

2017

# The 149th Annual Report of the Municipal Officers of the Town of Fort Kent, Maine For the Municipal Year Ending December 31, 2017

Fort Kent, Me.

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# **Town of Fort Kent**

## **Certified Business-Friendly**

**TOWN OF FORT KENT**  
**ANNUAL REPORT**  
**2017**

## **Benefits of State of Maine Business Certified Business-Friendly Community Program**

In 2014, the Town of Fort Kent was successful in becoming a Maine State Certified Business-Friendly Community. The Town was the first community in the St. John Valley to become certified.

### Immediate benefits of the program included:

- Recognition on the State of Maine Department of Community Development Website.
- The Town became a key part of Maine's Business Attraction strategy.
- Received an award presented by the Governor's Office.
- Two Open for Business signs (the Town purchased a 3<sup>rd</sup>) so that each road coming north in to Town displayed a sign.
- 3 additional scoring points when a Community Development Block Grant application is being scored.
- Application process enabled the Town's Office of Economic and Community Development (OPED) to make new contacts for networking and brainstorming in the areas of economic development, marketing, and grant writing.

### Cumulative Benefits of program:

- The additional scoring points assisted the Town in being awarded \$1.3 Million in grant funding since 2014 for business development and expansion, housing assistance, business façade improvements, and public infrastructure improvements. Some of the results of these projects include job creation and new housing units to mostly low-to-moderate income individuals, assistance with a levee extension to protect against flooding, and a public parking lot for additional public parking spaces in Town.
- The program encouraged the OPED to streamline its land use permit application process to be more user friendly and less time consuming; zoning ordinance to be more comprehensive and consistent with State regulations; and code enforcement and Maine Universal Building and Energy Code (MUBEC) certified residential building inspections as the OPED Director has become certified for both positions.
- Continued Business-Friendly Certification.

The 149th  
Annual Report  
of the  
Municipal Officers  
of the Town of  
Fort Kent, Maine  
For the Municipal Year  
Ending December 31, 2017

TOWN OFFICE HOURS

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

TOWN MEETING

Town Meeting Date: March 26, 2018

Time: 7:30 p.m.

Place: Fort Kent Community High School



Photo by Jessica Potila

To Donald Guimond,

On the behalf of the Town of Fort Kent Employees, we would like to extend our heartfelt thank you for all you have done for the town over your twenty five years of service. Your professionalism, integrity and knowledge are second to none and have seen us through good and bad times. Over the twenty five years we have worked together, your guidance has been unquestionably the greatest and has kept us all on the right track at work and in life. Your presence here will be felt for many years to come.

Thank You,

Mark Soucy

Fort Kent Water and Wastewater Department Head

# Table of Contents

<b>DIRECTORY OF MUNICIPAL OFFICIALS</b>	<b>4</b>	<b>LAND USE PERMITS</b>	<b>38</b>
<b>STAFF DIRECTORY</b>	<b>7</b>	<b>VALLEY RECYCLING FACILITY</b>	<b>38</b>
<b>GOVERNOR, PAUL R. LEPAGE</b>	<b>8</b>	<b>RESERVE ACCOUNTS</b>	<b>40</b>
<b>US SENATOR, SUSAN M. COLLINS</b>	<b>9</b>	<b>REVENUE ACCOUNTS</b>	<b>44</b>
<b>US SENATOR, ANGUS S. KING</b>	<b>10</b>	<b>MUNICIPAL DEBT SERVICE</b>	<b>45</b>
<b>SENATOR, TROY JACKSON</b>	<b>11</b>	<b>WASTEWATER DEBT SERVICE</b>	<b>46</b>
<b>HOUSE OF REP., JOHN MARTIN</b>	<b>12</b>	<b>WATER DEBT SERVICE</b>	<b>46</b>
<b>TOWN MANAGER'S REPORT</b>	<b>13</b>	<b>INTERGOVERNMENTAL</b>	<b>47</b>
<b>TAX ASSESSORS REPORT</b>	<b>14</b>	<b>APPROPRIATIONS SUMMARY</b>	<b>48</b>
<b>ADMINISTRATION DEPARTMENT</b>	<b>16</b>	<b>REVENUE SUMMARY</b>	<b>49</b>
<b>PUBLIC WORKS DEPARTMENT</b>	<b>17</b>	<b>FUND BALANCE</b>	<b>50</b>
<b>POLICE DEPARTMENT</b>	<b>19</b>	<b>UNCOLLECTED TAXES</b>	<b>51</b>
<b>FIRE DEPARTMENT</b>	<b>21</b>	<b>WASTEWATER DEPARTMENT</b>	<b>55</b>
<b>RECREATION AND PARKS DEPARTMENT</b>	<b>25</b>	<b>WASTEWATER REVENUES</b>	<b>56</b>
<b>STREET LIGHTS</b>	<b>27</b>	<b>WASTEWATER FUND BALANCE</b>	<b>56</b>
<b>SOLID WASTE DISPOSAL</b>	<b>27</b>	<b>OUTSTANDING WASTEWATER BILLS</b>	<b>57</b>
<b>PUBLIC LIBRARY (Budget)</b>	<b>27</b>	<b>WATER DEPARTMENT</b>	<b>61</b>
<b>PUBLIC LIBRARY</b>	<b>28</b>	<b>WATER REVENUES</b>	<b>62</b>
<b>SOCIAL SERVICES</b>	<b>29</b>	<b>WATER FUND BALANCE</b>	<b>62</b>
Other Miscellaneous Accounts	29	<b>OUTSTANDING WATER BILLS</b>	<b>63</b>
<b>NORTHERN AROOSTOOK REGIONAL AIRPORT</b>	<b>31</b>	<b>AUDITORS REPORTS</b>	<b>66</b>
<b>TOWN CLERK REPORT</b>	<b>32</b>	Town of Fort Kent/Water/Wastewater 12/31/16	
<b>CARRY FORWARD</b>	<b>32</b>	<b>WARRANT *</b>	
<b>PLANNING &amp; ECONOMIC DEVELOPMENT</b>	<b>33</b>	*This is not the official warrant for the '18 Annual Town meeting.	<b>92</b>
<b>GRANT ACTIVITY</b>	<b>35</b>	<b>MUNICIPAL TELEPHONE DIRECTORY</b>	<b>98</b>

# 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	Thomas Pelletier
Police Chief	Thomas Pelletier	Code Enforcement Officer	Steve Pelletier
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	Bruce Labbe
Plan. & Econ. Dev. Director	Steve Pelletier	Auditor	Keel J. Hood

## Aroostook County Commissioners

Paul J. Adams	District 1	Norman L. Fournier	District 3
Paul J. Underwood	District 2		

## Board of Assessment Review

Gilbert Dubois-Sec.		Joel Plourde
Oreen Daigle		

## Budget Committee Members

	Term Expires		Term Expires
Gilman Caron	Dec-18	Tim Rioux	Dec-19
Kevin Ouellette	Dec-18	David Saucier	Dec-19
Matt Michaud	Dec-18	Danny Nicolas	Dec-20
Kevin Pelletier	Dec-18	Michelle Beaulieu	Dec-20
Andrew Caron	Dec-18	Joseph Bouchard	Dec-20
Heather Pelletier	Dec-19	Donna Pelletier	Dec-20
Lloyd Soucie	Dec-19	Allan Dow	Dec-20
Steve Ouellette	Dec-19		
David Pelletier	<b>Alternate</b>	Toby Jandreau	<b>Alternate</b>

## Fort Kent Development Corporation

Donald Guimond (Treasurer)	Jake Robichaud	Carroll Theriault
Daniel Marquis (Chairman)	Angela Coulombe (Clerk)	Joey Ouellette
	Scott Pelletier	

## Legislative Delegation

Rep. John Martin	207-287-1400 Augusta 207-834-7568 phone	Senator Jackson	207-287-1515 Augusta 207-436-0763 Home
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### Library Board of Trustees

Stephen Gagne- Chair  
Karen Ouellette- Treasurer  
Jennifer Levesque  
Jacob Theriault

Dr. Dan Chasse  
Carrie Levesque  
David Rossignol  
Peter Saucier

### Maine School Administrative District No. 27 Directors

Ward	Director	Residence/Term	Ward	Director	Residence/Term
1	John Martin	Eagle Lake/2018	5	Barry Ouellette	Fort Kent/2019
2	Keith Jandreau Jr	St. Francis/2018	5	Toby Jandreau	Fort Kent/2019
3	Clarence 'Cur' Soucy	Wallagrass/2019	5	Richard Stoliker	Fort Kent/2018
4	Joel Bossie	New Canada/2020	5	Gary Sibley Jr.	Fort Kent/2020

### Northern Aroostook Regional Airport Authority

Fred Holmes, Chair	St. Agatha	Don Berube	St. John
Steve Ouellette, Vice Chair	Fort Kent	Carroll Theriault	Fort Kent
Adam Paradis, Secretary	Frenchville	Keith Pelletier	Fort Kent
Jason Dionne	Madawaska	Andrew Hartt, Alternate	Fort Kent
Leland Roix, Treasurer	Madawaska	Craig Lawrence, Alternate	Frenchville
Denise Duperre	Madawaska	David Fernald, Manager	

### Valley Recycling Facility

Gary Picard	Madawaska	John Bouchard	Fort Kent
Dana Gendreau	Madawaska	Yvon Dube	Frenchville
Danny Nicolas	Fort Kent	Donald Guimond	Fort Kent
Ryan E. Pelletier	Frenchville	Beurmond Banville	St. Agatha
Aubrie Michaud	St. Agatha	Charles Pelletier	Facility Supervisor
Fred Holms	N.R.A.A.		

### Planning Board

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

	Term Expires		Term Expires
Danny Nicolas, Chairperson	Aug. 31, 2019	Charlene Taggart	Aug. 31, 2020
Carolyn Bouchard -Secretary	Aug. 31, 2020	Steven Chabot, Alternate	Aug. 31, 2018
James Levasseur	Aug. 31, 2018	Paul Berube, Alternate	Aug. 31, 2018
Joseph Bard	Aug. 31, 2018		

### Town Council

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

	Term Expires		Term Expires
Dan Marquis, Chair	Mar-18	Joey Ouellette	Mar-19
Jake Robichaud	Mar-18	Scott Pelletier	Mar-20
Carroll Theriault	Mar-19		



### **Zoning Board of Appeals**

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

Zachary Voisine, Chairperson	Term Expires Jan. 31, 2019	Raymond Sirois	Term Expires Jan. 31, 2020
Robert Lozier	Jan. 31, 2019	Vacant	Alternate, Jan. 31, 2019
Ryan Malmborg	Jan. 31, 2021	Vacant	Alternate, Jan. 31, 2019
Mark Albert, Vice Chair	Jan. 31, 2021		

### **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 Area Chamber of Commerce**

Dona Saucier	Executive Director	Darnell Oliver	1 <sup>st</sup> Vice President
Connie Ouellette	President	Allie Pelletier	
Denise Plourde	2 <sup>nd</sup> Vice President	Susan Tardie	
Steven Chabot	Treasurer	Tammy Albert	
Norma Landry	Past President	Meagan Plourde	
Andrew Birden		Don Guimond, Town Manager	
Courtney Deprey		Natasha Plourde	
Karen Deprey		Jennifer Daigle	
Zachary Voisine			

### **America's First Mile Committee**

Justin Dubois	Jim Roy
Steve Pelletier	Ryan Malmborg
Mark Morneau	Danny Vaillancourt
Alain Ouellette	Peter Sirois
Kirk Paradis	George Dumond
Donald Guimond	



New Business: LandVest

## **Staff Directory**

### **Administration**

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

### **Planning & Economic Development Department**

		Steve Pelletier	Code Enforcement Officer
Steve Pelletier	Planning Director		
Cindy Bouley	Administrative Assistant	Bruce Labbe	Plumbing Inspector

### **Fire Department**

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

### **Library**

Michelle Raymond	Head Librarian	Cheryl Pelletier	Librarian Assistant
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### **Police Department**

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

### **Public Works**

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

### **Recreation and Parks**

Ann Beaulieu	Rec & Parks Director	Dale Soucy	Rec. & Parks Laborer
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### **Water/Wastewater Department**

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



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

Paul R. LePage  
GOVERNOR

Dear Citizen of Fort Kent:

For the past seven years as your Governor, my priority has been to make Maine—our people—prosper. Helping you keep more money in your wallet by reducing taxes has been part of that mission.

Too many Maine families are facing skyrocketing property taxes that strain household budgets. Our elderly on fixed incomes are particularly vulnerable to these increases. School budgets are often blamed for annual increases in property taxes. But there's another reason. A tremendous amount of land and property value has been taken off the tax rolls, leaving homeowners to pick up the tab.

As of 2016, towns and cities owned land and buildings valued at nearly \$5.5 billion statewide. Large and wealthy non-profits, such as hospitals and colleges, often escape paying property taxes on their vast real estate holdings—totaling more than \$5.1 billion statewide.

In Maine, nearly 2.5 million acres of land have been set aside for conservation by the federal and state governments and non-profit organizations, including land trusts. Municipalities are losing out on property taxes on an estimated \$2 billion in land that has been either removed from the tax rolls or prohibited from development—shifting the cost of municipal services to local homeowners through higher property taxes.

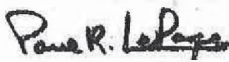
It's time to recognize the results of taking property off the tax rolls and identify solutions to reduce the burden on our homeowners. My administration's proposals have been met with staunch resistance.

In 1993, about 35,800 acres of land were documented as land-trust owned. That number has increased by an astonishing 1,270 percent. Land trusts now control over 490,000 acres with an estimated value of \$403 million. We must restore the balance. We will be working this session to ensure all land owners are contributing to the local tax base. It's time for them to pay their fair share.

I encourage you to ask your local officials how much land in your municipality has been taken off the tax rolls, as well as how much in tax revenue that land would have been contributing today to offset your property taxes.

If ever I can be of assistance to you or if you have any questions or suggestions, I encourage you to contact my office by calling 287-3531 or by visiting our website at [www.maine.gov/governor](http://www.maine.gov/governor).

Sincerely,

  
Paul R. LePage  
Governor



PRINTED ON RECYCLED PAPER

SUSAN M. COLLINS  
MAINE

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

United States Senate  
WASHINGTON, DC 20510-1904

Dear Friends:

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

Maine has the oldest average age in the nation. As Chairman of the Senate Aging Committee, my top three priorities for the Committee are fighting fraud and financial abuse directed at our nation's seniors, increasing investments in biomedical research, and improving retirement security. Following the Committee's investigation into skyrocketing prescription drug costs, I authored bipartisan legislation to foster generic competition, which was signed into law. The Aging Committee's toll-free hotline (1-855-303-9470) makes it easier for seniors to report suspected fraud and receive assistance. To support the 40 million family caregivers in the United States, I am proud to have authored the RAISE Family Caregivers Act to create a coordinated strategy to support family members who make countless personal and financial sacrifices to care for their loved ones.

The opioid crisis touches families and communities across our state. As a member of the Appropriations Committee, I fought for significant increases in funding to support community, law-enforcement, and public health efforts. In April, the State of Maine was awarded over \$2 million to fight this devastating public health crisis. Additionally, I have authored legislation to support grandparents and other extended family members who are raising grandchildren as a result of the nation's opioid epidemic.

Biomedical research has the potential to improve and save lives, and also supports good jobs at research facilities here in Maine. Last year, the Appropriations Committee approved a \$2 billion increase for the National Institutes of Health for the third consecutive year. This includes an increase of nearly 30 percent for research on Alzheimer's, our nation's most costly disease. As founder and co-chair of the Senate Diabetes Caucus, I work to raise awareness of the threats posed by diabetes, invest in research, and improve access to treatment options. My bill to establish a national commission of health care experts on diabetes care and prevention was signed into law in 2017.

We owe our veterans so much. Last year, I worked to secure the authorization of a Community-Based Outpatient Clinic in Portland to support the health care of Maine's veterans in the southern part of our state. I also worked to secure funding extensions to help veterans throughout rural Maine receive health care within their communities. I also worked to secure funding for housing vouchers for veterans to reduce veterans' homelessness.

Maine's contributions to our national security stretch from Kittery to Limestone. I successfully advocated for critical funding for projects at the Portsmouth Naval Shipyard for construction of an additional ship that will likely be built at Bath Iron Works. This funding will strengthen our national security and preserve great jobs in our state.

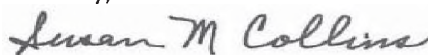
As chairman of the Transportation and Housing Appropriations Subcommittee, I worked to increase funding for the TIGER program that has provided Maine with more than \$122 million for vital transportation projects. For housing, I worked to provide \$160 million to help communities protect children from the harmful effects of lead poisoning.

Growing our economy remains a top priority. I supported the comprehensive tax reform bill because it will help lower- and middle-income families keep more of their hard-earned money; boost the economy; and encourage businesses, both small and large, to grow and create jobs here in Maine and around the country. This legislation contains key provisions I authored that are important to Mainers, including preserving the deduction for state and local taxes, expanding the deduction for medical expenses, and enabling public employees such as firefighters, teachers, and police officers, as well as clergy and employees of nonprofits, to make "catch-up" contributions to their retirement accounts. I led the effort to ensure that the tax cut will not trigger automatic budget cuts to Medicare or any other programs.

A Maine value that always guides me is our unsurpassed work ethic. As of December 2017, I have cast more than 6,500 consecutive votes, continuing my record of never missing a roll-call vote since my Senate service began in 1997.

I appreciate the opportunity to serve Aroostook County and Maine in the United States Senate. If ever I can be of assistance to you, please contact my Caribou office at 207-493-7873 or visit my website at [www.collins.senate.gov](http://www.collins.senate.gov). May 2018 be a good year for you, your family, your community, and our state.

Sincerely,



Susan M. Collins  
United States Senator

## United States Senate

WASHINGTON, DC 20510

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

January 3, 2018

Dear Friends,

Representing Maine in the United States Senate is an honor.

I continue my work on the Senate Armed Services Committee, each year authorizing the funding required to build our military capabilities and ensuring that our service members are trained and equipped to defend our nation. I was pleased to be part of a bipartisan effort to enact a new law to simplify the appeals review process to reduce the backlog our veterans are facing, as well as a new law that provides critical funding to the VA Choice Program, allowing veterans in rural Maine to access services closer to home.

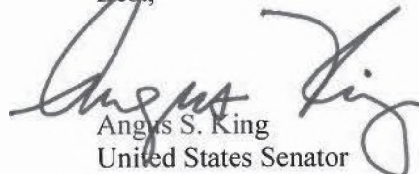
While my committee work is important, working to combat the opioid epidemic is one of my top priorities. Although Congress has made some important strides, much remains to be done to provide additional funding for prevention, treatment and enforcement. I am working with colleagues on both sides of the aisle to pressure the Drug Enforcement Administration to reduce the amount of opioids produced and to thwart the flow of fentanyl and other deadly drugs into our country.

I am very optimistic about the integrated, multiagency effort I led with Senator Collins to foster innovation and commercialization in Maine's forest economy. Through the Economic Development Assessment Team (EDAT) we are already experiencing increased federal investments that will strengthen our existing forest products industry and help support job creation in rural communities. Initiatives like Cross Laminated Timber, Combined Heat and Power, nanocellulose, 3D printing with biobased materials and other biobased products will mean that Maine's wood-basket will continue to be a major jobs and economic contributor for our future.

Finally, the coming year will continue the work of the Senate Select Committee on Intelligence in the ongoing investigation of Russian interference in the 2016 election. Our Committee has held seven public hearings and numerous classified sessions, reviewed tens of thousands of pages of documents and conducted hundreds of interviews. I remain focused on the security of our elections and committed to developing strategies to prevent interference by foreign governments in our democracy.

May 2018 be a good year for you, your family, your community and our great State.

Best,



Angus S. King  
United States Senator



*128th Legislature*  
*Senate of*  
*Maine*  
*Senate District 1*

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

Dear Residents of Fort Kent,

I hope 2018 finds you and your family doing well. It is an honor to represent you and this community as your State Senator. It is also a privilege to serve in the Maine Senate as the Senate Democratic Leader.

This past year, the Legislature made progress in providing direct property tax relief to Maine homeowners. I fought tirelessly to increase the Homestead Property Exemption from \$15,000 to \$20,000. In addition to direct property tax relief, we also protected state funding for local services such as fire departments and road maintenance, and increased public K-12 education funding by \$162 million over the biennium. These efforts will decrease the pressure on municipalities to increase mil rates. I know this is a top priority for many in our district and I will continue to work towards greater relief.

I would also like to share some information about the state's unclaimed property list. "Unclaimed property" is money owed to Maine people by third parties, such as former employers, banks or utility companies. Organizations are required to give unclaimed property to the State Treasurer after a specified period of time, after which the owner of the unclaimed property can retrieve it from the state. Even if you have done everything right, you could have unclaimed property. It could be from a forgotten account, an overpaid bill or uncollected wages. This money could be unclaimed as a result of a change in name, addresses or bank account. Visit [maine.gov/unclaimed](http://maine.gov/unclaimed) or call 1-888-283-2808 to see if you have any unclaimed property.

I am always available to listen to your thoughts or concerns as the Legislature does its work. Email me at [SenatorJackson1@gmail.com](mailto:SenatorJackson1@gmail.com) or call (207) 436-0763. As part of my effort to bring matters happening in Augusta back home to our district, I am pleased to offer an email newsletter to share information about ongoing legislative issues and useful resources. Please contact me to join.

As your State Senator, I will continue to do as I have always done in the past, and that is work with all sides to do what is best for you, our district, and our state. I look forward to seeing you around.

Sincerely,



Troy D. Jackson  
State Senator



# HOUSE OF REPRESENTATIVES

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

**John L. Martin**

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

Dear Neighbors:

Thank you for the opportunity to represent Fort Kent during the 128<sup>th</sup> Legislature. It continues to be an honor to serve as your State Representative.

The second regular legislative session began on Jan. 3 and is scheduled to adjourn in late April. In general, legislation considered during the second, shorter session is limited to bills carried over from the previous year and bills deemed to be urgent in nature by the 10-member Legislative Council.

This year, the Legislature will take up more than 400 bills covering a wide range of topics. I will be returning to my work as a member of both the Appropriations and Financial Affairs Committee and the Environment and Natural Resources Committee. My top priority continues to be economic growth that benefits hardworking Mainers and the people of Aroostook County in particular.

Over the coming months, lawmakers will be working to implement the recommendations of a task force that studied Maine's deadly opioid crisis and to find consensus around the voter-approved initiative to legalize and regulate recreational marijuana. Another chief focus will be on responsibly implementing the MaineCare expansion initiative overwhelmingly passed by voters last November.

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

Best regards,

A handwritten signature in black ink, appearing to read "John Martin", with a long horizontal flourish extending to the right.

John Martin  
State Representative

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

## 2017 TOWN MANAGER'S ANNUAL REPORT

This represents my final Annual Report, to you the Citizens of Fort Kent. It has been my privilege and honor to serve this community for the past 25 years. Much has changed during that time period, with the exception of one thing, that is the people of this community which make Fort Kent the special place that it is. The people have been my inspiration and the energy source that has allowed me to enjoy what has been a truly rewarding part of my life. It is time to turn the page, knowing that together as a community we have persevered and accomplished much.

Reflecting on the past reveals the depth of the challenges that we have faced together. From the financial challenges that jeopardized the trust that the citizens of our community had in their public institution; multiple fires that forever changed our landscape; the 2008 record flood that brought out the best in our community, people helping people; the effects of the September 11 acts of terrorism on our border community; changes in the retail environment brought on by the use of web based 'catalogs' for much of the goods we consume; the mechanization/computerization of the woods and farming industries resulting in a much different natural resource based landscape; the loss of manufacturing to domestic and foreign markets; etc. We are part of a fast changing world.

In spite of the challenges we should be proud of what we have accomplished as a community. At the same time we should not take anything we have for granted. Over the years we have been aggressive in our efforts to improve the quality of life for our citizens without detrimental impacts to our taxpayers.

On the recreational front, development of the Heritage Trail System will provide long term benefits to its users; the Fort Kent Outdoor Center facilities have opened us to the world, festivities such as the Can-Am Sled dog races and the Muskie Fishing Derby take advantage of our natural environment; the Northern Forest Canoe Trail, Fish River Byway, and St. John Valley Cultural Byway quantify what we have for the world to experience; continued development of Riverside Park which in 2018 will host 450 Bike Maine cyclists; These changes, among many others, coupled with the continued vitality of a multitude of outdoor recreational opportunities such as Lonesome Pine Trails and the Fort Kent Golf Club provide for a quality of life that not only rivals, but in many instances surpasses what is available in much larger communities.

Improvements to our public infrastructure, such as the Wastewater treatment plant replacement will serve the community's needs for years to come; Public water system improvements that insure the quality of our drinking water supply; New bridges across both the Fish and St. John Rivers, as well as improvements to Route 1 and 11, East and West Main Streets, etc. to meet our transportation needs; Fire protection facilities and equipment that will continue to ensure the safety of the public; Public Works faculties that allow us to meet the needs of the community; etc.

Investments made by the business community should not go unmentioned. Business investment, both large and small provide employment, goods and services, support for community activities, an increased tax base, and economic vitality to our community. They deserve our support. Over the years we have also seen Northern Maine Medical Center continue to evolve as an award winning health care institution. Their presence provides not only health care related services to our region, but also employment and economic opportunities that often go unnoticed. Another public institution that deserves mention is UMFK. Our university has also received many accolades over the years and provides educational and cultural opportunities to our region that add to the quality of life we enjoy.

Future challenges will be impacted greatly by changing demographics. As Maine's population base continues to age the types of services needed will also evolve; finding skilled labor to fill those and existing needs will be difficult; providing diversified and quality public education to fewer students will require a united front.

As a community we can face the challenges ahead and prosper from those changes that will inevitably occur. We need to ensure our future by not taking what we have for granted, being proactive, and having the foresight that is needed to move our community forward.

In closing, all I can say is THANK YOU!

