



TOWN OF FORT KENT ANNUAL REPORT

2015

The 147th
Annual Report
of the
Municipal Officers
of the Town of
Fort Kent, Maine
For the Municipal Year
Ending December 31, 2015

TOWN OFFICE HOURS

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

TOWN MEETING

Town Meeting Date: March 28, 2016

Time: 7:30 p.m.

Place: Fort Kent Community High School

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Directory of Municipal Officials

Appointed Town Officials

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

Aroostook County Commissioners

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
David Saucier	Dec-16	Donna Pelletier	Dec-17
Heather Pelletier	Dec-16	Allan Dow	Dec-17
Tim Rioux	Dec-16	Kevin Ouellette	Dec-18
Lloyd Soucie	Dec-16	Matt Michaud	Dec-18
Steve Ouellette	Dec-16	Gilman Caron	Dec-18
Michelle Beaulieu	Dec-17	Andrew Caron	Dec-18
Joseph Bouchard	Dec-17	Joey Ouellette	Dec-18
Kelly Martin	Dec-17		
Danny Nicolas	Alternate	Kevin Pelletier	Alternate

Fort Kent Development Corporation

Donald Guimond (Treasurer)	Gary Daigle	Mark Morneau
John Bouchard (Chairman)	Angela Coulombe (Clerk)	Gilman Caron
David Rossignol	Paul Berube	Anthony Gauvin
	Priscilla Staples	

Legislative Delegation

Rep. John Martin	207-287-1400 Augusta 207-834-7568 phone	Senator Edgecomb	207-287-1505 Augusta 207-496-3188 Home
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Library Board of Trustees

Stephen Gagne- Chair
 Karen Ouellette- Treasurer
 Dr. David Mitchell
 Betty Harris
 Vacant

Dr. Dan Chasse
 Ron Haley
 Bert Levesque
 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/2016
2	Keith Jandreau Jr	St. Francis/2018	5	Danny Nicolas	Fort Kent/2016
3	Clarence 'Cur' Soucy	Wallagrass/2016	5	Richard Stoliker	Fort Kent/2018
4	Joel Bossie	New Canada/2017	5	Gary Sibley Jr.	Fort Kent/2017

Northern Aroostook Regional Airport Authority

Fred Holmes, Chair	St. Agatha	Don Berube	St. John
Steve Ouellette, Vice Chair	Fort Kent	Jake Robichaud	Fort Kent
Adam Paradis, Secretary	Frenchville	Steve Pelletier	Fort Kent
Dave Morin	Madawaska	Andrew Hartt, Alternate	Fort Kent
Leland Roix, Treasurer	Madawaska	Craig Lawrence, Alternate	Frenchville
Vincent Frallicciardi	Madawaska	David Fernald, Manager	

Valley Recycling Facility

Vincent Frallicciardi, Chair	Madawaska	John Bouchard	Fort Kent
Ryan D. Pelletier	Madawaska	John Ezzy	Frenchville
Danny Nicolas	Fort Kent	Donald Guimond	Fort Kent
Ryan E. Pelletier	Frenchville	Percy R. Thibeault	Frenchville
Danny Bechard	St. Agatha	Beurmond Banville	St. Agatha
Fred Holms	N.R.A.A.	Charles Pelletier	Facility Supervisor

Planning Board

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

	Term Expires		Term Expires
Danny Nicolas, Chairperson	Aug. 31, 2016	Carolyn Bouchard	Aug. 31, 2017
Joey Ouellette-Secretary	Aug. 31, 2017	Kevin Pelletier, Alternate	Aug. 31, 2016
James Levasseur	Aug. 31, 2018	Vacant	Alternate
Don Lebel, Vice Chairperson	Aug. 31, 2018		

Town Council

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

	Term Expires		Term Expires
John Bouchard, Chair	Mar-17	Peter Saucier	Mar-16
Priscilla Staples	Mar-16	Dan Marquis	Mar-18
Jake Robichaud	Mar-18		

Zoning Board of Appeals

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

Zachary Voisine, Chairperson	Term Expires Jan. 31, 2019	Raymond Sirois	Term Expires Jan. 31, 2017
Betty Harris, Secretary	Jan. 31, 2019	Vacant	Alternate, Jan. 31, 2016
Andrew Caron	Jan. 31, 2018	Vacant	Alternate
Mark Albert, Vice Chair	Jan. 31, 2018		

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	Connie Ouellette
Norma Landry	President	Anthony Bryan
Stephanie Oliver		Robin Damboise
Allie Madore		Jennifer Daigle
Cheryl Harvey, Treasurer		Susan Tardie
Andrew Birden		Tammy Albert
Doug Cyr		Meagan Plourde
Ann Ouellette		Don Guimond, Town Manager
Karen Deprey		Natasha Plourde

America's First Mile Committee

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



Staff Directory

Administration

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

Planning & Economic Development Department

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

Fire Department

Edward Endee	Fire Chief	Rudy Martin	Asst. Fire Chief
John Plourde	Captain	Matthew Gagnon	Captain
Richard Stoliker	Captain	Cecil Hafford	Training Safety Officer
Jason Pelletier	Volunteer Fireman	Keenan Blier	Volunteer Fireman
Cory Bourgoin	Volunteer Fireman	Robert St. Germain	Volunteer Fireman
Cole Pelletier	Volunteer Fireman	Cody Dubois	Volunteer Fireman
Andrew Caron	Volunteer Fireman	Mike Daigle	Volunteer Fireman
James Caron II	Volunteer Fireman	Curtis Gagnon	Volunteer Fireman
Steve Lozier	Volunteer Fireman	Josh Daigle	Volunteer Fireman
Zachary Voisine	Volunteer Fireman	Robert Plourde	Volunteer Fireman
Brenton Levesque	Volunteer Fireman	Glen Raymond	Volunteer Fireman
Thomas Morin	Volunteer Fireman	Billy Theriault	Volunteer Fireman
Owen Pelletier	Volunteer Fireman	Tyler Stoliker	Volunteer Fireman
Taylor Martin	Volunteer Fireman		

Library

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

Police Department

Thomas Pelletier	Police Chief	Ethan Hill	Aux. Deputy Chief
Dalen Boucher	Sergeant	Colette (Coco) Ouellette	Lead Dispatcher
Michael DeLena	Police Officer	Rachel Cyr	Dispatcher
Curtis Picard	Police Officer	Christopher Cyr	Dispatcher
Connor LaPierre	Police Officer	Sarah Marquis	Dispatcher
Tony Enerva	Part-time Officer	Ashley Hafford	Part-time Dispatcher
Curtis Gagnon	Part-time Officer	Jerome Ouellette	Part-time Dispatcher
Dana Thibeault	Part-time Officer	Kassandra Carl	Part-time Dispatcher
Chris Cyr	Part-time Officer		

Public Works

Tony Theriault	Public Works Dept. Head	Reynold Hebert	Working Foreman
Justin Michaud	Equipment Operator	Dana Saucier	Equipment Operator
Chad Pelletier	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 Citizens of Fort Kent:

Maine has a long tradition of civil participation in both state and local government, and I thank you for being informed and involved citizens.

My vision for Maine is prosperity, not poverty. For this reason, one of my top priorities is the reduction and eventual elimination of the income tax. Some are pushing to raise the minimum wage, but I want Mainers to earn a maximum wage. Reducing the income tax is the biggest and most immediate pay raise for all hard-working Mainers.

Not only does an income tax cut put more money back in your pockets, but it will also attract businesses that can offer good-paying careers to keep our young people here in Maine. It shows the nation that we are serious about wanting people and businesses to come—and stay—in Maine.

Another of my priorities is to lower the cost of student debt in Maine. If young people are struggling with too much student debt, they are unable to afford homes or vehicles. We are now offering programs to help them lower their debt, stay in Maine, begin their careers and start families.

To provide good-paying jobs for our young people, we must also work hard to reduce our energy costs. High energy costs are a major factor in driving out manufacturers, mills and other businesses that need low-cost electricity. I am committed to lowering the cost of energy, not only to attract job creators, but also to allow Maine people to heat and power their homes affordably and effectively.

And finally, we are making progress to address the drug pandemic in our state. It is my most important duty to keep the Maine people safe. While education, treatment and prevention efforts are important, we must get the dealers off the streets. I am pleased the Legislature has finally agreed to fund my proposal for more drug agents to stem the supply of deadly opiates flowing into our communities, but our law enforcement agencies are still understaffed. We must do more.

It is a pleasure serving as your Governor. 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.

Sincerely,

Paul R. LePage
Governor



PRINTED ON RECYCLED PAPER

TTY USERS CALL 711

www.maine.gov

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

COMMITTEES:
SPECIAL COMMITTEE
ON AGING,
CHAIRMAN
APPROPRIATIONS
HEALTH, EDUCATION,
LABOR, AND PENSIONS
SELECT COMMITTEE
ON INTELLIGENCE

Dear Friends:

It is an honor to represent Maine in the United States Senate. I am grateful for the trust the people of our State have placed in me and welcome this opportunity to share some key accomplishments from 2015.

Growing the economy by encouraging job creation was and remains my top priority. The tax-relief bill signed into law at the close of last year contains three key provisions I authored to help foster job creation and provide small businesses with the certainty they need to invest, grow, and, most important, hire new workers. Another provision I authored that became law last year gives a boost to both Maine's economy and traffic safety. This provision permanently changed the federal law that previously had forced the heaviest trucks onto our country roads and downtown streets, rather than allowing them to use Maine's federal Interstates. In addition, I was glad to help secure another significant award for the University of Maine's deepwater offshore wind initiative, which has the potential to advance an emerging industry and create thousands of good jobs in our state.

Maine's historic contributions to our nation's defense must continue. In 2015, I secured funding toward a much-needed additional Navy destroyer, likely to be built at Bath Iron Works. Modernization projects at the Portsmouth Naval Shipyard that I have long advocated for were also completed, as were projects for the Maine National Guard.

I was also deeply involved in crafting the new education reform law to better empower states and communities in setting educational policy for their students. The law also extends a program I co-authored that provides additional assistance to rural schools, which has greatly benefitted our state. A \$250 tax deduction I authored in 2002 for teachers who spend their own money on classroom supplies was also made permanent last year.

As a result of a scientific evaluation of the nutritional value of potatoes required by a law that I wrote, the wholesome fresh potato finally was included in the federal WIC nutrition program. I also worked on other issues important to Maine's farmers and growers, including research on wild blueberries and pollinating bees.

As Chairman of the Housing Appropriations Subcommittee, I have made combating veterans' homelessness a priority. This year's housing funding law includes \$60 million for 8,000 new supportive housing vouchers for homeless veterans. Since this program began in 2008, the number of homeless veterans nationwide has dropped by one third. Maine has received nearly 200 vouchers to support homeless veterans.

Last year, I became Chairman of the Senate Aging Committee. My top three priorities for the committee are retirement security, investing more in biomedical research, and fighting fraud and financial abuses targeting our nation's seniors. I advocated for the \$2 billion increase in funding for the National Institutes of Health to advance research on such diseases as diabetes and Alzheimer's. The Senate also unanimously passed my bill to support family caregivers. The Aging Committee's toll-free hotline (1-855-303-9470) makes it easier for senior citizens to report suspected fraud and receive assistance and has already received more than 1,000 calls.

A Maine value that always guides me is our unsurpassed work ethic. As 2015 ended, I cast my 6,072nd consecutive vote, continuing my record of never missing a roll-call vote since my Senate service began in 1997.

I appreciate the opportunity to serve Fort Kent and Maine in the United States Senate. If ever I can be of assistance to you, please contact my Aroostook County Constituent Service Office at 493-7873, or visit my website at www.collins.senate.gov. May 2016 be a good year for you, your family, your community, and our state.

Sincerely,



Susan M. Collins
United States Senator

Dear Friends of Fort Kent:

It has been a privilege to serve the State of Maine since being sworn into the U.S. Senate.

Much of my time in Washington this past year has been devoted to the Senate Armed Services Committee and the Select Committee on Intelligence. Protecting our homeland and the people of Maine from terrorism and violence remains one of my top priorities. Through my work on the Armed Services Committee, I was able to secure several provisions in the 2016 National Defense Authorization Act that benefit Maine. The legislation authorizes the construction of an additional DDG-51 Arleigh Burke Class Destroyer that could be built at Bath Iron Works and expands the HUBZone program to stimulate economic growth at former military installations like the former Brunswick Naval Air Station.

Returning control to teachers, school districts, and states has also been a primary concern of mine. I am encouraged that the Every Student Succeeds Act has become law. It eliminates the burdensome requirements of the No Child Left Behind Act and ensures access to a quality education for all students. A provision I helped author in the bill will give states the opportunity to pilot the use of their own proficiency-based assessments in lieu of federally-mandated standardized tests. Also included in the bill are several measures I secured to promote local input, fund education technology initiatives, and explore new strategies to increase student access to the internet outside of school.

Communities across Maine have taken bold action to improve their broadband connectivity, and I have been proud to foster federal support for these types of projects. My amendments to the Every Student Succeeds Act will promote the type of work already occurring in Washington County, where students who lack broadband access are able to check out mobile hotspots from their local libraries. Additionally, a bill I co-sponsored, the Community Broadband Act, helped pave the way for the FCC to enact rules protecting the ability of municipalities to invest in better broadband. I am excited by Maine's leadership on this important economic development issue and will continue to support local efforts in this area.

After extensive negotiations, the Senate passed a five-year transportation bill that will increase highway and transit funding in Maine and provide stability to improve our transportation infrastructure. The legislation contains provisions I cosponsored to cut red tape and improve predictability and timeliness by streamlining the federal permitting process for large infrastructure projects. Also incorporated in this bill are my provisions to relieve financial regulations on Maine's community banks and credit unions and to reauthorize the Export-Import Bank, a critical tool that supports communities and small business across the state.

Following my inquiries in the Energy and Natural Resources Committee, the National Park Service has announced they will begin exploring strategies to allow park visitors to purchase electronic passes online and will pilot the program at Acadia National Park. These passes would improve access to our nation's most treasured landscapes and would generate resources for years to come. I remain deeply engaged in preserving Maine's natural beauty and strengthening our outdoor recreation economy.

It is with solemn responsibility that I have focused my energy addressing the opioid epidemic in Maine. This work includes convening roundtables with a wide-range of health care and law enforcement professionals to combat addiction; introducing a proposal to safely dispose of excess prescription drugs; cosponsoring a

Senate-passed bill that addresses mothers struggling with addiction and the alarming effect it has on newborns; cosponsoring the TREAT Act, which expands the ability of medical specialists to provide life-saving medication-assisted therapies for patients battling heroin and prescription drug addiction; and calling on the Commander of U.S. Southern Command to increase efforts to stop the flow of heroin at our southern border.

I like to think of Maine as a big small town – and in a small town, the leaders are accessible and eager to listen. In that spirit, I've made it a priority to stay connected with people from all over Maine who e-mail, write, and call with suggestions or questions. If I can ever assist in your interaction with a federal agency, or you have thoughts, concerns, or personal input on a matter that is currently before Congress I hope you will contact me, let me know where you stand, and engage in this critical part of democracy. Please call my toll-free line at **1-800-432-1599** or one of my offices: Augusta (207) 622-8292, Presque Isle (207) 764-5124, Scarborough (207) 883-1588, or Washington, D.C. (202) 224-5344. You can also write me on our website at www.king.senate.gov/contact.

As always, I am honored to represent the people of Maine and look forward to working with you for the betterment of our great state.

Sincerely,

A handwritten signature in black ink that reads "Angus S. King, Jr." The signature is written in a cursive, flowing style.

Angus S. King, Jr.
United States Senator



Senator Peter Edgecomb
3 State House Station
Augusta, ME 04333-0003
(207) 287-1505 Office
(207) 496-3188 Home

Dear Friends and Neighbors,

I am so grateful that you've selected me to represent you in the Maine Senate for my first term. I am honored that you've put your trust in me and I will continue to work tirelessly for the betterment of you and your neighbors, as well as for the great state of Maine. Please let me provide you with a recap of the first session of the 127th Legislature as well as my hopes for the second session, which will begin in January 2016.

The most important item on our to-do list is clear: our state needs more jobs at all levels of the pay scale, so it is our responsibility and my solemn promise to work to expand economic opportunity for all Mainers. To this end, my fellow legislators and I accomplished a great deal during the first session of the 127th Legislature.

We passed a biennial budget that ensured that more Maine families received a tax cut than did in the "largest tax cut in Maine history" in 2011. That same budget stopped taxes on military pensions, restructured portions of our welfare system, increased funding for nursing homes, and put more funding towards eliminating waitlists for services for brain-injured and intellectually disabled Mainers.

I'm looking forward to watching how the significant changes we've already made will better the everyday lives of Mainers. I serve in Augusta because I believe that I can have an impact on the direction of our district and state. As you know, more changes are necessary. During the second session of the legislature, we need to make progress towards addressing the cost of energy in this state. There are a number of bills that have been proposed that would change the way our state's energy system works, and I look forward to putting my own energy into legislation that would lower your energy costs. I also believe that working to provide support to areas hard-hit by recent mill closings should be a focus of the 2016 session and I look forward to getting back to work.

You have my humble and sincere thanks for allowing me to represent you in Augusta. Please feel free to contact me at 287-1505 or peter.edgecomb@legislature.maine.gov if you have comments, questions, or if you would like assistance in navigating our state's bureaucracy.

Sincerely,

A handwritten signature in black ink that reads "Peter Edgecomb".

Peter Edgecomb
State Senator, District 1



HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION
AUGUSTA, MAINE 04333-0002

(207) 287-1400

TTY: (207) 287-4469

John L. Martin

P. O. Box 250

Eagle Lake, ME 04739

Residence: (207) 444-5556

Business: (207) 834-7568

Fax: (207) 444-5588

John.Martin@legislature.maine.gov

LETTER TO THE TOWN OF FORT KENT

Dear Neighbors:

It continues to be an honor to serve as your State Representative. During the 2016 legislative session we will discuss urgent legislation and bills carried over from 2015. All legislative work is scheduled to be completed by mid-April.

Our top priorities for this session include strengthening the economy, growing good-paying jobs and solving the state's drug crisis. We are also committed to ensuring the release of the voter-approved Land for Maine's Future bonds, growing the agricultural sector and investing in broadband and renewable energy so we can boost Maine's economy.

I am committed to prioritizing education funding and ensuring that our schools and children are taken care of. Last year, we passed a biennial budget that invested an additional \$80 million for K-12 public education.

Whether we are dealing with the above issues or any other topic, I am always ready to work with all of my colleagues, regardless of party affiliation, to make sure we're doing the best work we can for the people of our district and all the people of Maine.

Please feel free to contact me about any issues that are important to you or if you are having trouble with any state agencies.

You may reach me at home at 444-5556, or in Augusta at 1-800-423-2900.

Sincerely,

A handwritten signature in black ink, appearing to read 'John Martin'.

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

2015 TOWN MANAGER'S ANNUAL REPORT

This represents my 23rd Annual Report, to you the Citizens of Fort Kent. It has been my privilege to have served you and to continue to serve this special place we call home. Typically past Annual Reports have outlined accomplishments that have been achieved during the past year, as well as provided a synopsis of the financial condition of the community. This year I have chosen to depart from the past.

