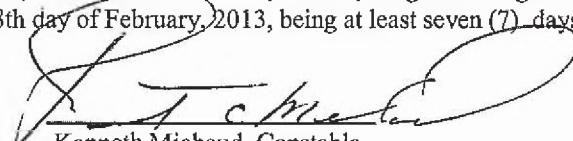

Anthony Gauvin


Jacob Robichaud


Zachary Voisine

ATTEST: Kenneth Michaud, Constable Fort Kent, Maine

Pursuant to the within warrant, I have notified and warned the Inhabitants of the said Town, qualified thereon expressed, to meet at said time and place for the purpose thereon named, by posting a warrant attested by me at: Municipal Building, Rock's, The Fort Kent Barber Shop, Key Bank of Northern Maine, Doris Cafe, Twins Service Station, UMFK, Daigle & Houghton, Fort Kent Savings Bank, being conspicuous places in said Town on the 28th day of February, 2013, being at least seven (7) days before the meeting.


Kenneth Michaud, Constable
Fort Kent, Maine

Municipal Telephone Directory

EMERGENCY (Fire, Police, Ambulance)		911
Animal Control Officer		834-5678
Child Abuse Hotline		1-800-452-1999
Children Emergency Service		1-800-432-7340
Code Enforcement Officer		834-3507
Fish River Septage Board		834-5678
Fort Kent Library		834-3048
Northern Maine Medical Center		834-3155
NARIF (Transfer Station)		543-6372
Northern Aroostook Regional Airport		543-6300
Planning and Economic Development Department		834-3507
Police Department		834-5678
Public Works Department/Town Garage		834-3253
Recreation and Parks Dept.	-Office	834-3730
	-Jalbert Park	834-5773
	-Swimming Pool	834-3269
Road Conditions		1-800-482-7497
Schools (M.S.A.D. #27)	- Superintendent	834-3189
	-Community High	834-5540
	-Elementary	834-3456
Court House		834-5003
Town Office		834-3090
Town Office Fax		834-3126
Water & Wastewater	-Office	834-3003
	-Sewer Plant	834-3463
	-Pager	207-281-5228
Registry of Deeds		834-3925
State DOT Garage		834-3065
State Police and Warden Service		1-800-924-2261
Sheriff Department		1-800-432-7842
U. S. Customs		834-5255