Donald Guimond

Proud Citizen of Fort Kent



# Tax Assessor's Report

	2016	2017
<b>ASSESSOR VALUATION</b>		
Real Estate	296,029,885.00	297,436,985.00
Personal Property	7,344,600.00	7,654,700.00
<b>TOTAL ASSESSED VALUATION</b>	<b>303,374,485.00</b>	<b>305,091,685.00</b>
<b>PROPERTY EXEMPT FROM TAXATION INCLUDES THE FOLLOWING:</b>		
Animal Waste Facility	41,617.00	41,617.00
American Legion	106,600.00	121,000.00
Benevolent	653,100.00	653,100.00
County of Aroostook	9,100.00	9,100.00
Chamber of Commerce	1,000.00	1,000.00
Churches	2,748,400.00	2,756,100.00
Cemetery	131,600.00	131,600.00
Club	333,300.00	333,300.00
Field Equipment Farmers	91,500.00	90,000.00
Homestead Exemptions	13,992,700.00	18,737,600.00
Hospital	13,703,600.00	13,709,500.00
Fort Kent Historical Society	182,500.00	182,500.00
Knights of Columbus	389,700.00	389,700.00
Library	236,800.00	236,800.00
Upper St. John Land Trust	15,800.00	15,800.00
State of Maine Property	742,000.00	742,000.00
Mason Hall	70,000.00	70,000.00
Nursing Home	2,982,700.00	2,982,700.00
Parsonage	60,000.00	60,000.00
Registry of Deeds	383,000.00	383,300.00
Schools	35,740,100.00	35,740,100.00
Town Owned Property	2,613,700.00	2,613,700.00
United States of America	1,013,900.00	1,013,900.00
Utility District Property	6,259,400.00	6,259,400.00
V.F.W.	142,800.00	142,800.00
Veterans Exemption	630,000.00	606,000.00
<b>GRAND TOTALS</b>	<b>83,274,917.00</b>	<b>88,022,617.00</b>
<b>NET ASSESSED VALUATION</b>	<b>220,099,568.00</b>	<b>217,069,068.00</b>
<b>MIL RATE</b>	<b>18.00/\$1,000</b>	<b>18.39/\$1,000</b>
<b>APPROPRIATIONS</b>		
County	7.14%	7.39%
School	60.57%	60.81%
Town/Other	32.29%	31.80%
<b>NET TAX COMMITMENT</b>	<b>3,961,792.22</b>	<b>3,991,900.16</b>
<b>HOMESTEAD REIMBURSEMENT</b>	<b>125,934.30</b>	<b>172,292.23</b>
<b>BETE REIMBURSEMENT</b>	<b>216,348.68</b>	<b>263,033.02</b>
<b>TOTAL COMMITMENT</b>	<b>4,304,075.20</b>	<b>4,427,225.41</b>

## **BOARD OF ASSESSOR'S NOTICE**

The assessors of the Town of Fort Kent hereby give notice to all persons liable to taxation in said town, that they will be in session at the Municipal Center in said town on the 4th, 5th, and 6th day of April 2018, at the purpose of receiving lists of estates in said Town.

All such persons are hereby notified to make and bring to said assessors true and perfect lists of all their estates, Real and Personal not by laws exempt from taxation, which they were possessed of, or which they held as guardian, executor, administrator, trustee or otherwise on the second day of April 2018 and be prepared to make oath to the truth of the same.

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

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

Board of Assessors  
Fort Kent, Maine

## **PROPERTY TAX INFORMATION**

May 14, 2018-For 2017 Taxes (on or about) tax lien notices will be mailed.

June 13, 2018-For 2017 Taxes (on or about) tax liens will be recorded at the Registry of Deeds.

November 15, 2018-For 2016 Taxes Foreclosure Action.

July 11, 2018-(on or about) the 2018 Property Taxes will be mailed out.

October 1, 2018-Interest on taxes shall be dependent upon approval of Article 42 of the Annual Town Meeting Warrant.

December 31, 2018-Town Books closing, delinquent taxes after that date will be published in Town Report.

## **TAX EXEMPTIONS FOR VETERANS**

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

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

## **HOMESTEAD TAX EXEMPTION**

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

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

*\* Subject to change per Maine State Legislature.*

	<b>2017 APPROP</b>	<b>2017 ACTUAL EXPENSES</b>	<b>2018 BUDGET REQUEST</b>	<b>PROPOSED INC(DEC) OVER 2017 BUDGET</b>	<b>BUDGET COMMITTEE RECOMMENDS</b>
<b>102 - 01 ADMINISTRATION</b>					
501 - SALARY/WAGES					
01 - DEPT HEAD	78,300.00	78,229.20	80,914.00	2,614.00	80,914.00
04 - CLERICAL	137,200.00	136,140.43	143,086.00	5,886.00	126,716.00
07 - ELE OFFICIAL	5,500.00	5,500.00	5,500.00	0.00	5,500.00
502 - EMPL BENEFIT					
01 - UNEMPL COMP	86.00	85.76	27.00	-59.00	27.00
02 - WORKERS COMP	950.00	887.97	800.00	-150.00	800.00
11 - DEFERRED CMP	30,678.00	30,677.58	31,880.00	1,202.00	30,970.00
20 - HEALTH INS	51,800.00	51,792.17	59,479.00	7,679.00	49,600.00
30 - FICA	15,500.00	15,394.61	15,974.00	474.00	14,911.00
31 - MEDICARE	3,650.00	3,600.42	3,736.00	86.00	3,500.00
503 - SUPPLIES					
01 - OFFICE	5,000.00	4,177.43	5,000.00	0.00	5,000.00
06 - POSTAGE	8,300.00	7,793.69	8,300.00	0.00	8,300.00
20 - CLEANING	1,800.00	2,172.02	2,000.00	200.00	2,000.00
40 - HEATING FUEL	3,500.00	4,013.59	4,000.00	500.00	4,000.00
504 - PROF & TECH					
01 - EMPL TRAING	700.00	228.47	5,000.00	4,300.00	4,000.00
02 - DUES /MEMBER	4,636.00	4,784.75	4,700.00	64.00	4,700.00
30 - FEE/LIC/PERM	4,000.00	4,073.50	4,100.00	100.00	4,100.00
50 - LEGAL EXPENS	800.00	323.00	2,000.00	1,200.00	2,000.00
51 - O/PROF SVC	14,000.00	13,022.25	14,000.00	0.00	14,000.00
52 - AUDIT SERVC	3,500.00	4,275.00	4,500.00	1,000.00	4,500.00
505 - PROPERTY SVC					
10 - ELECTRICITY	6,000.00	5,505.45	6,000.00	0.00	6,000.00
12 - PHONE/INTERNET	2,500.00	2,533.38	2,600.00	100.00	2,625.00
20 - BLDG REP/MNT	2,100.00	2,351.86	2,400.00	300.00	2,400.00
40 - GEN REPAIRS	500.00	738.30	700.00	200.00	700.00
41 - REPAIR E/EQU	3,700.00	3,105.92	3,700.00	0.00	3,450.00
51 - S/WASTE CURB	750.00	720.00	750.00	0.00	750.00
506 - OTHER PURCH					
01 - LIAB INS	2,000.00	1,764.65	2,151.00	151.00	2,151.00
02 - P/O LIAB INS	1,850.00	1,834.14	2,059.00	209.00	2,059.00
10 - TRAVEL	1300.00	673.38	1,000.00	-300.00	1,000.00
20 - ADVERTISING	700.00	247.00	2,000.00	1,300.00	2,000.00
21 - PRINTING	1,500.00	1,446.57	1,400.00	-100.00	1,400.00
507 - PROPERTY					
10 - EQUIPMENT	100.00	0.00	100.00	0.00	100.00
40 - EQP-TECH HW	1,000.00	0.00	1,000.00	0.00	1,000.00
41 - EQP-TECH SW	9,100.00	10,780.19	14,000.00	4,900.00	14,000.00
509 - MISC ITEMS					
00 - MISC ITEMS	900.00	767.83	900.00	0.00	900.00
02 - OVER/SHORT	100.00	35.89	100.00	0.00	100.00
<b>TOTAL</b>	<b>404,000.00</b>	<b>399,676.40</b>	<b>435,856.00</b>	<b>31,856.00</b>	<b>406,173.00</b>

	2017 APPROP	2017 ACTUAL EXPENSES	2018 BUDGET REQUEST	PROPOSED INC(DEC) OVER 2017 BUDGET	BUDGET COMMITTEE RECOMMENDS
<b>105 - 01 PUBLIC WORKS DEPARTMENT</b>					
501 - SALARY/WAGES					
01 - DEPT HEAD	58,500.00	58,163.04	62,650.00	4,150.00	61,150.00
30 - TEMP/SEASONL	13,000.00	14,311.63	15,000.00	2,000.00	14,000.00
41 - EQUIP OPERTR	158,000.00	151,726.12	177,500.00	19,500.00	177,500.00
502 - EMPL BENEFIT					
01 - UNEMPL COMP	86.00	85.76	27.00	-59.00	27.00
02 - WORKERS COMP	15,000.00	14,649.45	15,000.00	0.00	15,000.00
11 - DEFERRED CMP	4,660.00	4,660.00	5,440.00	780.00	5,440.00
20 - HEALTH INS	76,200.00	76,141.26	80,900.00	4,700.00	80,900.00
30 - FICA	13,150.00	12,804.48	14,650.00	1,500.00	14,650.00
31 - MEDICARE	3,150.00	2,994.48	3,500.00	350.00	3,500.00
40 - MEDICAL TEST	400.00	405.50	500.00	100.00	500.00
60 - O/EMPL BENEF	7,800.00	7,318.70	7,900.00	100.00	7,900.00
503 - SUPPLIES					
01 - OFFICE	410.00	697.97	700.00	290.00	700.00
20 - CLEANING	1,025.00	535.34	1,025.00	0.00	1,025.00
30 - AGGREGATES	47,500.00	54,393.87	56,000.00	8,500.00	50,000.00
33 - SIGNS	820.00	2,780.28	2,000.00	1,180.00	1,000.00
34 - CONSTRUCTION	8,000.00	4,923.66	8,000.00	0.00	8,000.00
40 - HEATING FUEL	6,000.00	4,245.73	6,000.00	0.00	6,000.00
50 - TOOL ALLOW	1000.00	726.44	1,000.00	0.00	1,000.00
70 - VEH CONSUM	8,200.00	7,969.13	8,200.00	0.00	8,200.00
71 - GAS/OIL	43,000.00	42,376.51	50,000.00	7,000.00	48,500.00
504 - PROF & TECH					
01 - EMPL TRAINING	500.00	60.00	500.00	0.00	500.00
50 - LEGAL EXPENS	550.00	0.00	550.00	0.00	550.00
505 - PROPERTY SVC					
01 - VEH REPAIRS	57,761.00	57,172.86	60,000.00	2,239.00	58,000.00
10 - ELECTRICITY	3,600.00	2,685.28	3,600.00	0.00	3,600.00
11 - WATER FEES	1,500.00	1,157.10	1,500.00	0.00	1,500.00
12 - PHONE/INTERN	700.00	1413.03	1,500.00	800.00	1,500.00
20 - BLDG REP/MNT	3,000.00	4,010.94	4,000.00	1,000.00	3,000.00
34 - RENT O/EQUIP	1,600.00	0.00	1,600.00	0.00	1,600.00
40 - GEN REPAIRS	7,000.00	5,817.53	7,000.00	0.00	7,000.00
41 - REPAIR E/EQU	1,500.00	580.45	1,500.00	0.00	1,500.00
51 - S/WASTE CURB	565.00	440.00	565.00	0.00	565.00
56 - PROCESSING	289,000.00	288,231.99	298,000.00	9,000.00	298,000.00
70 - LEVEE EXPENS	8,000.00	7,966.87	9,000.00	1,000.00	8,000.00
506 - OTHER PURCH					
01 - LIAB INS	4,200.00	3,730.48	4,600.00	400.00	4,600.00
02 - P/O LIAB INS	4,000.00	3,951.00	4,500.00	500.00	4,500.00
03 - VEH INS	12,400.00	12,206.13	12,509.00	109.00	12,509.00
10 - TRAVEL	300.00	0.00	300.00	0.00	300.00
20 - ADVERTISING	200.00	0.00	200.00	0.00	200.00
507 - PROPERTY					
01 - LAND	17,000.00	17,108.15	20,000.00	3,000.00	17,000.00
508 - DEBT SVC					
20 - CAP LSE PMT	203.00	0.00	203.00	0.00	203.00
509 - MISC ITEMS					
00 - EQUIPMENT	520.00	442.50	550.00	30.00	550.00
<b>TOTAL</b>	<b>880,000.00</b>	<b>868,883.66</b>	<b>948,169.00</b>	<b>68,169.00</b>	<b>930,169.00</b>
<b>PUBLIC WORKS - EQUIPMENT</b>					
00 - EQUIPMENT	0.00	0.00	33,500.00	33,500.00	33,500.00
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>33,500.00</b>	<b>33,500.00</b>	<b>33,500.00</b>

To the Citizens of Fort Kent

Hello to all the citizens of Fort Kent. I usually write about the major things we did in the past year and also what we are thinking of doing this coming year. This year is going to be a little different, I will be writing about two major events coming up this year that will affect my department and the town as a whole. The first major event is our Town Manager, Road Commissioner, my boss and the most important one that is not politically correct but I will say it any way; is my friend, Don Guimond. I want to start this by thanking our outgoing Town Manager for all the support and backing he has given me since my journey started with the Town. In the early stages of the journey; there were rookie mistakes that he weathered well. There were some that pushed his patience and I could see that because when he put his head down and started rubbing his head with his hands, I knew. We would get through those times and I would always leave on good terms and always moving forward. He was a great boss and he always was there to support my department and myself. Over the years at this job working with Don and observing the wealth of knowledge that he has, I can say this with conviction that this guy is one of the smartest persons I have ever met. He knows politics, government, farming, insurance, public works and all that entails, he knows every part of every department that work under him for the Town and the list goes on. He has an excellent relationship with the US Army Corp of Engineers that are partners with the Town in maintaining the very important levee system we have. It is too bad sometimes you have to lose something to know and understand how important and valuable that thing is and in our case a person was. I know how important he was because I have seen it and studied it for the last ten years. With Don being Road Commissioner, we worked closely together on all major decisions with my department. There is no doubt he will be missed and yet there is no doubt we will get through his departure. So, at this time I would like to wish Don a great next chapter and I have no doubt you will excel in whatever that venture is. Thank you for the 25 years of service to our Town and may God bless you on this next journey.

The next major step happening with my department is the Article is this town book that is coming up for a vote to the public at the Annual Town meeting. This is we as a Town borrowing another million dollars +/- for the paving of the rest of our paved streets that didn't get paved in 2016. With what we paved with the 2016 bond money and the other paving we have done recently for a total of 22.75 miles that you can say are good or better. We have a total of 33.5 miles of currently paved roads that we are responsible for. This means we have 10.75 miles of paved roads at this time that could use paving to bring them up to par with the rest of the paved roads we have. When I say paving; I mean shimming of the worst areas of a road and then resurfacing with  $\frac{3}{4}$ " of hot top pavement. This is not the best fix out there such as total reconstruction that costs an average of a million dollars a mile but it helps a great deal. At the time I wrote this I could not tell what the costs of asphalt would be for this summer but my best guess is it will increase. I do think we will be able to cover the 10.75 miles remaining and possibly have a little left over to pave some of the built up graveled roads that we have on deck waiting for pavement. If the voters approve the article on paving bond monies; we will have a very busy summer and we will need your patience.

Respectfully,

Tony Theriault

Fort Kent Public Works

	<b>2017 APPROP</b>	<b>2017 ACTUAL EXPENSES</b>	<b>2018 BUDGET REQUEST</b>	<b>PROPOSED INC(DEC) OVER 2017 BUDGET</b>	<b>BUDGET COMMITTEE RECOMMENDS</b>
<b>104 - 01 POLICE DEPARTMENT</b>					
501 - SALARY/WAGES					
01 - DEPT HEAD	73,853.00	73,818.64	73,853.00	0.00	73,853.00
11 - PATROLMAN	212,417.00	212,903.69	250,371.24	37,954.24	236,880.00
12 - DISPATCHER	128,067.00	132,597.36	143,981.00	15,914.00	146,981.00
502 - EMPL BENEFIT					
01 - UNEMPL COMP	86.00	85.76	27.00	-59.00	28.00
02 - WORKERS COMP	8,675.00	9,083.03	9,000.00	325.00	9,000.00
11 - DEFERRED CMP	10,060.00	10,840.00	15,218.00	5,158.00	15,218.00
12 - MSRS	50.00	36.00	50.00	0.00	50.00
20 - HEALTH INS	80,100.00	79,756.43	104,650.00	24,550.00	104,650.00
30 - FICA	25,208.00	25,462.43	28,101.00	2,893.00	27,285.00
31 - MEDICARE	5,900.00	5,955.01	6,573.00	673.00	6,150.00
60 - O/EMPL BENEF	5,000.00	3,244.37	5,000.00	0.00	3,500.00
503 - SUPPLIES					
00 - SUPPLIES	250.00	295.29	0.00	-250.00	0.00
01 - OFFICE	2,000.00	1,868.58	2,750.00	750.00	2,500.00
02 - GENERAL	500.00	635.55	0.00	-500.00	0.00
06 - POSTAGE	500.00	0.00	500.00	0.00	250.00
40 - HEATING FUEL	2,300.00	1,749.75	2,300.00	0.00	2,000.00
71 - GAS/OIL	12,000.00	9,756.64	12,000.00	0.00	11,000.00
504 - PROF & TECH					
01 - EMPL TRAINING	6,000.00	3,689.60	6,000.00	0.00	3,500.00
02 - DUES /MEMBER	250.00	300.00	300.00	50.00	300.00
30 - FEE/LIC/PERM	435.00	0.00	435.00	0.00	435.00
505 - PROPERTY SVC					
01 - VEH REPAIRS	3,000.00	3,966.30	4,000.00	1,000.00	3,000.00
10 - ELECTRICITY	250.00	250.00	250.00	0.00	250.00
12 - PHONE/INTERN	6,000.00	5,788.62	6,000.00	0.00	6,000.00
40 - GEN REPAIRS	1,200.00	1039.44	1,200.00	0.00	1,200.00
506 - OTHER PURCH					
01 - LIAB INS	6,850.00	6,566.21	7,190.00	340.00	7,190.00
02 - P/O LIAB INS	2,710.00	2,709.42	3,080.00	370.00	3,080.00
03 - VEH INS	2,150.00	2,574.48	2,500.00	350.00	2,500.00
10 - TRAVEL	700.00	416.46	700.00	0.00	600.00
20 - ADVERTISING	300.00	0.00	300.00	0.00	300.00
507 - PROPERTY					
40 - EQP-TECH HW	1,400.00	1,186.49	1,400.00	0.00	1,000.00
41 - EQP-TECH SW	1,000.00	0.00	1,000.00	0.00	500.00
509 - MISC ITEMS					
00 - MISC ITEMS	789.00	681.00	800.00	11.00	800.00
<b>TOTAL</b>	<b>600,000.00</b>	<b>597,256.55</b>	<b>689,529.24</b>	<b>89,529.24</b>	<b>670,000.00</b>



## Fort Kent Police Department

Greetings from the Chief of Police,

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

In 2017 the Police Department had **3,560 Calls for Service**. These are total calls to which an officer responded to. The following are descriptions from a few of the Calls for Service:

**Total Criminal Arrest:** 146 up 27%;

**Domestic Dispute calls:** 36- 7 Domestic violence assault arrest;

**Sex Crimes:** 6 in house and initial report to other agency-assist;

**Drug arrest and seizures:** 5;

**Burglaries, Thefts and Criminal Mischief:** 39;

**Motor vehicle accidents:** 145 (1) Fatality;

**Death investigations:** 9;

**OUI Alcohol and Drug Arrest:** 24;

**Reports of Fraud/ Scams:** 71

**Assault:** 12

**Harassment:** 106

**Criminal Threatening:** 7

**Vehicle Theft:** 2

**Trespass:** 28

**Liquor offenses:** 40

**Disorderly Conduct:** 25

We have been able to acquire over \$63,000 in grant funding during the year to assist in traffic enforcement and purchase of various equipment. Although this funding is not always available it helps ease the burden to our taxpayers when it is.

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

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

Thank You all for your support,

Tom Pelletier

Chief of Police



Fish River Rural Health Expansion

	<b>2017 APPROP</b>	<b>2017 ACTUAL EXPENSES</b>	<b>2018 BUDGET REQUEST</b>	<b>PROPOSED INC(DEC) OVER 2017 BUDGET</b>	<b>BUDGET COMMITTEE RECOMMENDS</b>
<b>104 - 03 FIRE DEPARTMENT</b>					
501 - SALARY/WAGES					
01 - DEPT HEAD	12,000.00	12,000.00	12,000.00	0.00	12,000.00
08 - STIPENDS	2,500.00	2,625.00	3,000.00	500.00	3,000.00
20 - FIREFGHT/EMT	12,000.00	9,128.00	12,000.00	0.00	11,000.00
502 - EMPL BENEFIT					
02 - WORKERS COMP	2,600.00	3,519.35	2,340.00	-260.00	2,340.00
30 - FICA	1,643.00	1,508.68	1,674.00	31.00	1,674.00
31 - MEDICARE	385.00	353.11	395.00	10.00	395.00
503 - SUPPLIES					
01 - OFFICE	200.00	255.99	200.00	0.00	200.00
02 - GENERAL	400.00	96.20	400.00	0.00	400.00
06 - POSTAGE	20.00	52.33	50.00	30.00	50.00
20 - CLEANING	1,500.00	966.25	1,000.00	-500.00	1,000.00
40 - HEATING FUEL	4,200.00	5,323.42	5,300.00	1,100.00	5,300.00
60 - MINOR EQUIP	4,000.00	3,241.83	4,000.00	0.00	4,000.00
71 - GAS/OIL	2,000.00	1,087.38	2,000.00	0.00	2,000.00
80 - UNIF/SAFETY	5,000.00	2,632.70	5,000.00	0.00	5,000.00
504 - PROF & TECH					
01 - EMPL TRAING	2,250.00	3,244.47	3,000.00	750.00	3,000.00
02 - DUES /MEMBER	1,300.00	947.00	1,000.00	-300.00	1,000.00
45 - MEDICAL ASST	1,000.00	1665.98	1,200.00	200.00	1,200.00
505 - PROPERTY SVC					
01 - VEH REPAIRS	6,000.00	9011.72	6,000.00	0.00	6,000.00
05 - PR.MAINT/TEST	0.00	0.00	4,000.00	4,000.00	4,000.00
10 - ELECTRICITY	1,747.00	1,387.48	1,500.00	-247.00	1,500.00
12 - PHONE/INTERNET	1100.00	1,122.85	1,100.00	0.00	1,100.00
20 - BLDG REP/MNT	3,000.00	2879.28	3,000.00	0.00	3,000.00
40 - GEN REPAIRS	2,500.00	1,856.69	2,500.00	0.00	2,500.00
41 - REPAIR E/EQU	1,500.00	1,900.15	1,500.00	0.00	1,500.00
51 - S/WASTE CURB	180.00	180.00	180.00	0.00	180.00
506 - OTHER PURCH					
01 - LIAB INS	4250.00	5845.86	2,921.00	-1,329.00	2,921.00
02 - P/O LIAB INS	375.00	364.60	405.00	30.00	405.00
03 - VEH INS	3,220.00	3,218.00	3,313.00	93.00	3,313.00
05 - OTHER INS	2,030.00	2,140.00	2,284.00	254.00	2,284.00
20 - ADVERTISING	100.00	123.00	100.00	0.00	100.00
<b>TOTAL</b>	<b>79,000.00</b>	<b>78,677.32</b>	<b>83,362.00</b>	<b>4,362.00</b>	<b>82,362.00</b>



To the Citizens Fort Kent:

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

2017 was not typical year for the Fort Kent Fire and Rescue Department as there were fewer than the average number of incidents. We responded to three structure fires, all of which were serious fires, one chimney fire and an assortment of other incidents with at total number of responses for the year being forty-six.

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

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

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

A significant event in 2017 was that the Fort Kent Fire and Rescue Department received another FEMA (Federal Emergency Management Agency) grant. This one is for \$125,000.00 (\$5,952.00 of this amount is the Town of Fort Kent's matching funds) to purchase a Brush Fire/Utility vehicle. It will be on a smaller chassis with all-wheel drive which will allow the department to go on to smaller roads and areas where the larger fire apparatus cannot travel. It will also be used to tow the department's trailer which carries the Snowmobile, 4-wheeler, and "Snowbalance". Currently this trailer must be towed by a member's privately-owned vehicle. We are expecting delivery of this vehicle in 2018.

Also, in 2017 the department received a Maine Forest Service Grant of \$2,322.00. This is a 50/50 grant with the Town of Fort Kent contributing \$1,161.00 towards the project. This allowed the department to purchase much needed hose and forestry firefighting equipment.

In 2017 the department also received a MMA (Maine Municipal Association) Grant in the amount of \$2,000.00 towards the purchase of two sets of protective clothing including helmet, coat, pants, and gloves.