It is my belief that our community, and this region is at a crossroads. The decisions we make today will determine the future of this region. We should not take what makes this place so unique for granted. First I will speak about this special place.

It is fair to say that no other community of our size enjoys all of what makes this place so special. To start with I would like to mention the intangibles. A unique culture based on faith, family, and friends. A people willing to pool their resources for the common good. A region separated by an international border, conversing in two languages with one common voice.

As for the tangibles; a Medical Center with a culture of caring second to none. This hospital was founded in 1952 by the will of our citizens and the institutions that served them. A University founded in 1878 by the efforts of Major William Dickey, a citizen of Fort Kent to serve the educational needs of our region. This University is now forging new ground with its Rural U initiative designed to serve the educational needs of students across Maine and beyond. Lonesome Pine Trails organized 50 years ago by a group of local citizens and business people to provide economical winter opportunities in the form of Alpine skiing and snowboarding for our citizens. The Fort Kent Golf Club which originated in 1969, again by the efforts of a group of local citizens to provide an alternate source of summer recreational opportunities. The Fort Kent Outdoor Center, established in 1999 by the efforts of dedicated local individuals, with funding from the Libra Foundation, provides biathlon, Nordic skiing, roller blading, mountain biking, and snowshoeing opportunities. These are but a few of the unique organizations that serve this region. The common denominator associated with these entities is the local people that provided leadership and continue to be involved in the ongoing success of these organizations.

Now the storm clouds. Demographics and its implications on education and the sustainability of our future. According to the Census Bureau, in four short years, from 2000 to 2014 the median age in our community has increased by 13.3% to 43.4 years of age. This compares to the U.S. average of 37.4, making Fort Kent 6 years older on average. Of the nine communities served by our educational system the median age in one of the communities is now 61.7 years. In another, the increase in the median age over the same four year period is 45.2%. These trends do not bode well for the viability of this region and our educational system. This past year, it is estimated that fewer than 100 births, of which 37 are from Fort Kent, were recorded in the entire St. John Valley, a region currently served by a combination of 4 high school programs, 6 elementary school programs, and 1 technology center program. It is time for all of us to recognize the realities we face and plan for the realities. Otherwise, we will be at the mercy of others, with our future and the future of our youth hanging in the balance.

We must face the future now, prepare for it, position ourselves to be the leaders of education, and then alter the demographic challenges that we face. If we do not meet this challenge we will be unable to sustain the tangible and intangible assets that make this community such a special place. Failure is not an option.

Donald Guimond, Town Manager

Tax Assessor's Report

	2014	2015
ASSESSOR VALUATION		
Real Estate	290,933,101.00	293,661,366.00
Personal Property	7,196,600.00	7,879,400.00
TOTAL ASSESSED VALUATION	298,129,701.00	301,540,766.00

PROPERTY EXEMPT FROM TAXATION INCLUDES THE FOLLOWING:

Animal Waste Facility	41,617.00	41,617.00
American Legion	106,600.00	106,600.00
Benevolent	624,800.00	653,100.00
County of Aroostook	9,100.00	9,100.00
Chamber of Commerce	1,000.00	1,000.00
Churches	2,689,300.00	2,689,300.00
Cemetery	131,600.00	131,600.00
Club	333,300.00	333,300.00
Field Equipment Farmers	101,500.00	91,500.00
Homestead Exemptions	9,490,900.00	9,500,200.00
Hospital	13,265,200.00	13,573,600.00
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	742,300.00	742,000.00
Mason Hall	70,000.00	70,000.00
Nursing Home	2,982,700.00	2,982,700.00
Parsonage	80,000.00	80,000.00
Registry of Deeds	383,000.00	383,000.00
Schools	35,740,100.00	35,740,100.00
Town Owned Property	3,216,400.00	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	660,000.00	642,000.00
GRAND TOTALS	78,910,617.00	78,625,317.00

NET ASSESSED VALUATION	219,219,084.00	222,915,249.00
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MIL RATE	18.00/\$1,000	18.75/\$1,000
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APPROPRIATIONS

County	6.18%	6.10%
School	62.37%	62.38%
Town/Other	31.45%	31.52%

NET TAX COMMITMENT	3,945,943.51	4,179,664.67
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HOMESTEAD REIMBURSEMENT	85,418.00	89,064.38
BETE REIMBURSEMENT	165,366.27	202,685.80
TOTAL COMMITMENT	4,196,727.78	4,471,414.85

BOARD OF ASSESSOR'S NOTICE

The assessors of the Town of Fort Kent hereby give notice to all persons liable to taxation in said town, that they will be in session at the new Municipal Center in said town on the 4th, 5th, and 6th day of April 2016, 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 2015 and be prepared to make oath to the truth of the same.

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

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

Board of Assessors
Fort Kent, Maine

PROPERTY TAX INFORMATION

April 15, 2016-For 2015 Taxes (on or about) tax lien notices will be mailed.

May 16, 2015-For 2015 Taxes (on or about) tax liens will be recorded at the Registry of Deeds.

November 15, 2016-For 2014 Foreclosure Action.

July 11, 2016-(on or about) the 2016 Property Taxes will be mailed out.

October 1, 2016-(on or about) Interest on taxes shall be charged (7.00% per year).

December 30, 2016-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 \$15,000.00*. 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.*

	2015 APPROP	2015 ACTUAL EXPENSES	2016 BUDGET REQUEST	PROPOSED INC(DEC) OVER 2015 BUDGET	BUDGET COMMITTEE RECOMMENDS
102 - 01 ADMINISTRATION					
501 - SALARY/WAGES					
01 - DEPT HEAD	74,050.00	72,629.60	74,330.00	280.00	74,333.00
04 - CLERICAL	132,300.00	131,432.53	135,075.00	2,775.00	135,075.00
07 - ELE OFFICIAL	5,500.00	5,500.00	5,500.00	0.00	5,500.00
502 - EMPL BENEFIT					
01 - UNEMPL COMP	103.00	103.00	82.00	-21.00	82.00
02 - WORKERS COMP	615.00	613.51	950.00	335.00	950.00
11 - DEFERRED CMP	27,180.00	27,120.08	30,230.00	3,050.00	30,230.00
20 - HEALTH INS	51,000.00	45,730.41	47,050.00	-3,950.00	47,050.00
30 - FICA	14,500.00	14,427.68	15,150.00	650.00	15,150.00
31 - MEDICARE	3,400.00	3,374.58	3,575.00	175.00	3,575.00
503 - SUPPLIES					
01 - OFFICE	5,150.00	5,321.54	5,300.00	150.00	5,300.00
06 - POSTAGE	7,500.00	7,045.49	7,500.00	0.00	7,500.00
20 - CLEANING	1,800.00	1,464.54	1,800.00	0.00	1,800.00
40 - HEATING FUEL	7,200.00	3,416.00	6,500.00	-700.00	5,000.00
504 - PROF & TECH					
01 - EMPL TRAING	400.00	239.00	700.00	300.00	700.00
02 - DUES /MEMBER	4,500.00	4,542.00	4,575.00	75.00	4,575.00
30 - FEE/LIC/PERM	3,000.00	3,497.50	4,000.00	1,000.00	4,000.00
50 - LEGAL EXPENS	800.00	0.00	800.00	0.00	800.00
51 - O/PROF SVC	14,450.00	13,020.00	14,450.00	0.00	14,398.00
52 - AUDIT SERVC	3,900.00	3,000.00	3,900.00	0.00	3,700.00
505 - PROPERTY SVC					
10 - ELECTRICITY	5,900.00	5,916.27	6,000.00	100.00	6,000.00
12 - PHONE/INTERNET	2,900.00	2,074.51	2,500.00	-400.00	2,500.00
20 - BLDG REP/MNT	1,900.00	1,817.67	2,000.00	100.00	2,000.00
40 - GEN REPAIRS	300.00	257.60	300.00	0.00	300.00
41 - REPAIR E/EQU	4,000.00	3,862.87	4,000.00	0.00	4,000.00
51 - S/WASTE CURB	750.00	720.00	750.00	0.00	750.00
506 - OTHER PURCH					
01 - LIAB INS	2,180.00	2,209.15	2,017.00	-163.00	2,017.00
02 - P/O LIAB INS	2,490.00	2,486.82	2,215.00	-275.00	2,215.00
05 - OTHER INS	55.00	52.89	0.00	-55.00	0.00
10 - TRAVEL	750.00	951.96	1,300.00	550.00	1,300.00
20 - ADVERTISING	1,000.00	490.26	1,000.00	0.00	800.00
21 - PRINTING	2,000.00	1,399.00	2,000.00	0.00	1,500.00
507 - PROPERTY					
10 - EQUIPMENT	200.00	0.00	200.00	0.00	200.00
40 - EQP-TECH HW	1,000.00	327.65	1,000.00	0.00	1,000.00
41 - EQP-TECH SW	7,800.00	7,800.03	8,300.00	500.00	8,300.00
509 - MISC ITEMS					
00 - MISC ITEMS	900.00	2,652.58	1,000.00	100.00	1,000.00
02 - OVER/SHORT	100.00	54.43	100.00	0.00	100.00
08 - BANK CHARGE	100.00	1,320.55	300.00	200.00	300.00
TOTAL	391,673.00	376,871.70	396,449.00	4,776.00	394,000.00

	2015 APPROP	2015 ACTUAL EXPENSES	2016 BUDGET REQUEST	PROPOSED INC(DEC) OVER 2015 BUDGET	BUDGET COMMITTEE RECOMMENDS
105 - 01 PUBLIC WORKS DEPARTMENT					
501 - SALARY/WAGES					
01 - DEPT HEAD	55,200.00	54,894.93	58,000.00	2,800.00	58,000.00
30 - TEMP/SEASONL	10,000.00	6,252.91	11,000.00	1,000.00	10,000.00
41 - EQUIP OPERTR	154,520.00	149,312.49	157,610.00	3,090.00	157,610.00
502 - EMPL BENEFIT					
01 - UNEMPL COMP	103.00	103.00	82.00	-21.00	82.00
02 - WORKERS COMP	10,000.00	9,959.98	15,500.00	5,500.00	15,500.00
11 - DEFERRED CMP	3,445.00	3,380.00	4,740.00	1,295.00	4,740.00
20 - HEALTH INS	66,000.00	66,170.57	69,600.00	3,600.00	69,600.00
30 - FICA	12,800.00	12,141.34	13,125.00	325.00	13,125.00
31 - MEDICARE	3,000.00	2,839.70	3,100.00	100.00	3,100.00
40 - MEDICAL TEST	300.00	368.00	400.00	100.00	400.00
60 - O/EMPL BENEF	6,151.00	6,956.10	7,000.00	849.00	7,000.00
503 - SUPPLIES					
01 - OFFICE	410.00	310.47	410.00	0.00	410.00
20 - CLEANING	1,025.00	521.34	1,025.00	0.00	1,025.00
30 - AGGREGATES	43,050.00	46,184.41	46,000.00	2,950.00	44,000.00
33 - SIGNS	820.00	248.10	820.00	0.00	820.00
34 - CONSTRUCTION	7,175.00	9,307.50	10,000.00	2,825.00	8,000.00
40 - HEATING FUEL	8,120.00	5,273.71	7,000.00	-1,120.00	7,000.00
50 - TOOL ALLOW	892.00	1,197.91	1,000.00	108.00	1,000.00
70 - VEH CONSUM	8,200.00	4,377.77	8,200.00	0.00	8,200.00
71 - GAS/OIL	56,780.00	37,490.71	50,000.00	-6,780.00	46,103.00
504 - PROF & TECH					
01 - EMPL TRAIING	450.00	0.00	450.00	0.00	450.00
50 - LEGAL EXPENS	550.00	450.00	550.00	0.00	550.00
505 - PROPERTY SVC					
01 - VEH REPAIRS	55,000.00	62,053.71	55,000.00	0.00	55,000.00
10 - ELECTRICITY	3,600.00	2,814.70	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	699.00	598.59	700.00	1.00	700.00
20 - BLDG REP/MNT	2,020.00	3,293.88	3,000.00	980.00	3,000.00
34 - RENT O/EQUIP	1,535.00	280.00	1,600.00	65.00	1,600.00
40 - GEN REPAIRS	6,650.00	6,563.53	8,000.00	1,350.00	7,000.00
41 - REPAIR E/EQU	1,435.00	905.05	1,500.00	65.00	1,500.00
51 - S/WASTE CURB	565.00	480.00	565.00	0.00	565.00
56 - PROCESSING	274,806.00	277,482.80	282,222.00	7,416.00	282,222.00
70 - LEVEE EXPENS	6,350.00	14,555.33	10,000.00	3,650.00	8,000.00
506 - OTHER PURCH					
01 - LIAB INS	4,100.00	4,155.25	4,375.00	275.00	4,375.00
02 - P/O LIAB INS	4,775.00	4,763.41	4,900.00	125.00	4,900.00
03 - VEH INS	9,850.00	10,443.50	11,300.00	1,450.00	11,300.00
05 - OTHER INS	101.00	101.21	0.00	-101.00	0.00
10 - TRAVEL	100.00	0.00	100.00	0.00	100.00
20 - ADVERTISING	200.00	0.00	200.00	0.00	200.00
507 - PROPERTY					
01 - LAND	15,000.00	24,472.34	23,000.00	8,000.00	17,000.00
508 - DEBT SVC					
20 - CAP LSE PMT	203.00	0.00	203.00	0.00	203.00
509 - MISC ITEMS					
00 - MISC ITEMS	520.00	922.38	520.00	0.00	520.00
TOTAL	838,000.00	832,783.72	877,897.00	39,897.00	860,000.00

To the Citizens of Fort Kent

Hello to all. In this short message; I will try to explain a few of the tasks that we at the public works department are trying to achieve without crushing the tax payers of Fort Kent with increasingly higher tax bills. The first thing, I want to explain is our road system that we maintain. At this moment in time, we have 32.776 miles of paved roads. These miles are streets that we have full responsibility of plowing and paving. The State has put in quite a bit of time researching the subject of road maintenance and they say we should try to resurface a road every 10 years. They say after 10 years, you will see a serious decline in the road surface and it could lead to having to totally reconstruct the road at a much higher cost. People living on the outer reaches of North and South Perley Brook Roads would probably agree with the MDOT researchers. It costs approximately \$75,000.00 to repave a mile of road at 1" thick at today's prices. Using all these numbers you can calculate that we would have to spend roughly \$246,000.00 per year to stay on top of our road pavement as of today. We also have to keep in mind that the pavement system is expanding. For the past few years, we have been paving our streets at a much reduced rate than is calculated above. This is reflected in the amount of patching we have done; 160 tons or 35,000 shovelfuls. A big thank you to the tax payers of Fort Kent for the new patch trailer. Trying to patch with frozen "super cold patch", would have made the job almost impossible. If you stay involved with Town politics, you will notice that we are working on a plan that will address the pavement situation mentioned above. We also maintain a graveled road system. We currently have 31 separate sections of graveled roads to maintain totaling 25.005 miles. Of these graveled roads, we plow 14.455 miles and that number lately has been increasing.

On a lighter note and less costly one, you may have noticed after a snow storm we seem to be responding militarily to the situation. Have no fear the Town of Fort Kent is taking advantage of a federal equipment reallocating program. This allows us to replace old worn down equipment with equipment from the federal government that has been put out of service and is no longer needed by them. I look through the list of equipment regularly and found 2 of these trucks in Augusta last winter. Our snow trucks average 28 years of age and one of them is 33 years old so we decided to take advantage of these trucks in Augusta. We were lucky enough to be able to get our hands on 2 of them. After all the paper work and upgrades it costs us \$4,500.00 per truck ready for work as shown in this picture. We did not have time to set up both of them but next season you should see the second one answering the call of duty. This will give us a total of three military trucks that have come from this program.

Thank you

Tony Theriault, Fort Kent Public Works



	2015 APPROP	2015 ACTUAL EXPENSES	2016 BUDGET REQUEST	PROPOSED INC(DEC) OVER 2015 BUDGET	BUDGET COMMITTEE RECOMMENDS
104 - 01 POLICE DEPARTMENT					
501 - SALARY/WAGES					
01 - DEPT HEAD	70,750.00	70,062.52	72,412.00	1,662.00	72,412.00
11 - PATROLMAN	181,275.00	170,488.45	214,750.00	33,475.00	206,050.00
12 - DISPATCHER	112,566.00	116,068.94	120,950.00	8,384.00	119,950.00
502 - EMPL BENEFIT					
01 - UNEMPL COMP	103.00	103.00	82.00	-21.00	82.00
02 - WORKERS COMP	6,300.00	6,253.29	8,600.00	2,300.00	8,600.00
11 - DEFERRED CMP	4,770.00	4,380.00	11,005.00	6,235.00	11,005.00
12 - MSRS	50.00	48.00	50.00	0.00	50.00
20 - HEALTH INS	79,750.00	79,135.83	94,750.00	15,000.00	85,050.00
30 - FICA	21,615.00	21,370.51	25,000.00	3,385.00	24,400.00
31 - MEDICARE	5,009.00	4,998.14	5,850.00	841.00	5,700.00
60 - O/EMPL BENEF	4,500.00	4,738.56	5,000.00	500.00	5,000.00
503 - SUPPLIES					
00 - SUPPLIES	200.00	218.69	250.00	50.00	250.00
01 - OFFICE	2,000.00	2,057.63	2,000.00	0.00	2,000.00
02 - GENERAL	400.00	133.56	1,000.00	600.00	500.00
06 - POSTAGE	300.00	143.59	500.00	200.00	500.00
40 - HEATING FUEL	3,000.00	2,059.10	3,000.00	0.00	2,300.00
71 - GAS/OIL	18,000.00	9,446.45	15,000.00	-3,000.00	12,000.00
504 - PROF & TECH					
01 - EMPL TRAIING	6,000.00	5,867.47	6,000.00	0.00	6,000.00
02 - DUES /MEMBER	250.00	300.00	300.00	50.00	150.00
30 - FEE/LIC/PERM	735.00	450.00	735.00	0.00	435.00
505 - PROPERTY SVC					
01 - VEH REPAIRS	4,500.00	2,647.14	4,500.00	0.00	3,000.00
10 - ELECTRICITY	120.00	0.00	250.00	130.00	250.00
12 - PHONE/INTERNET	5,500.00	5,505.44	5,500.00	0.00	5,500.00
40 - GEN REPAIRS	1,400.00	413.53	1,400.00	0.00	1,166.00
506 - OTHER PURCH				0.00	
01 - LIAB INS	5,667.00	5,708.09	5,960.00	293.00	5,960.00
02 - P/O LIAB INS	3,473.00	3,473.64	3,080.00	-393.00	3,080.00
03 - VEH INS	2,393.00	2,392.80	2,510.00	117.00	2,510.00
05 - OTHER INS	74.00	73.80	0.00	-74.00	0.00
10 - TRAVEL	600.00	89.38	600.00	0.00	600.00
20 - ADVERTISING	300.00	937.64	500.00	200.00	500.00
507 - PROPERTY					
40 - EQP-TECH HW	2,000.00	1,519.91	2,000.00	0.00	1,500.00
41 - EQP-TECH SW	1,000.00	724.65	1,000.00	0.00	1,000.00
509 - MISC ITEMS					
00 - MISC ITEMS	400.00	2,144.00	500.00	100.00	500.00
TOTAL	545,000.00	523,953.75	615,034.00	70,034.00	588,000.00

Greetings from the Chief of Police,

2015 has brought us some new faces into the department. We started the year with Officer Michael Delena becoming a graduate from the Maine Criminal Justice Academy, Basic Law Enforcement Training Program (BLETP), in Vassalboro. Officer Curtis Picard graduated from the Certifying program in December of this year. These officers bring their new age police training back to our town to better serve the community as fully trained professionals. This year we have been fortunate to be granted \$125,000 Department of Justice Grant for a Community Oriented Police (COPS) program which has added another officer to the force. Officer Connor Lapierre will attend the BLETP in August of this year. These new officers face obstacles that offer challenges to the men and women in uniform. We are constantly criticized in the media and tested on the courts with evolving problems that we face. Mandated training also evolves to help reduce liability to the Department and the communities we serve. Growing requirements in the field often stress small departments with the lack of resources to adequately provide a public safety service to our community.

Once again, we have been fortunate to acquire equipment assets and supplies through grant funding and utilizing government surplus to enhance our department. In 2015 we secured close to \$4,000 in equipment and cash reimbursements for Body armor, and safety equipment. We also were able to supplement our workforce during high traffic and critical enforcement times with funding from the Department of Highway safety for OUI enforcement and Seatbelt enforcement. Close to \$16,000 was granted for overtime salaries from federal grant funding. We did not utilize the full amount of the funding due to limited manpower. We continue to search out these available funds to better serve the community with less stress on our personal budget.

In 2015 the Police department had **3,551 Calls for Service**. These are total calls to which an officer responded to. The following are a few of the Calls for Service:

Total Criminal Arrest: 115; **Domestic Dispute calls:** 50- 6 Felony Domestic violence assault arrest; **Sex Crimes:** 9 in house and initial report to other agency-assist; **Drug arrest and seizures:** 10; **Burglaries, Thefts and Criminal Mischief:** 18; **Motor vehicle accidents:** 136 (1) Fatality; **Death investigations:** 5; **OUI Arrest:** 24; **Reports of Fraud/ Scams:** 31

We continue to strive towards the best service we as a department can provide to our community. Our goal is to bring the police and the public it serves closer together to identify and address crime issues, instead of merely responding to emergency calls and arresting criminals. My philosophy is to fully implement a Community Policing program, to have our officers get involved in finding out what causes crime and disorder, and attempt to creatively solve problems in our community.

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

	2015	2015 ACTUAL EXPENSES	2016 BUDGET REQUEST	PROPOSED INC(DEC) OVER 2015 BUDGET	BUDGET COMMITTEE RECOMMENDS
104 - 03 FIRE DEPARTMENT					
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	2,500.00	2,500.00	0.00	2,500.00
20 - FIREFGHT/EMT	10,000.00	9,205.00	10,000.00	0.00	10,000.00
502 - EMPL BENEFIT					
02 - WORKERS COMP	1,500.00	1,135.00	2,300.00	800.00	2,300.00
30 - FICA	1,531.00	1,562.44	1,519.00	-12.00	1,519.00
31 - MEDICARE	356.00	365.46	356.00	0.00	356.00
503 - SUPPLIES					
01 - OFFICE	300.00	63.62	300.00	0.00	300.00
02 - GENERAL	600.00	126.42	600.00	0.00	600.00
06 - POSTAGE	50.00	33.61	50.00	0.00	21.00
20 - CLEANING	1,500.00	1,687.80	1,500.00	0.00	1,500.00
40 - HEATING FUEL	7,800.00	4,895.63	6,500.00	-1,300.00	5,000.00
60 - MINOR EQUIP	3,000.00	5,625.01	4,000.00	1,000.00	4,000.00
71 - GAS/OIL	2,500.00	2,161.49	2,500.00	0.00	2,000.00
80 - UNIF/SAFETY	5,087.00	7,187.53	5,200.00	113.00	5,000.00
504 - PROF & TECH					
01 - EMPL TRAIING	2,500.00	1,607.38	2,500.00	0.00	2,250.00
02 - DUES /MEMBER	1,000.00	1,184.00	1,200.00	200.00	1,200.00
45 - MEDICAL ASST	1,000.00	770.00	1,000.00	0.00	1,000.00
505 - PROPERTY SVC					
01 - VEH REPAIRS	6,000.00	5,263.74	6,000.00	0.00	6,000.00
10 - ELECTRICITY	2,300.00	1,630.26	2,000.00	-300.00	1,800.00
12 - PHONE/INTERNET	900.00	901.61	910.00	10.00	910.00
20 - BLDG REP/MNT	2,500.00	3,778.49	3,000.00	500.00	3,000.00
40 - GEN REPAIRS	3,000.00	3,683.54	3,000.00	0.00	2,500.00
41 - REPAIR E/EQU	2,200.00	1,992.66	2,000.00	-200.00	2,000.00
51 - S/WASTE CURB	300.00	180.00	250.00	-50.00	180.00
506 - OTHER PURCH					
01 - LIAB INS	395.00	400.41	2,996.00	2,601.00	2,996.00
02 - P/O LIAB INS	459.00	459.01	444.00	-15.00	444.00
03 - VEH INS	3,050.00	3,081.40	3,477.00	427.00	3,477.00
05 - OTHER INS	1,850.00	1,828.75	2,047.00	197.00	2,047.00
10 - TRAVEL	0.00	14.00	0.00	0.00	0.00
20 - ADVERTISING	100.00	250.00	100.00	0.00	100.00
TOTAL	76,278.00	75,574.26	80,249.00	3,971.00	77,000.00

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.

2015 was a typical year for the Fort Kent Fire and Rescue Department. We responded to eight structure fires, three of which were serious fires, twelve chimney fires and an assortment of other incidents with a total number of responses for the year being fifty-eight.

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. This year nine members completed Firefighter I & II training and certification which was a 240 hour course that was conducted on weekends both in Fort Kent and in Cross Lake.

One of the factors that make the 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: ARAMARK 1, Caron's Redemption Center 1, Daigle Auto and Alignment 1, Dubois Garage 1, Emera Maine 1, Fairpoint Communications 1, Irving Woodlands 1, Lavertu Electric 1, Levesque's Yard Care 1, Maine Forest Service 1, M&M Service 1, NMMC 2, Owen Pelletier and Son Logging 1, Pelletier Ford 1, Plourde's Plumbing & Heating 1, Robert McBreairty Jr. & Sons 1, Roy Auto Parts 1, SAD #27 1, State of Maine 1, Timberline Trucking 1, Twin Rivers Paper Co. 1, U.S. Government 1, Voisine Brothers 1, and Voisine Technology Services 1.

This year the department acquired a new fire apparatus. It is a 2015 Sutphen 1500 GPM Pumper with a cab capable of carrying eight firefighters in seats with seat belts. Five of the seats are fitted with brackets to accommodate self-contained breathing apparatus. This will allow the firefighters to don the breathing apparatus while responding to fires and be ready to begin firefighting or rescue upon arrival at a scene. This large cab will provide a place for firefighters to get warm in cold weather and cool off in hot weather. This apparatus replaces a 30 year old unit.

Another significant event in 2015 was that the Fort Kent Fire and Rescue Department received the S.H.A.P.E. (Safety and Health Award for Public Employers) award. The Safety and Health Award for Public Employers (SHAPE) recognizes public sector employers who maintain an exemplary safety and health management system. Acceptance into SHAPE by the Maine Department of Labor, Bureau of Labor Standards is an achievement that distinguishes the organization as a model for workplace safety and health. Upon receiving SHAPE recognition, we became exempt from programmed inspections during the period of our SHAPE certification which is two years. After the two year period has ended, we may apply again for this award and after successfully completing another inspection our certification will be renewed. The inspection consists of a review of all procedures, all records and an inspection of the facility and equipment by the Department of Labor. The Fort Kent Fire and Rescue Department joins only 22 of about 430 fire departments in Maine with this achievement.

Again, 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.

In conclusion, 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



New Sutphen 1500 GPM Pumper

Attendance for 2015

Chief	Edward	Endee	57	Firefighter	Brenton	Levesque	44
Asst. Chief	Rudy	Martin	40	Firefighter	Curtis	Gagnon	31
Captain	Richard	Stoliker	48	Firefighter	Steve	Lozier	41
Captain	John	Plourde	43	Firefighter	Taylor	Martin	11
Captain	Matt	Gagnon	32	Firefighter	Thomas	Morin	22
Safety Officer	Cecil	Hafford	33	Firefighter	Jason	Pelletier	26
Firefighter	Cole	Pelletier#	30	Firefighter	Owen	Pelletier	12
Firefighter	Cory	Bourgoin	34	Firefighter	Robert	Plourde	8
Firefighter	Andrew	Caron	20	Firefighter	Glen	Raymond	28
Firefighter	James	Caron II	26	Firefighter	Robert	St. Germain	41
Firefighter	Josh	Daigle	39	Firefighter	Tyler	Stoliker	16
Firefighter	Mike	Daigle	3	Firefighter	Keenan	Blier*	7
Firefighter	Cody	Dubois	38	Firefighter	Zachary	Voisine	42

New Member as of October 26, 2015

*New Member as of February 9, 2015

Incident History

1953	119 Incidents	1974	36 Incidents	1995	46 Incidents
1954	104 Incidents	1975	65 Incidents	1996	39 Incidents
1955	92 Incidents	1976	66 Incidents	1997	35 Incidents
1956	116 Incidents	1977	67 Incidents	1998	41 Incidents
1957	111 Incidents	1978	76 Incidents	1999	23 Incidents
1958	103 Incidents	1979	84 Incidents	2000	34 Incidents
1959	94 Incidents	1980	88 Incidents	2001	57 Incidents
1960	92 Incidents	1981	85 Incidents	2002	39 Incidents
1961	107 Incidents	1982	92 Incidents	2003	50 Incidents
1962	107 Incidents	1983	72 Incidents	2004	36 Incidents
1963	107 Incidents	1984	71 Incidents	2005	36 Incidents
1964	80 Incidents	1985	74 Incidents	2006	35 Incidents
1965	100 Incidents	1986	35 Incidents	2007	28 Incidents
1966	62 Incidents	1987	58 Incidents	2008	52 Incidents
1967	79 Incidents	1988	64 Incidents	2009	37 Incidents
1968	82 Incidents	1989	60 Incidents	2010	27 Incidents
1969	82 Incidents	1990	46 Incidents	2011	49 Incidents
1970	52 Incidents	1991	38 Incidents	2012	62 Incidents
1971	51 Incidents	1992	58 Incidents	2013	40 Incidents
1972	50 Incidents	1993	43 Incidents	2014	70 Incidents
1973	54 Incidents	1994	53 Incidents	2015	58 Incidents

Incidents 2015

Run #	Date	Dispatched	Enroute	# Firefighters	Type of Incident	Town
1	6-Jan	0148	0154	13	Structure Fire	Fort Kent
2	10-Jan	1800	1805	15	Defective Oil Burner	Fort Kent
3	13-Jan	0909	0911	10	Overheated Elec. Motor	Fort Kent
4	14-Jan	1749	1753	15	Chimney Fire	Fort Kent
5	15-Jan	1704	1708	16	Chimney Fire	Fort Kent
6	16-Jan	0907	0913	14	Structure Fire	St. Francis
7	16-Jan	0946	0954	14	Chimney (Frenchville FD)	Fort Kent
8	25-Jan	1959	2003	16	Chimney Fire	Fort Kent
9	28-Jan	0912	0914	14	Extrication	Fort Kent
10	2-Feb	2018	2022	13	Chimney Fire	Fort Kent
11	17-Feb	1631	1636	13	Chimney Fire	Fort Kent
12	21-Feb	1012	1017	13	Chimney Fire	Fort Kent
13	22-Feb	0345	0352	14	Malicious False Alarm	Fort Kent
14	24-Feb	2350	2355	15	Motor Vehicle Accident	Wallagrass
15	5-Mar	0822	0827	11	Extrication	Cross Lake
16	13-Mar	1745	1750	14	Lift Assist	Fort Kent
17	17-Mar	1509	1511	13	Alarm System Malfunction	Fort Kent
18	20-Mar	1334	1336	15	Stove Fire	Fort Kent
19	22-Mar	1251	1306	11	Motor Vehicle Accident	Fort Kent
20	7-Apr	2104	2110	19	Chimney Fire	Fort Kent
21	18-Apr	1946	1952	16	Structure Fire	Fort Kent
22	19-Apr	0653	0656	20	Structure Fire	Fort Kent
23	21-Apr	0719	0724	14	Chimney Fire	Fort Kent
24	22-Apr	0734	0737	5	Malicious False Alarm	Fort Kent
25	27-May	0951	0951	14	Extrication	Wallagrass
26	30-May	1209	1212	19	Automobile Fire	Fort Kent
27	1-Jun	2144	2148	20	Cooking Incident	Fort Kent

Incidents 2015 (cont.)

Run #	Date	Dispatched	Enroute	#		Type of Incident	Town
				Dispatched	Enroute		
28	16-Jul	0239	0242	11		Alarm System Malfunction	Wallagrass
29	19-Jul	0516	0516	7		Malicious False Alarm	Fort Kent
30	29-Jul	1328	1333	12		Chimney Fire	Fort Kent
31	1-Aug	0141	0146	15		Motor Vehicle Accident	Fort Kent
32	2-Aug	1038	1040	14		CO Alarm	St. John
33	7-Aug	0727	0728	6		Unintentional Alarm Trip	Fort Kent
34	16-Aug	1935	1941	16		Motor Vehicle Accident	Fort Kent
35	22-Aug	0223	0225	15		Assist Police Department	Fort Kent
36	31-Aug	0443	0445	10		Alarm System Malfunction	Fort Kent
37	11-Sep	0017	0024	7		HazMat Incident	Fort Kent
38	13-Sep	1426	1428	8		Malicious False Alarm	Fort Kent
39	1-Oct	1616	1622	8		Assist Ambulance	Fort Kent
40	6-Oct	1313	1315	9		CO Alarm	Fort Kent
41	8-Oct	1456	1459	13		Unintentional Alarm Trip	Fort Kent
42	11-Oct	1240	1243	15		Pickup Fire	Fort Kent
43	28-Oct	1415	1417	8		Electrical Problem	Fort Kent
44	30-Oct	0957	0958	16		Structure Fire	Fort Kent
45	30-Oct	1604	1607	25		Structure Fire	Fort Kent
46	3-Nov	2135	2145	15		Motor Vehicle Accident	Fort Kent
47	11-Nov	0606	0613	16		Cooking Incident	St. John
48	16-Nov	1528	1533	15		Structure Fire	Winterville
49	17-Nov	1207	1210	8		Broken Radiator Hose	New Canada
50	25-Nov	2139	2143	23		Structure Fire	Fort Kent
51	30-Nov	1130	1132	13		Chimney Fire	Fort Kent
52	2-Dec	0403	0409	11		Dumpster Fire	Fort Kent
53	8-Dec	1131	1134	10		Chimney Fire	Fort Kent
54	12-Dec	0735	0742	15		Motor Vehicle Accident	St. Francis
55	18-Dec	0618	0622	18		Structure Fire	Fort Kent
56	21-Dec	1617	1622	15		Chimney Fire	New Canada
57	23-Dec	0958	1004	11		CO Investigation	Fort Kent
58	24-Dec	1957	2001	18		Structure Fire	Fort Kent



New Patch Trailer

	2015 APPROP	2015 ACTUAL EXPENSES	2016 BUDGET REQUEST	PROPOSED INC(DEC) OVER 2015 BUDGET	BUDGET COMMITTEE RECOMMENDS
106 - 05 RECREATION DEPARTMENT					
501 - SALARY/WAGES					
01 - DEPT HEAD	45,350.00	43,653.41	47,425.00	2,075.00	47,425.00
08 - STIPENDS	5,500.00	4,445.00	5,500.00	0.00	5,500.00
30 - TEMP/SEASONL	48,000.00	47,430.76	50,000.00	2,000.00	48,000.00
40 - LABORER	27,625.00	27,614.80	27,650.00	25.00	27,650.00
502 - EMPL BENEFIT					
01 - UNEMPL COMP	103.00	103.00	82.00	-21.00	82.00
02 - WORKERS COMP	2,510.00	2,508.42	3,900.00	1,390.00	3,900.00
11 - DEFERRED CMP	1,855.00	1,820.00	2,650.00	795.00	2,650.00
20 - HEALTH INS	26,560.00	26,857.09	27,150.00	590.00	27,150.00
30 - FICA	7,500.00	7,221.39	7,675.00	175.00	7,675.00
31 - MEDICARE	1,760.00	1,688.74	1,800.00	40.00	1,800.00
503 - SUPPLIES					
01 - OFFICE	4,500.00	4,438.52	4,500.00	0.00	4,500.00
02 - GENERAL	2,000.00	1,675.53	2,000.00	0.00	2,000.00
05 - BOOKS	550.00	524.51	550.00	0.00	550.00
11 - CHEMICALS	4,500.00	4,680.34	4,700.00	200.00	3,700.00
20 - CLEANING	1,000.00	605.87	1,000.00	0.00	500.00
40 - HEATING FUEL	1,800.00	1,107.78	1,800.00	0.00	1,300.00
61 - ATHLETIC EQP	2,500.00	2,785.08	3,000.00	500.00	3,000.00
90 - OTHER MISC	1,550.00	1,354.72	1,550.00	0.00	550.00
504 - PROF & TECH					
01 - EMPL TRAING	1,500.00	122.98	1,500.00	0.00	1,500.00
02 - DUES /MEMBER	575.00	391.28	575.00	0.00	575.00
45 - MEDICAL ASST	300.00	288.34	300.00	0.00	0.00
505 - PROPERTY SVC					
10 - ELECTRICITY	5,900.00	5,388.66	5,900.00	0.00	5,900.00
11 - WATER FEES	2,500.00	2,133.70	2,500.00	0.00	2,100.00
12 - PHONE/INTERN	2,290.00	2,114.38	2,290.00	0.00	2,272.00
20 - BLDG REP/MNT	4,000.00	2,834.78	4,000.00	0.00	4,000.00
40 - GEN REPAIRS	4,000.00	2,312.50	4,000.00	0.00	4,000.00
506 - OTHER PURCH					
01 - LIAB INS	1,297.00	1,298.23	1,300.00	3.00	1,300.00
02 - P/O LIAB INS	1,246.00	1,245.79	1,215.00	-31.00	1,215.00
03 - VEH INS	1,449.00	1,449.40	1,506.00	57.00	1,506.00
05 - OTHER INS	26.00	26.46	0.00	-26.00	0.00
10 - TRAVEL	1,150.00	1,000.00	1,150.00	0.00	1,150.00
20 - ADVERTISING	450.00	237.21	450.00	0.00	250.00
21 - PRINTING	850.00	963.09	1,000.00	150.00	1,000.00
30 - SPL PROGM	4,800.00	4,385.21	4,800.00	0.00	4,800.00
TOTAL	217,496.00	206,706.97	225,418.00	7,922.00	219,500.00

2015 Annual Report To The Citizens of Fort Kent

Welcome to the 2015 Fort Kent Recreation and Parks Annual Report. This report is designed to keep the citizens of Fort Kent in the loop and up-to-date on accomplishments in our department.