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

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

Edward K. Endee  
Chief of Department

## Incidents 2017

Run #	Date	Dispatched	#F/F's	NFIRS	Type of Incident	Town
1	4-Jan	2223	20	111	Structure Fire	Fort Kent
2	11-Jan	0148	8	522	Water Leak	Fort Kent
3	12-Jan	1558	22	111	Structure Fire	Fort Kent
4	13-Jan	0701	11	444	Power Line Down	Fort Kent
5	22-Jan	0926	11	743	Smoke Detector Activated	Fort Kent
6	23-Jan	1053	12	743	Smoke Detector Activated	Fort Kent
7	1-Feb	1958	15	731	Sprinkler Activated	Fort Kent
8	2-Feb	1646	11	113	Cooking Fire	Fort Kent
9	4-Feb	0539	14	744	Smoke Detector Activated	Fort Kent
10	6-Feb	1010	8	745	System Activated Unintentional	Fort Kent
11	11-Feb	0714	15	114	Chimney Fire	Fort Kent
12	11-Feb	1016	12	733	Smoke Detector Malfunction	Fort Kent
13	24-Feb	1802	18	551	Assist Police Department	Fort Kent
14	10-Mar	2319	10	736	CO Detector Malfunction	Fort Kent
15	21-Mar	1702	13	745	System Activated Unintentional	Fort Kent
16	24-Mar	0926	15	352	Extrication of victim from vehicle	St. John
17	17-Apr	2111	18	733	Smoke Detector Malfunction	Fort Kent
18	27-Apr	2326	11	611	Dispatched and Cancelled Enroute	St. Francis
19	10-May	2016	22	651	Smoke Scare	Fort Kent
20	13-May	1526	21	131	Passenger Vehicle Fire	Fort Kent
21	1-Jun	1735	14	733	Smoke Detector Malfunction	Fort Kent
22	11-Jun	1509	10	611	Dispatched and Cancelled Enroute	St. Francis
23	13-Jun	0540	12	733	Smoke Detector Malfunction	Fort Kent
24	14-Jun	2128	16	611	Dispatched and Cancelled Enroute	Fort Kent
25	3-Jul	0754	9	746	CO Detector Activation – No CO	Fort Kent
26	12-Jul	0507	10	142	Brush Fire	Fort Kent
27	13-Jul	1735	16	611	Dispatched and Cancelled Enroute	Eagle Lake
28	25-Jul	2248	12	736	Co Detector Malfunction	Fort Kent
29	29-Jul	2057	14	151	Brush Pile Fire, damage to structure	Fort Kent
30	2-Sep	1246	13	111	Structure Fire	Fort Kent
31	5-Sep	1443	10	736	CO Detector Malfunction	Fort Kent
32	4-Oct	0804	7	736	CO Detector Malfunction	Fort Kent
33	12-Oct	2048	14	745	Alarm System Activated Unintentional	Fort Kent
34	30-Oct	1950	7	611	Dispatched and Cancelled Enroute	St. Francis
35	2-Nov	0830	5	611	Dispatched and Cancelled Enroute	St. Francis
36	9-Nov	1646	10	611	Dispatched and Cancelled Enroute	St. Francis
37	12-Nov	0648	15	352	Extrication of victim from vehicle	Fort Kent
38	20-Nov	0937	9	714	Malicious False Alarm	Fort Kent
39	21-Nov	1409	13	322	Motor Vehicle Accident w/ Injuries	New Canada
40	23-Nov	1759	8	733	Smoke Detector Malfunction	Fort Kent
41	29-Nov	1515	9	746	CO Detector Activation – No CO	Fort Kent
42	30-Nov	1233	11	424	Carbon Monoxide Incident	Fort Kent
43	1-Dec	0737	10	745	System Activated Unintentional	Fort Kent
44	9-Dec	1714	9	631	Authorized Controlled Burning	Wallagrass
45	16-Dec	2148	10	611	Dispatched and Cancelled Enroute	Cross Lake
46	24-Dec	1738	16	551	Assist Police Department	Fort Kent

## Incident Attendance for 2017

Chief	Edward	Endee	45	Firefighter	Brenton	Levesque	9
Asst. Chief	Rudy	Martin	36	Firefighter	Curtis	Gagnon	11
Captain	Zachary	Voisine	35	Firefighter	Steve	Lozier	29
Captain	Cole	Pelletier	30	Firefighter	Taylor	Martin	5
Captain	Glen	Raymond	29	Firefighter	Thomas	Morin	17
Safety Officer	Cecil	Hafford	33	Firefighter	Jason	Pelletier	29
Deputy Chief	Matt	Gagnon	26	Firefighter	Owen	Pelletier	3
Firefighter	Cory	Bourgoin	35	Firefighter	Robert	Plourde	3
Firefighter	Andrew	Caron	12	Firefighter	Keenan	Blier	26
Firefighter	James	Caron II	15	Firefighter	Robert	St. Germain	20
Firefighter	Josh	Daigle	24	Firefighter	Keenan	Blier	26
Firefighter	Cody	Dubois	19	Firefighter	John	Plourde	28
Firefighter	Dave	Bouley	7	Firefighter	Jason	Madore	19
Firefighter	Philip	Bouchard	14				

## Incident History

1982	92 Incidents	1994	53 Incidents	2006	35 Incidents
1983	72 Incidents	1995	46 Incidents	2007	28 Incidents
1984	71 Incidents	1996	39 Incidents	2008	52 Incidents
1985	74 Incidents	1997	35 Incidents	2009	37 Incidents
1986	35 Incidents	1998	41 Incidents	2010	27 Incidents
1987	58 Incidents	1999	23 Incidents	2011	49 Incidents
1988	64 Incidents	2000	34 Incidents	2012	62 Incidents
1989	60 Incidents	2001	57 Incidents	2013	40 Incidents
1990	46 Incidents	2002	39 Incidents	2014	70 Incidents
1991	38 Incidents	2003	50 Incidents	2015	58 Incidents
1992	58 Incidents	2004	36 Incidents	2016	66 Incidents
1993	43 Incidents	2005	36 Incidents	2017	46 Incidents



New Business: FedCap

	<b>2017 APPROP</b>	<b>2017 ACTUAL EXPENSES</b>	<b>2018 BUDGET REQUEST</b>	<b>PROPOSED INC(DEC) OVER 2017 BUDGET</b>	<b>BUDGET COMMITTEE RECOMMENDS</b>
<b>106 - 05 RECREATION DEPARTMENT</b>					
501 - SALARY/WAGES					
01 - DEPT HEAD	48,370.00	48,360.40	51,324.00	2,954.00	51,324.00
08 - STIPENDS	5,800.00	4,315.00	5,800.00	0.00	5,800.00
30 - TEMP/SEASONL	55,859.00	53,522.00	55,859.00	0.00	55,859.00
40 - LABORER	28,210.00	28,194.00	30,225.00	2,015.00	30,225.00
502 - EMPL BENEFIT					
01 - UNEMPL COMP	86.00	85.76	27.00	-59.00	27.00
02 - WORKERS COMP	4,600.00	4,529.74	4,450.00	-150.00	4,450.00
11 - DEFERRED CMP	2,600.00	2,600.00	3,120.00	520.00	3,120.00
20 - HEALTH INS	29,800.00	29,762.48	31,530.00	1,730.00	31,530.00
30 - FICA	8,175.00	7,876.70	8,310.00	135.00	8,310.00
31 - MEDICARE	1,925.00	1,841.96	1,950.00	25.00	1,950.00
503 - SUPPLIES					
01 - OFFICE	4,500.00	3,867.13	4,500.00	0.00	4,200.00
02 - GENERAL	2,000.00	1,711.98	2,000.00	0.00	1,000.00
05 - BOOKS	550.00	453.50	550.00	0.00	550.00
11 - CHEMICALS	5,000.00	5,559.41	6,000.00	1,000.00	6,000.00
20 - CLEANING	500.00	967.50	1,000.00	500.00	1,000.00
40 - HEATING FUEL	1,300.00	1,088.12	1,300.00	0.00	1,300.00
61 - ATHLETIC EQP	5,000.00	5,186.09	5,200.00	200.00	5,200.00
90 - OTHER MISC	1,000.00	831.13	1,000.00	0.00	1,000.00
504 - PROF & TECH					
01 - EMPL TRAING	1,500.00	511.56	1,500.00	0.00	1,000.00
02 - DUES /MEMBER	575.00	665.88	675.00	100.00	675.00
45 - MEDICAL ASST	300.00	255.11	300.00	0.00	300.00
505 - PROPERTY SVC					
10 - ELECTRICITY	5,900.00	4,644.59	5,900.00	0.00	4,700.00
11 - WATER FEES	2,800.00	2,132.33	2,800.00	0.00	2,300.00
12 - PHONE/INTERN	2,400.00	2,350.39	2,400.00	0.00	2,400.00
20 - BLDG REP/MNT	4,500.00	4,617.93	6,000.00	1,500.00	4,000.00
40 - GEN REPAIRS	5,300.00	5,651.33	5,650.00	350.00	5,300.00
506 - OTHER PURCH					
01 - LIAB INS	1,250.00	1,124.48	1,425.00	175.00	1,425.00
02 - P/O LIAB INS	990.00	983.67	1,200.00	210.00	1,200.00
03 - VEH INS	1,610.00	1,609.04	1,670.00	60.00	1,670.00
10 - TRAVEL	1,150.00	1,000.00	1,250.00	100.00	1,100.00
20 - ADVERTISING	350.00	102.00	1,150.00	800.00	150.00
21 - PRINTING	800.00	689.00	800.00	0.00	800.00
30 - SPL PROGM	4,800.00	4,814.65	4,840.00	40.00	4,840.00
<b>TOTAL</b>	<b>239,500.00</b>	<b>231,904.86</b>	<b>251,705.00</b>	<b>12,205.00</b>	<b>244,705.00</b>

## **2017 Annual Report To The Citizens of Fort Kent**

The function of the Recreation and Parks Department is to provide both active and passive recreational opportunities through program planning and park facilities. The programs and facilities are the heart of our community. Our facilities and programs refresh and rejuvenate our citizens, energize our economy, improve our environmental health and connect us as families and as a community. The benefits of Recreation, Parks and facilities being municipal, commercial or non-profit, are endless.

The Fort Kent Recreation and Parks Department is responsible for overseeing all public recreational parks and facilities owned by the Town of Fort Kent. This includes custodial and maintenance services for the following; Riverside Park which has a basketball court, picnic shelters, Lion's Pavilion, seasonal restrooms, soccer field with lighting, boat landing, paved walking trail, gazebo, and 8 RV camping sites with electric and water hookups. The Jalbert Park which consists of a ice skating rink, multi-purpose support building, two tennis courts; baseball field all with lighting, three maintenance/storage facilities, archery range, walking trail, and outdoor classroom. The Public swimming pool and play area located behind the local high school on Pleasant Street, Little Black Lake boat landing and picnic area. The department also handles the rental of the Lion's Pavilion, daily operations of programs, including the ground maintenance of the Town office property and the America's First Mile site.

Proudly, we offer quality programs which are only limited by funds, staffing and facility availability. Below is a list of programs that were either sponsored or co-sponsored by this department last year.

Tennis lessons	Basketball skills	Soccer skills	Arts & Crafts
Board Games	T-Ball Baseball	Fun Tyme T-Ball	Archery
Games/World	Bite-Size Science	Survivor Challenge	Co-ed Kickball
Disney Theme Party	It's On Your Face	Youth Badminton	Little Campers
Mini-Sports	Itsy Bitsy Arts	Science Extravaganza	Dinosaur
Dodgeball	Circle Time	Intro-To Pre-K	Swimming Lessons
Little League Baseball	Co-ed Basketball League	Dog Obedience	Co-ed Soccer League
Pee-Wee Soccer League	Indoor Soccer League	Public Swimming	Public Ice Skating
Hockey Stick Time	Ice Rental Parties	Babysitters Course	First Aid CPR Course
Community Gardens	Life Guard Training	Lion's Pavilion Rental	6 Special Events
5 Holiday Crafts Workshops	SAD#27 Summer Food Service	6 Enrichment Programs	

We would like to graciously say thank-you to all the parents and community members that volunteer to coach in our youth sports programs. The programs and quality of them depend on these dedicated volunteers. I would like to take this opportunity to recognize all the staff of the Public Works Department, Police Department and the Water & Wastewater Department for all their efforts and commitment to making this a better community for our residents. They are an extremely dedicated group, always willing to assist and carry a positive attitude in their work efforts. Their service to our Department has helped make this year a success. With your continued support, there are no limits to what we can achieve.

Respectfully Submitted,

Ann D. Beaulieu, CPRP  
Director Recreation & Parks

	2017 APPROP	2017 ACTUAL EXPENSES	2018 BUDGET REQUEST	PROPOSED INC(DEC) OVER 2017 BUDGET	BUDGET COMMITTEE RECOMMENDS
<b>104 - 07 STREET LIGHT</b>					
505 - 10 PROPERTY SVC / ELECTRICITY	49,500.00	47,641.33	49,500.00	0.00	49,500.00
<b>TOTAL</b>	49,500.00	47,641.33	49,500.00	0.00	49,500.00
<b>104 - 07 STREET LIGHT</b>					
505 - 10 REPAIRS	0.00	0.00	24,400.00	24,400.00	0.00
<b>TOTAL</b>	0.00	0.00	24,400.00	24,400.00	0.00
<b>104 - 07 STREET LIGHT</b>					
505 - 10 CONVERSION	0.00	0.00	100,000.00	100,000.00	0.00
<b>TOTAL</b>	0.00	0.00	100,000.00	100,000.00	0.00
<b>105 - 07 SOLID WASTE DISPOSAL</b>					
505 - 50 PROPERTY SVC / S.WASTE TIP	325,000.00	328,765.06	364,900.00	39,900.00	364,900.00
<b>TOTAL</b>	325,000.00	328,765.06	364,900.00	39,900.00	364,900.00
<b>FIRE STATION PARKING LOT</b>					
FIRE STATION PARKING LOT	0.00	0.00	19,500.00	19,500.00	0.00
<b>TOTAL</b>	0.00	0.00	19,500.00	19,500.00	0.00
<b>TOWN OFFICE PARKING LOT</b>					
TOWN OFFICE PARKING LOT	0.00	0.00	24,000.00	24,000.00	0.00
<b>TOTAL</b>	0.00	0.00	24,000.00	24,000.00	0.00
<b>REVALUATION- RESERVE ACCOUNT</b>					
REVALUATION - RESERVE ACCOUNT	0.00	0.00	15,000.00	15,000.00	25,000.00
<b>TOTAL</b>	0.00	0.00	15,000.00	15,000.00	25,000.00
<b>PUBLIC WI-FI</b>					
PUBLIC WI-FI	0.00	0.00	4,200.00	4,200.00	0.00
<b>TOTAL</b>	0.00	0.00	4,200.00	4,200.00	0.00
	2017 APPROP	2017 ACTUAL EXPENSES	2018 BUDGET REQUEST	PROPOSED INC(DEC) OVER 2017 BUDGET	BUDGET COMMITTEE RECOMMENDS
<b>106 - 01 LIBRARY</b>					
501 - SALARY/WAGES					
01 - DEPT HEAD	28,400.00		31,400.00	3,000.00	31,400.00
03 - NON-SUPERVSR		25,374.13			
502 - EMPL BENEFIT					
01 - UNEMPL COMP		85.76			
02 - WORKERS COMP		97.11			
30 - FICA		1,573.19			
31 - MEDICARE		367.91			
505 - PROPERTY SVC					
11 - WATER FEES		471.66			
509 - MISC ITEMS					
51-FUND TRANSFER		430.24			
<b>TOTAL</b>	28,400.00	28,400.00	31,400.00	3,000.00	31,400.00



#### LIBRARY HOURS

Monday, Tuesday, Thursday 12 noon to 5 pm  
Wednesday and Friday 12 noon to 8 pm  
Closed Saturdays, Sundays and major holidays  
Phone: 834-3048

During the year of 2017, the Fort Kent Public Library added 453 new materials, bringing the library collection to 22,899 items for circulation. "The Sleepwalker" by Chris Bohjalian was the most read book of the year. The adult patron with the top circulation was for 131 items and the child patron with the top circulation was for 126 books.

In March, the library staff began the transition from the in-house circ/cat/patron library software to an online library automation service, LibraryWorld. Check out our progress at [opac.libraryworld.com](http://opac.libraryworld.com) (no password needed).

The annual May used book sale brought in a record breaking \$590.25! The proceeds fund the K-6<sup>th</sup> grade Summer Reading Program, in which 49 youngsters read a total of 611 books.

Generous donations came in many forms. One avid reader bought all the Danielle Steel books published in 2017. Also, a family replaced a set of outdated Boy Scout handbooks. Another individual volunteers their time a few hours a week. Thanks to all the helping hands.

On August 2, United Way of Aroostook partnered with 15 locations for a countywide Summer Read Across Aroostook Day event. Volunteer readers and children enjoyed an hour of sharing and fun.

Due to rot and age, the front porch, which was originally built in 1984, was replaced in October.

We would like to add a special thanks to our resigning trustee members, Dr. David Mitchell and Bert Levesque. Also, a warm welcome to our new library board members: Carrie Levesque, David Rossignol, Jacob Theriault and Jennifer Levesque.

The Library Board and staff also thank the many caring residents and the dedicated town officials who recognize the need to provide funding for the library.

Respectfully submitted,

Michelle Raymond, Head Librarian  
Cheryl Pelletier, Assistant Librarian



	2017 APPROP	2017 ACTUAL EXPENSES	2018 BUDGET REQUEST	PROPOSED INC(DEC) OVER 2017 BUDGET	BUDGET COMMITTEE RECOMMENDS
<b>SOCIAL SERVICES</b>					
<b>110 - 20 GENERAL ASSISTANCE</b>					
504 -00 PURCHASED PROFESSIONAL/TECH	4,000.00		4,000.00	0.00	4,000.00
00 - PROF & TECH		17.64		0.00	
42 - ELECT ASSIST		60.00		0.00	
46 - RENTAL ASST		1913.25		0.00	
<b>TOTAL</b>	4,000.00	1,990.89	4,000.00	0.00	4,000.00
<b>110 - 22 ALL OTHER / ACAP</b>					
504 -00 PURCHASED PROFESSIONAL/TECH	820.00	819.40	820.00	0.00	820.00
<b>TOTAL</b>	820.00	819.40	820.00	0.00	820.00
<b>110 - 23 ALL OTHER / AROOSTOOK AREA AGENCY ON AGING</b>					
504 -00 PURCHASED PROFESSIONAL/TECH	4,500.00	4,500.00	4,500.00	0.00	4,500.00
<b>TOTAL</b>	4,500.00	4,500.00	4,500.00	0.00	4,500.00
<b>110 - 24 ALL OTHER / RED CROSS</b>					
504 -00 PURCHASED PROFESSIONAL/TECH	0.00	0.00	125.00	125.00	0.00
<b>TOTAL</b>	0.00	0.00	125.00	125.00	0.00
<b>110 - 00 ALL OTHER / HOMELES SERVICES OF AROOSTOOK</b>					
504 -00 PURCHASED PROFESSIONAL/TECH	0.00	0.00	6,146.00	6,146.00	0.00
<b>TOTAL</b>	0.00	0.00	6,146.00	6146.00	0.00
<b>110 - 00 ALL OTHER / AROOSTOOK COUNCIL FOR HEALTHY FAMILIES</b>					
504 -00 PURCHASED PROFESSIONAL/TECH	0.00	0.00	200.00	200.00	0.00
<b>TOTAL</b>	0.00	0.00	200.00	200.00	0.00
<b>110 - 00 ALL OTHER / COMMUNITY HEALTH &amp; COUNSELING SERVICES</b>					
504 -00 PURCHASED PROFESSIONAL/TECH	0.00	0.00	155.00	155.00	0.00
<b>TOTAL</b>	0.00	0.00	155.00	155.00	0.00
<b>110 - 00 ALL OTHER / LIFEFLIGHT FOUNDATION</b>					
509 - 10 PUBLIC AGENCY FUNDING	0.00	0.00	1,025.00	1,025.00	0.00
<b>TOTAL</b>	0.00	0.00	1,025.00	1,025.00	0.00
<b>110 - 00 ALL OTHER / AMBULANCE SERVICE INC</b>					
509 - 10 PUBLIC AGENCY FUNDING	74,727.00	74,727.00	74,880.00	153.00	74,880.00
<b>TOTAL</b>	74,727.00	74,727.00	74,880.00	153.00	74,880.00
<b>110 - 00 ALL OTHER /CORE LEADERSHIP TEAM</b>					
509 - 10 PUBLIC AGENCY FUNDING	0.00	0.00	4,097.00	4,097.00	0.00
<b>TOTAL</b>	0.00	0.00	4,097.00	4,097.00	0.00
<b>110 - 00 ALL OTHER / ST. JOHN VALLEY ASSOCIATES, INC</b>					
509 - 10 PUBLIC AGENCY FUNDING	0.00	0.00	4,000.00	4,000.00	0.00
<b>TOTAL</b>	0.00	0.00	4,000.00	4,000.00	0.00
<b>OTHER</b>					
<b>110 - 50 ALL OTHER / OTHER</b>					
509 - 01 TAX ABATEMNT	5,000.00	1,135.76	5,000.00	0.00	5,000.00
509 - 30 TAX OVERLAY	35,701.00	0.00		-35,701.00	
<b>TOTAL</b>	40,701.00	1,135.76	5,000.00	-35,701.00	5,000.00



	2017 APPROP	2017 ACTUAL EXPENSES	2018 BUDGET REQUEST	PROPOSED INC(DEC) OVER 2017 BUDGET	BUDGET COMMITTEE RECOMMENDS
<b>OTHER CONTINUE</b>					
<b>110 - 51 MSAD # 27</b>					
509 - 10 EDUCATION MSAD # 27	2,427,369.00	2,427,368.96	2,551,062.00	123,693.00	2,551,062.00
<b>TOTAL</b>	2,427,369.00	2,427,368.96	2,551,062.00	123,693.00	2,551,062.00
<b>110 - 56 ALL OTHER / BLOCKHOUSE</b>					
509 - 10 PUBLIC AGENCY	3,200.00	3,200.00	3,200.00	0.00	3,200.00
<b>TOTAL</b>	3,200.00	3,200.00	3,200.00	0.00	3,200.00
<b>110 - 57 ALL OTHER / CHAMBER OF COMMERCE</b>					
509 - 10 PUBLIC AGENCY	10,000.00	10,000.00	10,000.00	0.00	10,000.00
<b>TOTAL</b>	10,000.00	10,000.00	10,000.00	0.00	10,000.00
<b>110 - 58 ALL OTHER / ST JOHN SOIL &amp; WATER CONSERVATION</b>					
509 - 10 PUBLIC AGENCY	1,300.00	1,300.00	1,475.00	175.00	1,300.00
<b>TOTAL</b>	1,300.00	1,300.00	1,475.00	175.00	1,300.00
<b>110 - 61 ALL OTHER / ME ACADIAN HERITAGE COUNCIL</b>					
509 - 10 PUBLIC AGENCY	250.00	250.00	250.00	0.00	250.00
<b>TOTAL</b>	250.00	250.00	250.00	0.00	250.00
<b>110 - 67 ALL OTHER / UPDATE MUNICIPAL ASSESMENT</b>					
509 - 10 PUBLIC AGENCY	7,500.00	7,500.00	7,500.00	0.00	7,500.00
<b>TOTAL</b>	7,500.00	7,500.00	7,500.00	0.00	7,500.00
<b>110 - 70 ALL OTHER / TIF # 1</b>					
507 - 01 LAND & LAND IMPROVEMENTS	29,713.83	39,848.22	33,991.71	4,277.88	32,188.24
<b>TOTAL</b>	29,713.83	39,848.22	33,991.71	4,277.88	32,188.24
<b>110 - 82 ALL OTHER / TIF # 3</b>					
507 - 01 LAND & LAND IMPROVEMENTS	19,039.17	96,104.40	21,780.23	2,741.06	20,617.02
<b>TOTAL</b>	19,039.17	96,104.40	21,780.23	2,741.06	20,617.02
<b>110 - 00 ALL OTHER / MAINE PUBLIC RADIO</b>					
509 - 10 PUBLIC AGENCY FUNDING	0.00	0.00	100.00	100.00	0.00
<b>TOTAL</b>	0.00	0.00	100.00	100.00	0.00
<b>110 - 00 ALL OTHER / LONG LAKE ICE FISHING DERBY</b>					
509 - 10 PUBLIC AGENCY FUNDING	0.00	0.00	0.00	0.00	0.00
<b>TOTAL</b>	0.00	0.00	0.00	0.00	0.00
<b>110 - 00 ALL OTHER / COMMUNITY VOICES</b>					
509 - 10 PUBLIC AGENCY FUNDING	250.00	250.00	0.00	-250.00	0.00
<b>TOTAL</b>	250.00	250.00	0.00	-250.00	0.00
<b>110 - 00 ALL OTHER / MAINE SERVICES CENTER COALITION</b>					
509 - 10 PUBLIC AGENCY FUNDING	0.00	0.00	500.00	500.00	0.00
<b>TOTAL</b>	0.00	0.00	500.00	500.00	0.00
<b>110 - 00 ALL OTHER / ALL THINGS BECOME NEW</b>					
509 - 10 PUBLIC AGENCY FUNDING	0.00	0.00	0.00	0.00	0.00
<b>TOTAL</b>	0.00	0.00	0.00	0.00	0.00



## **Annual Report to Fort Kent**

### **2017 Activity Summary**

- 58 - Critical Care and Ambulatory Medical flights compared to 79 in 2016 (off by 27%)
- 103 – Business Flights compared to 133 in 2016 (off by 23%)
- 144 – Pleasure Flights compared to 117 in 2016 (an increase of 23%)
- 26 – Pilot Training compared to 14 in 2016 (an increase of 86%)
- 1302 Recorded Flight Ops compared to 1244 in 2016 (an increase of 4.66%)
- **41-Charter Flights compared to 14 in 2016 ( up 300%)**
- 24-International Flights (down from 33 in 2016)

### **Looking ahead to 2018**

The airport has no Federal and State construction project programmed in 2018. The airport is wrapping up the 2017 Federal and State planning grant in the amount of \$171,000 that funded the development of a non-precision WAAS approach to Runway 32 and a master plan update. This capital project positioned the airport to build on the increase in activity from charter and business flight operations in 2016 and 2017. The WAAS approach will especially support the emergency medical flights that are so crucial to our community.

We are pleased to be able to serve the people of the Valley. Thank you for your support in 2018.

Fort Kent directors are Carroll Theriault, Steve Ouellette, and Keith Pelletier. Please feel free to speak with them for more information.

You may also contact the airport manager David Fernald for more information regarding this report at 543-6300 or 436-1379.

# Town Clerk Report

	2015	2016	2017
<b>MARRIAGES</b>	28	32	31
<b>BIRTHS</b>	81	83	69
<b>DEATHS</b>	70	64	75
<b>GENERAL ASSISTANCE</b>	3	4	5
<b>REGISTERED VOTERS AS OF 12/31/17</b>	<b>2,946</b>	<b>3,094</b>	<b>3,013</b>
Unenrolled	874	916	895
Republican	535	610	588
Democratic	1,484	1,504	1469
Green	53	57	55
Libertarian	0	7	6
<b>DOG LICENSES</b>			
Male/Female	77	55	<b>72</b>
Neutered	430	369	404
Kennels	8	7	6

## CARRY FORWARD - 2017

110-70-507-01	TIF # 1 EAST MAIN STREET	-37,899.93
110-82-507-01	TIF # 3 WEST MAIN STREET	-69,574.90
101-20-40230	HOMESTEAD EXEMPTION 2017	-43,002.23
115-03-45008	CDBG- MICRO ENTERPRISE GRANT	-230.65
115-03-45014	HAZARD MITIGATION GRANT	-42,087.02
115-03-45028	CDBG- HOUSING ASSISTANCE GRANT	583.12
115-03-45032	CDBG- DOWNTOWN REVITALIZATION GRANT	-565.73
10-11410-50	LIONS PAVILION	5,758.93
10-24110-01	BMV	2,120.25
10-24110-02	DOGS	397.00
10-24110-03	CONCEALED WEAPONS	1.00
10-24110-06	VITAL RECORDS FEE	144.40
10-24110-07	PLUMBING PERMIT FEES	630.00
10-24110-51	IF & W FEES	22,136.62
10-24610-07	COFFEE FUND	193.06
10-24610-09	SODA FUND	62.30
10-24610-10	WELLNESS WORKS	131.06
10-37230-23	FISH RIVER GREENWAY PROJECT	6,257.41

**TOTAL** -154,945.31

	<b>2017 APPROP</b>	<b>2017 ACTUAL EXPENSES</b>	<b>2018 BUDGET REQUEST</b>	<b>PROPOSED INC(DEC) OVER 2017 BUDGET</b>	<b>BUDGET COMMITTEE RECOMMENDS</b>
<b>102 - 09 OFFICE OF PLANNING &amp; DEVELOPMENT</b>					
501 - SALARY/WAGES					
01 - DEPT HEAD	58,000.00	57,990.40	59,740.00	1,740.00	59,740.00
03 - NON-SUPERVSR	3,570.00	3,500.04	3,600.00	30.00	3,600.00
04 - CLERICAL	32,300.00	31,601.65	37,439.00	5,139.00	37,000.00
502 - EMPL BENEFIT					
01 - UNEMPL COMP	86.00	85.76	27.00	-59.00	27.00
02 - WORKERS COMP	780.00	716.84	555.00	-225.00	555.00
11 - DEFERRED CMP	3,120.00	3,120.00	3,640.00	520.00	3,640.00
20 - HEALTH INS	38,100.00	38,035.92	40,250.00	2,150.00	40,250.00
30 - FICA	5,300.00	5,250.92	5,683.00	383.00	5,683.00
31 - MEDICARE	1,300.00	1,228.13	1,329.00	29.00	1,329.00
503 - SUPPLIES					
01 - OFFICE	1,000.00	661.21	1,000.00	0.00	750.00
06 - POSTAGE	50.00	9.10	50.00	0.00	50.00
504 - PROF & TECH					
01 - EMPL TRAINING	1000.00	349.18	1,000.00	0.00	700.00
02 - DUES /MEMBER	244.00	192.70	225.00	-19.00	225.00
50 - LEGAL EXPENS	500.00	180.00	500.00	0.00	300.00
52 - AUDIT SERVC	1,200.00	300.00	1,000.00	-200.00	600.00
505 - PROPERTY SVC					
12 - PHONE/INTERNET	1,000.00	1,142.94	1,150.00	150.00	1,150.00
40 - GEN REPAIRS	100.00	0.00	100.00	0.00	100.00
506 - OTHER PURCH					
01 - LIAB INS	750.00	664.80	825.00	75.00	825.00
02 - P/O LIAB INS	700.00	668.33	770.00	70.00	770.00
10 - TRAVEL	1,500.00	1615.44	1,600.00	100.00	1,606.00
20 - ADVERTISING	600.00	184.00	500.00	-100.00	400.00
507 - PROPERTY					
10 - EQUIPMENT	200.00	0.00	200.00	0.00	100.00
509 - MISC ITEMS					
00 - MISC ITEMS	100.00	478.25	100.00	0.00	100.00
05 - WEBSITE FEE	1,500.00	1,479.00	1,500.00	0.00	1,500.00
<b>TOTAL</b>	<b>153,000.00</b>	<b>149,454.61</b>	<b>162,783.00</b>	<b>9,783.00</b>	<b>161,000.00</b>

To the Citizens of Fort Kent:

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

Our administration of the Revolving Loan Fund provides gap financial assistance for business expansion and development. The coordination and support of the Planning Board, Zoning Board of Appeals, and Code Enforcement efforts assist with the building permit and business development process to encourage economic development and growth. The Town approved and was awarded \$328,000 in new business start-up and expansion loans for 2017.

The community of Fort Kent built ten new homes in 2017. In total, the OPED processed and issued 112 land use permits that included 34 that required Maine Uniform Building and Energy Code (MUBEC) building inspections, as Fort Kent is one of five communities in Aroostook County that is required to enforce MUBEC.

2017 also saw improvements and expansions to the American Legion facility, Rock's Family Diner, Daigle Auto and Alignment, Kasamara Bridal Boutique, Maine Street Style, J.B. Welding, PAWS Animal Welfare Society, Northern Timber, and G&S Farms. Business movement in Town saw the Lunch Box/Whistle Stop, Northern Airwaves, and Farm Family moving to new locations and new businesses include Too Far North Fitness, Pelletier's Sanitation, Fed Cap Opportunity Center, LandVest, 1<sup>st</sup> Mile Brewing Co., and Aroostook Beef Co.

Commercial expansions included Optometrist Tim Rioux, Fish River Rural Health, Cross Winds Residential Care, Pelletier Florist, and Agape Church. New residential rental units were constructed at Sears Hometown Store (2), Century Theater (2), Bernier Apartments (1), and Mary Martin's (7) at the former DHHS facility.

The OPED also applied for many funding assistance grants during 2017 and was awarded over \$760,000 for various projects.

We strongly encourage the citizens of Fort Kent to utilize the resources of this office and look forward to working with the community in 2018.

Steve Pelletier	Director Code Enforcement Officer MUBEC Certified Residential Building Inspector
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Cindy Bouley	Administrative Assistant
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Business Expansion: Timothy Rioux OD

## 2017 GRANT ACTIVITY

	Amount
<b>MMA - Safety Enhancement Grant - 2017 (PW)</b>	1,180.00
Expended	1,180.00
Balance Available	-
<b>MMA - Safety Enhancement Grant - 2017 (FD)</b>	2,000.00
Expended	-
Balance Available	2,000.00
<b>MMA WELLNESS GRANT 2017</b>	760.00
Expended	305.94
Balance Available	454.06
<b>Department of Conservation - Heritage Trail</b>	23,730.00
Expended	23,730.00
Balance Available	-
<b>CDBG - 2016 Housing Assistance</b>	300,000.00
Expended	283,765.00
Balance Available	14,185.00
<b>Volunteer Fire Assistance Grant - Maine Forestry</b>	1,146.00
Expended	1,146.00
Balance Available	-
<b>FEMA - 2016 SCBA Assistance to Firefighters</b>	119,048.00
Expended	-
Balance Available	119,048.00
<b>Betterment Fund - Bike Pedestrian</b>	25,000.00
Expended	18,742.59
Balance Available	6,257.41
<b>2018 Recreational Trail Program/Fish River Trestle</b>	65,000.00
Expended	-
Balance Available	65,000.00
<b>Cops Hiring Program - Police</b>	125,000.00
Expended	71,763.98
Balance Available	53,236.02
<b>CDBG - 2016 Business Assistance</b>	90,000.00
Expended	90,000.00
Balance Available	-
<b>Hazard Mitigation Grant- Levee Extension</b>	93,000.00
Expended	73,000.70
Balance Available	16,999.30
<b>Department of Conservation - Heritage Trail</b>	23,730.00
Expended	23,730.00
Balance Available	-

## 2017 GRANT ACTIVITY (cont.)

<b>2017 Impaired Driving Grant</b>		5,000.00
	Expended	3,296.04
	Balance Available	1,703.96
<b>2017 Speed Enforcement Grant</b>		5,613.00
	Expended	5,534.80
	Balance Available	78.20
<b>2017 MEMA Mongoose</b>		11,000.00
	Expended	9,275.96
	Balance Available	1,724.04
<b>2017 Click It or Ticket Grant</b>		1,840.00
	Expended	1,814.40
	Balance Available	25.60
<b>CDBG - 2017 Downtown Revitalization</b>		300,000.00
	Expended	3,211.00
	Balance Available	296,789.00
<b>CDBG - 2017 Micro-Enterprise - Façade</b>		150,000.00
	Expended	95,384.00
	Balance Available	54,616.00
<b>Department of Conservation - Snowmobile Trail 2016-2017</b>		28,770.00
	Expended	28,770.00
	Balance Available	-
<b>Department of Conservation - Snowmobile Trail 2017-2018</b>		26,600.00
	Expended	26,600.00
	Balance Available	-
<b>Northern Borders</b>		250,000.00
	Expended	-
	Balance Available	250,000.00



Business Expansion: Crosswinds Residential Care

**DEVELOPMENT LOAN**

	<b>2016</b>	<b>2017</b>
Beginning Balance	159,664.49	181,562.00
Loan Payments	26,314.75	23,099.62
Interest	319.42	289.08
Disbursement	0.00	(25,000.00)
Administrative Fee (18%)	-4,736.66	(4,157.93)
Available to Loan	181,562.00	177,809.77

**SSBCI - FAME**

Beginning Balance	52,410.21	328,745.16
Loan Payments	15,273.48	87,912.84
Interest	118.50	145.62
Disbursement	0.00	(328,000.00)
Administrative Fee (7% of Interest Earned)	-307.03	(320.74)
Available to Loan	67,495.16	88,482.88

**FAME**

Beginning Balance	35,713.40	50,319.70
Loan Payments	14,646.87	5,049.01
Interest	87.83	8.63
Disbursement	0.00	(50,000.00)
Administrative Fee (7% of Interest Earned)	-128.40	(129.13)
Available to Loan	50,319.70	5,248.21

**COMMUNITY ENTERPRISE**

Beginning Balance	37,923.19	41,555.35
Loan Payments	3,704.56	3181.92
Interest	75.78	73.48
Disbursement	0.00	0.00
Administrative Fee (4% of payments)	-148.18	-127.28
Available to Loan	41,555.35	44,683.47

**PLANNING & DEVELOPMENT ADMINISTRATION RESERVE**

Beginning Balance	113,218.55	93,676.54
Unexpended Fund Balance/Liabilities	2,179.08	0.00
Administrative Fee	5,320.27	4,735.08
Interest	937.16	879.96
NMDC Dues	-7,584.92	(4,000.23)
FAME/SSBCI Fees	-1,425.00	(1,425.00)
Consulting/Legal Fees	-16,371.60	(456.00)
2017 CLT Funding	0.00	(4,097.00)
Monies from Fines/Agreements	1,500.00	0.00
Miscellaneous	-4,097.00	(534.00)
TOTAL	93,676.54	88,779.35

**PLANNING & DEVELOPMENT ADMIN. RESERVE for FUTURE BENEFIT LIABILITIES/TRAINING**

Beginning Balance	1,000.00	1,000.00
Transfer from/to Reserves	0.00	0.00
Available	1,000.00	1,000.00
TOTAL	94,676.54	89,779.35
Loans Disbursed Since Inception		2,770,183.60
Discharged Since Inception		198,172.41
Loans Made Since Inception		149



## Land Use Permits

### When Land Use Permits are needed:

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.

	2016		2017	
<b>LAND USE PERMITS ISSUED</b>	<b>Permits</b>	<b>MUBEC</b>	<b>Permits</b>	<b>MUBEC</b>
New Homes (stick built)	4	4	4	4
Mobile Homes/Manufactured Homes	2	2	6	4
Residential Garages, Storage Sheds & Camps	25	17	27	15
Home Improvements & Remodeling- Alterations	7	0	8	0
Additions to Homes	7	7	2	2
Addition to Commercial Buildings & Renovations/Alterations	3	2	10	5
Fences, Porches & Decks	9	1	18	1
Junkyard Renewal	3	0	3	0
Home Concrete Slab	0	0	2	2
Permit renewals	0	0	6	0
Home Occupations	1	0	1	0
Timber Harvest Permits	21	0	7	0
Fill/Excavation	4	0	0	0
Signs	4	0	2	0
Relocated Structures	1	0	0	0
New Business	4	1	2	0
Micellaneous	5	1	6	0
Kennels/Stables/Barns/Greenhouses	1	1	0	0
Commercial Apts.	3	3	0	0
Swimming Pools	2	0	1	0
Commercial Garages and Storage	4	3	1	0
Town/Government/State Bldgs/Hospital Projects (Tax Exemption)	0	0	1	1
Driveway Permits	8	0	5	0
<b>TOTAL</b>	<b>118</b>	<b>42</b>	<b>112</b>	<b>34</b>
<b>Plumbing Permits</b>				
Internal Plumbing	11		13	
Septic Systems	6		6	
<b>TOTAL PLUMBING PERMITS</b>	<b>17</b>		<b>19</b>	

### **Valley Recycling Facility Igloo Locations:**

#### Fort Kent Locations

Rite Aid Parking	1 & 2
Fort Kent Fire Department	1 & 2
Caron Redemption	1 & 2
Shop 'n' Save Parking	1, 2, 3, 4
Stevie D's Parking	1 & 2

#### Frenchville Locations

CL Roy Parking	1,2,3
Town Office Parking	1,2,3,4
VRF Transfer Station	1,2,3,4

#### Madawaska Locations

Madawaska Fire Station	1 & 2
Dead River Tank Site	1,2,3,4
Kmart Parking lot	1 & 2

#### St. Agatha Locations

RFC Trucking Parking	1, 2, 3
Town Garage Parking	1,2,3,4
Ned Berce Farms	1 & 2

#### **Index**

- 1 - Newspapers & Paper
- 2 - #2 Plastics
- 3 - Corrugated Cardboard ONLY
- 4 - Tin Cans



### 2017 Annual Report

The purpose of this report is to highlight recycling accomplishments and actual costs for disposal of Municipal Solid Waste (MSW) for the communities of Fort Kent, Frenchville, St. Agatha and Madawaska in the 2017 calendar year (January 1 – December 31).

#### 2017 MSW Tonnage by Town

Town	Tonnage	Expense
Madawaska	3,723	\$ 390,942.83
Frenchville	612	\$ 64,260.53
Fort Kent	3,110	\$ 326,583.60
St. Agatha	579	\$ 60,784.50
<b>TOTAL:</b>	<b>8,024</b>	<b>\$ 842,571.45</b>

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

#### 2017 C&D & Special Waste Tonnage

	Tonnage	Revenue
Construction & Demo Debris	877	\$ 100,868.92
Tires	3	\$ 15,772.00
Universal & Out of District	N/A	\$ 26,260.42
<b>TOTAL:</b>	<b>880</b>	<b>\$ 142,901.34</b>

Recycling generates additional revenue for the VRF. In addition, all materials that are recycled are not disposed of in the landfill, thereby saving the local taxpayers additional expense. In 2017, a total of 488.90 tons of recyclable materials were processed and generated revenue in the amount of \$69,198.02. VRF strongly encourages all residents of our communities to continue to be proactive with recycling. Recycling containers (yellow and red igloos, cardboard dumpsters, and glass recycling totes) are placed in various locations in our owner communities for your convenience. Please contact your local town office for additional information.

Also, any business that wishes to start a recycling program whereby VRF will pick up recyclables onsite, should contact the VRF Supervisor at 543-6372 to learn more about recycling options for your business. In closing, we thank the residents and businesses for your support in 2017 and look forward to serving you in the coming years.

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

**RESERVE ACCOUNTS - 2017****ADMINISTRATION CAPITAL / EQUIPMENT**

102-01	ADMINISTRATION	4,323.60
101-30-40330	VITAL STATISTICS	616.60
10-37230-01	ADMIN CAPITAL/EQUIPMENT RESERVE	7,743.94
10-37230-01	ADMIN CAP- COMMITTED FUNDS- BOILER REPLACEMENT	15,510.00
101-10-40130	ANIMAL LICENSES	-49.00
101-10-40160	MOTOR VEHICLE FEES	-243.00

**TOTAL AVAILABLE** 27,902.14

**ADMINISTRATION / FUTURE BENEFIT LIABILITIES**

10-37230-01	ADMIN / FUTURE BENEFIT LIABILITIES	60,000.00
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**TOTAL AVAILABLE** 60,000.00

**HERITAGE TRAIL**

10-37230-02	HERITAGE TRAIL RESERVE	20,000.00
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**TOTAL AVAILABLE** 20,000.00

**PUBLIC WORKS CAPITAL / EQUIPMENT**

10-37230-04	PW CAPITAL/EQUIPMENT RESERVE	16,565.04
105-01	PUBLIC WORKS	11,116.34

**TOTAL AVAILABLE** 27,681.38

**PUBLIC WORKS / FUTURE BENEFIT LIABILITIES**

10-37230-04	PW / FUTURE BENEFIT LIABILITIES	1,000.00
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**TOTAL AVAILABLE** 1,000.00

**POLICE CAPITAL / EQUIPMENT**

104-01	POLICE	2,743.45
101-10-40110	HUNTING & FISHING LICENSES	-6.50
101-10-40172	CONCEALED WEAPONS	-44.00
101-30-40314	FALSE ALARM FEE	-100.00
101-30-43015	OFFICERS AT FUNCTIONS	6,822.72
101-30-43016	ACCIDENT REPORTS	130.00
101-40-40402	PARKING TICKETS	-210.00
115-03-45027	C.O.P.'S GRANT	1,683.82
10-37230-05	POLICE CAPITAL/EQUIPMENT RESERVE	93,084.40

**TOTAL AVAILABLE** 104,103.89

**POLICE / FUTURE BENEFIT LIABILITIES**

10-37230-05	POLICE DEPARTMENT / FUTURE BENEFIT LIABILITIES	1,200.00
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**TOTAL AVAILABLE** 1,200.00

**RESERVE ACCOUNTS - 2017 CONT.****JALBERT PARK RESERVE**

10-37230-06	JALBERT PARK RESERVE	8,232.46
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<b>TOTAL AVAILABLE</b>		8,232.46
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**RECREATION CAPITAL / EQUIPMENT**

106-05	RECREATION	7,595.14
101-30-40350	REC CONCESSIONS	-546.75
101-30-40352	REC SPRING PROGRAMS	1,420.00
101-30-40353	REC SUMMBER PROGRAMS	1,220.00
101-30-40354	REC FALL PROGRAMS	308.75
101-30-40357	RV PARK FEES	-708.07
101-30-40358	REC WINTER PROGRAMS	-430.50
10-37230-08	RECREATION CAPITAL/EQUIPMENT RESERVE	79,298.57

<b>TOTAL AVAILABLE</b>		88,157.14
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**RECREATION / FUTURE BENEFIT LIABILITIES**

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

104-03	FIRE	322.68
10-37230-09	FIRE DEPT RESERVE	43,347.06
10-37230-09	FIRE DEPT RES- COMMITTED FUNDS- MMA MATCH GEAR	6,213.00
10-37230-09	FIRE DEPT RES- COMMITTED FUNDS-FF ASSISTANCE GRANT	7,000.00

<b>TOTAL AVAILABLE</b>		56,882.74
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**INDUSTRIAL PARK RESERVE**

10-37230-10	INDUSTRIAL PARK CAPITAL/EQUIPMENT RESERVE	34,511.58
10-37230-10	INDUSTRIAL PARK CAPITAL COMMITTED FUNDS- LEVEE	125,666.44

<b>TOTAL AVAILABLE</b>		160,178.02
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**POLICE DRUG SEIZURE FUNDS**

10-37230-11	DRUG SEIZURE FUNDS	686.99
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<b>TOTAL AVAILABLE</b>		686.99
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**PUBLIC WORKS ROAD RESERVE**

10-37230-16	ROAD RESERVE	3,904.12
101-20-40227	URBAN ROAD INIT PROGRAM	77,844.00
	A/P - J. RUSSELL BOUCHER & SON	-55,000.00

<b>TOTAL AVAILABLE</b>		26,748.12
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**RESERVE ACCOUNTS - 2017 CONT.****PLANNING AND DEVELOPMENT ADMIN RESERVE**

102-09	PLANNING	3,545.39
10-37230-17	OPED ADMIN RESERVE	88,879.35
101-10-40110	BUILDING PERMITS	2,875.00
40114	PLUMBING PERMITS	2,247.50
40116	MUBEC FEES	-1,050.00

**TOTAL AVAILABLE** 96,497.24

**PLANNING AND DEVELOPMENT ADMIN / FUTURE BENEFIT LIABILITIES**

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

**REVOLVING LOAN FUND**

10-37230-17	RLF, FAME, COMMUNITY ENTERPRISE, SSCBI	314,207.33
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**TOTAL AVAILABLE** 314,207.33

**ANIMAL SHELTER RESERVE**

104-09	ANIMAL CONTROL	881.00
10-37140-08	ANIMAL SHELTER	6,423.75

**TOTAL AVAILABLE** 7,304.75

**SNOWMOBILE ASSOCIATION RESERVE**

10-37140-13	SNOWMOBILE ASSOCIATION	103,272.29
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**TOTAL AVAILABLE** 103,272.29

**STREET LIGHTS RESERVE**

10-37140-15	STREET LIGHT RESERVE	5,149.00
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**TOTAL AVAILABLE** 5,149.00

**RADIO TOWER RESERVE**

10-37140-16	RADIO TOWER	3,676.89
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**TOTAL AVAILABLE** 3,676.89

**CENTENNIAL ASSOCIATION RESERVE**

10-37140-17	CENTENNIAL ASSOCIATION	814.35
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**TOTAL AVAILABLE** 814.35

**WATER FUND BALANCE**

BEGINNING BALANCE	404,347.78
VEHICLE ALLOCATION	-4,000.00
WATER RECEIVABLE	-12,284.23
OPERATING INCOME/LOSS	7,322.27

**TOTAL AVAILABLE** 395,385.82

**RESERVE ACCOUNTS - 2017 CONT.****WATER DEPARTMENT / TRUCK**

BEGINNING BALANCE	-1,970.60
2017 BUDGET ALLOCATION	4,000.00

<b>TOTAL AVAILABLE</b>	2,029.40
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**WATER DEPARTMENT / FUTURE BENEFIT LIABILITIES**

3,600.00
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<b>TOTAL AVAILABLE</b>	3,600.00
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**WASTEWATER FUND BALANCE**

BEGINNING BALANCE	239,483.84
WASTEWATER RECEIVABLE	-45,811.72
OPERATING INCOME/LOSS	76,288.64

<b>TOTAL AVAILABLE</b>	269,960.76
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**WASTEWATER / SLUDGE REMOVAL RESERVE**

54,526.05
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<b>TOTAL AVAILABLE</b>	54,526.05
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**WASTEWATER INDUSTRIAL ESCROW**

43,834.04
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<b>TOTAL AVAILABLE</b>	43,834.04
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**WASTEWATER CAPITAL / EQUIPMENT RESERVE**

47,953.53
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<b>TOTAL AVAILABLE</b>	47,953.53
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**WASTEWATER DEPARTMENT / FUTURE BENEFIT LIABILITIES**

3,600.00
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<b>TOTAL AVAILABLE</b>	3,600.00
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**WASTEWATER BUILDING / PAVING RESERVE**

28,419.07
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<b>TOTAL AVAILABLE</b>	28,419.07
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**WASTEWATER BUILDING / TRUCK**

BEGINNING BALANCE	-1,970.60
2017 BUDGET ALLOCATION	4,000.00

<b>TOTAL AVAILABLE</b>	2,029.40
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	<b>2017 APPROP</b>	<b>2017 ACTUAL REVENUES</b>	<b>2018 BUDGET REQUEST</b>	<b>PROPOSED INC(DEC) OVER 2017 BUDGET</b>	<b>BUDGET COMMITTEE RECOMMENDS</b>
<b>ADMINISTRATION REVENUES</b>					
101-30-40330 MARRIAGE, DEATH, BIRTH CERT.	8,000.00	8,616.60	8,000.00	0.00	8,000.00
101-10-40130 DOG LICENSES	500.00	451.00	450.00	-50.00	450.00
101-10-40160 MOTOR VEHICLE FEES	15,500.00	15,257.00	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
<b>TOTAL</b>	<b>79,000.00</b>	<b>79,324.60</b>	<b>78,450.00</b>	<b>-550.00</b>	<b>78,450.00</b>
	<b>2017 APPROP</b>	<b>2017 ACTUAL REVENUES</b>	<b>2018 BUDGET REQUEST</b>	<b>PROPOSED INC(DEC) OVER 2017 BUDGET</b>	<b>BUDGET COMMITTEE RECOMMENDS</b>
<b>OFFICE OF PLANNING &amp; DEVELOPMENT REVENUES</b>					
101-10-40116 MUBEC FEE REVENUES	10,000.00	8,950.00	9,000.00	-1,000.00	9,000.00
101-10-40110 BUILDING PERMITS	2,500.00	5,375.00	3,500.00	1,000.00	3,500.00
101-10-40114 PLUMBING PERMITS	1,500.00	3,747.50	2,500.00	1,000.00	2,500.00
<b>TOTAL</b>	<b>14,000.00</b>	<b>18,072.50</b>	<b>15,000.00</b>	<b>1,000.00</b>	<b>15,000.00</b>
	<b>2017 APPROP</b>	<b>2017 ACTUAL REVENUES</b>	<b>2018 BUDGET REQUEST</b>	<b>PROPOSED INC(DEC) OVER 2017 BUDGET</b>	<b>BUDGET COMMITTEE RECOMMENDS</b>
<b>POLICE DEPARTMENT REVENUES</b>					
101-10-40150 FISHING & HUNTING LICENSES	3,000.00	2,993.50	3,000.00	0.00	3,000.00
101-10-40172 CONCEALED WEAPONS	100.00	56.00	100.00	0.00	100.00
101-30-40314 FIRE ALARM SYSTEM	600.00	500.00	500.00	-100.00	200.00
101-40-40402 PARKING TICKETS	300.00	90.00	150.00	-150.00	150.00
101-30-43016 ACCIDENT REPORTS	360.00	490.00	400.00	40.00	400.00
101-30-43015 OFFICERS AT FUNCTIONS	7,500.00	14,322.72	7,500.00	0.00	7,500.00
101-30-40334 ANIMAL CONTROL / SHELTER FEES	1,000.00	1,000.00	1,000.00	0.00	1,000.00
101-30-40315 AMBULANCE SERVICE	15,940.00	15,940.00	16,418.00	478.00	16,418.00
101-30-43020 ST FRANCIS FIRE DEPT	1,200.00	1,200.00	1,200.00	0.00	1,200.00
115-03-45027 C.O.P.'S GRANT	40,000.00	41,683.82	40,000.00	0.00	40,000.00
<b>TOTAL</b>	<b>70,000.00</b>	<b>78,276.04</b>	<b>70,268.00</b>	<b>268.00</b>	<b>69,968.00</b>
	<b>2017 APPROP</b>	<b>2017 ACTUAL REVENUES</b>	<b>2018 BUDGET REQUEST</b>	<b>PROPOSED INC(DEC) OVER 2017 BUDGET</b>	<b>BUDGET COMMITTEE RECOMMENDS</b>
<b>RECREATION &amp; PARKS DEPT REVENUES</b>					
101-30-40350 CONCESSIONS	1,450.00	903.25	1,000.00	-450.00	1,000.00
101-30-40357 RV PARK	6,000.00	5,291.93	5,000.00	-1,000.00	5,000.00
101-30-40352 SPRING PROGRAMS	3,600.00	5,020.00	4,000.00	400.00	4,000.00
101-30-40353 SUMMER PROGRAMS	12,000.00	13,220.00	12,700.00	700.00	12,700.00
101-30-40354 FALL PROGRAMS	4,300.00	4,608.75	4,300.00	0.00	4,300.00
101-30-40358 WINTER PROGRAMS	3,150.00	2,719.50	3,000.00	-150.00	3,000.00
<b>TOTAL</b>	<b>30,500.00</b>	<b>31,763.43</b>	<b>30,000.00</b>	<b>-500.00</b>	<b>30,000.00</b>