Even our long-term residents might be surprised to learn that Fort Kent Recreation and Parks boasts almost seventy unique programs, all offering endless opportunities to relax, play, exercise, learn, or enjoy our community's natural resources.

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 RV camping 8 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 First Mile site.

Addressing many of the identified needs in our facilities; the department completed a number of deferred maintenance issues.

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

Many of our programs rely on volunteers in order to help them run smoothly. We are very fortunate to have such a high number of very qualified and experienced volunteers. Looking back over our past accomplishments, we are very proud of the opportunities we provided to the community. However, we are always seeking new ways to serving the community's needs. We hope that you will take advantage of your Recreation and Parks Department and all our facilities in 2016. We are here to help you find "constructive use for your leisure time."

The Town of Fort Kent has been blessed with dedicated employees, tremendous volunteers, citizens that care about their parks and a belief that recreation programs are vital to the quality of life that we experience in Fort Kent. This is all possible with the support that we receive from the community, Town Manager and Town Council.

Respectfully Submitted,

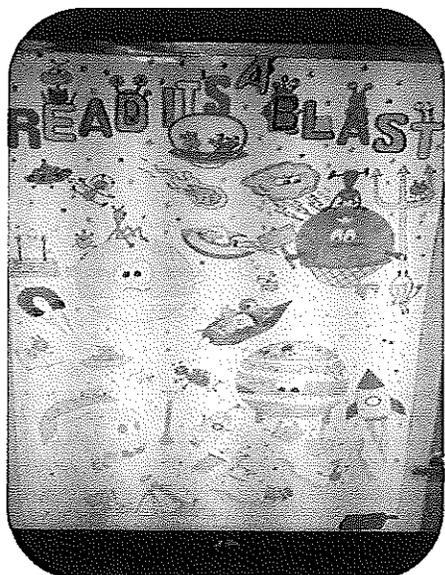
Ann D. Beaulieu, CPRP, Director Recreation & Parks

	2015 APPROP	2015 ACTUAL EXPENSES	2016 BUDGET REQUEST	PROPOSED INC(DEC) OVER 2015 BUDGET	BUDGET COMMITTEE RECOMMENDS
104 - 07 STREET LIGHT					
505 - 10 PROPERTY SVC / ELECTRICITY	48,500.00	48,227.08	48,500.00	0.00	48,500.00
TOTAL	48,500.00	48,227.08	48,500.00	0.00	48,500.00
105 - 07 SOLID WASTE DISPOSAL					
505 - 50 PROPERTY SVC / S.WASTE TIP	360,000.00	335,751.20	345,000.00	-15,000.00	325,000.00
TOTAL	360,000.00	335,751.20	345,000.00	- 15,000.00	325,000.00
	2015 APPROP	2015 ACTUAL EXPENSES	2016 BUDGET REQUEST	PROPOSED INC(DEC) OVER 2015 BUDGET	BUDGET COMMITTEE RECOMMENDS
106 - 01 LIBRARIES					
501 - SALARY/WAGES					
01 - DEPT HEAD	28,400.00	0.00	29,800.00	1,400.00	28,400.00
03 - NON-SUPERVSR	0.00	24,166.67			
502 - EMPL BENEFIT					
01 - UNEMPL COMP	0.00	103.00			
02 - WORKERS COMP	0.00	65.80			
30 - FICA	0.00	1,498.34			
31 - MEDICARE	0.00	350.42			
505 - PROPERTY SVC					
11 - WATER FEES	0.00	471.66			
509 - MISC ITEMS					
51 - FUND TRANSF	0.00	1,744.11			
TOTAL	28,400.00	28,400.00	29,800.00	1,400.00	28,400.00
51 - FUND TRANSF	0.00	1,660.53		0.00	
TOTAL	28,400.00	34,293.86	29,800.00	1,400.00	28,400.00
	2015 APPROP	2015 ACTUAL EXPENSES	2016 BUDGET REQUEST	PROPOSED INC(DEC) OVER 2015 BUDGET	BUDGET COMMITTEE RECOMMENDS
INTERGOVERNMENTAL					
108 - 51 COUNTY TAX					
509 - 20 COUNTY TAX	255,368.00	255,368.00	277,075.00	21,707.00	282,755.00
TOTAL	255,368.00	255,368.00	277,075.00	21,707.00	282,755.00
108 - 52 NORTHERN MAINE DEVELOPMENT COMMISSION					
504 -00 PURCHASED PROFESSIONAL/TECH	0.00	0.00	7,585.00	7,585.00	0.00
TOTAL	0.00	0.00	7,585.00	7,585.00	0.00
108 - 53 NORTHERN AROOSTOOK REGIONAL AIRPORT					
504 -00 PURCHASED PROFESSIONAL/TECH	28,026.00	28,026.00	37,635.00	9,609.00	37,635.00
TOTAL	28,026.00	28,026.00	37,635.00	9,609.00	37,635.00
108 - 54 PUBLIC FIRE PROTECTION (HYDRANTS)					
504 -00 PURCHASED PROFESSIONAL/TECH	100,000.00	100,000.00	100,000.00	0.00	100,000.00
TOTAL	100,000.00	100,000.00	100,000.00	0.00	100,000.00

FORT KENT PUBLIC LIBRARY

1 Monument Square
Fort Kent, ME 04743

834-3048



The 1st annual
Summer Reading
Program began in
1978.

The 37th Summer
Reading Program saw
55 kids reading 533
books. It was a blast!

Library Hours

Monday, Tuesday, Thursday
12 pm to 5 pm
Wednesday, Friday
12 pm to 8 pm
Closed Saturday, Sunday
and major Holidays

Librarians
Michelle Raymond, Denise
Pomerleau, Cheryl Pelletier

Top 6 most read books in 2015

- The Silent Sister by Diane Chamberlain
- Mean Streak by Sandra Brown
- Nightingale by Kristin Hannah
- Cold Cold Heart by Tami Hoag
- Girl on the Train by Paula Hawkins
- All the Light We Cannot See by Anthony Doerr

23,268 Holdings. 4,019 Patrons.

Mission Statement

To provide the residents of the Fort Kent area with up-to-date reading materials, such as required for self-improvement, education, or enjoyment. To provide a location for the dissemination of such materials as deemed appropriate by the librarian and the Board of Trustees. Materials will be treated equally. To serve the area residents with references and resources and keep those materials as up to date as possible. To serve all area residents with equal status. It is the mission of the Fort Kent Public Library to offer the best materials and services within the library's means.

	2015 APPROP	2015 ACTUAL EXPENSES	2016 BUDGET REQUEST	PROPOSED INC(DEC) OVER 2015 BUDGET	BUDGET COMMITTEE RECOMMENDS
SOCIAL SERVICES					
110 - 20 GENERAL ASSISTANCE					
504 -00 PURCHASED PROFESSIONAL/TECH	5,000.00		5,000.00	0.00	5,000.00
41 - FUEL ASSIST	0.00	153.44		0.00	
42 - ELECT ASSIST	0.00	108.00		0.00	
44 - BURIAL ASST	0.00	859.00		0.00	
TOTAL	5,000.00	1,120.44	5,000.00	0.00	5,000.00
110 - 22 ALL OTHER / ACAP					
504 -00 PURCHASED PROFESSIONAL/TECH	820.00	819.40	820.00	0.00	820.00
TOTAL	820.00	819.40	820.00	0.00	820.00
110 - 23 ALL OTHER / AROOSTOOK AREA AGENCY ON AGING					
504 -00 PURCHASED PROFESSIONAL/TECH	4,500.00	4,500.00	4,500.00	0.00	4,500.00
TOTAL	4,500.00	4,500.00	4,500.00	0.00	4,500.00
110 - 24 ALL OTHER / RED CROSS					
504 -00 PURCHASED PROFESSIONAL/TECH	500.00	500.00	800.00	300.00	250.00
TOTAL	500.00	500.00	800.00	300.00	250.00
110 - 00 ALL OTHER / HOMELESS SERVICES OF AROOSTOOK					
504 -00 PURCHASED PROFESSIONAL/TECH	0.00	0.00	6,146.00	6,146.00	0.00
TOTAL	0.00	0.00	6,146.00	6,146.00	0.00
110 - 00 ALL OTHER / AROOSTOOK COUNCIL FOR HEALTHY FAMILIES					
504 -00 PURCHASED PROFESSIONAL/TECH	0.00	0.00	200.00	200.00	0.00
TOTAL	0.00	0.00	200.00	200.00	0.00
110 - 00 ALL OTHER / COMMUNITY HEALTH & COUNSELING SERVICES					
504 -00 PURCHASED PROFESSIONAL/TECH	0.00	0.00	335.00	335.00	0.00
TOTAL	0.00	0.00	335.00	335.00	0.00
110 - 00 ALL OTHER / LIFEFLIGHT FOUNDATION					
509 - 10 PUBLIC AGENCY FUNDING	0.00	0.00	1,024.00	1,024.00	0.00
TOTAL	0.00	0.00	1,024.00	1,024.00	0.00
OTHER					
110 - 50 ALL OTHER / OTHER					
509 - 01 TAX ABATEMNT	8,000.00	21,549.53	8,000.00	0.00	8,000.00
509 - 30 TAX OVERLAY	4,743.00	0.00	0.00	-4,743.00	
TOTAL	12,743.00	21,549.53	8,000.00	-4,743.00	8,000.00
110 - 51 MSAD # 27					
509 - 10 EDUCATION MSAD # 27	2,617,930.00	2,585,236.91	2,497,049.44	-120,880.56	2,464,356.35
LESS 2015 EXCESS APPROPRIATION			-32,693.09	-32,693.09	EST
TOTAL	2,617,930.00	2,585,236.91	2,464,356.35	-153,573.65	2,464,356.35 EST
110 - 56 ALL OTHER / BLOCKHOUSE					
509 - 10 PUBLIC AGENCY FUNDING	3,100.00	3,100.00	3,400.00	300.00	3,100.00
TOTAL	3,100.00	3,100.00	3,400.00	300.00	3,100.00
110 - 57 ALL OTHER / CHAMBER OF COMMERCE					
509 - 10 PUBLIC AGENCY FUNDING	10,000.00	10,000.00	10,000.00	0.00	10,000.00
TOTAL	10,000.00	10,000.00	10,000.00	0.00	10,000.00

	2015 APPROP	2015 ACTUAL EXPENSES	2016 BUDGET REQUEST	PROPOSED INC(DEC) OVER 2015 BUDGET	BUDGET COMMITTEE RECOMMENDS
OTHER CONTINUE					
110 - 58 ALL OTHER / ST JOHN SOIL & WATER CONSERVATION					
509 - 10 PUBLIC AGENCY FUNDING	1,229.00	1,229.00	1,475.00	246.00	1,229.00
TOTAL	1,229.00	1,229.00	1,475.00	246.00	1,229.00
110 - 61 ALL OTHER / ME ACADIAN HERITAGE COUNCIL					
509 - 10 PUBLIC AGENCY FUNDING	250.00	250.00	250.00	0.00	250.00
TOTAL	250.00	250.00	250.00	0.00	250.00
110 - 67 ALL OTHER / UPDATE MUNICIPAL ASSESMENT					
509 - 10 PUBLIC AGENCY FUNDING	7,500.00	7,500.00	7,500.00	0.00	7,500.00
TOTAL	7,500.00	7,500.00	7,500.00	0.00	7,500.00
110 - 70 ALL OTHER / TIF # 1					
507 - 01 LAND & LAND IMPROVEMENTS	29,675.00	585.71	31,392.00	1,717.00	28,673.32
TOTAL	29,675.00	585.71	31,392.00	1,717.00	28,673.32
110 - 71 ALL OTHER / TIF # 2					
507 - 01 LAND & LAND IMPROVEMENTS	59,627.00	201,952.27	61,743.00	2,116.00	24,458.18
TOTAL	59,627.00	201,952.27	61,743.00	2,116.00	24,458.18
110 - 82 ALL OTHER / TIF # 3					
507 - 01 LAND & LAND IMPROVEMENTS	9,514.00	14,563.39	14,169.00	4,655.00	9,098.47
TOTAL	9,514.00	14,563.39	14,169.00	4,655.00	9,098.47
110 - 90 ALL OTHER / ROOF PROJECT					
505 - 40 PROPERTY SVC / GEN REPAIRS	0.00	21,246.50	0.00	0.00	0.00
TOTAL	0.00	21,246.50	0.00	0.00	0.00
110 - 00 ALL OTHER / MAINE SERVICE CENTERS COALITION					
509 - 10 PUBLIC AGENCY FUNDING	0.00	0.00	500.00	500.00	0.00
TOTAL	0.00	0.00	500.00	500.00	0.00
110 - 00 ALL OTHER / COMMUNITY VOICES					
509 - 10 PUBLIC AGENCY FUNDING	0.00	0.00	250.00	250.00	0.00
TOTAL	0.00	0.00	250.00	250.00	0.00
110 - 00 ALL OTHER / MIZPAH					
509 - 10 PUBLIC AGENCY FUNDING	0.00	0.00	500.00	500.00	0.00
TOTAL	0.00	0.00	500.00	500.00	0.00
110 - 00 ALL OTHER / NORTHERN MAINE VETERANS CEMETERY					
509 - 10 PUBLIC AGENCY FUNDING	0.00	0.00	150.00	150.00	0.00
TOTAL	0.00	0.00	150.00	150.00	0.00
110 - 00 ALL OTHER / ACADIA OF THE LANDS & FORESTS					
509 - 10 PUBLIC AGENCY FUNDING	0.00	0.00	4,097.00	4,097.00	0.00
TOTAL	0.00	0.00	4,097.00	4,097.00	0.00



Annual Report to Fort Kent

2015 Activity Summary

- 81 - Critical Care and Ambulatory Medical flights (+44.6%)
- 137 – Business Flights (+26.8%)
- 114 – Pleasure Flights (Flat)
- 83 - Flight School (+259%)
- 1334 Recorded Flight Ops (+66.5%)

Non – Operational Developments in 2015

July 2015 marked the completion of a restructured lease agreement between Valley Recycling Facility, Inc. and the Airport.

Looking ahead in 2016

The airport is expecting Federal and State funding for a new JET fuel farm in the summer of 2016. This capital project positions the airport to support traffic for business and medical flights.

We are pleased to be able to serve the people of the Valley. Thank you for your support in 2016.

Fort Kent directors are Jake Robichaud, Steve Ouellette, or Steve 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

	2013	2014	2015
MARRIAGES	24	24	28
BIRTHS	69	80	81
DEATHS	63	68	70
GENERAL ASSISTANCE	3	5	3
REGISTERED VOTERS AS OF 12/31/15	2,983	3,011	2,946
Unenrolled	865	872	874
Republican	520	541	535
Democratic	1,544	1,542	1,484
Green	54	56	53
DOG LICENSES			
Male/Female	95	106	77
Neutered	365	434	430
Kennels	13	8	8

CARRY FORWARD - 2015

110-70-507-01	TIF # 1 EAST MAIN STREET	-58,244.22
110-71-507-01	TIF # 2 VILLAGE ROAD	-7,768.27
110-82-507-01	TIF # 3 WEST MAIN STREET	-9,880.14
115-03-680-11	FISH RIVER GREENWAY PROJECT	7,692.46
115-03-680-24	NATIONAL PARK SERVICES REC TRAIL PRGM	19,819.47
115-03-680-26	DEP CULVERT GRANT	14,927.00
101-10-40114	PLUMBING PERMITS	-118.50
101-20-40230	HOMESTEAD EXEMPTION 2015	-17,889.00
101-40-40452	MISC ADMINISTRATION- OUTSTANDING CKS	2,954.59
115-03-45014	HAZARD MITIGATION GRANT- NPB	-4,024.00
115-03-45016	BRYNE GRANT - PD	-564.52
115-03-45022	MMA- SAFETY GRANTS	-3,238.00
115-03-45024	NATIONAL PARK SERVICES - REC TRAIL PRGM	-34,999.60
115-03-4026	2015 DEP CULVERT GRANT	-15,000.00
10-11410-50	LIONS PAVILION	6,095.73
10-11530-00	OTHER ACCOUNTS RECEIVABLE	-2,474.64
10-24110-01	BMV	1,201.79
10-24110-02	DOGS	269.00
10-24110-03	CONCEALED WEAPONS	427.00
10-24110-04	OVERWIDTH PERMITS	22.50
10-24110-06	VITAL RECORDS FEE	90.40
10-24110-51	IF & W FEES	14,366.00
10-24610-07	COFFEE FUND	151.95
10-24610-09	SODA FUND	32.68
10-24610-10	WELLNESS	-43.84
10-24610-11	TEAMSTERS UNION	147.98
TOTAL		-86,046.18

	2015 APPROP	2015 ACTUAL EXPENSES	2016 BUDGET REQUEST	PROPOSED INC(DEC) OVER 2015 BUDGET	BUDGET COMMITTEE RECOMMENDS
102 - 09 OFFICE OF PLANNING & DEVELOPMENT					
501 - SALARY/WAGES					
01 - DEPT HEAD	41,970.00	41,175.79	44,000.00	2,030.00	52,500.00
03 - NON-SUPERVSR	13,440.00	13,432.32	28,900.00	15,460.00	3,258.00
04 - CLERICAL	30,480.00	29,904.49	30,500.00	20.00	31,000.00
502 - EMPL BENEFIT					
01 - UNEMPL COMP	103.00	103.00	82.00	-21.00	82.00
02 - WORKERS COMP	460.00	616.96	700.00	240.00	700.00
11 - DEFERRED CMP	2,385.00	2,340.00	3,180.00	795.00	3,180.00
20 - HEALTH INS	32,517.00	32,514.19	44,450.00	11,933.00	34,810.00
30 - FICA	5,120.00	5,062.38	6,250.00	1,130.00	4,700.00
31 - MEDICARE	1,200.00	1,183.89	1,500.00	300.00	1,100.00
503 - SUPPLIES					
01 - OFFICE	1,000.00	1,351.66	1,500.00	500.00	1,000.00
06 - POSTAGE	50.00	0.00	200.00	150.00	50.00
504 - PROF & TECH					
01 - EMPL TRAING	800.00	15.00	1,400.00	600.00	1,200.00
02 - DUES /MEMBER	220.00	154.89	220.00	0.00	220.00
30 - FEE/LIC/PERM	50.00	37.10	50.00	0.00	50.00
50 - LEGAL EXPENS	600.00	0.00	1,000.00	400.00	600.00
52 - AUDIT SERVC	1,700.00	1,000.00	1,700.00	0.00	1,500.00
505 - PROPERTY SVC					
12 - PHONE/INTERNET	1,200.00	1,075.97	1,500.00	300.00	1,200.00
40 - GEN REPAIRS	200.00	0.00	200.00	0.00	200.00
506 - OTHER PURCH					
01 - LIAB INS	811.00	821.33	750.00	-61.00	750.00
02 - P/O LIAB INS	898.00	897.29	800.00	-98.00	800.00
05 - OTHER INS	19.00	19.09	0.00	-19.00	0.00
10 - TRAVEL	1,000.00	656.98	1,500.00	500.00	1,500.00
20 - ADVERTISING	700.00	281.01	1,000.00	300.00	700.00
507 - PROPERTY					
10 - EQUIPMENT	200.00	275.00	500.00	300.00	200.00
509 - MISC ITEMS					
00 - MISC ITEMS	200.00	38.00	200.00	0.00	200.00
05 - WEBSITE FEE	1,200.00	1,462.00	1,500.00	300.00	1,500.00
TOTAL	138,523.00	134,418.34	173,582.00	35,059.00	143,000.00

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 community of Fort Kent built nine new homes in 2015 which more than doubled the nearest home developing community in Aroostook County. In all, the OPED processed 88 land use permits that included 29 that required Maine Uniform Building and Energy Code (MUBEC) building inspections, as Fort Kent is one of five communities in Aroostook County that is required to enforce MUBEC.