# Municipal Debt Service

	Principal		Interest	Total Debt Service	Balance
<b>MAINE MUNICIPAL BOND BANK - MUNICIPAL FIRE STATION (1997B)</b>					
2017	21,250.00	5.776%	1,031.40	22,281.40	0.00
<b>MAINE MUNICIPAL BOND BANK - PUBLIC WORKS - New Town Garage (2003E)(Refinanced 2011)</b>					
2017	25,895.00	4.185%	6,456.49	32,351.49	146,162.14
2018	25,895.00	4.285%	5,805.44	31,700.44	114,461.70
2019	25,895.00	5.085%	4,688.20	30,583.20	83,878.50
2020	25,895.00	5.085%	3,414.81	29,309.81	54,568.69
2021	25,895.00	5.085%	2,052.74	27,947.74	26,620.95
2022	25,895.00	5.085%	725.95	26,620.95	0.00
<b>MAINE MUNICIPAL BOND BANK - (2016A) ROAD IMPROVEMENTS</b>					
2017	120,000.00	0.91%	18,972.00	138,972.00	1,180,272.00
2018	120,000.00	1.04%	17,880.00	137,880.00	1,042,392.00
2019	120,000.00	1.20%	16,632.00	136,632.00	905,760.00
2020	120,000.00	1.35%	15,192.00	135,192.00	770,568.00
2021	120,000.00	1.51%	13,572.00	133,572.00	636,996.00
2022	120,000.00	1.67%	11,760.00	131,760.00	505,236.00
2023	120,000.00	1.82%	9,756.00	129,756.00	375,480.00
2024	120,000.00	1.97%	7,572.00	127,572.00	247,908.00
2025	120,000.00	2.09%	5,208.00	125,208.00	122,700.00
2026	120,000.00	2.25%	2,700.00	122,700.00	0.00
<b>COPIER 63 MONTH LEASE (2016) SAVIN PHOTOCOPIER</b>					
2017	2,172.00			2,172.00	7,421.00
2018	2,172.00			2,172.00	5,249.00
2019	2,172.00			2,172.00	3,077.00
2020	2,172.00			2,172.00	905.00
2021	905.00			905.00	0.00
<b>T.D. BANKNORTH LEASING-(2013) INTERNATIONAL PLOW TRUCK</b>					
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
<b>TD EQUIPMENT FINANCE-(2014) STREET SWEEPER</b>					
2017	34,280.49	2.15%	2,258.97	36,539.46	70,787.91
2018	35,017.52	2.15%	1,521.94	36,539.46	35,770.39
2019	35,770.39	2.15%	769.07	36,539.46	0.00
<b>T.D. BANKNORTH LEASING-(2015) SUTPHEN 5585 FIRE PUMPER</b>					
2017	43,526.37	2.80%	12,280.86	55,807.23	395,075.81
2018	44,745.10	2.80%	11,062.12	55,807.22	350,330.71
2019	45,997.97	2.80%	9,809.26	55,807.23	304,332.74
2020	47,285.91	2.80%	8,521.32	55,807.23	257,046.83
2021	48,609.92	2.80%	7,197.31	55,807.23	208,436.91
2022	49,970.99	2.80%	5,836.23	55,807.22	158,465.92
2023	51,370.18	2.80%	4,437.05	55,807.23	107,095.74
2024	52,808.55	2.80%	2,998.68	55,807.23	54,287.19
2025	54,287.19	2.80%	1,520.04	55,807.23	0.00

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

## Wastewater Department Debt Service

	Principal	Interest Rate	Interest	Total Debt Service	Balance
<b>MAINE MUNICIPAL BOND BANK (2001FR) - WASTEWATER TREATMENT FACILITY</b>					
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
<b>MAINE MUNICIPAL BOND BANK (2001D) - CORROSION CONTROL FACILITY</b>					
2017	51,184.00	5.125%	14,274.88	65,458.88	238,299.86
2018	53,807.00	5.125%	5,953.86	59,760.86	178,539.00
2019	56,565.00	0.00%	0.00	56,565.00	121,974.00
2020	59,463.00	0.00%	0.00	59,463.00	62,511.00
2021	62,511.00	0.00%	0.00	62,511.00	0.00

## Water & Wastewater Department Debt Service

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

	<b>2017 APPROP</b>	<b>2017 ACTUAL EXPENSES</b>	<b>2018 BUDGET REQUEST</b>	<b>PROPOSED INC(DEC) OVER 2017 BUDGET</b>	<b>BUDGET COMMITTEE RECOMMENDS</b>
<b>MUNICIPAL DEBT</b>					
<b>108 - 01 FIRE HOUSE LOAN (1997B)</b>					
508 - 00 DEBT SVC	22,281.00	22,281.40	0.00	-22,281.00	0.00
<b>TOTAL</b>	22,281.00	22,281.40	0.00	-22,281.00	0.00
<b>108 - 03 ROAD IMPROVEMENT LOAN (2016A)</b>					
508 - 00 DEBT SVC	138,972.00	138,972.00	137,880.00	-1,092.00	137,880.00
<b>TOTAL</b>	138,972.00	138,972.00	137,880.00	-1,092.00	137,880.00
<b>108 - 04 TOWN GARAGE LOAN (2003E)</b>					
508 - 00 DEBT SVC	32,352.00	32,351.49	31,701.00	-651.00	31,701.00
<b>TOTAL</b>	32,352.00	32,351.49	31,701.00	-651.00	31,701.00
<b>108 - 11 INT'L PLOW TRUCK (2013)</b>					
508 - 00 DEBT SVC	26,383.00	26,382.39	26,383.00	0.00	26,383.00
<b>TOTAL</b>	26,383.00	26,382.39	26,383.00	0.00	26,383.00
<b>108 - 12 GLOBAL M3 STREET SWEEPER (2014)</b>					
508 - 00 DEBT SVC	36,540.00	36,539.46	36,540.00	0.00	36,540.00
<b>TOTAL</b>	36,540.00	36,539.46	36,540.00	0.00	36,540.00
<b>108 - 13 SUTPHEN FIRE PUMPER (2015)</b>					
508 - 00 DEBT SVC	35,807.00	35,807.23	35,807.00	0.00	35,807.00
<b>TOTAL</b>	35,807.00	35,807.23	35,807.00	0.00	35,807.00
<b>INTERGOVERNMENTAL</b>					
<b>108 - 51 COUNTY TAX</b>					
509 - 20 COUNTY TAX	294,946.50	294,946.50	324,450.00	29,503.50	327,281.12
<b>TOTAL</b>	294,946.50	294,946.50	324,450.00	29,503.50	327,281.12
<b>108 - 52 NORTHERN MAINE DEVELOPMENT COMMISSION</b>					
504 -00 PURCHASED PROFESSIONAL/TECH	3,666.00	3,666.00	7,689.00	4,023.00	7,689.00
<b>TOTAL</b>	3,666.00	3,666.00	7,689.00	4,023.00	7,689.00
<b>108 - 53 NORTHERN AROOSTOOK REGIONAL AIRPORT</b>					
504 -00 PURCHASED PROFESSIONAL/TECH	38,516.00	38,515.72	44,927.00	6,411.00	44,927.00
<b>TOTAL</b>	38,516.00	38,515.72	44,927.00	6,411.00	44,927.00
<b>108 - 54 PUBLIC FIRE PROTECTION</b>					
504 -00 PURCHASED PROFESSIONAL/TECH	100,000.00	100,000.00	100,000.00	0.00	100,000.00
<b>TOTAL</b>	100,000.00	100,000.00	100,000.00	0.00	100,000.00

	2017 APPROP	2017 ACTUAL EXPENSES	2018 BUDGET REQUEST	PROPOSED INC(DEC) OVER 2017 BUDGET	BUDGET COMMITTEE RECOMMENDS
<b>APPROPRIATION SUMMARY</b>					
ADMINISTRATION	404,000.00	399,676.40	435,856.00	31,856.00	406,173.00
OFFICE OF PLANNING & DEVELOPMENT	153,000.00	149,454.61	162,783.00	9,783.00	161,000.00
POLICE DEPARTMENT	600,000.00	597,256.55	689,529.24	89,529.24	670,000.00
FIRE DEPARTMENT	79,000.00	78,677.32	83,362.00	4,362.00	82,362.00
PUBLIC WORKS DEPARTMENT	880,000.00	868,883.66	948,169.00	68,169.00	930,169.00
PUBLIC WORKS EQUIPMENT	0.00	0.00	33,500.00	33,500.00	33,500.00
STREET LIGHTS - ELECTRICITY	49,500.00	47,641.33	49,500.00	0.00	49,500.00
STREET LIGHTS - REPAIRS	0.00	0.00	24,400.00	24,400.00	0.00
STREET LIGHTS- CONVERSION	0.00	0.00	100,000.00	100,000.00	0.00
SOLID WASTE DISPOSAL - VALLEY RECYCLING	325,000.00	328,765.06	364,900.00	39,900.00	364,900.00
FIRE STATION PARKING LOT	0.00	0.00	19,500.00	19,500.00	0.00
TOWN OFFICE PARKING LOT	0.00	0.00	24,000.00	24,000.00	0.00
REVALUATION - RESERVE ACCOUNT	0.00	0.00	15,000.00	15,000.00	25,000.00
PUBLIC WI-FI	0.00	0.00	4,200.00	4,200.00	0.00
LIBRARY	28,400.00	28,400.00	31,400.00	3,000.00	31,400.00
RECREATION DEPARTMENT	239,500.00	231,904.86	251,705.00	12,205.00	244,705.00
FIRE HOUSE LOAN (1997B)	22,281.00	22,281.40	0.00	-22,281.00	0.00
ROAD IMPROVEMENT LOAN (2017A)	138,972.00	138,972.00	137,880.00	-1,092.00	137,880.00
TOWN GARAGE LOAN (2003E)	32,352.00	32,351.49	31,701.00	-651.00	31,701.00
INT'L PLOW TRUCK	26,383.00	26,382.39	26,383.00	0.00	26,383.00
GLOBAL M3 STREET SWEEPER	36,540.00	36,539.46	36,540.00	0.00	36,540.00
FIRE PUMPER	35,807.00	35,807.23	35,807.00	0.00	35,807.00
COUNTY TAX	294,946.50	294,946.50	324,450.00	29,503.50	327,281.12
NORTHERN MAINE DEVELOPMENT COMMISSION	3,666.00	3,666.00	7,689.00	4,023.00	7,689.00
NORTHERN AROOSTOOK REGIONAL AIRPORT	38,516.00	38,515.72	44,927.00	6,411.00	44,927.00
PUBLIC FIRE PROTECTION	100,000.00	100,000.00	100,000.00	0.00	100,000.00
GENERAL ASSISTANCE	4,000.00	1,990.89	4,000.00	0.00	4,000.00
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	0.00	0.00	125.00	125.00	0.00
HOMELESS SERVICES OF AROOSTOOK	0.00	0.00	6,146.00	6,146.00	0.00
AROOSTOOK COUNCIL - HEALTHY FAMILIES	0.00	0.00	200.00	200.00	0.00
COMMUNITY HEALTH & COUNSELING	0.00	0.00	155.00	155.00	0.00
LIFEFLIGHT FOUNDATION	0.00	0.00	1,025.00	1,025.00	0.00
AMBULANCE SERVICE INC	74,727.00	74,727.00	74,880.00	153.00	74,880.00
CORE LEADERSHIP TEAM	0.00	0.00	4,097.00	4,097.00	0.00
ST. JOHN VALLEY ASSOCIATES, INC	0.00	0.00	4,000.00	4,000.00	0.00
TAX ABATEMENTS	5,000.00	1,135.76	5,000.00	0.00	5,000.00
TAX OVERLAY	35,701.00	0.00	0.00	-35,701.00	0.00
MSAD # 27	2,427,369.00	2,427,368.96	2,551,062.00	123,693.00	2,551,062.00
BLOCKHOUSE	3,200.00	3,200.00	3,200.00	0.00	3,200.00
CHAMBER OF COMMERCE	10,000.00	10,000.00	10,000.00	0.00	10,000.00
ST JOHN VALLEY SOIL & WATER CONSERVATION	1,300.00	1,300.00	1,475.00	175.00	1,300.00
MAINE ACADIAN HERITAGE COUNCIL	250.00	250.00	250.00	0.00	250.00
UPDATING MUNICIPAL ASSESSMENT	7,500.00	7,500.00	7,500.00	0.00	7,500.00
MAINE PUBLIC RADIO	0.00	0.00	100.00	100.00	0.00
LONG LAKE ICE FISHING DERBY	0.00	0.00	0.00	0.00	0.00
COMMUNITY VOICES	250.00	250.00	0.00	-250.00	0.00
MAINE SERVICE CENTERS COALITION	0.00	0.00	500.00	500.00	0.00
ALL THINGS BECOME NEW	0.00	0.00	0.00	0.00	0.00
<b>TOTAL</b>	6,062,480.50	5,993,163.99	6,662,216.24	599,735.74	6,409,429.12
<b>TIF APPROPRIATION SUMMARY</b>					
TIF # 1	29,713.83	39,848.22	33,991.71	4,277.88	32,188.24
TIF # 3	19,039.17	96,104.40	21,780.23	2,741.06	20,617.02
<b>TOTAL</b>	48,753.00	135,952.62	55,771.94	7,018.94	52,805.26

	<b>2017 BUDGETED REVENUES</b>	<b>2018 PROPOSED REVENUES</b>	<b>BUDGET COMMITTEE RECOMMENDS</b>
<b>REVENUE SUMMARY</b>			
STATE REVENUE SHARING	50,000.00	0.00	0.00
ADMINISTRATION DEPARTMENT REVENUES	79,000.00	78,450.00	78,450.00
OFFICE OF PLANNING & DEVELOPMENT REVENUES	14,000.00	15,000.00	15,000.00
POLICE DEPARTMENT REVENUES	70,000.00	70,268.00	69,968.00
RECREATION & PARKS DEPARTMENT REVENUES	30,500.00	30,000.00	30,000.00
FUND BALANCE	1,440,509.10	1,403,886.85	1,403,886.85
<b>TOTAL</b>	<b>1,684,009.10</b>	<b>1,597,604.85</b>	<b>1,597,304.85</b>
<b>TAX COMMITMENT</b>	<b>4,427,224.40</b>	<b>5,120,383.33</b>	<b>4,864,929.53</b>
LESS BETE	263,033.02	263,033.02	263,033.02
LESS HOMESTEAD	172,292.23	172,292.23	232,940.00
NET TAX COMMITMENT	3,991,899.15	4,685,058.08	4,368,956.51
GROSS ASSESSED VALUE	217,069,068.00	217,069,068.00	218,569,068.00
REIMBURSED HOMESTEAD VALUE	9,368,800.00	9,368,800.00	11,711,000.00
BETE EXEMPT VALUATION	14,303,046.00	14,303,046.00	14,303,046.00
NET ASSESSED VALUE	240,740,914.00	240,740,914.00	244,583,114.00
MIL RATE	0.01839	0.02127	0.01989
MIL RATE INCREASE/DECREASE	0.00039	0.00288	0.00150

	<b>2017 BUDGETED REVENUES</b>	<b>2018 PROPOSED REVENUES</b>	<b>BUDGET COMMITTEE RECOMMENDS</b>
<b>TIF TAX COMMITMENT</b>			
<b>TIF VALUATIONS</b>	<b>2017</b>	<b>2018</b>	
TIF # 1	1,615,760.00	1,615,760.00	1,615,760.00
TIF # 3	1,035,300.00	1,035,300.00	1,035,300.00
<b>TOTAL</b>	<b>2,651,060.00</b>	<b>2,651,060.00</b>	<b>2,651,060.00</b>
<b>TIF REVENUE SUMMARY</b>			
TIF # 1	29,713.82	34,366.03	32,138.60
TIF # 3	19,039.16	22,020.07	20,592.84
<b>TOTAL</b>	<b>48,752.98</b>	<b>56,386.11</b>	<b>52,731.44</b>

## FUND BALANCE - YEAR END 2017

104-07	STREET LIGHTS	1,858.67
105-07	VRF - WASTE MANAGEMENT	-3,765.06
108-01	FIRE HOUSE LOAN	-0.40
108-04	TOWN GARAGE LOAN	0.51
108-11	INTERNATIONAL PLOW TRUCK LOAN	0.61
108-12	STREET SWEEPER LOAN	0.54
108-13	FIRE PUMPER LOAN	-0.23
108-51	COUNTY TAX	0.50
108-53	NORTHERN AROOSTOOK REGIONAL AIRPORT	0.25
110-20	GENERAL ASSISTANCE	2,009.11
110-22	ACAP	0.60
110-50-509-01	OTHER - ABATEMENT	3,864.24
110-50-509-01	OTHER - OVERLAY	35,701.00
110-51	EDUCATION	0.04
115-03	FISH RIVER GREENWAY	50.00
101-01- 40000	2017 SUPPLEMENTAL- TREE GROWTH	305.20
101-01- 40000	2017 SUPPLEMENTAL- REAL ESTATE	257.46
101-01- 40020	MOTOR VEHICLE EXCISE	1,152,766.67
40021	BOAT EXCISE	7,090.60
40030	PENALTIES & INTEREST	32,673.89
40031	OTHER TOWNS EXCISE	165.00
40161	BOAT FEES	523.00
40162	ATV FEES	639.00
40170	OTHER LICENSES & PERMITS	218.00
40173	OVERWIDTH PERMITS	90.00
101-20- 40222	PARK FEE SHARING	2,020.56
40226	STATE REVENUE SHARING	147,850.79
40228	GA REIMBURSEMENT	343.13
40231	VET EXEMPTION	2,495.00
40231	TREE GROWTH	4,084.83
101-30- 40301	ZONING FEES	510.00
40302	PRINTING & DUPLICATION SERVICES	181.32
40312	CORRECTIONAL FEES	100.00
40359	REC OTHER REVENUES	51.69
43019	ROAD OPENING PERMITS	620.00
101-40- 40410	INTEREST INCOME	4,838.37
40450	MISC POLICE	20.00
40452	MISC ADMINISTRATION	4,972.07
40453	MISC PUBLIC WORKS	717.74
40454	NS FEES	100.00
115-03- 45024	NPS- RECREATIONAL TRAIL PROGRAM	0.40
45016	BRYNE GRANT	0.40
115-09- 45550	CDBG- BUSINESS ASSISTANCE GRANT	0.50
10- 11510-01	NS CHECKS	0.06
10- 24110-01	BMV	496.79
10- 24110-03	CONCEALED WEAPONS	34.00

**TOTAL**

1,403,886.85

## Uncollected Real Estate & Personal Prop. Taxes

	2015	2016	2017	Total
Albert, John R			903.07	903.07
Arline, Catherine L		339.31	275.85	615.16
B J B Corp.		309.26	246.43	555.69
Babin, Emanuel			275.85	275.85
Babin, Richard			1,873.95	1,873.95
Baker, Tracey L		308.65	294.24	602.89
Bard, Roland		1,071.88	901.11	1,972.99
Beaulieu, Mark			1,316.72	1,316.72
Beaulieu, Michael			1,349.83	1,349.83
Belanger, Gerry A		1,144.18	1,057.43	2,201.61
Belanger, Lucien			279.53	279.53
Benoit, Kathy J		878.40	803.64	1,682.04
Bernier, Greg			229.88	229.88
Bernier, Gregory			2,760.34	2,760.34
Bernier, Jeffrey			2,087.27	2,087.27
Bevard, Amanda J		477.36	404.58	881.94
Bluth, Mark J			533.31	533.31
Bouchard, Andrew			1,916.24	1,916.24
Bouchard, Chad L			803.64	803.64
Bouchard, Daniel			3,983.27	3,983.27
Boucher, Dalen			2,600.13	2,600.13
Boucher, Galen			429.63	429.63
Boucher, Gertrude			186.91	186.91
Boucher, Scott R Estate of		574.11	2,293.24	2,867.35
Boucher, Steven Todd Estate of			1,376.44	1,376.44
Bouley, Aurele D JR		3,670.82	3,624.67	7,295.49
Boutin, Berthier			818.36	818.36
Brown, Dawn			419.92	419.92
Bruey, Shelly		730.94	652.85	1,383.79
Campbell, James L			667.55	667.55
Cancelarich, Paul		16.20	16.55	32.75
Carapelluci, Darlene		251.03	189.42	440.45
Carlson, David J			194.93	194.93
Caron, Chad			871.69	871.69
Caron, Craig			1,690.04	1,690.04
Caron, Glenn			364.12	364.12
Caron, Stanley E			2,489.03	2,489.03
Caron, Troy S		2,171.64	1,971.41	4,143.05
Caron's Auto Body Shop	15.00	14.40	14.71	44.11
Charette, Jacobb			419.58	419.58
Charette, Marielle		796.68	625.26	1,421.94
Charette, Peter		27.00	27.59	54.59
Charette, Roland			2,164.51	2,164.51
Charette, Sonny D		1,232.69	1,156.73	2,389.42
Chasse, Delores		281.09	126.89	407.98
Chasse, Jason M			227.26	227.26
Clavette, Alphie J II			4,965.30	4,965.30
CNA Trucking Inc			2,841.26	2,841.26
Coates, Gordon		258.54	196.77	455.31
Collins, Roland P			573.77	573.77
Connors-Carlson, Shirlee		618.24	542.51	1,160.75
Coulombe, Glen R			367.80	367.80
Crocker, Leesa D			441.02	441.02
Cruser, Cynthia			647.33	647.33
Cyr, Christopher			1,191.67	1,191.67
Cyr, Norma			33.10	33.10
Cyr, Philippe J			869.85	869.85
Daigle & Dow Inc			93.25	93.25
Daigle, Andrew			5,774.46	5,774.46
Daigle, Darrell P		198.35	798.13	996.48
Daigle, Dawn M			747.78	747.78
Daigle, Delbert		4,125.40	4,025.57	8,150.97



	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>Total</b>
Daigle, Ida (LE)			1,629.35	1,629.35
Daigle, John M		2,650.39	2,756.66	5,407.05
Daigle, Linda Estate of		2,720.41	2,550.69	5,271.10
Daigle, Robert			461.59	461.59
Daigle, Shelly Jean			1,934.63	1,934.63
Davenport, Alphonse M			1,945.66	1,945.66
Davis, Joseph W. III			731.94	731.94
Davis, Lori			61.81	61.81
Deschaine, Joyime J			1,325.92	1,325.92
Desjardins, Kelby J		493.73	1,509.82	2,003.55
Despres, Joseph R JR		991.11	822.03	1,813.14
Dionne, Leo Paul JR			428.69	428.69
Dolan, Debra			1,544.76	1,544.76
Dube, Gorman		1,397.76	1,213.74	2,611.50
Dubois, Donald			1,618.32	1,618.32
Dubois, John P			1,243.16	1,243.16
Dubois, Lester J			426.65	426.65
Dubois, Nicole E		202.19	141.60	343.79
Dubois, Patrick			945.43	945.43
Dumond, Darlene			1,297.19	1,297.19
Dumond, Michael		838.01	757.67	1,595.68
Gagnon, Evina Estate of			575.61	575.61
Gagnon, Lena			336.72	336.72
Gagnon, Mark		1,339.53	1,156.73	2,496.26
Gaudreau, Michael			908.47	908.47
Ginzburg, Sergey		797.76	728.24	1,526.00
Guimond, Conrad Estate of		741.28	669.40	1,410.68
Hafford, Heather		237.02	879.04	1,116.06
Hartt, Tracey		4,142.27	3,917.07	8,059.34
Hawg Trucking			123.21	123.21
Hebert, Daniel		1,852.32	1,750.73	3,603.05
Hebert, Davis P		1,351.98	246.43	1,598.41
Hebert, Michael J			936.05	936.05
Higi SH LLC			66.20	66.20
Hodgkin, Melissa H			1,191.67	1,191.67
Hodgson, Scott		657.68	581.12	1,238.80
Husain, Khalid M			8,140.80	8,140.80
Jandreau, Carroll		2,523.93	2,729.08	5,253.01
Jandreau, Colby S			851.46	851.46
Jandreau, Melissa V			384.35	384.35
Jandreau, Shon			7,058.09	7,058.09
Jandreau, Wendy			577.45	577.45
Jarrett, Joseph			612.39	612.39
Jean, Jesse			1,498.79	1,498.79
Jo, Sunila			4,009.02	4,009.02
Joan Paradis Living Trust			174.71	174.71
Jones, Travis & Jandreau, Tina			1,384.77	1,384.77
Kirouac, Bernard			708.02	708.02
Labrie, John			2,050.49	2,050.49
Lebel, Donald J			2,556.56	2,556.56
Levasseur, Judie			1,522.69	1,522.69
Levesque, Wayne			858.81	858.81
Lewis, Joseph A		854.91	774.22	1,629.13
L'Italien, Hannah			2,575.04	2,575.04
L'Italien, Hannah			283.21	283.21
Lizotte, Adam		297.04	228.04	525.08
Long, Stephen Allen			1,436.26	1,436.26
Lopez, Leslie			456.07	456.07
Malick, Carol B			1,320.40	1,320.40
Marin, Elizabeth R			1,377.86	1,377.86
Marquis, Adrien			3,155.72	3,155.72
Marquis, Joel P			465.27	465.27
Marquis, Paul E			871.69	871.69
Martin, Taylor			825.71	825.71
Marvin & Lorraine Deschaine Living Trust		2,539.80	3,163.08	5,702.88
McBrien, James J			868.01	868.01