2015 also saw the completion of the raised road on West Main Street to meet the entrance to the new International Bridge, Northern Maine Medical Center expansion, new Family Dollar facility, Performance Printing & Design expansion, and the American Legion building improvements. Business movement in Town saw the Pregnancy Care Center and Fiddlehead Focus moving to new locations and new businesses include Kasamara Bridal Boutique, Roland's Barber Shop, Legends Restaurant/Lounge, and the Lunch Box.

The Town expects Maine Department of Economic Development's approval letter shortly for the Tax Increment Finance (TIF) district that allows the Town to use new tax valuation funds on East and West Main Street for development projects. The OPED also applied for many funding assistance grants during 2015 and was awarded over \$200,000 for various projects.

To encourage a more active community and add to the tourism experience, the OPED, in conjunction with Public Works, Fort Kent Bike & Pedestrian Committee, Boy Scouts, and UMFK Forestry Department, installed 3 wooden kiosks as part of the Fish River Greenway, installed a canopy and picnic table along Fish River, and wooden trail steps on the Fournier Biological Trail. Existing Town walking trails were improved and new trails were developed for residents and tourists alike.

We strongly encourage the citizens of Fort Kent to utilize the resources of this office and look forward to working with the community in 2016.

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

2015 GRANT ACTIVITY

	Amount
MMA - Safety Enhancement Grant - 2015 (PW)	1,000.00
Expended	1,000.00
Balance Available	-
MMA WELLNESS GRANT 2015	840.00
Expended	365.03
Balance Available	474.97
Department of Conservation - Heritage Trail	17,500.00
Expended	17,500.00
Balance Available	-
CDBG - 2014 Micro-Enterprise - Façade	150,000.00
Expended	150,000.00
Balance Available	-
Volunteer Fire Assistance Grant - Maine Forestry	2,466.00
Expended	2,466.00
Balance Available	-
National Park Service -Bike Pedestrian Committee (Tech. Asst.)	13,000.00
Balance Available	13,000.00
Balance Available	-
Small Community Grant - DEP	19,841.00
Expended	19,841.00
Balance Available	-
FEMA - SCBA Assistance to Firefighters	2,850.00
Expended	2,850.00
Balance Available	-
MMA - Safety Enhancement Grant - 2015 (PW)	1,538.40
Expended	0.00
Balance Available	1,538.40
MMA - Safety Enhancement Grant - 2015 (PD)	1,700.00
Expended	0.00
Balance Available	1,700.00
Davis Foundation - Bike Pedestrian	10,000.00
Expended	10,000.00
Balance Available	-
Betterment Fund - Bike Pedestrian	15,000.00
Expended	7,307.54
Balance Available	7,692.46
HMPG - North Perley Brook Road	17,778.00
Expended	17,778.00
Balance Available	-

2015 GRANT ACTIVITY (cont.)

CDBG - 2015 Economic Development		100,000.00
	Expended	100,000.00
	Balance Available	-
Dept. of Enviromental Protection - Black Lake Culvert		15,000.00
	Expended	73.00
	Balance Available	14,927.00
Recreational Trail Program		35,000.00
	Expended	15,180.53
	Balance Available	19,819.47
Department of Conservation -Snowmobile 2015		20,967.00
	Expended	20,967.00
	Balance Available	-
Highway Safety OUI Grant- Police		1,914.17
	Expended	1,914.17
	Balance Available	-
Highway Safety Seatbelt Grant - Police		1,442.52
	Expended	1,442.52
	Balance Available	-
MEMA Stone Garden - Police		1,468.16
	Expended	1,468.16
	Balance Available	-
Impaired Driving Grant - Police		1,968.77
	Expended	1,968.77
	Balance Available	-
Bryne Grant - Police		896.00
	Expended	736.32
	Balance Available	159.68
Project Canopy		8,000.00
	Expended	8,000.00
	Balance Available	-
Cops Hiring Program - Police		125,000.00
	Expended	-
	Balance Available	125,000.00

DEVELOPMENT LOAN

	2014	2015
Beginning Balance	81,468.06	113,424.47
Loan Payments	38,887.39	56,036.57
Interest	68.75	290.02
Disbursement	0.00	0.00
Administrative Fee (18%)	-6,999.73	-10,086.57
Available to Loan	113,424.47	159,664.49

SSBCI - FAME

Beginning Balance	22,434.63	37,383.43
Loan Payments	15,273.48	15,280.48
Interest	27.50	95.95
Disbursement	0.00	0.00
Administrative Fee (7% of Interest Earned)	-352.18	-349.65
Available to Loan	37,383.43	52,410.21

FAME

Beginning Balance	39,371.33	28,636.16
Loan Payments	9,421.02	7,166.64
Interest	20.62	65.47
Disbursement	-20,000.00	0.00
Administrative Fee (7% of Interest Earned)	-176.81	-154.87
Available to Loan	28,636.16	35,713.40

COMMUNITY ENTERPRISE

Beginning Balance	16,193.36	28,361.27
Loan Payments	12,653.43	9,887.88
Interest	27.50	69.56
Disbursement	-6.88	0.00
Administrative Fee (4% of payments)	-506.14	-395.52
Available to Loan	28,361.27	37,923.19

PLANNING & DEVELOPMENT ADMINISTRATION RESERVE

Beginning Balance	115,245.19	103,145.30
Unexpended Fund Balance/Liabilities	3.48	6,704.66
Administrative Fee	8,034.86	10,986.61
Interest	234.13	887.12
NMDC Dues	-7,564.13	-7,515.90
FAME/SSBCI Fees	-525.00	-1,425.00
Consulting/Legal Fees	-2,022.50	-4,314.24
Advertising	-2,100.00	-250.00
Monies from Fines/Agreements	-6,308.99	1,800.00
Miscellaneous	-1,851.74	-500.00
TOTAL	103,145.30	109,518.55

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

Beginning Balance	3,600.00	3,600.00
Transfer from/to Reserves	0.00	-1,100.00
Available	3,600.00	2,500.00
TOTAL	106,745.30	112,018.55
Loans Disbursed Since Inception	2,221,377.92	2,221,377.92
Discharged Since Inception	172,809.44	172,809.44
Loans Made Since Inception	141	141

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.

LAND USE PERMITS ISSUED	2013	2014	2015
New Homes (stick built)	8	9	7
Mobile Homes/Manufactured Homes	5	5	2
Residential Garages, Storage Sheds & Camps	21	18	7
Home Improvements & Remodeling- Alterations	8	8	5
Additions to Homes	11	7	13
Addition to Commercial Buildings & Renovations/Alterations	7	12	14
Fences, Porches & Decks	3	2	2
Junkyard Renewal	3	2	3
Permit renewals	6	1	0
Home Occupations	1	1	3
Timber Harvest Permits	21	7	11
Fill/Excavation	0	0	2
Signs	5	9	2
Relocated Structures	4	0	2
New Business	3	4	1
Kennels/Stables/Barns/Greenhouses	0	1	2
Commercial Apts.	0	0	0
Private/Public Clubs	0	0	1
Subdivision or Expansion of Subdivision	0	0	1
Swimming Pools	0	1	0
Commercial Garages and Storage	7	4	3
Other: Parking/Campsite	1	1	2
Town/Government/State Bldgs/Hospital Projects (Tax Exemption)	1	2	3
Telecommunication, Wind Towers, Test Sites, Substation	1	2	0
Driveway Permits	2	9	2
TOTAL	118	105	88

Plumbing Permits

Internal Plumbing	20	15	18
Septic Systems	15	11	11
TOTAL PLUMBING PERMITS	35	26	29

Valley Recycling Facility Igloo Locations:

Fort Kent Locations

Rite Aid Parking	1 & 2
Town Office Parking	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

RESERVE ACCOUNTS - 2015**ADMINISTRATION CAPITAL / EQUIPMENT**

102-01	ADMINISTRATION	14,801.30
110-90-505-40	ROOF PROJECT - ADMIN	-20,312.50
101-30-40330	VITAL STATISTICS	1,169.00
101-40-40452	MISC ADMINISTRATION	4,646.42
10-37230-01	ADMIN CAPITAL/EQUIPMENT RESERVE	76,232.98
10-37230-01	UNFUNDED BENEFIT LIABILITIES ALLOCATION	-60,000.00

TOTAL AVAILABLE 16,537.20

ADMINISTRATION / FUTURE BENEFIT LIABILITIES

60,000.00

TOTAL AVAILABLE 60,000.00

HERITAGE TRAIL

10-37230-02	HERITAGE TRAIL RESERVE	15,000.00
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TOTAL AVAILABLE 15,000.00

PUBLIC WORKS CAPITAL / EQUIPMENT

105-01	PUBLIC WORKS	5,216.28
10-37230-04	PW CAPITAL/EQUIPMENT RESERVE	31,540.91
10-37230-04	UNFUNDED BENEFIT LIABILITIES ALLOCATION	-1,500.00

TOTAL AVAILABLE 35,257.19

PUBLIC WORKS / FUTURE BENEFIT LIABILITIES

1,500.00

TOTAL AVAILABLE 1,500.00

POLICE CAPITAL / EQUIPMENT

104-01	POLICE	21,046.25
101-10-40150	HUNTING & FISHING LICENSES	171.25
101-10-40172	CONCEALED WEAPONS	-31.00
101-30-43015	OFFICERS AT FUNCTIONS	3,069.14
101-30-43016	ACCIDENT REPORTS	172.00
101-40-40402	PARKING TICKETS	70.00
10-37230-05	POLICE CAPITAL/EQUIPMENT RESERVE	88,818.83
10-37230-05	UNFUNDED BENEFIT LIABILITIES ALLOCATION	1,200.00

TOTAL AVAILABLE 114,516.47

POLICE / FUTURE BENEFIT LIABILITIES

1,200.00

TOTAL AVAILABLE 1,200.00

JALBERT PARK RESERVE

10-37230-06	JALBERT PARK RESERVE	6,832.46
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TOTAL AVAILABLE 6,832.46

RECREATION CAPITAL / EQUIPMENT

106-05	RECREATION	10,789.03
101-30-40350	REC CONCESSIONS	-425.21
101-30-40352	REC SPRING PROGRAMS	1,380.00
101-30-40353	REC SUMMER PROGRAMS	1,428.00
101-30-40354	REC FALL PROGRAMS	1,175.00
101-30-40357	RV PARK FEES	-2,627.78
101-30-40358	REC WINTER PROGRAMS	-88.00
10-37230-08	RECREATION CAPITAL/EQUIPMENT RESERVE	56,831.75
10-37230-08	UNFUNDED BENEFIT LIABILITIES ALLOCATION	-3,600.00

TOTAL AVAILABLE 64,862.79

RECREATION / FUTURE BENEFIT LIABILITIES

3,600.00

TOTAL LIABILITIES 3,600.00

RESERVE ACCOUNTS - 2015 (cont.)

FIRE DEPARTMENT RESERVE

104-03	FIRE	703.74
110-90-505-40	ROOF PROJECT - FIRE	-934.00
10-37230-09	FIRE DEPT RESERVE	64,711.01
10-37230-09	PREVIOUSLY ALLOCATED FUNDS	-18,736.51

TOTAL AVAILABLE 45,744.24

INDUSTRIAL PARK RESERVE

10-37230-10	INDUSTRIAL PARK CAPITAL/EQUIPMENT RESERVE	462,310.22
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TOTAL AVAILABLE 462,310.22

POLICE DRUG SEIZURE FUNDS

10-37230-11	DRUG SEIZURE FUNDS	4,698.91
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TOTAL AVAILABLE 4,698.91

PUBLIC WORKS ROAD RESERVE

101-20-40227	URIP	76,872.00
10-37230-16	ROAD RESERVE	-74,642.07

TOTAL AVAILABLE 2,229.93

PLANNING AND DEVELOPMENT ADMIN RESERVE

102-09	PLANNING	4,104.66
10-37230-17	OPED ADMIN RESERVE	106,913.89
10-37230-17	UNFUNDED BENEFIT LIABILITIES ALLOCATION	1,000.00

TOTAL AVAILABLE 112,018.55

PLANNING AND DEVELOPMENT ADMIN / FUTURE BENEFIT LIABILITIES

1,000.00

TOTAL AVAILABLE 1,000.00

REVOLVING LOAN FUND

10-37230-17	RLF, FAME, COMMUNITY ENTERPRISE, SSCBI	285,711.29
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TOTAL AVAILABLE 285,711.29

ANIMAL SHELTER RESERVE

104-09	ANIMAL CONTROL	887.00
10-37140-08	ANIMAL SHELTER	4,614.68

TOTAL AVAILABLE 5,501.68

SNOWMOBILE ASSOCIATION RESERVE

10-37140-13	SNOWMOBILE ASSOCIATION	74,334.81
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TOTAL AVAILABLE 74,334.81

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	1,082.42
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TOTAL AVAILABLE 1,082.42

CENTENNIAL ASSOCIATION RESERVE

10-37140-17	CENTENIAL ASSOCIATION	814.34
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TOTAL AVAILABLE 814.34

RESERVE ACCOUNTS - 2015 (cont.)**WATER FUND BALANCE**

BEGINNING BALANCE	461,328.56
VEHICLE ALLOCATION	14,000.00
WATER RECEIVABLE	-10,351.52
YANMAR TRACTOR	-6,997.50
WATER LINE - HALL STREET	-14,100.00
OPERATING INCOME/LOSS	-33,314.27
UPDATE UNFUNDED BENEFIT LIABILITIES ALLOCATION	1,800.00

TOTAL AVAILABLE 412,365.27

WATER / FUTURE BENEFIT LIABILITIES

3,600.00

TOTAL AVAILABLE 3,600.00

WASTEWATER FUND BALANCE

BEGINNING BALANCE	180,111.80
WASTEWATER RECEIVABLE	-42,035.01
OPERATING INCOME/LOSS	78,371.98

TOTAL AVAILABLE 216,448.77

WASTEWATER / SLUDGE REMOVAL RESERVE

54,526.05

TOTAL AVAILABLE 54,526.05

WASTEWATER INDUSTRIAL ESCROW

43,834.04

TOTAL AVAILABLE 43,834.04

WASTEWATER CAPITAL / EQUIPMENT RESERVE

BEGINNING BALANCE	54,141.02
YANMAR TRACTOR	-6,997.50
UPDATE UNFUNDED BENEFIT LIABILITIES ALLOCATION	1,800.00

TOTAL AVAILABLE 48,943.52

WASTEWATER / FUTURE BENEFIT LIABILITIES

3,600.00

TOTAL AVAILABLE 3,600.00

WASTEWATER BUILDING / PAVING RESERVE

42,397.80

TOTAL AVAILABLE 42,397.80

WASTEWATER BUILDING / TRUCK

14,000.00

TOTAL AVAILABLE 14,000.00

	2015 APPROP	2015 ACTUAL REVENUES	2016 BUDGET REQUEST	PROPOSED INC(DEC) OVER 2015 BUDGET	BUDGET COMMITTEE RECOMMENDS
ADMINISTRATION REVENUES					
101-10-40110 BUILDING PERMITS	1,500.00	1,660.00	1,500.00	0.00	1,500.00
101-30-40330 MARRIAGE, DEATH, BIRTH CERT.	8,000.00	9,169.00	8,000.00	0.00	8,000.00
101-10-40130 DOG LICENSES	500.00	501.00	500.00	0.00	500.00
101-10-40160 MOTOR VEHICLE FEES	15,500.00	15,939.00	15,500.00	0.00	15,500.00
101-30-40303 FKUD- CONTRACTED SERVICES	55,000.00	55,000.00	55,000.00	0.00	55,000.00
TOTAL	80,500.00	82,269.00	80,500.00	0.00	80,500.00

	2015 APPROP	2015 ACTUAL REVENUES	2016 BUDGET REQUEST	PROPOSED INC(DEC) OVER 2015 BUDGET	BUDGET COMMITTEE RECOMMENDS
OFFICE OF PLANNING & DEVELOPMENT REVENUES					
MUBEC FEE REVENUES	0.00	0.00	10,000.00	10,000.00	10,000.00
TOTAL	0.00	0.00	10,000.00	10,000.00	10,000.00

	2015 APPROP	2015 ACTUAL REVENUES	2016 BUDGET REQUEST	PROPOSED INC(DEC) OVER 2015 BUDGET	BUDGET COMMITTEE RECOMMENDS
POLICE DEPARTMENT REVENUES					
101-10-40150 FISHING & HUNTING LICENSES	3,000.00	3,171.25	3,000.00	0.00	3,000.00
101-10-40172 CONCEALED WEAPONS	200.00	169.00	100.00	-100.00	100.00
101-30-40314 FIRE ALARM SYSTEM	700.00	600.00	600.00	-100.00	600.00
101-40-40402 PARKING TICKETS	300.00	370.00	300.00	0.00	300.00
101-30-43016 ACCIDENT REPORTS	300.00	472.00	350.00	50.00	350.00
101-30-43015 OFFICERS AT FUNCTIONS	6,000.00	9,069.14	5,000.00	-1,000.00	6,000.00
101-30-40334 ANIMAL CONTROL / SHELTER FEES	1,000.00	1,000.00	1,000.00	0.00	1,000.00
101-30-40315 AMBULANCE SERVICE	15,476.00	15,476.00	15,940.00	464.00	15,940.00
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	0.00	0.00	0.00	0.00	40,000.00
TOTAL	28,176.00	31,527.39	27,490.00	-686.00	68,490.00