	2015	2016	2017	Total
McBreairty, Devin G			724.57	724.57
Merriam, Karen			662.04	662.04
Messer, William J			193.10	193.10
Michaud, Bruce			1,447.29	1,447.29
Michaud, Paul			518.60	518.60
Michaud, Shawn			1,445.45	1,445.45
Moore, Ronald			604.92	604.92
Morin, Dale J			2,758.50	2,758.50
Morin, David			4,143.26	4,143.26
Morin, Lucy		561.89	487.34	1,049.23
Morin, Marc		2,808.41	2,594.83	5,403.24
Morneault, Brian E			970.99	970.99
Morneault, Bruce			2,318.98	2,318.98
Nadeau, Adam			340.22	340.22
Nadeau, Jonathan M			1,818.77	1,818.77
Nadeau, Larry JR			753.99	753.99
Nadeau, Steven			1,912.56	1,912.56
Nadeau, Tony			205.97	205.97
Nichols, Joshua S			2,171.86	2,171.86
Northern Timber Trucking Inc		3,323.08	5,765.27	9,088.35
Oakes, Amy Dawn		667.07	1,302.01	1,969.08
Oakes, Tammy M			527.79	527.79
O'Leary, Allison			699.56	699.56
Ouellette, Danielle M		1,987.56	1,883.14	3,870.70
Ouellette, Janet		232.25	171.03	403.28
Ouellette, Robert D			1,438.10	1,438.10
Ouellette, Terry L			1,268.91	1,268.91
Paradis, Bernard			2,400.18	2,400.18
Paradis, Michael			1,274.43	1,274.43
Pelletier, Chad R		1,332.01	2,547.02	3,879.03
Pelletier, Corey L			1,730.10	1,730.10
Pelletier, Dan B			735.60	735.60
Pelletier, Donald			888.05	888.05
Pelletier, Gilman A			1,715.79	1,715.79
Pelletier, Glenn			7.63	7.63
Pelletier, Kim			993.06	993.06
Pelletier, Kim Rodney			996.26	996.26
Pelletier, Marie		337.64	266.66	604.30
Pelletier, Robert		278.70	413.78	692.48
Pelletier, Ryan R			2,526.79	2,526.79
Pelletier, Scott G			877.58	877.58
Petrashune, Maxwell J			329.18	329.18
Pinette, Marcus			1,156.73	1,156.73
Plourde, Gabriel			6.56	6.56
Plourde, Jeannot			1,679.01	1,679.01
Plourde, Leonard			159.99	159.99
Plourde, Ronnie			419.29	419.29
Plourde, Terry ET ALS			1,105.24	1,105.24
Plourde, William			193.92	193.92
Plourde, Yvaina Joyce			1,541.08	1,541.08
Potvin, Joey	135.90	748.80	676.75	1,561.45
Raymond, Bertrand JR			2,692.30	2,692.30
Rotella, James M Estate of			2,129.56	2,129.56
Roy Ouellette, Susan Juliette			658.36	658.36
Roy, Ivan Estate of		1.80	1.84	3.64
Roy, Milton G			2,604.21	2,604.21
Roy, Reggie			3,678.00	3,678.00
Sacurier, Ronald			265.28	265.28
Saucier, Curtis			5,102.25	5,102.25
Saucier, Keith			1,934.63	1,934.63
Saucier, Kenneth			2,659.19	2,659.19
Saucier, Maurice R Estate of			2,171.86	2,171.86
Saucier, Randy K			4,023.73	4,023.73
Saucier, Scott J			1,307.53	1,307.53
Saucier, Toby L		3,234.79	3,012.28	6,247.07
Sew It Seems			14.71	14.71

	2015	2016	2017	Total
Shear Perfection		82.80	84.59	167.39
Shelmire, Leann F			2,274.84	2,274.84
Sirois, Theresa R			140.91	140.91
SJV Wireless INC			393.55	393.55
Smith, Andrew		5,311.59	5,081.15	10,392.74
Smith, Joseph M		4,684.89	4,523.94	9,208.83
Smith, Sarah J		3,135.49	2,944.24	6,079.73
Soucy, Dale		2,720.08	2,714.36	5,434.44
Soucy, Jake R			941.57	941.57
Soucy, Jared V			2,677.58	2,677.58
Soucy, Joseph D			3,615.47	3,615.47
Soucy's Economat Inc			5,454.47	5,454.47
Spooner, Kyle P			441.36	441.36
Stanley, Cory J Et Als			2,977.34	2,977.34
Stanlick, Lori			465.27	465.27
Susee, Alan			7,013.95	7,013.95
Susee, Dawn D.			1,151.21	1,151.21
Tardif, Daniel			3,084.36	3,084.36
The Lunch Box			126.89	126.89
The Total Look			20.23	20.23
Therault Boys Inc			717.21	717.21
Therault, Andrew			1,153.05	1,153.05
Therault, Andy J			639.97	639.97
Therault, Bradley			662.04	662.04
Therault, Brian J		45.00	595.84	640.84
Therault, Don		1521.73	1,427.06	2,948.79
Therault, Herman		4637.13	7,549.11	12,186.24
Therault, Ivan			180.22	180.22
Therault, Ivan & Camilla			305.59	305.59
Therault, Llyod Estate of			257.46	257.46
Therault, Shane			125.05	125.05
Therault, Tony J			886.40	886.40
Thibodeau, Jimmy J		3587.93	3,449.96	7,037.89
Thibodeau, Lance S		1735.86	1,636.71	3,372.57
Thibodeau, Sheldon T			377.00	377.00
Thiboodeau, Stephen M			404.58	404.58
Trapp, Kenneth W			13,538.71	13,538.71
Tripair Development Inc			3,709.26	3,709.26
Trudel, Leo L			1,848.20	1,848.20
Valcourt, Judy		785.41	614.23	1,399.64
Vanderhoef, Cliff			119.54	119.54
Violette, Mark C			1,690.61	1,690.61
Walker's Pub			93.79	93.79
Wing Hing Far, LLC			4,726.23	4,726.23
Balances less than \$5.00			6.37	6.37
Credit on account for 2018			(6,277.10)	(6,277.10)
	150.90	89,887.20	346,947.06	436,985.16



Business Expansion: Whistle Stop Restaurant

	<b>2017 APPROP</b>	<b>2017 ACTUAL EXPENSES</b>	<b>2018 BUDGET REQUEST</b>	<b>PROPOSED INC(DEC) OVER 2017 BUDGET</b>	<b>BUDGET COMMITTEE RECOMMENDS</b>
<b>119 - 91 WASTEWATER DEPARTMENT</b>					
501 - SALARY/WAGES					
02 - SALARY/WAGES	108,000.00	106,493.03	120,000.00	12,000.00	117,100.00
502 - EMPL BENEFIT					
01 - UNEMPL COMP	50.00	42.96	50.00	0.00	50.00
02 - WORKERS COMP	4,200.00	4,034.14	4,500.00	300.00	4,500.00
11 - DEFERRED CMP	3,400.00	3,110.00	3,500.00	100.00	3,500.00
20 - HEALTH INS	19,400.00	19,352.58	20,700.00	1,300.00	20,700.00
30 - FICA	6,500.00	6,385.66	7,200.00	700.00	7,200.00
31 - MEDICARE	1,700.00	1,493.38	1,800.00	100.00	1,800.00
503 - SUPPLIES					
01 - OFFICE	1,500.00	621.93	1,500.00	0.00	1,250.00
02 - GENERAL	200.00	29.95	200.00	0.00	200.00
06 - POSTAGE	2,000.00	60.39	2,000.00	0.00	1,800.00
11 - CHEMICALS	5,200.00	4,704.55	5,200.00	0.00	5,200.00
34 - CONSTRUCTION	4,000.00	3,807.28	4,000.00	0.00	4,000.00
40 - HEATING FUEL	9,000.00	7,619.56	9,000.00	0.00	9,000.00
41 - OILS/LUBE	500.00	0.00	500.00	0.00	500.00
51 - CLOTHING	500.00	337.07	500.00	0.00	500.00
62 - COMPUTER S/W	3,500.00	3,160.08	3,800.00	300.00	3,800.00
71 - GAS/OIL	5,000.00	4,162.13	5,000.00	0.00	5,000.00
80 - UNIF/SAFETY	5,000.00	4,735.51	5,200.00	200.00	5,200.00
90 - OTHER MISC	500.00	36.25	500.00	0.00	500.00
504 - PROF & TECH					
01 - EMPL TRAINING	1,000.00	382.50	1,000.00	0.00	1,000.00
30 - FEE/LIC/PERM	2,000.00	2,419.72	2,500.00	500.00	2,500.00
50 - LEGAL EXPENS	150.00	0.00	150.00	0.00	150.00
51 - O/PROF SVC	32,500.00	32,500.00	32,500.00	0.00	32,500.00
52 - AUDIT SERVC	1,600.00	1,650.00	1,700.00	100.00	1,700.00
60 - MONITORING	950.00	605.00	950.00	0.00	950.00
505 - PROPERTY SVC					
01 - VEH REPAIRS	3,000.00	4,228.10	4,000.00	1,000.00	4,000.00
10 - ELECTRICITY	65,000.00	61,324.85	65,000.00	0.00	65,000.00
11 - WATER FEES	1,700.00	1,678.45	1,700.00	0.00	1,700.00
12 - PHONE/INTERN	1,900.00	2,291.03	2,500.00	600.00	2,400.00
20 - BLDG REP/MNT	2,400.00	317.79	2,400.00	0.00	2,300.00
40 - GEN REPAIRS	2,500.00	167.04	2,500.00	0.00	2,400.00
42 - P/STA MAINT	7,000.00	4,909.72	7,000.00	0.00	7,000.00
51 - S/WASTE CURB	500.00	440.00	500.00	0.00	500.00
506 - OTHER PURCH					
01 - LIAB INS	14,100.00	13,130.03	14,700.00	600.00	14,700.00
10 - TRAVEL	2,000.00	1051.27	2,000.00	0.00	2,000.00
20 - ADVERTISING	200.00	0.00	200.00	0.00	200.00
507 - PROPERTY					
20 - EQUIP-VEH	4,000.00	4,000.00	4,000.00	0.00	4,000.00
40 - EQP-TECH HW	8,000.00	2,965.34	8,000.00	0.00	8,000.00
508 - DEBT SVC					
01 - REDEM/PRINC	127,000.00	126,945.03	130,200.00	3,200.00	130,200.00
05 - INTEREST EXP	22,100.00	22,026.20	19,300.00	-2,800.00	19,300.00
509 - MISC ITEMS					
01 - TAX ABATEMNT	250.00	4,335.30	250.00	0.00	250.00
<b>TOTAL</b>	<b>480,000.00</b>	<b>457,553.82</b>	<b>498,200.00</b>	<b>18,200.00</b>	<b>494,550.00</b>

	2017 APPROP	2017 ACTUAL REVENUES	2018 BUDGET REQUEST	PROPOSED INC(DEC) OVER 2017 BUDGET	BUDGET COMMITTEE RECOMMENDS
<b>119 - 91 WASTEWATER DEPARTMENT REVENUES</b>					
40030 - LIEN COSTS	250.00	199.44	250.00	0.00	250.00
40320 - SEWERAGE CHARGES	527,000.00	524,254.53	525,000.00	-2,000.00	525,000.00
40410 - INVESTMENT EARNINGS	500.00	911.19	500.00	0.00	500.00
40450 - OTHER MISC REVENUES	1,700.00	6,481.54	1,700.00	0.00	1,700.00
41900 - INTEREST & DIVIDEND INCOME	1,000.00	1,995.76	1,000.00	0.00	1,000.00
<b>TOTALS</b>	<b>530,450.00</b>	<b>533,842.46</b>	<b>528,450.00</b>	<b>-2,000.00</b>	<b>528,450.00</b>

#### WASTEWATER FUND BALANCE

BEGINNING BALANCE	239,483.84
WASTEWATER RECEIVABLE	-45,811.72
OPERATING INCOME/LOSS	76,288.64
<b>TOTAL</b>	<b>269,960.76</b>



New business: First Mile Brewing Co.

# OUTSTANDING WASTEWATER BILLS & LIENS AS OF DECEMBER 31, 2017

	2016 Liens	2017 Current Billing	TOTALS
Albert, John R		48.30	48.30
Albert, Michael		189.93	189.93
ARC DBPProp001 LLC		48.30	48.30
Babin, Claudette		48.30	48.30
Babin, Justin	55.73	392.40	448.13
Babin, Rosaline		48.30	48.30
Babin, Troy C		48.30	48.30
Bagheri, Baharak		48.30	48.30
Baker, Tracey L	389.97	289.80	679.77
Bard, John Travis		256.63	256.63
Bard, Roland Jr	256.79	-	256.79
Beaulieu, Lynne D		80.70	80.70
Beaulieu, Mark		48.30	48.30
Belanger, Eileen		71.55	71.55
Bennet, Erica		71.55	71.55
Bird, Thomas E		242.40	242.40
Blanchette, Nola		71.55	71.55
Blier, Dale E		71.55	71.55
Bouchard, Chad L		608.87	608.87
Bouchard, John & Sylvia		96.74	96.74
Boucher, Scott Reynold		96.60	96.60
Boucher, Tracie A		152.12	152.12
Bouley, Leo		48.30	48.30
Bourgoin, David		306.00	306.00
Bourgoin, Gary J Sr		71.55	71.55
Boutin, Berthier		144.90	144.90
Boutot, Samantha L		48.30	48.30
Brown, Dawn		143.10	143.10
Bruey, Shelly	960.46	592.20	1,552.66
Bryan, Robert A		71.55	71.55
Caron, Steven		71.55	71.55
Celik, Bridget		107.33	107.33
Charette, Bernard		48.30	48.30
Charette, Jacobb		48.36	48.36
Charette, Lisa		24.32	24.32
Charette, Marielle		183.42	183.42
Charette, Paula		14.43	14.43
Charette, Roland		209.40	209.40
Charette, Sonny D	532.41	429.30	961.71
Charette, Steve		71.55	71.55
Chasse, Jason M		71.55	71.55
Chasse, Jonathan I		71.59	71.59
Collings, Buford		91.50	91.50
Collins, Roland P		48.40	48.40
Connors-Carlson, Shirlee	227.84	289.80	517.64
Cyr, Christopher		193.50	193.50
Cyr, Muriel		71.55	71.55
Cyr, Paul		48.47	48.47
Cyr, Peter		38.61	38.61
D & D Development Inc		204.90	204.90
Daigle, Brian & Lois		300.60	300.60
Daigle, Clarence		71.59	71.59

	<b>2016</b>	<b>2017</b>	<b>TOTALS</b>
	<b>Liens</b>	<b>Current Billing</b>	
Daigle, Darrell P		161.10	161.10
Daigle, Dawn		196.65	196.65
Daigle, Delbert		3,005.10	3,005.10
Daigle, Elmer		80.70	80.70
Daigle, Keith		144.40	144.40
Daigle, Reneault & Roland		71.55	71.55
Davis, Joseph W, III		80.70	80.70
Desjardins, Bonnie		48.30	48.30
Desjardins, Timothy B	248.71	300.60	549.31
Despres, Joseph R JR		289.80	289.80
Dionne, Barbara		48.30	48.30
Dionne, Leo Paul JR		48.30	48.30
Dolan, Debra		97.05	97.05
Dubois, Donald J		48.44	48.44
Dubois, Lester J		48.84	48.84
Dubois, Randi		72.19	72.19
Dumond, Aaron M		198.60	198.60
Dumond, Danielle M		430.02	430.02
Dumond, John S		51.12	51.12
Dumond, Michael SJ	480.93	-	480.93
Dumont, Dolores		48.30	48.30
Fehrenbach, Georgette		48.30	48.30
Freston, Kasey C		71.66	71.66
Gagnon, Mark		289.80	289.80
Gaudreau, Michael		48.32	48.32
GB & D Farms		1,500.60	1,500.60
Gebhardt, Paul M		214.05	214.05
Ginzburg, Sergey		286.20	286.20
Guimond, Conrad Estate of		109.84	109.84
Guimond, Jesse C		48.33	48.33
Hafford, Stanley Wade		214.65	214.65
Hall, Jeffrey		71.55	71.55
Hartman, Carson A		71.55	71.55
Hartt, Tracey		112.80	112.80
Hebert, Daniel		436.07	436.07
Hodgkin, Melissa H	183.54	289.80	473.34
Hodgson, Donald		214.65	214.65
Hodgson, Scott	385.55	289.80	675.35
Jandreau, Carroll		515.57	515.57
Jandreau, Colby S		104.59	104.59
Jandreau, Shon		1,283.40	1,283.40
Jandreau, Toby D	448.89	414.00	862.89
Jandreau, Wendy		144.99	144.99
Kelly, James		71.55	71.55
Kilcollins, John T		47.68	47.68
King, Kathleen		48.30	48.30
Labrie, John		295.50	295.50
Lawn, Becky		119.72	119.72
Lewis, Joseph A		527.40	527.40
M & S Albert Realty Inc		440.39	440.39
Main Street Redevelopment		145.05	145.05
Maine Northern Railway		48.30	48.30
Malick, Carol B		280.37	280.37
Marin, Elizabeth R		201.57	201.57
Marquis, Paul E		193.80	193.80
Martin, Joel		102.30	102.30



	<b>2016</b>	<b>2017</b>	<b>TOTALS</b>
	<b>Liens</b>	<b>Current Billing</b>	
Marvin & Lorraine Deschaine Living Trust		579.13	579.13
McBreairty, Devin G		96.60	96.60
McBreairty, McClaren		144.90	144.90
McBrien, James J		143.30	143.30
McDonald's		476.10	476.10
Merriam, Karen		48.59	48.59
Michaud, Bruce H		155.92	155.92
Michaud, Donald		124.03	124.03
Michaud, Rebecca		48.30	48.30
Michaud, Shawn	535.09	429.30	964.39
Morgan, Seth A		167.75	167.75
Morneault, Brian E		357.75	357.75
Morneault, Bruce		510.60	510.60
Morneault, Ronald Jr		107.33	107.33
Nadeau, Jason P		53.70	53.70
Nadeau, Marco		70.75	70.75
Nadeau, Robby L		48.31	48.31
Nadeau, Rose Marie		71.55	71.55
Nichols, Joshua S		71.55	71.55
Northern Timber Trucking Inc		447.41	447.41
Off The Grid Marketplace LLC		183.30	183.30
Ouellette, Alain		71.56	71.56
Ouellette, Delmer & Rhonda		71.55	71.55
Ouellette, Samuel		48.30	48.30
Overton, Mark W		6,192.90	6,192.90
Paradis, Bernard		392.33	392.33
Paradis, Joseph L		71.55	71.55
Paradis, Michael		50.56	50.56
Pelletier, Chad R		58.30	58.30
Pelletier, Corey L		134.70	134.70
Pelletier, David J		48.30	48.30
Pelletier, Donald		286.13	286.13
Pelletier, Glenn		392.70	392.70
Pelletier, Harold		48.33	48.33
Pelletier, James J		527.53	527.53
Pelletier, Kim		429.30	429.30
Pelletier, Kim Rodney		48.30	48.30
Pelletier, Owen H		113.10	113.10
Pelletier, Robert		96.60	96.60
Pelletier, Ryan R		429.30	429.30
Perreault, Dean R		48.30	48.30
Perreault, Ricky D		48.30	48.30
Pinette, Keith M		71.55	71.55
Pinette, Marcus		145.20	145.20
Pinette, Tyler T		48.30	48.30
Pitre, Ricky G		71.66	71.66
Plourde, Leonard		48.30	48.30
Plourde, Robert J		273.09	273.09
Plourde, Stacey L		285.00	285.00
Plourde, Yvaina Joyce		429.30	429.30
Potvin, Joey		48.30	48.30
Prescott, Peter		16.24	16.24
R & M Property Rentals LLC		141.45	141.45
Raymond, Kevin J		143.10	143.10
Rotella, James M Estate of		73.20	73.20
Roy Ouellette, Susan Juliette		69.90	69.90

	2016 Liens	2017 Current Billing	TOTALS
Roy, Gilford Reno		48.30	48.30
Saucier, Curtis M		355.16	355.16
Secretary of Veteran Affairs		355.80	355.80
Sirois, Melissa Lynn		48.30	48.30
Smart, James		48.30	48.30
Smith, Joseph M		96.60	96.60
Smith, Sarah J		71.55	71.55
Soucy, Joseph D		247.58	247.58
Soucy's Economat Inc		465.61	465.61
Squire, Mariella R		48.30	48.30
Susee, Alan M		199.88	199.88
Susee, Dawn D		145.22	145.22
Sylvain, Diana		143.10	143.10
Theriault, Andy Lee		214.64	214.64
Theriault, Angela T		48.32	48.32
Theriault, Brian	245.12	965.94	1,211.06
Theriault, Dana A		59.10	59.10
Theriault, Herman		349.75	349.75
Theriault, Kristine J		71.55	71.55
Theriault, Lee R		49.32	49.32
Theriault, Roddy		86.46	86.46
Thibodeau, Jimmy		485.94	485.94
Thibodeau, Sheldon		290.72	290.72
Tripair Development Inc		55.36	55.36
University of Maine Systems		86.50	86.50
Voisine Living Trust		48.30	48.30
Voisine, Brian		426.93	426.93
Voisine, Donald Et-AL		68.48	68.48
Voisine, Leon		48.79	48.79
Voisine, Michael L		59.10	59.10
Voisine, Timothy L		48.30	48.30
Miscellaneous accounts with balances under \$5.00		15.07	15.07
Miscellaneous accounts with credits:		(2,639.20)	(2,639.20)
<b>TOTALS</b>	<b>4,951.03</b>	<b>40,860.69</b>	<b>45,811.72</b>



New Business: Too Far North

	<b>2017 APPROP</b>	<b>2017 ACTUAL EXPENSES</b>	<b>2018 BUDGET REQUEST</b>	<b>PROPOSED INC(DEC) OVER 2017 BUDGET</b>	<b>BUDGET COMMITTEE RECOMMENDS</b>
<b>109 -92 WATER DEPARTMENT</b>					
426 - TAXES OTHER					
00 - TAXES OTHER	2,500.00	2,586.04	2,500.00	0.00	2,500.00
427 - INTEREST EXP					
00 - INTEREST EXP	20,600.00	20,297.02	12,000.00	-8,600.00	12,000.00
428 - PRINICIPAL P					
00 - PRINICIPAL P	56,400.00	56,325.56	59,000.00	2,600.00	59,000.00
502 - EMPL BENEFIT					
30 - FICA	5,800.00	5,409.01	6,000.00	200.00	6,000.00
31 - MEDICARE	1,400.00	1,265.05	1,600.00	200.00	1,600.00
601 - SALARY/WAGES					
10 - S/S OFFICE	95,000.00	89,584.13	100,500.00	5,500.00	100,200.00
604 - PENSION/BENE					
80 - ADMIN/GEN	29,000.00	30,583.78	32,000.00	3,000.00	32,000.00
615 - PURCH.POWER					
10 - SS EXP OPER	25,000.00	25,673.07	26,000.00	1,000.00	26,000.00
618 - CHEMICALS					
30 - W/T OPS	5,000.00	4,628.23	5,000.00	0.00	5,000.00
620 - MAT/SUPPLIES					
10 - S/S PUMP OPS	10,000.00	6,657.43	10,000.00	0.00	8,000.00
20 - S/S PUMP MNT	2,200.00	458.34	2,200.00	0.00	1,500.00
30 - W/T OPS	250.00	25.63	250.00	0.00	250.00
40 - W/T MAINT.	4,000.00	4,004.87	4,100.00	100.00	4,100.00
50 - T/D OPS	1,700.00	753.44	1,700.00	0.00	1,700.00
60 - T/D MAINT.	6,500.00	3,943.95	6,500.00	0.00	5,500.00
70 - CUST. ACCTS.	2,800.00	2,278.94	2,800.00	0.00	2,800.00
80 - ADMIN & GEN.	8,100.00	7,480.40	8,100.00	0.00	8,100.00
633 - C.S. LEGAL					
80 - ADMIN/GEN	1,800.00	1,650.00	1,800.00	0.00	1,800.00
635 - C.S. OTHER					
30 - W/T EXP/OPER	1,800.00	670.00	1,800.00	0.00	1,800.00
40 - W/T EXP/MAIN	4,400.00	2,638.36	4,400.00	0.00	4,400.00
66 - REPAIR HYDRA	1,500.00	9,568.54	1,500.00	0.00	1,500.00
80 - ADMIN/GEN	22,500.00	22,500.00	22,500.00	0.00	22,500.00
642 - EQUIP. RENT					
60 - T/D EXP/MAIN	15,000.00	2,138.58	15,000.00	0.00	15,000.00
650 - TRANSPORT EX					
10 - S/S EXP/OPER	3,800.00	3,656.56	3,800.00	0.00	3,800.00
80 - ADMIN/GEN	6,000.00	4,154.28	6,000.00	0.00	5,000.00
656 - VEHICLE INS.					
80 - ADMIN/GEN	7,500.00	6,853.97	8,100.00	600.00	8,100.00
660 - ADVERTISING					
80 - ADMIN/GEN	200.00	0.00	200.00	0.00	200.00
667 - REG COMM OTH					
30 - W/T EXP/OPER	1,500.00	1,789.40	2,000.00	500.00	2,000.00
670 - BAD DEBT					
70 - CUST ACCTS	100.00	0.00	100.00	0.00	100.00
675 - MISC. EXP.					
10 - S/S EXP/OPER	1,800.00	2,275.00	2,000.00	200.00	2,000.00
20 - S/S EXP/MAIN	1,000.00	420.00	1,000.00	0.00	1,000.00
30 - W/T EXP/OPER	100.00	25.00	100.00	0.00	100.00
71 - CUST BILLING	250.00	90.93	250.00	0.00	250.00
80 - ADMIN/GEN	1,500.00	30.00	1,500.00	0.00	1,000.00
<b>TOTAL</b>	<b>347,000.00</b>	<b>320,415.51</b>	<b>352,300.00</b>	<b>5,300.00</b>	<b>346,800.00</b>

	2017 APPROP	2017 ACTUAL REVENUES	2018 BUDGET REQUEST	PROPOSED INC(DEC) OVER 2017 BUDGET	BUDGET COMMITTEE RECOMMENDS
<b>109 - 91 WATER DEPARTMENT REVENUES</b>					
40410 - INVESTMENT EARNINGS	2,000.00	2,969.88	2,000.00	0.00	2,000.00
41900 - INTEREST & DIVIDEND INCOME	500.00	598.98	500.00	0.00	500.00
46000 - UNMETERED WATER REVENUE	200.00	218.70	200.00	0.00	200.00
46101 - METERED RESIDENTIAL SALES	127,000.00	127,601.90	127,500.00	500.00	127,500.00
46102 - METERED COMMERCIAL SALES	42,500.00	42,048.77	42,500.00	0.00	42,500.00
46104 - METERED PUBLIC AUTHORITIES	33,500.00	33,368.07	33,000.00	-500.00	33,000.00
46201 - PUBLIC FIRE PROTECTION	100,000.00	100,000.00	100,000.00	0.00	100,000.00
46202 - PRIVATE FIRE PROTECTION	9,800.00	10,210.98	9,800.00	0.00	9,800.00
47400 - OTHER WATER REVENUES	500.00	10,720.50	500.00	0.00	500.00
<b>TOTALS</b>	316,000.00	327,737.78	316,000.00	0.00	316,000.00

#### **WATER FUND BALANCE**

BEGINNING BALANCE	404,347.78
VEHICLE ALLOCATION	-4,000.00
WATER RECEIVABLE	-12,284.23
OPERATING INCOME/LOSS	7,322.27

**TOTAL** 395,385.82



New Business: Aroostook Beef Company

## OUTSTANDING WATER BILLS AS OF DECEMBER 31, 2017

	<b>2017</b>	<b>TOTALS</b>
Albert, John	30.31	30.31
ARC DBPPROP001 LLC	46.28	46.28
Aroostook Title Corporation	157.16	157.16
Babin, Claudette	30.31	30.31
Babin, Justin	238.36	238.36
Babin, Rosaline	30.31	30.31
Babin, Troy C	32.57	32.57
Bagheri, Baharak	30.31	30.31
Baker, Tracey L	121.24	121.24
Bard, John Travis	121.24	121.24
Bard, Roland Jr	105.65	105.65
Beaulieu, Lynne D	45.74	45.74
Beaulieu, Mark	30.31	30.31
Bird, Thomas E	126.16	126.16
Bouchard, Chad L	163.25	163.25
Bouchard, John & Sylvia	60.62	60.62
Boucher, Scott Reynold Estate of	60.62	60.62
Boucher, Tracie A	90.93	90.93
Bouley, Leo	30.31	30.31
Bourgoin, David	97.55	97.55
Boutot, Samantha L	30.31	30.31
Bruey, Shelly	145.17	145.17
Charette, Jacobb	32.57	32.57
Charette, Lisa	15.16	15.16
Charette, Roland	132.54	132.54
Collings, Buford	50.65	50.65
Collins, Roland P	31.98	31.98
Connors-Carlson, Shirlee	121.24	121.24
Cyr, Christopher	113.53	113.53
Cyr, Paul	30.31	30.31
D & D Development Inc	103.51	103.51
Daigle, Brian & Lois	121.24	121.24
Daigle, Darrell P	79.36	79.36
Daigle, Dawn M	93.19	93.19
Daigle, Elmer	46.13	46.13
Davis, Joseph W III	46.13	46.13
Desjardins, Timothy B	64.47	64.47
Despres, Joseph R Jr	145.53	145.53
Dionne, Barbara	31.98	31.98
Dionne, Leo Paul Jr	30.31	30.31
Dolan, Debra	60.62	60.62
Dubois, Lester J	30.31	30.31
Dumond, Aaron M	125.76	125.76
Dumond, John S	32.57	32.57
Dumond, Michael SJ	254.05	254.05
Dumont, Dolores	32.57	32.57
Fehrenbach, Georgette	30.31	30.31
Gagnon, Mark	60.62	60.62
Gaudreau, Michael	30.31	30.31
GB & D Farms	600.69	600.69
Gebhardt, Paul M	75.77	75.77
Guimond, Conrad Estate of	39.35	39.35
Hartt, Tracey	75.88	75.88
Hodgkin, Melissa H	162.48	162.48
Hodgson, Scott	90.93	90.93
Jandreau, Carroll	178.16	178.16
Jandreau, Colby S	30.31	30.31
Jandreau, Shon	473.46	473.46
Jandreau, Toby D	115.79	115.79
Jandreau, Wendy	90.93	90.93

	<b>2017</b>	<b>TOTALS</b>
King, Kathleen	30.31	30.31
Labrie, John Louis	185.45	185.45
Lawn, Becky	65.36	65.36
Lewis, Joseph A	192.46	192.46
LMB Ft Kent, LLC	63.96	63.96
M & S Albert Realty Inc	235.20	235.20
Main Street Redevelopment	95.94	95.94
Maine Northern Railway	48.73	48.73
Malick, Carol B	122.21	122.21
Marin, Elizabeth R	131.36	131.36
Marquis, Paul E	105.82	105.82
Martin, Joel	55.17	55.17
Marvin & Lorraine Deschaine Living Trust	245.76	245.76
McBreairty, Devin G	60.62	60.62
McBreairty, McClaren	90.93	90.93
McDonald's	241.37	241.37
Merriam, Karen	30.31	30.31
Michaud, Bruce H	103.09	103.09
Michaud, Donald	64.21	64.21
Michaud, Rebecca	30.31	30.31
Morgan, Seth A	151.26	151.26
Morneault, Bruce	303.50	303.50
Nadeau, Jason P	34.83	34.83
Nadeau, Marco	41.61	41.61
Nadeau, Robby L	32.57	32.57
Off The Grid Marketplace LLC	189.58	189.58
Ouellette, Samuel	30.31	30.31
Oveton, Mark W	1120.32	1,120.32
Paradis, Bernard	161.92	161.92
Paradis, Michael	30.31	30.31
Pelletier, Chad R	32.57	32.57
Pelletier, Corey L	68.73	68.73
Pelletier, David J	30.31	30.31
Pelletier, Glenn	226.13	226.13
Pelletier, James J	231.98	231.98
Pelletier Kim Rodney	30.31	30.31
Pelletier, Owen H	59.69	59.69
Pelletier, Robert	30.31	30.31
Perreault, Dean R	30.31	30.31
Perreault, Ricky D	30.31	30.31
Pinette, Marcus	85.48	85.48
Pinette, Tyler T	30.31	30.31
Plourde, Leonard	32.57	32.57
Plourde, Robert J	116.28	116.28
Plourde, Stacey L	166.44	166.44
Potvin, Joey	30.31	30.31
Prescott, Peter	7.58	7.58
R & M Property Rentals LLC	41.61	41.61
Roy Ouellette, Susan Juilette	41.61	41.61
Roy, Gilford Reno	30.31	30.31
Saucier, Curtis M	218.51	218.51
Smart, James	30.31	30.31
Soucy, Joseph D	75.51	75.51
Soucy's Economat Inc	225.98	225.98
Squire, Mariella R	30.31	30.31
Susee, Allan	386.95	386.95
Susee, Dawn D	83.22	83.22
Theriault, Angela T	30.31	30.31
Theriault, Dana A	37.09	37.09
Theriault, Herman	219.49	219.49
Theriault, Lee R	31.98	31.98
Theriault, Roddy	48.39	48.39
Thibodeau, Jimmy J	178.46	178.46
Thibodeau, Sheldon	121.24	121.24
Trip Development Inc	36.75	36.75



	2017	TOTALS
Voisine Living Trust	30.31	30.31
Voisine, Leon	30.31	30.31
Voisine, Michael L	37.09	37.09
Voisine, Timothy L	30.31	30.31
Miscellaneous accounts with credits:	(955.48)	(955.48)
Miscellaneous accounts under \$5.00:	3.85	3.85
	<b>12,284.23</b>	<b>12,284.23</b>



New Business: Sew it Seams



New Business: Rough Roads Alignment & Repairs



TOWN OF FORT KENT, MAINE

ANNUAL FINANCIAL REPORT  
with Independent Auditors Report

For the Year Ending December 31, 2016

TOWN OF FORT KENT, MAINE  
ANNUAL FINANCIAL REPORT  
Year Ended December 31, 2016  
Table of Contents

	Statement
Independent Auditors Report	
Basic Financial Statements:	
Government-wide Financial Statements:	
Statement of Net Position	1
Statement of Activities	2
Fund Financial Statements	
Balance Sheet - Governmental Funds	3
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	4
Reconciliation of Change in Fund Balances to Statement of Activities	5
Statement of Net Position - Proprietary Fund	6
Statement of Revenues, Expenses and Changes in Fund Net position - Proprietary Fund	7
Statement of Cash Flows - Proprietary Fund	8
Notes to the Financial Statements	
	Schedule
Required Supplementary Information	
Budgetary Comparison Schedule - General Fund	1

**KEEL J. HOOD**  
Certified Public Accountant  
PO Box 302 - Fairfield, Maine 04937 - (207)453-2006

**INDEPENDENT AUDITORS REPORT**

April 25, 2017

Town Council  
Town of Fort Kent  
Fort Kent, Maine

**Report on the Financial Statements**

I have audited the accompanying financial statements of the governmental activities, the business type activities, the major fund, and the aggregate remaining fund information, of Town of Fort Kent, Maine, as of and for the year ended December 31, 2016, and the related notes to the financial statements which collectively comprise the Town's basic financial statements as listed in the table of contents.

**Management's Responsibility for the Financial Statements**

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

**Auditor's Responsibility**

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

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

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

**Opinions**

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Town of Fort Kent, Maine as of December 31, 2016, and the respective changes in financial position, and where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

#### Other Matters

##### Required Supplementary Information

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

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

##### Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, I have also issued my report dated April 25, 2017, on my consideration of Town of Fort Kent Maine's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of my audit.

*Paul J. Hood, CPA*

TOWN OF FORT KENT, MAINE  
Statement of Net Position  
December 31, 2016

ASSETS	Governmental Activities	Business-Type Activities	Total
Current Assets:			
Cash	\$ 2,285,284	\$	\$ 2,285,284
Receivables			
Taxes	354,330		354,330
Liens	84,875		84,875
Accounts	196,956	65,799	262,755
Other governments	267,177		267,177
Internal balances	(594,022)	594,022	0
Inventory		13,525	13,525
Total Current Assets	<u>2,594,600</u>	<u>673,346</u>	<u>3,267,946</u>
Noncurrent Assets:			
Capital assets net	4,848,021	6,941,009	11,789,030
Total Assets	<u>7,442,621</u>	<u>7,614,355</u>	<u>15,056,976</u>
LIABILITIES			
Current Liabilities:			
Accounts payable	16,909		16,909
Accrued interest		8,761	8,761
Other governments	24,232		24,232
Current portion of long term debt:			
Lease payable	101,887		101,887
Bonds payable	167,145	196,849	363,994
Total Current Liabilities	<u>310,173</u>	<u>205,610</u>	<u>515,783</u>
Noncurrent Liabilities:			
Deferred credits		2,650	2,650
Lease payable	516,280		516,280
Bonds payable	1,209,479	1,181,484	2,390,963
Deferred credits			
Total Noncurrent Liabilities	<u>1,725,759</u>	<u>1,184,134</u>	<u>2,909,893</u>
Total Liabilities	<u>2,035,932</u>	<u>1,389,744</u>	<u>3,425,676</u>
NET POSITION			
Invested in capital assets, net of related debt	2,853,230	5,562,676	8,415,906
Restricted	603,324	3,600	606,924
Unrestricted	1,950,135	658,335	2,608,470
Total Net position	<u>\$ 5,406,689</u>	<u>\$ 6,224,611</u>	<u>\$ 11,631,300</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, 2016

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	568,368	(55,000)	45,794	10,913		(456,661)
Protection	857,091		97,260	121,715		(638,116)
Public works	1,039,920		11,144	33,275		(995,501)
Leisure services	237,720		32,228	94,896		(110,596)
Health and sanitation	315,141					(315,141)
Social services	7,809			4,522		(3,287)
Special assessments	2,715,054					(2,715,054)
Unclassified	55,075					(55,075)
Debt service	45,068					(45,068)
Capital outlay	332,958					(332,958)
Total governmental activities	6,174,204	(55,000)	186,426	265,321	0	(5,667,457)
Business type activities:						
Sewer	567,716	32,500	541,510			(58,706)
Water	267,914	22,500	317,286			26,872
Total business type activities	835,630	55,000	858,796	0	0	(31,834)
Total	7,009,834	0	1,045,222	265,321	0	(5,699,291)

## Changes in Net position:

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
Net (expense) / revenue	(5,667,457)	(31,834)	(5,699,291)
General revenues:			
Property taxes	3,972,261		3,972,261
Excise taxes	1,163,532		1,163,532
Interest and costs on taxes	36,178		36,178
Intergovernmental:			
State revenue sharing	196,044		196,044
Local road assistance	76,520		76,520
Homestead exemption	125,934		125,934
Park fee sharing	1,547		1,547
BETE	216,349		216,349
Tree growth	4,754		
Veterans reimbursement	2,711		
Miscellaneous	2,900		2,900
Interest on notes receivable	14,807		14,807
Unrestricted interest	9,558	7,372	16,930
Sale of property not allocated	5,900		352,100
Total general revenues and transfers	5,828,995	7,372	6,175,102
Change in Net position	161,538	(24,462)	137,076
Net position - beginning	5,245,151	6,249,073	11,494,224
Net position - ending	5,406,689	6,224,611	11,631,300

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

TOWN OF FORT KENT, MAINE  
Balance Sheet  
Governmental Funds  
December 31, 2016

Statement 3

ASSETS	General Fund	Other Governmental Funds	Total Governmental Funds
Cash	\$ 2,285,284	\$	\$ 2,285,284
Receivables			
Taxes	354,330		354,330
Liens	84,875		84,875
Accounts	2,671	194,285	196,956
Other governments	267,177		267,177
Internal balances	(1,003,061)	409,039	(594,022)
Total Assets	<u>1,991,276</u>	<u>603,324</u>	<u>2,594,600</u>
LIABILITIES			
Liabilities:			
Accounts payable	16,909		16,909
Due to other governments	24,232		24,232
Total Liabilities	<u>41,141</u>	<u>0</u>	<u>41,141</u>
UNEARNED REVENUE			
Unearned property taxes	354,300		354,300
Total Liabilities and Unearned Revenue	<u>395,441</u>	<u>0</u>	<u>395,441</u>
FUND BALANCES			
Fund Balances			
Nonspendable		194,285	194,285
Restricted for revolving loans		409,039	409,039
Committed for capital uses	785,059		785,059
Assigned revenues	175,387		175,387
Unassigned	635,389		635,389
Total Fund Equity	<u>1,595,835</u>	<u>603,324</u>	<u>2,199,159</u>
Total Liabilities and Fund Equity	<u>\$ 1,991,276</u>	<u>\$ 603,324</u>	<u>\$</u>
Amounts reported for governmental activities in the statement of net position are different because:			
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds			4,848,021
Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds			
Deferred property tax revenue			354,300
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			(618,167)
Bonds payable			(1,376,624)
Net position of governmental activities			<u>\$ 5,406,689</u>



TOWN OF FORT KENT, MAINE  
Statement of Revenues, Expenditures, and Changes in Fund Balances  
Governmental Funds  
For the Year Ended December 31, 2016

	General Fund	Other Governmental Funds	Total Governmental Funds
<b>Revenues:</b>			
Taxes	\$ 5,212,871	\$	\$ 5,212,871
Intergovernmental	889,180		889,180
Charges for services	186,426		186,426
Interest	10,743	14,807	25,550
Miscellaneous	1,715		14,461
Total Revenues	6,300,935	14,807	6,315,742
<b>Expenditures:</b>			
Current:			
General government	566,643		566,643
Protection	812,286		812,286
Public works	846,749		846,749
Leisure services	235,672		235,672
Health and sanitation	315,141		315,141
Social services	7,809		7,809
Special assessments	2,731,512		2,731,512
Unclassified	55,075		55,075
Debt service	277,911		277,911
Capital outlay	1,788,623		1,788,623
Total Expenditures	7,637,421	0	7,637,421
Excess of Revenues Over (Under) Expenditures	(1,336,486)	14,807	(1,321,679)
<b>Other Financing Sources (Uses):</b>			
Operating Transfer in (out)	55,000		55,001
Sale of Fixed Assets	5,900		5,900
Debt Issuance Proceeds	1,200,000		1,200,000
Total Other Financing Sources			352,100
(Uses) and Unusual Activity	1,260,900	0	1,260,900
Net Change in fund balances	(75,586)	14,807	(60,779)
Fund Balances - Beginning	1,671,422	588,517	2,259,939
Fund Balances - Ending	\$ 1,595,836	\$ 603,324	\$ 2,199,160

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

TOWN OF FORT KENT, MAINE  
 Reconciliation of the Statement of Revenues,  
 Expenditures, and Changes in Fund Balances  
 of Governmental Funds  
 to the Statement of Activities  
 For the Fiscal Year Ended December 31, 2016

Net change in fund balances - total governmental funds                      \$        (60,779)

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	1,455,289
Depreciation expense	(274,930)

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

Capital lease obligation principal payments	99,256
Capital note obligation principal payments	16,458
Capital bond obligation principal payments	167,144

Bond proceeds provide current financial resources to  
 Governmental fund, but issuing debt increases long-term  
 Liabilities in the Statement of Net Position:

Capital bond obligation proceeds	(1,200,000)
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Revenues in the Statement of Activities that do not  
 Provide current financial resources are not reported as  
 Revenues in the funds:

Deferred property tax revenue	(40,900)
-------------------------------	----------

Change in Net position of Governmental Activities	\$        161,538
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TOWN OF FORT KENT  
Statement of Net Position  
Proprietary Fund  
December 31, 2016

ASSETS	<u>Enterprise Fund</u>		
	<u>Sewer</u>	<u>Water</u>	<u>Total</u>
Current assets:			
Receivables:	\$	\$	\$
Accounts	52,810	12,989	65,799
Inventory	13,525		13,525
Due from other funds	77,118	516,904	594,022
Total current assets	143,453	529,893	673,346
Noncurrent assets:			
Capital assets (net)	5,319,667	1,621,342	6,941,009
Total Assets	5,463,120	2,151,235	7,614,355
 <b>LIABILITIES</b>			
Current liabilities:			
Accrued interest	5,603	3,158	8,761
Bond payable	142,286	54,563	196,849
Total current liabilities	147,889	57,721	205,610
Noncurrent liabilities:			
Deferred credits		2,650	2,650
Bond payable	746,945	434,539	1,181,484
Total noncurrent liabilities	746,945	437,189	1,184,134
Total Liabilities	894,834	494,910	1,389,744
 <b>NET POSITION</b>			
Investment in capital assets, net of related debt	4,430,436	1,132,240	5,562,676
Restricted		3,600	3,600
Unrestricted	137,850	520,485	658,335
Total net position	\$ 4,568,286	\$ 1,656,325	\$ 6,224,611

TOWN OF FORT KENT  
Statement of Revenues, Expenses, and Changes in Fund Net Position  
Proprietary Fund  
For the Year Ended December 31, 2016

	<u>Enterprise Fund</u>		
	<u>Sewer</u>	<u>Water</u>	<u>Total</u>
<b>Operating Revenues:</b>			
Charges for services	\$ 531,086	\$ 205,085	\$ 736,171
Public fire		109,788	109,788
Other income	10,424	2,413	12,837
Total Operating Revenues	<u>541,510</u>	<u>317,286</u>	<u>858,796</u>
<b>Operating Expenses:</b>			
Labor and benefits	135,517	123,574	259,091
Utilities	59,336	23,397	82,733
Maintenance	5,748	18,593	24,341
General and administrative	33,336	2,833	36,169
Operations	44,180	16,231	60,411
Insurance		7,211	7,211
Depreciation and amortization	262,356	48,934	311,290
Miscellaneous	3,273	5,375	8,648
Total Operating Expenses	<u>543,746</u>	<u>246,148</u>	<u>789,894</u>
Operating Income (Loss)	<u>(2,236)</u>	<u>71,138</u>	<u>68,902</u>
<b>Nonoperating Revenues (Expenses):</b>			
Interest on operating funds	3,340	4,032	7,372
Interest expense	(23,970)	(21,766)	(45,736)
Transfers in	(32,500)	(22,500)	(55,000)
Net Nonoperating Revenues (Expenses)	<u>(53,130)</u>	<u>(40,234)</u>	<u>(93,364)</u>
Change in net position	(55,366)	30,904	(24,462)
Net position - beginning of year	4,623,652	1,625,421	6,249,073
Net position - end of year	<u>\$ 4,568,286</u>	<u>\$ 1,656,325</u>	<u>\$ 6,224,611</u>

TOWN OF FORT  
Statement of Cash Flows  
Proprietary Fund  
For the Year Ended December 31, 2016

	<u>Enterprise Fund</u>		
	<u>Sewer</u>	<u>Water</u>	<u>Total</u>
<b>Cash Flows from Operating Activities:</b>			
Receipts from customers	\$ 520,311	\$ 312,236	\$ 832,547
Other income	10,424	2,413	12,837
Payments to suppliers	(146,332)	(74,882)	(221,214)
Interfund use of services	(31,852)	(498)	(32,350)
Payments to employees	(135,517)	(123,574)	(259,091)
Net Increase in Cash from Operating Activities	<u>217,034</u>	<u>115,695</u>	<u>332,729</u>
<b>Cash Flows from Capital and Related Financing Activities:</b>			
Retirement of debt	(142,286)	(54,563)	(196,849)
Interest expense	(24,976)	(22,052)	(47,028)
Acquisition of fixed assets	(20,612)	(20,612)	(41,224)
Net Decrease in Cash from Capital and Related Financing Activities	<u>(187,874)</u>	<u>(97,227)</u>	<u>(285,101)</u>
<b>Cash Flows from Non Capital Financing Activities:</b>			
Grant Inflows			0
Operating transfers out	(32,500)	(22,500)	(55,000)
Net Increase in Cash from Non capital Financing Activities	<u>(32,500)</u>	<u>(22,500)</u>	<u>(55,000)</u>
<b>Cash Flows from Investing Activities:</b>			
Interest revenue	3,340	4,032	7,372
Net Increase in Cash from Investing Activities	<u>3,340</u>	<u>4,032</u>	<u>7,372</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>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities</b>			
Operating income (loss)	\$ (2,236)	\$ 71,138	\$ 68,902
Adjustments to reconcile net income to net cash provided (used) by operating activities:			
Depreciation	262,356	48,934	311,290
Decrease (Increase) in receivables	(10,775)	(2,638)	(13,413)
Increase (Decrease) in deferred credits	(459)	(1,241)	(1,700)
(Increase) Decrease in due to from town	(31,852)	(498)	(32,350)
Net Cash Provided by operating activities	<u>\$ 217,034</u>	<u>\$ 115,695</u>	<u>\$ 332,729</u>

TOWN OF FORT KENT, MAINE  
Notes to Combined Financial Statements  
December 31, 2016

1. Summary of Significant Accounting Policies

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

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

A. **Reporting Entity**

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

B. **Government-wide Financial Statements**

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

1. Summary of Significant Accounting Policies, continued

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

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

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

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

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

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

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



1. Summary of Significant Accounting Policies, continued

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

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

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

The Town reports the following major governmental fund:

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

Additionally, the Town reports the following fund types:

**Proprietary Funds**

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

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

**Fiduciary Funds**

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

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

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

1. Summary of Significant Accounting Policies, continued

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

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

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

**D. Capital Assets**

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

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

**E. Long-term Obligations**

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

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

1. Summary of Significant Accounting Policies, continued

F. Short-term Interfund Receivables/Payables

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

G. Fund Equity

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

H. Use of Estimates

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

I. Inventories

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

2. Deposits

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

At year end, the Town's carrying amount of deposits was \$2,285,284. The bank balances for all funds totaled \$2,251,080. 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, 2016, all of the Town's deposits were insured or collateralized.

3. Property Tax

Property taxes for the year were committed on July 11, 2016, on the assessed value listed as of April 1, 2016, for all taxable real and personal property located in the Town. Payment of taxes was due September 30, 2016, with interest at 7.00% on all tax bills unpaid as of September 30, 2016.