	2015 APPROP	2015 ACTUAL REVENUES	2016 BUDGET REQUEST	PROPOSED INC(DEC) OVER 2015 BUDGET	BUDGET COMMITTEE RECOMMENDS
RECREATION & PARKS DEPT REVENUES					
101-30-40350 CONCESSIONS	1,800.00	1,374.79	1,800.00	0.00	1,800.00
101-30-40357 RV PARK	6,600.00	3,972.22	3,000.00	-3,600.00	5,600.00
101-30-40352 SPRING PROGRAMS	3,550.00	4,930.00	3,550.00	0.00	3,550.00
101-30-40353 SUMMER PROGRAMS	11,000.00	12,428.00	11,000.00	0.00	11,000.00
101-30-40354 FALL PROGRAMS	3,000.00	4,175.00	3,000.00	0.00	4,000.00
101-30-40358 WINTER PROGRAMS	2,550.00	2,462.00	2,550.00	0.00	2,550.00
TOTAL	28,500.00	29,342.01	24,900.00	-3,600.00	28,500.00

Municipal Debt Service

	Principal		Interest	Total Debt Service	Balance
MAINE MUNICIPAL BOND BANK - MUNICIPAL FIRE STATION (1997B)					
2015	21,250.00	5.776%	3,488.20	24,738.20	45,788.20
2016	21,250.00	5.776%	2,256.80	23,506.80	22,281.40
2017	21,250.00	5.776%	1,031.40	22,281.40	0.00
NMDC - TAX INCREMENT FINANCING # 2-Village Rd.Water/Sewer Line Ext.-(2006)					
2015	16,458.00	0.00%	0.00	16,458.00	16,458.00
2016	16,458.00	0.00%	0.00	16,458.00	0.00
MAINE MUNICIPAL BOND BANK - PUBLIC WORKS - New Town Garage (2003E)(Refinanced 2011)					
2015	25,895.00	3.985%	8,454.34	34,349.34	211,789.20
2016	25,895.00	4.085%	7,380.57	33,275.57	178,513.63
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
MAINE MUNICIPAL BOND BANK - (2006B) ROAD IMPROVEMENTS					
2015	120,000.00	4.90%	8,280.00	128,280.00	122,366.67
2016	120,000.00	2.00%	2,366.67	122,366.67	0.00
COPIER 60 MONTH LEASE (2011) SAVIN PHOTOCOPIER					
2015	2,172.00			2,172.00	362.00
2016	362.00			362.00	0.00
T.D. BANKNORTH LEASING-(2013) INTERNATIONAL PLOW TRUCK					
2015	22,658.51	3.09%	3,723.88	26,382.39	105,529.56
2016	23,358.66	3.09%	3,023.73	26,382.39	79,147.17
2017	24,080.44	3.09%	2,301.95	26,382.39	52,764.78
2018	24,824.53	3.09%	1,557.86	26,382.39	26,382.39
2019	25,591.61	3.09%	790.78	26,382.39	0.00
TD EQUIPMENT FINANCE-(2014) STREET SWEEPER					
2015	32,852.63	2.15%	3,686.83	36,539.46	138,627.37
2016	33,558.97	2.15%	2,980.49	36,539.46	105,068.40
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
T.D. BANKNORTH LEASING-(2015) SUTPHEN 5585 FIRE PUMPER					
2015					480,943.00
2016	42,340.83	2.80%	13,466.40	55,807.23	438,602.17
2017	43,526.37	2.80%	12,280.86	55,807.23	395,075.80
2018	44,745.11	2.80%	11,062.12	55,807.23	350,330.69
2019	45,997.97	2.80%	9,809.26	55,807.23	304,332.72
2020	47,285.91	2.80%	8,521.32	55,807.23	257,046.81
2021	48,609.92	2.80%	7,197.31	55,807.23	208,436.89
2022	49,971.00	2.80%	5,836.23	55,807.23	158,465.89
2023	51,370.19	2.80%	4,437.04	55,807.23	107,095.70
2024	52,808.55	2.80%	2,998.68	55,807.23	54,287.15
2025	54,287.15	2.80%	1,520.08	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	Interest	Total Debt	Balance
MAINE MUNICIPAL BOND BANK (2003A) - WASTEWATER FACILITY IMPROVEMENTES					
2015	18,482.19	2.46%	404.00	18,886.19	18,750.83
2016	18,482.19	2.46%	268.64	18,750.83	0.00
MAINE MUNICIPAL BOND BANK (2001FR) - WASTEWATER TREATMENT FACILITY					
2015	113,444.36	2.15%	20,409.01	133,853.37	812,960.05
2016	116,325.84	2.15%	17,976.59	134,302.43	678,657.62
2017	119,280.52	2.15%	15,482.39	134,762.91	543,894.71
2018	122,310.24	2.15%	12,924.83	135,235.07	408,659.64
2019	125,416.92	2.15%	10,302.30	135,719.22	272,940.42
2020	128,602.51	2.15%	7,613.18	136,215.69	136,724.73
2021	131,868.99	2.15%	4,855.74	136,724.73	0.00

Water Department Debt Service

MAINE MUNICIPAL BOND BANK (2001D) - CORROSION CONTROL FACILITY					
2015	46,315.00	5.125%	19,135.44	65,450.44	392,774.97
2016	48,688.00	5.125%	16,763.91	65,451.91	327,323.06
2017	51,184.00	5.125%	14,274.88	65,458.88	261,864.18
2018	53,807.00	5.125%	11,681.95	65,488.95	196,375.23
2019	56,565.00	5.125%	8,914.49	65,479.49	130,895.74
2020	59,463.00	5.125%	5,987.33	65,450.33	65,445.41
2021	62,511.00	5.125%	2,934.41	65,445.41	0.00

Water & Wastewater Department Debt Service

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

	2015 APPROP	2015 ACTUAL EXPENSES	2016 BUDGET REQUEST	PROPOSED INC(DEC) OVER 2015 BUDGET	BUDGET COMMITTEE RECOMMENDS
APPROPRIATION SUMMARY					
ADMINISTRATION	391,673.00	376,871.70	396,449.00	4,776.00	394,000.00
OFFICE OF PLANNING & DEVELOPMENT	138,523.00	134,418.34	173,582.00	35,059.00	143,000.00
POLICE DEPARTMENT	545,000.00	523,953.75	615,034.00	70,034.00	588,000.00
FIRE DEPARTMENT	76,278.00	75,574.26	80,249.00	3,971.00	77,000.00
PUBLIC WORKS DEPARTMENT	838,000.00	832,783.72	877,897.00	39,897.00	860,000.00
STREET LIGHTS - ELECTRICITY	48,500.00	48,227.08	48,500.00	0.00	48,500.00
SOLID WASTE DISPOSAL - VALLEY RECYCLING	360,000.00	335,751.20	345,000.00	(15,000.00)	325,000.00
LIBRARY	28,400.00	28,400.00	29,800.00	1,400.00	28,400.00
RECREATION DEPARTMENT	217,496.00	206,706.97	225,418.00	7,922.00	219,500.00
FIRE HOUSE LOAN (1997B)	24,739.00	24,738.20	23,507.00	(1,232.00)	23,507.00
ROAD IMPROVEMENT LOAN (2006B)	128,280.00	128,280.00	122,367.00	(5,913.00)	122,367.00
TOWN GARAGE LOAN (2003E)	34,350.00	34,349.34	33,276.00	(1,074.00)	33,276.00
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	0.00	0.00	55,807.00	55,807.00	35,807.00
COUNTY TAX	255,368.00	255,368.00	277,075.00	21,707.00	282,755.00
NORTHERN MAINE DEVELOPMENT COMMISSION	0.00	0.00	7,585.00	7,585.00	0.00
NORTHERN AROOSTOOK REGIONAL AIRPORT	28,026.00	28,026.00	37,635.00	9,609.00	37,635.00
PUBLIC FIRE PROTECTION (HYDRANTS)	100,000.00	100,000.00	100,000.00	0.00	100,000.00
GENERAL ASSISTANCE	5,000.00	1,120.44	5,000.00	0.00	5,000.00
ACAP	820.00	819.40	820.00	0.00	820.00
AROOSTOOK AREA AGENCY ON AGING	4,500.00	4,500.00	4,500.00	0.00	4,500.00
RED CROSS	500.00	500.00	800.00	300.00	250.00
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	335.00	335.00	0.00
LIFELIGHT FOUNDATION	0.00	0.00	1,024.00	1,024.00	0.00
TAX ABATEMENTS	8,000.00	21,549.53	8,000.00	0.00	8,000.00
TAX OVERLAY	4,743.00	0.00	0.00	(4,743.00)	0.00
MSAD # 27	2,612,984.00	2,585,236.91	2,464,356.35	(153,573.65)	2,464,356.35
BLOCKHOUSE	3,100.00	3,100.00	3,400.00	300.00	3,100.00
CHAMBER OF COMMERCE	10,000.00	10,000.00	10,000.00	0.00	10,000.00
ST JOHN VALLEY SOIL & WATER CONSERVATION	1,229.00	1,229.00	1,475.00	246.00	1,229.00
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 SERVICE CENTERS COALITION	0.00	0.00	500.00	500.00	0.00
MIZPAH	0.00	0.00	500.00	500.00	0.00
COMMUNITY VOICES	0.00	0.00	250.00	250.00	250.00
NORTHERN MAINE VETERANS CEMETERY	0.00	0.00	150.00	150.00	0.00
ACADIA OF THE LANDS & FORESTS	0.00	0.00	4,097.00	4,097.00	0.00
ROOF PROJECTS	0.00	21,246.50	0.00	0.00	0.00
TOTAL	5,936,182.00	5,853,422.19	6,031,407.35	90,279.35	5,886,925.35
TIF APPROPRIATION SUMMARY					
TIF # 1	29,674.87	585.71	31,392.00	1,717.00	28,673.32
TIF # 2	59,626.86	201,952.27	61,743.00	2,116.00	24,458.18
TIF # 3	9,513.75	14,563.39	14,169.00	4,655.00	9,098.47
TOTAL	98,815.48	217,101.37	107,304.00	8,488.00	62,229.97

	2015 BUDGETED REVENUES	2016 PROPOSED REVENUES	BUDGET COMMITTEE RECOMMENDS
REVENUE SUMMARY			
STATE REVENUE SHARING	50,000.00	50,000.00	50,000.00
ADMINISTRATION DEPARTMENT REVENUES	80,500.00	80,500.00	80,500.00
OFFICE OF PLANNING & DEVELOPMENT REVENUES	0.00	10,000.00	10,000.00
POLICE DEPARTMENT REVENUES	28,176.00	27,490.00	68,490.00
RECREATION & PARKS DEPARTMENT REVENUES	28,500.00	24,900.00	28,500.00
FUND BALANCE	1,376,407.48	1,387,704.12	1,387,704.12
TOTAL	1,563,583.48	1,580,594.12	1,625,194.12
TAX COMMITMENT			
LESS BETE	202,685.80	202,685.80	202,685.80
LESS HOMESTEAD	89,064.38	137,204.03	128,764.86
NET TAX COMMITMENT	4,179,663.82	4,218,227.40	3,992,488.14
GROSS ASSESSED VALUE	222,915,449.00	218,200,849.00	220,750,000.00
1/2 UNREIMBURSED HOMESTEAD VALUE	4,750,100.00	7,107,400.00	7,107,400.00
BETE EXEMPT VALUATION	10,809,909.00	10,809,909.00	10,809,909.00
NET ASSESSED VALUE	238,475,458.00	236,118,158.00	238,667,309.00
MIL RATE	0.01875	0.01930	0.01812
MIL RATE INCREASE/DECREASE	0.00075	0.00055	-0.00063

	2015 BUDGETED REVENUES	2016 PROPOSED REVENUES	BUDGET COMMITTEE RECOMMENDS
TIF TAX COMMITMENT			
TIF VALUATIONS			
	2015	2016	
TIF # 1	1,582,660.00	1,582,660.00	1,582,660.00
TIF # 2	3,180,100.00	3,180,100.00	1,350,000.00
TIF # 3	507,400.00	507,400.00	507,400.00
TOTAL	5,270,160.00	5,270,160.00	3,440,060.00
TIF REVENUE SUMMARY			
TIF # 1	29,674.87	30,552.29	28,673.22
TIF # 2	59,626.86	61,389.89	24,458.09
TIF # 3	9,513.75	9,795.05	9,192.62
TOTAL	98,815.48	101,737.23	62,323.95

FUND BALANCE - YEAR END 2015

104-07	STREET LIGHTS	272.92
105-07	VRF - WASTE MANAGEMENT	24,248.80
108-01	FIRE HOUSE LOAN	0.80
108-04	TOWN GARAGE LOAN	0.66
108-11	INTERNATIONAL PLOW TRUCK LOAN	0.61
108-12	STREET SWEEPER LOAN	0.54
110-20	GENERAL ASSISTANCE	3,879.56
110-22-504-00	ACAP	0.60
110-50-509-01	OTHER - ABATEMENTS	-13,549.53
110-50-509-30	OTHER - OVERLAY	4,743.00
115-03-680-22	MMA - SAFETY GRANTS	-0.40
115-03-608-23	MEMA - POLICE DEPARTMENT	25.00
115-03-680-22	MMA - SAFETY GRANTS	-0.40
115-03-608-23	MEMA - POLICE DEPARTMENT	25.00
101-01- 40020	MOTOR VEHICLE EXCISE	1,137,061.09
40021	BOAT EXCISE	7,127.80
40030	PENALTIES & INTEREST	30,918.74
40031	OTHER TOWN EXCISE	331.70
101-10- 40110	BUILDING PERMITS	160.00
40130	ANIMAL LICENSES	1.00
40160	MOTOR VEHICLE FEES	439.00
40161	BOAT FEES	530.00
40162	ATV FEES	575.00
40170	OTHER LICENSES & PERMITS	50.00
40173	OVERWIDTH PERMITS	150.00
101-20- 40222	PARK FEE SHARING	2,169.49
40226	STATE REVENUE SHARING	174,573.82
101-20- 40228	GA REIMBURSEMENT	533.22
40231	VET EXEMPTION	2,656.00
40231	TREE GROWTH	4,763.00
101-30- 40301	ZONING FEES	270.00
40302	PRINTING & DUPLICATING SERVICES	296.30
40359	REC OTHER	27.60
43019	ROAD OPENING PERMITS	1,196.00
101-40- 40410	INTEREST INCOME	2,749.40
40450	MISC POLICE	605.62
40453	MISC PUBLIC WORKS	682.54
40454	NS FEES	120.00
115-03- 45023	MEMA - POLICE DEPT	25.00
10-11510-01	NS CHECK	29.97
10-24610-01	GROUP INSURANCES	14.67
SUB TOTAL		1,387,704.12
110-51-509-10	MSAD # 27	32,693.09
TOTAL		1,420,397.21

Uncollected Real Estate & Personal Prop. Taxes

	2014	2015	Total
Albert, John R		753.20	753.20
Albert, Michael C		3,975.00	3,975.00
Appleby, Donald David		1,246.88	1,246.88
Arline, Catherine L		281.25	281.25
B J B Corp.	339.20	251.25	590.45
Babin, Emauel		281.25	281.25
Babin, Richard		346.88	346.88
Baker, Tracey L		300.00	300.00
Bard, Roland	1,128.16	1,068.75	2,196.91
Bard, Theresa		560.63	560.63
Beaulieu, Mark		1,530.00	1,530.00
Beaulieu, Michael		1,376.25	1,376.25
Belanger, Gerry A	1,144.04	1,078.13	2,222.17
Belanger, Lucien	530.84	472.50	1,003.34
Bennet, Erica Et ALS		1,177.50	1,177.50
Benoit, Kathy J	878.33	819.38	1,697.71
Bernier Enterprises LLC		697.50	697.50
Bernier, Greg		3,176.26	3,176.26
Bernier, Jeffrey		4,633.13	4,633.13
Berube, Kevin		84.38	84.38
Bevard, Amanda J		412.50	412.50
Blanchette, Nola		631.73	631.73
Bouchard, Chad L		819.38	819.38
Bouchard, Daniel		4,248.75	4,248.75
Boucher, Galen		727.50	727.50
Boucher, Gertrude		282.96	282.96
Boucher, Scott R	574.04	2,525.63	3,099.67
Boucher, Steven Todd		1,216.88	1,216.88
Boulay, Alan		1,441.88	1,441.88
Bouley, Aurele D JR	3,786.86	3,699.38	7,486.24
Bouley, Rodney		147.85	147.85
Bourgoin, David		978.75	978.75
Bruey, Shelly	730.80	665.63	1,396.43
Campbell, James L		843.75	843.75
Carapelluci, Darlene		193.13	193.13
Carlson, David J		198.75	198.75
Caron's Auto Body Shop	15.00		15.00
Caron, Chad	954.32	888.75	1,843.07
Caron, Craig		1,910.63	1,910.63
Caron, Stanley E	360.39	2,966.26	3,326.65
Caron, Troy S		2,197.50	2,197.50
Charette, Dale N		13.13	13.13
Charette, Keith		305.63	305.63
Charette, Marielle	890.46	825.00	1,715.46
Charette, Roland		2,206.88	2,206.88
Charette, Sonny D		1,179.38	1,179.38
Chasse, Shannon	856.13	1,290.00	2,146.13
Clavette, Alphie J II		5,383.13	5,383.13
Coates, Gordon	258.47	200.63	459.10
Connors-Carlson, Shirlee		553.13	553.13
Corriveau, Nicholas R		550.76	550.76
Corriveau, Yves		729.38	729.38
Cote, Chelsea		7.50	7.50
Coulombe, Glen R	627.49	562.50	1,189.99
Crocker, Leesa D		449.84	449.84
Cruser, Cynthia		660.00	660.00
Cyr, Jacques		1,245.92	1,245.92
Cyr, Nancy		2,158.13	2,158.13
Cyr, Philippe J		886.88	886.88
Daigle, Andrew	2,535.05	2,656.88	5,191.93
Daigle, Darrell P	879.19	813.75	1,692.94
Daigle, Delbert		3,071.25	3,071.25

	2014	2015	Total
Daigle, Howard		742.50	742.50
Daigle, Ida (LE)		371.44	371.44
Daigle, John M	2,578.36	2,810.63	5,388.99
Daigle, Robert		658.13	658.13
Daigle, Shelly Jean		2,160.00	2,160.00
Davenport, Alphonse M		2,145.68	2,145.68
Davis, Joseph W. III		1,126.88	1,126.88
Deschaine, Joyime J		3,108.76	3,108.76
Deschaine, Kenneth, Estate of		1,128.53	1,128.53
Deschaine, Wayne		1,006.88	1,006.88
Desjardins Project Place, INC		305.63	305.63
Desjardins, Abraham		789.38	789.38
Desjardins, Dawn		446.25	446.25
Desjardins, Kelby J	1,606.11	1,539.38	3,145.49
Desjardins, Timothy B		5,253.77	5,253.77
Despres, Joseph R JR	1,197.66	1,138.13	2,335.79
Desrosiers, James A		1,144.71	1,144.71
Dionne, Keith		1,576.88	1,576.88
Dionne, Leo Paul JR		725.00	725.00
Dube, Gorman		1,425.00	1,425.00
Dubois, Donald		1,837.51	1,837.51
Dubois, Enda		567.73	567.73
Dubois, John P		1,455.00	1,455.00
Dubois, Lester J		477.63	477.63
Dubois, Nicole E		144.38	144.38
Dumond, Darlene	1,397.62	1,331.25	2,728.87
Dumond, John S		590.37	590.37
Dumond, Michael		772.50	772.50
Fernald, David A		1,933.13	1,933.13
Fitzherbert, Jason		48.75	48.75
Fitzherbert, Lawrence		208.42	208.42
Gagnon, Evina Estate of		699.38	699.38
Gagnon, Lena		667.59	667.59
Gagnon, Marc S		1,297.50	1,297.50
Gagnon, Mark	1,433.31	1,366.88	2,800.19
Gagnon, Steve		54.38	54.38
Gaudreau, Michael		828.75	828.75
G B & D Farms		9,491.25	9,491.25
Ginzburg, Sergey		742.50	742.50
Glenda's Beauty Salon		15.00	15.00
Gorman, Karen		3,226.88	3,226.88
Guimond, Conrad Estate of	741.21	682.50	1,423.71
Hafford, Heather	727.04	661.88	1,388.92
Hafford, Roland		1,983.75	1,983.75
Hafford, Stanley Wade	805.93	931.88	1,737.81
Hartt, Tracey	4,141.85	4,891.50	9,033.35
Hawg Trucking		161.25	161.25
Hebert, Michael J		1,141.88	1,141.88
Hodgkin, Melissa H	1,351.63	1,215.00	2,566.63
Hodgson, Scott	657.54	592.50	1,250.04
Jalbert, Jacqueline		317.67	317.67
Jandreau, Carroll	2,619.12	2,970.01	5,589.13
Jandreu, David R		556.88	556.88
Jandreau, Melissa V		391.88	391.88
Jandreau, Shon		3,982.50	3,982.50
Jandreau, Stanley D		15.00	15.00
Jandreau, Valmond		1,443.75	1,443.75
Jandreau, Wendy		588.75	588.75
Jandreau-Ouellette, Judy		1,783.13	1,783.13
Jarrett, Hannah Lynn		288.75	288.75
Jarrett, Joseph		22.44	22.44
Jean, Jesse		1,715.63	1,715.63
Jo, Sunila		4,071.29	4,071.29
John R Daigle amily Trust		1,380.00	1,380.00
Jones, Travis & Jandreau, Tina	1,478.39	1,411.88	2,890.27
Keith's Tire Repair		9.38	9.38

	2014	2015	Total
Kirouac, Bernard		1,629.38	1,629.38
Krui, Jonathan		1,724.76	1,724.76
Labrie, John	2,346.19	2,278.13	4,624.32
Lakeview Motors	113.40	110.63	224.03
Lawn, Becky		1,580.63	1,580.63
Lebel, Donald J	2,688.05	2,619.38	5,307.43
Lemieux, Sylvain		727.50	727.50
Levasseur, Judie	1,807.10	1,740.00	3,547.10
Levesque, Bertrand R		203.69	203.69
Levesque, Brenton	421.89	176.25	598.14
Long, Larry		1,170.89	1,170.89
Long, Stephen Allen		1,464.38	1,464.38
Lopez, Leslie		652.50	652.50
M & S Albert Realty INC		1,923.75	1,923.75
Malick, Carol B		1,346.25	1,346.25
Marin, Elizabeth R		1,796.25	1,796.25
Marquis, Joel P		661.88	661.88
Marquis, Paul E		1,076.25	1,076.25
Marra, William A		328.13	328.13
Martin, Gregory		2,013.75	2,013.75
Martin, Taylor		1,029.38	1,029.38
Marvin & Lorraine Deschaine Living Trust	2,746.28	3,525.00	6,271.28
McBreairty, Devin G		1,113.75	1,113.75
Medina, John W JR		2,020.63	2,020.63
Merriam, Karen		862.50	862.50
Messer, William J		196.88	196.88
Michaud, Constance		1,627.50	1,627.50
Michaud, Paul		716.25	716.25
Michaud, Robert J		155.94	155.94
Moore, Ronald		616.88	616.88
Moosehack II		213.75	213.75
Morin, Dale J	3,009.48	2,812.50	5,821.98
Morin, David		3,624.38	3,624.38
Morin, Jacob D		1,953.75	1,953.75
Morin, Lucy	561.75	496.88	1,058.63
Morin, Marc	2,902.18	2,833.13	5,735.31
Morneault, Brian E		1,177.50	1,177.50
Morneault, Bruce		2,551.88	2,551.88
Morneault, Yvonne (LE)		1,091.25	1,091.25
Nadeau, Jonathan M		1,854.38	1,854.38
Nadeau, Larry Jr	1,021.94	956.25	1,978.19
Nadeau, Louise		28.13	28.13
Nadeau, Matthew		346.88	346.88
Nadeau, Philip J		1,590.00	1,590.00
Nadeau, Steven	2,205.31	2,137.50	4,342.81
Nadeau, Tony		397.50	397.50
Nichols, Joshua S		2,214.38	2,214.38
Northern Maine Medical Center		3,370.98	3,370.98
Northern Timber Trucking INC		3,253.13	3,253.13
Oakes, Amy Dawn		1,327.50	1,327.50
Ouellette,, David		436.88	436.88
Ouellette, Kevin		2,591.25	2,591.25
Ouellette, Mamie Estate of		759.38	759.38
Overton, Mark W		2,625.00	2,625.00
Paradis, Bernard		30.00	30.00
Pelletier, Chad R	1,331.87	1,265.63	2,597.50
Pelletier, Chad R		1,331.25	1,331.25
Pelletier, Donald		1,093.13	1,093.13
Pelletier, George, Bruce, Denis		305.63	305.63
Pelletier, Glenn		1,068.75	1,068.75
Pelletier, Marie	518.24	459.38	977.62
Pelletier, Robert		421.88	421.88
Pelletier, Scott G		1,501.88	1,501.88
Pelletier, Steven		1,492.57	1,492.57
Perreault, Ricky D		1,633.13	1,633.13
Pineo, Alecia S		196.05	196.05

	2014	2015	Total
Pinette, Marcus		1,179.38	1,179.38
Pinkham, Edward Randall JR ET ALS		172.14	172.14
Pitre, Ricky G		1,370.07	1,370.07
Plourde, Donna	1,865.33	1,798.13	3,663.46
Plourde, Gilton & Micheline		277.50	277.50
Plourde, Jeannot		916.93	916.93
Plourde, Jeffrey		1,595.52	1,595.52
Plourde, Joseph		526.25	526.25
Plourde, Joseph P	832.23	766.88	1,599.11
Plourde, Leonard		350.63	350.63
Plourde, Normand		3,470.63	3,470.63
Plourde, Pamela		167.07	167.07
Plourde, Pascal	934.68	2,930.41	3,865.09
Plourde, Ronnie		427.50	427.50
Plourde, Terry ET ALS		1,314.38	1,314.38
Plourde, Yvaina Joyce		1,571.25	1,571.25
Potvin, Joey		690.00	690.00
Proforma Printing & Design		16.88	16.88
Raymond, Bertrand JR		2,932.50	2,932.50
Raymond, Roland		2,145.01	2,145.01
Robert McBreairty & Sons		271.88	271.88
Rosewood Estate Condominium Assoc		871.88	871.88
Rossignol Insurance (LE)	50.40	52.50	102.90
Rotella, James M		690.00	690.00
Roy, Ivan	1,544.13	1,479.38	3,023.51
Roy, Joshua T		4,207.50	4,207.50
Roy, Kim		1,200.00	1,200.00
Roy, Milton G		2,739.38	2,739.38
Roy, Reggie		3,926.25	3,926.25
Roy, Susan Juliette		834.23	834.23
Saucier, Curtis		7,612.51	7,612.51
Saucier, Keith		2,160.00	2,160.00
Saucier, Kenneth & Susan		4,381.88	4,381.88
Saucier, Randy K		3,915.00	3,915.00
Saucier, Scott J	267.98	1,333.13	1,601.11
Saucier, Toby L	3,328.57	3,258.75	6,587.32
Saucier's Sanitation LLC		448.13	448.13
Sentry Financial Corp		30.00	30.00
Shorey, William		249.38	249.38
Silver, David		105.00	105.00
SJV Wireless INC		401.25	401.25
Smith, Andrew	538.35	5,180.63	5,718.98
Smith, Joseph M	4,684.75	4,612.50	9,297.25
Smith, Sarah J		3,001.88	3,001.88
Soucy, Dale	3,049.48	2,981.25	6,030.73
Soucy, Ida (LE)		169.00	169.00
Soucy, Jake R		1,087.50	1,087.50
Soucy, Jared V		2,730.00	2,730.00
Soucy, Joseph D		2,343.75	2,343.75
Soucy, Priscilla		133.13	133.13
Soucy, Yvon		868.13	868.13
Soucy's Economat INC		5,289.39	5,289.39
Stamp, Pat	48.60	50.63	99.23
Stanlick, Lori		463.26	463.26
Susee, Dawn D.		1,361.25	1,361.25
Swamp Buck		1,651.88	1,651.88
Sylvain, Diana		1,078.13	1,078.13
T & D Real Estate Holdings LLC	11,185.76	11,216.26	22,402.02
Tardif Saw Mill		406.88	406.88
Tardif, Daniel		1,665.46	1,665.46
Theriault, Andrew		5,610.00	5,610.00
Theriault, Brian J	1,736.58	1,663.13	3,399.71
Theriault, Don	1,521.59	1,455.00	2,976.59
Theriault, Glen	5,031.50	4,901.25	9,932.75
Theriault, Herman		4,335.02	4,335.02
Theriault, Ivan		975.00	975.00

	2014	2015	Total
Therault, Tony J	969.35	903.75	1,873.10
Thibodeau, James		1,085.85	1,085.85
Thibodeau, Jimmy J		3,517.50	3,517.50
Thibodeau, Lance S		1,668.45	1,668.45
Tripair Development INC		2,323.42	2,323.42
Uphouse, Christopher		10.24	10.24
Valcourt, Judy	879.19	813.75	1,692.94
Violette, Mark C		2,040.00	2,040.00
Voisine, Betty		755.63	755.63
Voisine, Gary		2,906.25	2,906.25
Voisine, Michael		2,531.25	2,531.25
Voisine's Grocery		69.38	69.38
Voisine's Service Station		281.25	281.25
WT Holdings LLC	807.81		807.81
Balances less than \$5.00		16.10	16.10
Credit on account for 2016		(4,811.94)	(4,811.94)
	98,174.50	400,089.64	498,264.14



	2015 APPROP	2015 ACTUAL EXPENSES	2016 BUDGET REQUEST	PROPOSED INC(DEC) OVER 2015 BUDGET	BUDGET COMMITTEE RECOMMENDS
119 - 91 WASTEWATER DEPARTMENT					
501 - SALARY/WAGES					
02 - SALARY/WAGES	103,000.00	93,628.46	105,000.00	2,000.00	105,000.00
502 - EMPL BENEFIT					
01 - UNEMPL COMP	100.00	51.48	50.00	-50.00	50.00
02 - WORKERS COMP	2,800.00	2,615.56	4,400.00	1,600.00	4,400.00
11 - DEFERRED CMP	2,300.00	2,210.00	3,600.00	1,300.00	3,600.00
20 - HEALTH INS	23,000.00	16,639.84	18,000.00	-5,000.00	18,000.00
30 - FICA	6,200.00	5,713.94	6,200.00	0.00	6,200.00
31 - MEDICARE	1,600.00	1,336.50	1,600.00	0.00	1,600.00
503 - SUPPLIES					
01 - OFFICE	1,500.00	414.07	1,500.00	0.00	1,500.00
02 - GENERAL	200.00	0.00	200.00	0.00	200.00
06 - POSTAGE	2,000.00	1,420.85	2,000.00	0.00	2,000.00
11 - CHEMICALS	5,200.00	4,041.09	5,200.00	0.00	5,200.00
34 - CONSTRUCTION	4,000.00	3,150.81	4,000.00	0.00	4,000.00
40 - HEATING FUEL	15,500.00	7,413.21	12,000.00	-3,500.00	12,000.00
41 - OILS/LUBE	500.00	0.00	500.00	0.00	500.00
51 - CLOTHING	500.00	410.96	500.00	0.00	500.00
62 - COMPUTER S/W	2,600.00	2,933.93	3,500.00	900.00	3,500.00
71 - GAS/OIL	7,300.00	3,791.62	6,000.00	-1,300.00	6,000.00
80 - UNIF/SAFETY	4,000.00	5,039.85	5,000.00	1,000.00	5,000.00
90 - OTHER MISC	500.00	396.61	500.00	0.00	500.00
504 - PROF & TECH					
01 - EMPL TRAIING	1,000.00	535.00	1,000.00	0.00	1,000.00
30 - FEE/LIC/PERM	2,000.00	2,202.41	2,000.00	0.00	2,000.00
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	1,400.00	1,500.00	1,500.00	100.00	1,500.00
60 - MONITORING	950.00	605.00	950.00	0.00	950.00
505 - PROPERTY SVC					
01 - VEH REPAIRS	4,000.00	2,563.69	3,000.00	-1,000.00	3,000.00
10 - ELECTRICITY	75,000.00	62,735.82	70,000.00	-5,000.00	70,000.00
11 - WATER FEES	1,700.00	1,576.80	1,700.00	0.00	1,700.00
12 - PHONE/INTERN	1,900.00	1,704.90	1,900.00	0.00	1,900.00
20 - BLDG REP/MNT	3,000.00	697.79	3,000.00	0.00	3,000.00
40 - GEN REPAIRS	2,500.00	301.01	2,500.00	0.00	2,500.00
42 - P/STA MAINT	7,000.00	7,238.41	7,000.00	0.00	7,000.00
51 - S/WASTE CURB	500.00	480.00	500.00	0.00	500.00
506 - OTHER PURCH					
01 - LIAB INS	14,000.00	14,113.07	16,000.00	2,000.00	16,000.00
10 - TRAVEL	2,000.00	985.40	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	4,000.00	5,268.51	4,000.00	0.00	4,000.00
508 - DEBT SVC					
01 - REDEM/PRINC	139,500.00	139,221.75	142,300.00	2,800.00	142,300.00
05 - INTEREST EXP	28,000.00	27,726.13	25,000.00	-3,000.00	25,000.00
509 - MISC ITEMS					
01 - TAX ABATEMNT	250.00	2,890.12	250.00	0.00	250.00
TOTAL	508,350.00	460,054.59	501,200.00	-7,150.00	501,200.00

	2015 APPROP	2015 ACTUAL REVENUES	2016 BUDGET REQUEST	PROPOSED INC(DEC) OVER 2015 BUDGET	BUDGET COMMITTEE RECOMMENDS
119 - 91 WASTEWATER DEPARTMENT REVENUES					
40030 - LIEN COSTS	250.00	230.21	250.00	0.00	250.00
40320 - SEWERAGE CHARGES	526,000.00	529,995.20	527,000.00	1,000.00	527,000.00
40410 - INVESTMENT EARNINGS	400.00	1,136.66	500.00	100.00	500.00
40450 - OTHER MISC REVENUES	1,700.00	5,349.20	1,700.00	0.00	1,700.00
41900 - INTERET & DIVIDEND INCOME	1,000.00	1,715.30	1,000.00	0.00	1,000.00
Final Totals	529,350.00	538,426.57	530,450.00	1,100.00	530,450.00

WASTEWATER FUND BALANCE

BEGINNING BALANCE	180,111.80
WASTEWATER RECEIVABLE	-42,035.01
OPERATING INCOME/LOSS	78,371.98
TOTAL	216,448.77



**OUTSTANDING WASTEWATER BILLS & LIENS
AS OF DECEMBER 31, 2015**

	2014 Liens	2015 Current Billing	TOTALS
Babin, Justin		139.80	139.80
Baker, Tracey L		144.90	144.90
Bard, John Travis		116.55	116.55
Bard, Maurice		59.10	59.10
Bard, Roland		72.59	72.59
Bard, Roland Jr	356.07	306.00	662.07
Baron, Denise		48.30	48.30
Beaulieu, Lynne D		59.38	59.38
Beaulieu, Mark		96.60	96.60
Belanger, Normand		143.10	143.10
Benoit, Kathy J		12.08	12.08
Berry, Justin D		48.30	48.30
Blier, Dale E		286.94	286.94
Bouchard, Chad L		355.50	355.50
Boucher, Galen		286.20	286.20
Boucher, Scott Reynold	299.32	289.80	589.12
Boucher, Tracie A		96.60	96.60
Boulay, Alan		166.80	166.80
Bouley, Aurele D JR		236.70	236.70
Bouley, Leo		48.30	48.30
Bourgoin, David		290.64	290.64
Bourgoin, Gary J Sr		71.55	71.55
Boutin, Berthier		48.30	48.30
Brickman, Scott		53.70	53.70
Broome, James		80.70	80.70
Bruey, Shelly	448.44	349.20	797.64
Caron, Steven		63.10	63.10
Caron, Tracy M		36.24	36.24
Carpenter, Matthew D		49.23	49.23
Celik, Bridget		107.33	107.33
Charette, Daniel		48.30	48.30
Charette, Marielle		188.68	188.68
Charette, Rachel		71.55	71.55
Charette, Roland		295.20	295.20
Charette, Sonny D		429.30	429.30
Chasse, Shannon		103.50	103.50
Clavette, Alphonse Joseph II		48.50	48.50
Comfort, Karen M Estate of		143.10	143.10
Commercial Union Ins. Co		71.78	71.78
Connors-Carlson, Shirlee		241.12	241.12
Cyr, Jacques	202.96	429.30	632.26
Cyr, Peter		46.25	46.25
Daigle & Houghton		258.90	258.90
Daigle, Brian & Lois		193.30	193.30
Daigle, Clarence		71.55	71.55
Daigle, Darrell P	207.21	289.80	497.01
Daigle, Delbert		754.54	754.54
Daigle, Elmer		146.26	146.26
Daigle, Reneault & Roland		71.55	71.55
Davis, Joseph W, III		59.10	59.10
Deschaine, Kenneth Estate of		214.65	214.65
Deschaine, Wayne		214.65	214.65