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, 2016 upon which the levy for the year ended December 31, 2016, was based, was \$220,099,568. 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, 2016	Increases	Decreases	Balance Dec 31, 2016
Sewer Department:	\$	\$	\$	\$
Land and easements	393,439			393,439
Structures	10,067,805			10,067,805
Plant and garage	475,139			475,139
Pump station	437,413			437,413
Equipment	360,422			360,422
Vehicles	49,827			49,827
Other	13,148	20,612		33,760
Depreciation	(6,235,782)	(262,356)		(6,498,138)
Total Sewer \$	<u>5,561,411</u>	<u>(241,744)</u>	<u>0</u>	<u>5,319,667</u>
Water Department:				
Land and easements	43,541			43,541
Mains and reservoirs	1,127,768			1,127,768
Intakes	1,204			1,204
Distribution	289,587			289,587
Building and equip.	1,393,256			1,393,256
Water treatment	130,239			130,239
Meters	48,721			48,721
Furniture and equip.	62,594	20,612		83,206
Tools and equipment	120,324			120,324
Hydrants	25,067			25,067
Depreciation	(1,592,637)	(48,934)		(1,641,571)
Total Water \$	<u>1,649,664</u>	<u>(28,322)</u>	<u>0</u>	<u>1,621,342</u>

1. Summary of Significant Accounting Policies, continued

Governmental Activities:	Jan 1, 2016	Increases	Decreases	Dec 31, 2016
Assets not being depreciated				
Land and easements	\$ 734,416	\$	\$	734,416
Assets being depreciated				
Buildings	1,282,532			1,282,532
Equipment	1,125,009	5,369		1,130,378
Vehicles	1,591,635	52,767	22,488	1,621,914
Infrastructure	6,313,214	1,397,153		7,710,367
	<u>11,046,806</u>	<u>1,455,289</u>	<u>22,488</u>	<u>12,479,607</u>
Less accumulated depreciation				
Buildings	569,428	31,854		601,282
Equipment	516,112	50,945		567,057
Vehicles	873,256	77,476	22,488	928,244
Infrastructure	5,420,348	114,655		5,535,003
	<u>7,379,144</u>	<u>274,930</u>	<u>22,488</u>	<u>7,631,586</u>
Capital Assets, net	\$ <u>3,667,662</u>	\$ <u>1,180,359</u>	\$ <u>0</u>	\$ <u>4,848,021</u>
Depreciation Expense:	\$			
General government		1,725		
Public safety		77,988		
Recreation		2,048		
Public works		193,169		
		<u>\$ 274,930</u>		

5. Long-term Debt

The following is a summary of long-term debt transactions of the Town for the year ended December 31, 2016:

	Proprietary Fund Type <u>Enterprise Fund</u>	General <u>Long-term Debt</u>
Long-term debt payable at January 1, 2012	\$ 1,575,182	\$ 1,077,649
Debt Retired	(196,849)	(282,858)
Debt Proceeds		1,200,000
Long-term debt payable at December 31, 2014	\$ <u>1,378,333</u>	\$ <u>1,994,791</u>
Interest Paid	\$ <u>47,028</u>	\$ <u>39,695</u>

1. Summary of Significant Accounting Policies, continued

Long-term debt payable at December 31, 2016 is comprised of the following:

	<u>Interest rate</u>	<u>Final maturity date</u>	<u>Balance end of year</u>
<u>General Long-term Debt</u>			
2013 Plow Truck Lease	3.09%	2019	\$ 74,497
2015 Fire Pumper Lease	2.80%	2025	438,602
2014 Sweeper lease	2.15%	2019	105,068
1997 Municipal bond	Varied	2017	21,250
2003 New Town Garage	Varied	2022	155,374
2016A Road Improvement Bond	.91% to 2.25%	2026	1,200,000
			<u>1,994,791</u>
<u>Enterprise Fund</u>			
<u>Sewer</u>			
Maine Municipal Bond Bank	2.15%	2021	627,479
Rural Development	2.5%	2010	261,752
<u>Water</u>			
Maine Municipal Bond Bank	5%	2016	283,440
Rural Development	2.5%	2010	205,662
			<u>\$ 1,378,333</u>

The annual requirement to amortize all long-term debt outstanding as of December 31, 2016 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>
2017	\$ 184,151	\$ 41,443	\$ 269,032	\$ 44,502
2018	190,146	35,950	250,482	38,399
2019	196,361	30,209	253,255	33,268
2020	202,805	24,234	193,181	19,142
2021	209,397	18,055	194,505	23,403
2022-2026	81,395	45,465	834,336	38,313
2027-2031	92,091	34,769		
2032-2036	104,193	22,667		
2037-2041	117,794	8,975		
Total	<u>\$ 1,378,333</u>	<u>\$ 261,767</u>	<u>\$ 1,994,791</u>	<u>\$ 197,027</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, 2016, the Town was in compliance with these regulations.

6. Assigned for Subsequent Year's Expenditures

Historically, the town council votes to carry certain departmental unexpended balances forward to the following year for expenditure. This is usually in lieu of additional appropriations in any particular accounts. As a negative balance this amount is a reduction of the unassigned balance, but is disclosed for clarification.

At December 31, 2016, the following operating account balances were carried forward:

TIF	\$	(44,701)
	\$	<u>(44,701)</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, 2016		\$	577,029
Increase (Decrease):			
Estimated under actual revenues	1,870,169		
Appropriations under expenditures	(334,145)		
Utilization per town vote	(1,429,963)		
TIF balance overdrawn	<u>(44,701)</u>		
Net Increase (Decrease)			<u>61,360</u>
Balance - December 31, 2016		\$	<u>638,389</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, 2016:

State Revenue Sharing	\$	175,387
Misc. Adman Revenue		
Total	\$	<u>175,387</u>

9. Special Revenue Fund Fund Equity

The Town of Fort Kent's other governmental fund fund equity at December 31, 2014 consisted of the following:

RLF fund	\$	603,324
Total	\$	<u>603,324</u>



10. Committed Fund Equity

The Committed for Capital Purposes for the year ended December 31, 2016 consists of the following:

Municipal center	\$ 82,221
24 Heritage Trail	15,555
Public works capital equipment	29,990
Police Capital equipment	95,724
Willard Jalbert park	7,332
Animal control	7,192
Street lights	3,744
Recreation capital equipment	84,199
Snow grant	94,647
Fire department truck and alarm	41,027
Industrial park	310,678
Drug seizure	2,739
Centennial reserve	814
Green way project	6,877
Radio tower	2,320
	<u>\$ 785,059</u>

11. Pension Plan

Plan Description

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

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

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

For the fiscal year ended December 31, 2016, the Town's payroll for all employees amounted to \$1,72,679 and its payroll for employees covered by the system was \$53,558.

Funding Status and Progress

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

Trend Information

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

12. Risk Management

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

The Town's Management estimates that the amount of actual or potential claims against the Town as of December 31, 2016, are unknown.

13. Subsequent Events

The Town's management has concluded that no events that occurred prior to December 31, 2016 and before April 25, 2017 require disclosure as subsequent events.

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

	<u>Budgeted Amounts</u>			Variance with final budget positive (negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:	\$	\$	\$	\$
Taxes	3,961,792	3,961,792	5,212,871	1,251,079
Intergovernmental	537,514	537,514	889,180	351,666
Charges for services			186,426	186,426
Interest			10,743	10,743
Miscellaneous			1,715	1,715
Total revenues	<u>4,499,306</u>	<u>4,499,306</u>	<u>6,300,935</u>	<u>1,801,629</u>
Expenditures:				
Current:				
General government	544,500	544,500	566,643	(22,143)
Protection	813,500	813,500	812,286	1,214
Public works	860,000	860,000	846,749	13,251
Leisure services	247,900	247,900	235,672	12,228
Health and sanitation	325,000	325,000	315,141	9,859
Social services	12,299	12,299	7,809	4,490
Special assessments	2,741,310	2,741,310	2,731,512	9,798
Unclassified	58,735	58,735	55,075	3,660
Debt service	277,880	277,880	277,911	(31)
Capital reserves	2,159,509	2,159,509	1,788,623	370,886
Total expenditures	<u>8,040,633</u>	<u>8,040,633</u>	<u>7,637,421</u>	<u>403,212</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(3,541,327)</u>	<u>(3,541,327)</u>	<u>(1,336,486)</u>	<u>2,204,841</u>
Other Financing Sources (Uses):				
Transfer in			55,000	55,000
Debt Issuance Proceeds	1,200,000	1,200,000	1,200,000	0
Sale of Assets			5,900	(5,900)
Total other financing sources (uses)	<u>1,200,000</u>	<u>1,200,000</u>	<u>1,260,900</u>	<u>49,100</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(2,341,327)</u>	<u>(2,341,327)</u>	<u>(75,586)</u>	<u>2,253,941</u>
Fund Balance - Beginning	<u>1,671,422</u>	<u>1,671,422</u>	<u>1,671,422</u>	<u>0</u>
Fund Balance - Ending	<u>\$ (669,905)</u>	<u>\$ (669,905)</u>	<u>\$ 1,595,836</u>	<u>\$ 2,253,941</u>

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

# KEEL J. HOOD

Certified Public Accountant

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

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

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

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of Town of Fort Kent, Maine as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise Town of Fort Kent, Maine's basic financial statements, and have issued my report thereon dated April 25, 2017.

### Internal Control over Financial Reporting

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

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

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

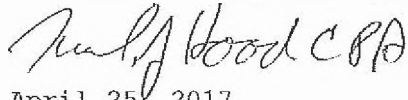
### Compliance and Other Matters

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

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

Purpose of this Report

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

Paul J. Hood CPA

April 25, 2017

**TOWN OF FORT KENT  
TOWN MEETING WARRANT**

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

**GREETINGS:**

In the name of the State of Maine, you are hereby required to notify and warn the voters of the Town of Fort Kent, in said County, qualified by law to vote in Town affairs, to meet at the Municipal Center Conference room in said Town on Monday, the 26th day of March, AD 2018 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 26th day of March, A. D. 2018 at 7:30 p.m. in the evening then and there to act on Articles 3 to 52 of said articles being set out below, to wit:

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

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

**ARTICLE 3:** To see if the Town will vote to raise and appropriate the sum of **\$406,173.00** for the **Administration Department.**

Appropriated 2017  
**404,000.00**

Budget Committee Recommends  
**406,173.00**

**ARTICLE 4:** To see if the Town will vote to raise and appropriate the sum of **\$930,169.00** for the **Public Works Department.**

Appropriated 2017  
**880,000.00**

Budget Committee Recommends  
**930,169.00**

**ARTICLE 5:** To see if the Town will vote to raise and appropriate the sum of **\$670,000.00** for the **Police Department.**

Appropriated 2017  
**600,000.00**

Budget Committee Recommends  
**670,000.00**

**ARTICLE 6:** To see if the Town will vote to raise and appropriate the sum of **\$82,362.00** for the **Fire Department.**

Appropriated 2017  
**79,000.00**

Budget Committee Recommends  
**82,362.00**

**ARTICLE 7:** To see if the Town will vote to raise and appropriate the sum of **\$244,705.00** for the **Recreation and Parks Department.**

Appropriated 2017  
**239,500.00**

Budget Committee Recommends  
**244,705.00**

**ARTICLE 8:** To see if the Town will vote to raise and appropriate the sum of **\$31,400.00** for the **Public Library.**

Appropriated 2017  
**28,400.00**

Budget Committee Recommends  
**31,400.00**

**ARTICLE 9:** To see if the Town will vote to raise and appropriate the sum of **\$364,900.00** for **Solid Waste Disposal.**

Appropriated 2017  
**325,000.00**

Budget Committee Recommends  
**364,900.00**

**ARTICLE 10:** To see if the Town will vote to raise and appropriate the sum of **\$4,000.00** for **General Assistance.**

Appropriated 2017  
**4,000.00**

Budget Committee Recommends  
**4,000.00**

**ARTICLE 11:** To see if the Town will vote to raise and appropriate the sum of **\$820.00** for the **Aroostook County Action Program.**

Appropriated 2017  
**820.00**

Budget Committee Recommends  
**820.00**

**ARTICLE 12:** To see if the Town will vote to raise and appropriate the sum of **\$4,500.00** for the **Aroostook Area Agency on Aging.**

Appropriated 2017  
**4,500.00**

Budget Committee Recommends  
**4,500.00**

<b><u>ARTICLE 13:</u></b> To see if the Town will vote to raise and appropriate the sum of <b>\$74,880.00</b> for <b><u>Ambulance Service Inc.</u></b> <u>Appropriated 2017</u> <b>74,727.00</b>	<u>Budget Committee Recommends</u> <b>74,880.00</b>
<b><u>ARTICLE 14:</u></b> To see if the Town will vote to raise and appropriate the sum of <b>\$10,000.00</b> for the <b><u>Greater Fort Kent Area Chamber of Commerce.</u></b> <u>Appropriated 2017</u> <b>10,000.00</b>	<u>Budget Committee Recommends</u> <b>10,000.00</b>
<b><u>ARTICLE 15:</u></b> To see if the Town will vote to raise and appropriate the sum of <b>\$33,500.00</b> for the <b><u>Public Works Equipment Reserve Account.</u></b> <u>Appropriated 2017</u> <b>.00</b>	<u>Budget Committee Recommends</u> <b>33,500.00</b>
<b><u>ARTICLE 16:</u></b> To see if the Town will vote to raise and appropriate the sum of <b>\$49,500.00</b> for the <b><u>Street Lights (Electricity).</u></b> <u>Appropriated 2017</u> <b>49,500.00</b>	<u>Budget Committee Recommends</u> <b>49,500.00</b>
<b><u>ARTICLE 17:</u></b> To see if the Town will vote to raise and appropriate the sum of <b>\$3,200.00</b> for the <b><u>Blockhouse Administration.</u></b> <u>Appropriated 2017</u> <b>3,200.00</b>	<u>Budget Committee Recommends</u> <b>3,200.00</b>
<b><u>ARTICLE 18:</u></b> To see if the Town will vote to raise and appropriate the sum of <b>\$44,927.00</b> for the Town's share of operational and capital improvement costs at the <b><u>Northern Aroostook Regional Airport Authority.</u></b> <u>Appropriated 2017</u> <b>38,516.00</b>	<u>Budget Committee Recommends</u> <b>44,927.00</b>
<b><u>ARTICLE 19:</u></b> To see if the Town will vote to raise and appropriate the sum of <b>\$7,500.00</b> for <b><u>Updating Municipal Assessments.</u></b> <u>Appropriated 2017</u> <b>7,500.00</b>	<u>Budget Committee Recommends</u> <b>7,500.00</b>
<b><u>ARTICLE 20:</u></b> To see if the Town will vote to raise and appropriate the sum of <b>\$100,000.00</b> for <b><u>Public Fire Protection.</u></b> <u>Appropriated 2017</u> <b>100,000.00</b>	<u>Budget Committee Recommends</u> <b>100,000.00</b>
<b><u>ARTICLE 21:</u></b> To see if the Town will vote to raise and appropriate the sum of <b>\$1,300.00</b> for <b><u>St. John Valley Soil &amp; Water Conservation District.</u></b> <u>Appropriated 2017</u> <b>1,300.00</b>	<u>Budget Committee Recommends</u> <b>1,300.00</b>
<b><u>ARTICLE 22:</u></b> To see if the Town will vote to raise and appropriate the sum of <b>\$5,000.00</b> for <b><u>Tax Abatements.</u></b> <u>Appropriated 2017</u> <b>5,000.00</b>	<u>Budget Committee Recommends</u> <b>5,000.00</b>
<b><u>ARTICLE 23:</u></b> To see if the Town will vote to raise and appropriate the sum of <b>\$250.00</b> for the <b><u>Maine Acadian Heritage Council.</u></b> <u>Appropriated 2017</u> <b>250.00</b>	<u>Budget Committee Recommends</u> <b>250.00</b>
<b><u>ARTICLE 24:</u></b> To see if the Town will vote to raise and appropriate the sum of <b>\$31,701.00</b> for the <b><u>Public Works Facilities-Loan Payment.</u></b> <u>Appropriated 2017</u> <b>32,352.00</b>	<u>Budget Committee Recommends</u> <b>31,701.00</b>
<b><u>ARTICLE 25:</u></b> To see if the Town will vote to raise and appropriate the sum of <b>\$137,880.00</b> for the <b><u>Road Improvement-Loan Payment.</u></b> <u>Appropriated 2017</u> <b>138,972.00</b>	<u>Budget Committee Recommends</u> <b>137,880.00</b>



**ARTICLE 26:** To see if the Town will vote to raise and appropriate the sum of **\$161,000.00** for the **Planning and Economic Development Department.**

Appropriated 2017  
**153,000.00**

Budget Committee Recommends  
**161,000.00**

**ARTICLE 27:** To see if the Town will vote to raise and appropriate the sum of **\$26,383.00** for the **Plow Truck Lease Payment.**

Appropriated 2017  
**26,383.00**

Budget Committee Recommends  
**26,383.00**

**ARTICLE 28:** To see if the Town will vote to raise and appropriate the sum of **\$36,540.00** for the **Street Sweeper Lease Payment.**

Appropriated 2017  
**36,540.00**

Budget Committee Recommends  
**36,540.00**

**ARTICLE 29:** To see if the Town will vote to raise and appropriate the sum of **\$35,807.00** for the **Fire Truck Lease Payment.**

Appropriated 2017  
**35,807.00**

Budget Committee Recommends  
**35,807.00**

**ARTICLE 30:** To see if the Town will vote to raise and appropriate the sum of **\$25,000.00** for **Revaluation Reserve Account.**

Appropriated 2017  
**.00**

Budget Committee Recommends  
**25,000.00**

**ARTICLE 31:** To see if the Town will vote to raise and appropriate the sum of **\$7,689.00** for **Northern Maine Development Commission.**

Appropriated 2017  
**3,666.00**

Budget Committee Recommends  
**7,689.00**

**ARTICLE 32:** To see if the Town will vote to transfer an amount not to exceed **\$1,597,304.85** from the revenues listed below to reduce the 2018 Tax Commitment.

2017 Revenues

Budget Committee Recommends

State Revenue Sharing	<b>50,000.00</b>	<b>.00</b>
Administration Department	<b>79,000.00</b>	<b>78,450.00</b>
Planning and Economic Dev.	<b>14,000.00</b>	<b>15,000.00</b>
Police Department	<b>70,000.00</b>	<b>69,968.00</b>
Recreation & Parks Department	<b>30,500.00</b>	<b>30,000.00</b>
Un-appropriated Surplus	<b>1,440,509.10</b>	<b>1,403,886.85</b>
<b>Total</b>	<b>1,684,009.10</b>	<b>1,597,304.85</b>

**ARTICLE 33:** 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	<b>Unknown</b>
Highway Block Grant	<b>80,000.00</b>
Veteran's Tax Reimbursement	<b>2,400.00</b>
Tree Growth Reimbursement	<b>4,600.00</b>
Snowmobile Registration Funds and Grants	<b>21,000.00</b>
Homestead Reimbursement	<b>Unknown</b>
BETE Reimbursement	<b>Unknown</b>
State Park Sharing	<b>1,400.00</b>
General Assistance Reimbursement	<b>1,500.00</b>
Court Fees and Fines	<b>Unknown</b>
Community Development Block Grants	<b>Unknown</b>
State Aid to Education	<b>Unknown</b>
Federal Emergency Management Agency	<b>Unknown</b>
Department of Homeland Security	<b>Unknown</b>
All Other Federal Department funding	<b>Unknown</b>
All Other State Department funding	<b>Unknown</b>
Other	<b>Unknown</b>

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

**ARTICLE 34:** To see if the Town will vote to authorize the Town Council to transfer year-end unexpended amounts from each municipal department's 2018 appropriated amount to each municipal department's Capital/Equipment Reserve Account.

**ARTICLE 35:** To see if the Town will vote to authorize the Town Council to transfer year-end excess revenue amounts from each municipal department's 2018 appropriated amount to each municipal department's Capital/Equipment Reserve Account.

**ARTICLE 36:** 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 37:** To see if the Town will vote to authorize the Town Council to allocate funds from each municipal department's Capital/Equipment Reserve Account for each municipal department's future employee benefit liability as they deem advisable.

**ARTICLE 38:** To see if the Town will vote to authorize the Town Council to appoint new Budget Committee members to recommend appropriations for 2019.

**ARTICLE 39:** 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 40:** 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 41:** To see if the Town will vote to set October 1, 2018 as the date upon which taxes are due and payable, and further vote that taxes not paid on or before September 30, 2018 shall accrue at a rate established by Article 42.

**ARTICLE 42:** To see if the Town will vote to approve charging interest on unpaid taxes at the rate of 8.00% per annum for the fiscal year 2018.

**ARTICLE 43:** 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 44:** 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 2018 annual budget during the period from January 1, 2019 to the March 25, 2019 Annual Town meeting.

**ARTICLE 45:** To see if the Town will vote to set the interest rate to be paid by the Town on abated taxes at 8.00% per annum for the fiscal year 2018.

**ARTICLE 46:** 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 47:** To see if the Town will vote to authorize the Town Treasurer, under the direction of the Town Council, to expend funds from the dog license fees for the purpose of supporting the activities or functions of the animal shelter.

**ARTICLE 48:** To see if the Town will vote that orders made by the Town Council pursuant to 23 MRSA § 2953 to close roads to winter maintenance, or to annul, alter or modify such orders, are and shall be a final determination.

**ARTICLE 49:** To see if the Town will vote to authorize the tax collector to accept prepayment of taxes not yet committed.

**ARTICLE 50:** To see if the Town will vote to authorize the Town Council to appropriate a sum not to exceed \$100,000.00 from the Planning and Economic Development Administrative Reserve account for the purpose of replacing the existing street lights with LED fixtures. Anticipated savings will be appropriated to reimburse the Planning and Economic Development Administrative Reserve account until the amount expended has been repaid in full.

**ARTICLE 51:** To see if the Town will vote to authorize the Town Council to appropriate funds in an amount not to exceed **\$20,000.00** from the Industrial Park Capital/Equipment Reserve Account to the Levee Gabion Basket removal and repair project

**ARTICLE 52:** To see if the voters of the Town of Fort Kent will authorize a borrowing in an amount not to exceed \$1,000,000, and to appropriate the proceeds of such borrowing (including investment earnings) to finance improvements, repairs and upgrades to the Town's roads and streets, and to further authorize the Town Treasurer, in the name of and on behalf of the Town, to issue the Town's general obligation bonds (and notes in anticipation thereof) therefore, to be signed by the Town Treasurer and the Chair of the Town Council, which debt shall have a term not to exceed the maximum term permitted by law, with such other terms and conditions, including the rate of interest and provisions for early redemption or prepayment, as may be approved by the Treasurer, and to further authorize the Treasurer and the Chair of the Town Council, in the name of and on behalf of the Town, to take any and all other action, including designating such debt as bank qualified under Internal Revenue Code Section 265(b) and to approve and sign such other agreement, loan agreements, documents and certificates as may be necessary or convenient to accomplish such borrowing.

### **TREASURER'S STATEMENT**

The undersigned Treasurer of the Town of Fort Kent hereby provides the following statement as required by 30-A MRSA §5772(2-A). As of January 01, 2018:

**A. Town Debt:**

- |  |                |
|--|----------------|
| 1. Bonds outstanding and unpaid:                 | \$2,403,747.20 |
| 2. Bonds authorized but unissued:                | \$.00          |
| 3. Bonds to be issued if Article 51 is approved: | \$1,000,000    |

**B. Costs:**

The Town anticipates the average annual interest rate on the bonds will be approximately 4.00%. With a 10-year term, the estimated cost of the new bonds will be:

Bond Principal: \$1,000,000

Estimated Interest Cost: 210,000

Total Estimated Debt Service: \$1,210,000

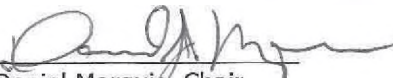
**C. Validity:**

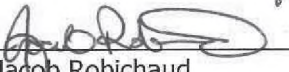
The foregoing represents an estimate of costs associated with the financing and such estimates will change due to market conditions. The validity of the voters' ratification of the bonds shall not be affected by any errors in the foregoing estimates and the ratification by the voters is conclusive and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

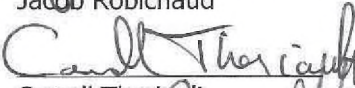



Donald Guimond, Treasurer  
Town of Fort Kent

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 26, 2018 for the purpose of receiving applications for those desiring to qualify as registered voters.

  
Daniel Marquis, Chair

  
Jacob Robichaud

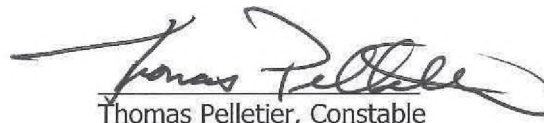
  
Carroll Theriault

  
Joey Ouellette

  
Scott Pelletier

ATTEST: Thomas Pelletier, Constable Fort Kent, Maine

Pursuant to the within warrant, I have notified and warned the Inhabitants of the said Town, qualified thereon expressed, to meet at said time and place for the purpose thereon named, by posting a warrant attested by me at: Municipal Building, Rock's, John's Shurfine, Key Bank, Doris Café, Twins Service Station, UMFK, Daigle & Houghton, Norstate Federal Credit Union, being conspicuous places in said Town on the 28<sup>th</sup> of February, 2018, being at least seven (7) days before the meeting.

  
Thomas Pelletier, 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
Fort Kent Library		834-3048
Northern Maine Medical Center		834-3155
Valley Recycling Facility		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
	-Water/Wastewater Plant	834-3463
	-On Call Cell	207-249-2705
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

## *Notes*

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## *Notes*

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# CAN AM CROWN, INC.

P.O. BOX 171, FORT KENT MILLS, ME 04744

Greeting to the citizens of Fort Kent:

The Can-Am Crown organization was founded on October 16, 1992 as a non-profit corporation. It was established to provide a mid-distance sled dog race to a growing community of mushers from throughout the international region while striving to deliver an economical benefit to the area and promote Fort Kent and the St. John Valley as a travel destination. It has succeeded on all counts.

The first race was held on Tuesday February 16, 1993 with nine teams participating from Maine, New Brunswick, Quebec and Ontario. That race was 280 miles long. Since then it has become the Can-Am 250-mile race. In 1994, the 60-mile race was added and in 1997, a 30-mile race was introduced. In 2014 the 60-mile race was lengthened to become the 100 mile race. The organizers quickly learned that a limit of 30 teams in each race was the most that could be started on Main Street. Ninety teams started from Main Street one year. It is hard to imagine that the people in Fort Kent saw a dog team leave Main Street every two minutes for three hours. This took a lot of organization for a crew of volunteers. Can-Am has come a long way since the beginning as 2017 marked the 25<sup>th</sup> anniversary of this far-fetched idea to bring tourists to Fort Kent in the winter.

The Can-Am Board of Directors and Advisors work year round to promote the Can-Am Sled Dog Races. The races would not be possible without the dedication of hundreds of volunteers from throughout the State of Maine and beyond.

Without the support of the 50 plus major sponsors and many different landowners who believe Can-Am is worth supporting to promote tourism in the St. John Valley, this event would not be achievable.

The Can-Am Crown organization thanks **EVERYONE** involved in putting on this race.

*The Can-Am, Iditarod and the Yukon Quest  
Of all the races, these are the best  
We are proud to be in the top three  
This, my friends, is where we want to be.*

Can-Am Directors, 2017