	2014	2015	TOTALS
	Liens	Current Billing	
Deschene, Marc J		48.30	48.30
Desjardins, Dawn		316.80	316.80
Desjardins, Timothy B		289.80	289.80
Despres, Joseph R JR		214.00	214.00
Devaney, Gail		643.98	643.98
Dionne, Leo Paul JR		285.03	285.03
Dolan, Debra		50.01	50.01
Dubois Contracting		48.47	48.47
Dubois, Lester J		53.70	53.70
Dumond, Darlene	415.23	-	415.23
Dumond, Michael SJ		96.60	96.60
Dumond, Ronnie		71.58	71.58
Dumont, Dolores		49.11	49.11
Durkin, Debra		71.55	71.55
Fehrenbach, Georgette		48.30	48.30
Fournier, Frank		338.74	338.74
Gagnon, Mark	243.27	300.60	543.87
Gaudreau, Michael		48.35	48.35
GB & D Farms		2,850.60	2,850.60
Gebhardt, Paul M		123.60	123.60
Ginzburg, Sergey	397.04	429.30	826.34
Guimond, Conrad, (Estate of)		136.12	136.12
Hafford, Roland		71.85	71.85
Hafford, Stanley Wade	140.22	429.30	569.52
Hartt, Tracey	122.95	510.90	633.85
Hebert, Daniel		143.18	143.18
Hodgkin, Melissa H		128.53	128.53
Hodgson, Donald		71.80	71.80
Hodgson, Scott	228.80	289.80	518.60
Huston, Heather F		64.55	64.55
Jandreau, Carroll		328.11	328.11
Jandreau, Shon		917.29	917.29
Jandreau, Stanley D		227.17	227.17
Jandreau, Toby D		428.89	428.89
Jandreau, Valmond		72.04	72.04
Jandreau, Wendy		193.20	193.20
Jones, Robert (LE)		177.30	177.30
Kelly, James		71.56	71.56
Kelly, Paul R		48.30	48.30
King, Kathleen		48.30	48.30
Labrie, John		283.91	283.91
Lake, Harold A		64.50	64.50
Lausier, Chris		53.82	53.82
Lawn, Becky		183.30	183.30
Levasseur, Steve		1,287.73	1,287.73
Levesque, Donald		93.31	93.31
Lewis, Joseph A		246.64	246.64
M & S Albert Realty INC		50.22	50.22
Maine Northern Railway		47.77	47.77
Maine Woodlands Realty Company		71.71	71.71
Malick, Carol B		190.26	190.26
Marin, Elizabeth R		547.50	547.50
Marvin & Lorraine Deschaine Living Trust		579.60	579.60
McBreairty, Devin G		193.20	193.20
McBreairty, McClaren		96.60	96.60
McBrien, James J		143.75	143.75

	2014	2015	TOTALS
	Liens	Current Billing	
Metz, Doris M		80.94	80.94
Michaud, Donald		161.70	161.70
Michaud, Robert J		28.61	28.61
Michaud, Shawn	246.11	429.30	675.41
Moore, Ronald I & Donna		48.30	48.30
Morgan, Seth A		360.00	360.00
Morin, Jacob D		858.60	858.60
Morin, Theresa K		54.14	54.14
Morneault, Brian E		357.75	357.75
Morneault, Bruce		268.80	268.80
Nadeau, Marco		86.10	86.10
Nadeau, Steve A		59.27	59.27
Nichols, Joshua S		143.10	143.10
Northern Timber Trucking Inc		179.37	179.37
Ouellette, Danielle M		71.55	71.55
Overton Holdings LLC		209.33	209.33
Paradis, Bernard		1,051.66	1,051.66
Paradis, David A		75.81	75.81
Paradis, Joseph L		71.55	71.55
Pelletier, Chad R		162.05	162.05
Pelletier, Donald		357.75	357.75
Pelletier, Glenn		328.20	328.20
Pelletier, James J		624.51	624.51
Pelletier, Mary		96.60	96.60
Pelletier, Matthew J		143.10	143.10
Pelletier, Robert		48.30	48.30
Pelletier, Ryan R		143.10	143.10
Pelletier, Scott G		86.10	86.10
Perreault, Dean		79.17	79.17
Perreault, Ricky D		86.10	86.10
Phinney, Ray		219.46	219.46
Pinette, Keith M		71.55	71.55
Pinette, Marcus		102.00	102.00
Plourde, Donna	339.19	289.80	628.99
Plourde, Leonard		69.90	69.90
Plourde, Melanie A		327.60	327.60
Plourde, Robert J		326.55	326.55
Plourde, Scott	267.11	-	267.11
Plourde, Stacey L		53.70	53.70
Plourde, Yvaina Joyce		233.03	233.03
Potvin, Joey		96.60	96.60
Prescott, Peter		97.03	97.03
Price, Sheila		97.44	97.44
Rose Marie Bard-Kline Revocable Living Trust		71.55	71.55
Rotella, James M Estate of		196.76	196.76
Roy, Gilford Reno		48.85	48.85
Roy, Kim		334.48	334.48
Roy, Michael J		48.30	48.30
Sablan-Zebedy, Ellia		48.30	48.30
Saucier, Curtis M		309.49	309.49
Saucier, Maurice R	57.07	429.30	486.37
Saucier, Michelle		250.50	250.50
Smart, James		48.30	48.30
Smith, Joseph M	306.18	365.40	671.58
Soucy's Economat INC		167.89	167.89
Susee, Alan M		150.30	150.30

	2014 Liens	2015 Current Billing	TOTALS
Susee, Dawn D		48.42	48.42
Sylvain, Diana		214.65	214.65
T & D Real Estate Holdings, LLC		1,252.50	1,252.50
Theriault, Alisha A		54.36	54.36
Theriault, Andrew		310.13	310.13
Theriault, Brian		816.54	816.54
Theriault, Herman		145.20	145.20
Theriault, Lee R		48.35	48.35
Thibeault, Ronaldo		96.86	96.86
Thibodeau, Jimmy		241.80	241.80
Thibodeau, Sheldon		53.70	53.70
Tripair Development INC		172.50	172.50
University of Maine Systems		48.68	48.68
Violette, Mark C		166.80	166.80
Voisine, Betty		357.75	357.75
Voisine, Brian		429.30	429.30
Voisine, Dana		41.14	41.14
Voisine, Gary		198.60	198.60
Voisine, Leon Jr		48.46	48.46
Ward, Anne		48.43	48.43
Miscellaneous accounts with balances under \$5.00		13.23	13.23
Miscellaneous accounts with credits:		(1,679.34)	(1,679.34)
TOTALS	4,277.17	37,757.84	42,035.01



	2015 APPROP	2015 ACTUAL EXPENSES	2016 BUDGET REQUEST	PROPOSED INC(DEC) OVER 2015 BUDGET	BUDGET COMMITTEE RECOMMENDS
109 -92 WATER DEPARTMENT					
426 - TAXES OTHER					
00 - TAXES OTHER	2,400.00	2,872.79	2,400.00	0.00	2,400.00
427 - INTEREST EXP					
00 - INTEREST EXP	25,000.00	24,831.55	22,400.00	-2,600.00	22,400.00
428 - PRINICIPAL P					
00 - PRINICIPAL P	52,000.00	51,782.59	54,300.00	2,300.00	54,300.00
502 - EMPL BENEFIT					
30 - FICA	5,600.00	5,854.83	5,800.00	200.00	5,800.00
31 - MEDICARE	1,400.00	1,369.26	1,400.00	0.00	1,400.00
601 - SALARY/WAGES					
10 - S/S OFFICE	90,000.00	96,575.71	93,000.00	3,000.00	93,000.00
604 - PENSION/BENE					
80 - ADMIN/GEN	26,000.00	24,809.48	26,000.00	0.00	26,000.00
615 - PURCH.POWER					
10 - SS EXP OPER	25,000.00	24,186.05	25,000.00	0.00	25,000.00
618 - CHEMICALS					
30 - W/T OPS	5,000.00	3,351.58	5,000.00	0.00	5,000.00
620 - MAT/SUPPLIES					
10 - S/S PUMP OPS	14,000.00	7,558.58	10,000.00	-4,000.00	10,000.00
20 - S/S PUMP MNT	2,200.00	1,559.95	2,200.00	0.00	2,200.00
30 - W/T OPS	250.00	156.76	250.00	0.00	250.00
40 - W/T MAINT.	1,000.00	988.12	4,000.00	3,000.00	4,000.00
50 - T/D OPS	1,700.00	1,953.19	1,700.00	0.00	1,700.00
60 - T/D MAINT.	6,500.00	6,708.29	6,500.00	0.00	6,500.00
70 - CUST. ACCTS.	2,800.00	2,490.10	2,800.00	0.00	2,800.00
80 - ADMIN & GEN.	4,600.00	5,273.99	4,600.00	0.00	4,600.00
633 - C.S. LEGAL					
80 - ADMIN/GEN	1,800.00	1,725.00	1,800.00	0.00	1,800.00
635 - C.S. OTHER					
30 - W/T EXP/OPER	1,800.00	1,741.60	1,800.00	0.00	1,800.00
40 - W/T EXP/MAIN	3,400.00	5,370.36	4,400.00	1,000.00	4,400.00
66 - REPAIR HYDRA	1,500.00	9.64	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	41,949.05	15,000.00	0.00	15,000.00
650 - TRANSPORT EX					
10 - S/S EXP/OPER	2,800.00	2,263.40	2,800.00	0.00	2,800.00
70 - CUST ACCTS	1,000.00	439.57	1,000.00	0.00	1,000.00
80 - ADMIN/GEN	7,000.00	3,752.85	6,000.00	-1,000.00	6,000.00
656 - VEHICLE INS.					
80 - ADMIN/GEN	6,700.00	7,087.08	7,500.00	800.00	7,500.00
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	720.60	1,500.00	0.00	1,500.00
670 - BAD DEBT					
70 - CUST ACCTS	100.00	0.00	100.00	0.00	100.00
675 - MISC. EXP.					
10 - S/S EXP/OPER	1,800.00	980.00	1,800.00	0.00	1,800.00
20 - S/S EXP/MAIN	1,000.00	520.00	1,000.00	0.00	1,000.00
30 - W/T EXP/OPER	100.00	50.00	100.00	0.00	100.00
71 - CUST BILLING	250.00	20.34	250.00	0.00	250.00
80 - ADMIN/GEN	1,500.00	1,463.00	1,500.00	0.00	1,500.00
TOTAL	335,400.00	352,915.31	338,100.00	2,700.00	338,100.00

	2015 APPROP	2015 ACTUAL REVENUES	2016 BUDGET REQUEST	PROPOSED INC(DEC) OVER 2015 BUDGET	BUDGET COMMITTEE RECOMMENDS
109 - 91 WATER DEPARTMENT REVENUES					
40410 - INVESTMENT EARNINGS	1,000.00	3,105.97	1,000.00	0.00	1,000.00
41900 - INTEREST & DIVIDENT INCOME	500.00	522.80	500.00	0.00	500.00
46000 - UNMETERED WATER REVENUE	200.00	218.70	200.00	0.00	200.00
46101 - METERED RESIDENTIAL SALES	126,000.00	127,057.31	126,000.00	0.00	126,000.00
46102 - METERED COMMERCIAL SALES	42,500.00	42,976.58	42,500.00	0.00	42,500.00
46104 - METERED PUBLIC AUTHORITIES	34,100.00	33,563.01	34,000.00	-100.00	34,000.00
46201 - PUBLIC FIRE PROTECTION	100,000.00	100,000.00	100,000.00	0.00	100,000.00
46202 - PRIVATE FIRE PROTECTION	10,300.00	9,788.04	9,800.00	-500.00	9,800.00
47400 - OTHER WATER REVENUES	500.00	2,368.63	500.00	0.00	500.00
Final Totals	315,100.00	319,601.04	314,500.00	-600.00	314,500.00

WATER FUND BALANCE

BEGINNING BALANCE	475,328.56
WATER RECEIVABLE	-10,351.52
YANMAR TRACTOR	-6,997.50
WATER LINE - HALL STREET	-14,100.00
OPERATING INCOME/LOSS	-33,314.27
UPDATE UNFUNDED BENEFIT LIABILITIES ALLCATION	1,800.00
TOTAL	412,365.27



OUTSTANDING WATER BILLS AS OF DECEMBER 31, 2015

	2015	TOTALS
Babin, Justin	83.22	83.22
Baker, Tracey L	93.19	93.19
Bannen, Jennifer	30.48	30.48
Bard, John Travis	60.62	60.62
Bard, Maurice	37.09	37.09
Bard, Roland Jr	133.08	133.08
Baron, Denise	30.31	30.31
Beaulieu, Lynne D	37.09	37.09
Beaulieu, Mark	60.62	60.62
Benoit, Kathy J	7.58	7.58
Berry, Justin D	30.31	30.31
Bouchard, Chad L	185.85	185.85
Boucher, Scott Reynold	112.05	112.05
Boucher, Tracie A	60.16	60.16
Boulay, Alan	94.52	94.52
Bouley, Aurele D JR	100.58	100.58
Bouley, Leo	30.31	30.31
Bourgoin, David	88.84	88.84
Brickman, Scott	34.83	34.83
Broome, James	46.13	46.13
Bruey, Shelly	122.28	122.28
Caron, Tracy M	22.74	22.74
Carpenter, Matthew D	30.31	30.31
Charette, Roland	186.38	186.38
Chasse, Shannon	30.31	30.31
Clavette, Alphonse Joseph II	30.31	30.31
Connors-Carlson, Shirlee	121.24	121.24
Daigle & Houghton	120.85	120.85
Daigle, Brian & Gleason, Lois	121.24	121.24
Daigle, Darrell P	121.24	121.24
Daigle, Elmer	92.26	92.26
Davis, Joseph W III	37.09	37.09
Deschene, Marc J	30.31	30.31
Desjardins, Dawn	130.62	130.62
Desjardins, Timothy B	123.50	123.50
Despres, Joseph R Jr	121.24	121.24
Dolan, Debra	30.31	30.31
Dubois, Lester J	34.83	34.83
Dumond, Darlene	175.90	175.90
Dumond, Michael SJ	60.62	60.62
Dumont, Dolores	32.57	32.57
Fehrenbach, Georgette	30.31	30.31
Fournier, Frank	212.32	212.32
Gagnon, Mark	35.07	35.07
Gaudreau, Michael	30.31	30.31
Gebhardt, Paul M	65.73	65.73
Guimond, Conrad Estate of	48.39	48.39
Hartt, Tracey	226.82	226.82
Hodgson, Scott	119.85	119.85
Huston, Heather F	39.35	39.35
Jandreau, Carroll	91.28	91.28
Jandreau, Shon	321.19	321.19
Jandreau, Stanley D	143.84	143.84
Jandreau, Wendy	123.50	123.50
Jones, Robert (LE)	98.53	98.53
Kelly, Paul R	30.31	30.31
King, Kathleen	30.31	30.31
Labrie, John Louis	137.06	137.06
Lake, Harold A	39.35	39.35
Lausier, Chris	36.75	36.75

	2015	TOTALS
Lawn, Becky	93.97	93.97
Levasseur, Steve	227.06	227.06
Levesque, Donald	43.87	43.87
Lewis, Joseph A	94.52	94.52
M & S Albert Realty INC	31.98	31.98
Malick, Carol B	90.93	90.93
Marin, Elizabeth R	265.10	265.10
Marvin & Lorraine Deschaine Living Trust	243.08	243.08
McBreairty, Devin G	121.24	121.24
McBreairty, McClaren	60.62	60.62
Metz, Doris M	46.13	46.13
Michaud, Donald	80.03	80.03
Moore, Ronald I & Donna	29.59	29.59
Morgan, Seth A	142.23	142.23
Morin, Theresa K	34.83	34.83
Morneault, Bruce	157.40	157.40
Nadeau, Marco	48.39	48.39
Nadeau, Steve A	37.09	37.09
Overton Holdings LLC	90.31	90.31
Paradis, Bernard	477.51	477.51
Paradis, David A	30.31	30.31
Pelletier, Chad R	92.26	92.26
Pelletier, Glenn	186.78	186.78
Pelletier, James J	132.86	132.86
Pelletier, Mary	41.62	41.62
Pelletier, Robert	30.31	30.31
Pelletier, Scott G	48.39	48.39
Perreault, Ricky D	48.39	48.39
Phinney, Ray	122.57	122.57
Pinette, Marcus	67.40	67.40
Plourde, Donna	90.93	90.93
Plourde, Leonard	41.61	41.61
Plourde, Melanie A	132.54	132.54
Plourde, Robert J	94.54	94.54
Plourde, Scott	90.91	90.91
Plourde, Stacey L	34.83	34.83
Plourde, Yvaina Joyce	167.40	167.40
Potvin, Joey	60.62	60.62
Prescott, Peter	62.88	62.88
Price, Sheila	60.62	60.62
Roy, Gilford Reno	30.31	30.31
Roy, Michael J	30.31	30.31
Sablan-Zebedy, Ellia	30.31	30.31
Saucier, Curtis M	179.75	179.75
Saucier, Michelle	69.66	69.66
Smart, James	30.31	30.31
Soucy's Economat INC	86.82	86.82
Susee, Allan	245.06	245.06
Susee, Dawn D	30.31	30.31
T & D Real Estate Holdings LLC	516.70	516.70
Theriault, Alisha A	34.83	34.83
Theriault, Andrew	128.33	128.33
Theriault, Herman	88.88	88.88
Theriault, Lee R	31.98	31.98
Thibeault, Ronaldo	76.44	76.44
Thibodeau, Jimmy J	150.62	150.62
Thibodeau, Sheldon	34.83	34.83
Trip Development INC	89.20	89.20
University of Maine Systems	204.97	204.97
Violette, Mark C	96.21	96.21
Voisine, Gary	132.69	132.69
Voisine, Leon Jr	31.98	31.98
Ward, Anne	30.31	30.31
Miscellaneous accounts with credits:	(1,076.22)	(1,076.22)
	10,351.52	10,351.52

TOWN OF FORT KENT, MAINE

ANNUAL FINANCIAL REPORT
with Independent Auditors Report

For the Year Ending December 31, 2014

TOWN OF FORT KENT, MAINE
 ANNUAL FINANCIAL REPORT
 Year Ended December 31, 2014
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KEEL J. HOOD

Certified Public Accountant

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

INDEPENDENT AUDITORS REPORT

July 15, 2015

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, 2014, 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, 2014, 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 July 15, 2015, on my consideration of Town of Fort Kent, Maine's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of my audit.



TOWN OF FORT KENT, MAINE
Statement of Net Position
December 31, 2014

ASSETS	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
Current Assets:			
Cash	\$ 2,444,523	\$	\$ 2,444,523
Receivables			
Taxes	369,225		369,225
Liens	77,592		77,592
Accounts	343,228	54,067	397,295
Other governments	122,038	5,501	127,539
Internal balances	(529,206)	529,206	0
Inventory		13,525	13,525
Total Current Assets	<u>2,827,400</u>	<u>602,299</u>	<u>3,429,699</u>
Noncurrent Assets:			
Capital assets net	3,452,079	7,506,310	10,958,389
Total Assets	<u>6,279,479</u>	<u>8,108,609</u>	<u>14,388,088</u>
LIABILITIES			
Current Liabilities:			
Accounts payable	7,427		7,427
Accrued interest		19,364	19,364
Other governments	25,129		25,129
Current portion of long term debt:			
Lease payable	55,511		55,511
Notes payable	16,458		16,458
Bonds payable	167,145	191,269	358,414
Total Current Liabilities	<u>271,670</u>	<u>210,633</u>	<u>482,303</u>
Noncurrent Liabilities:			
Deferred credits		5,520	5,520
Lease payable	236,483		236,483
Notes payable	16,458		16,458
Bonds payable	343,767	1,575,182	1,918,949
Deferred credits			
Total Noncurrent Liabilities	<u>596,708</u>	<u>1,580,702</u>	<u>2,177,410</u>
Total Liabilities	<u>868,378</u>	<u>1,791,335</u>	<u>2,659,713</u>
NET POSITION			
Invested in capital assets, net of related debt	2,616,257	5,739,859	8,356,116
Restricted	603,612		603,612
Unrestricted	2,191,232	577,415	2,768,647
Total Net position	<u>\$ 5,411,101</u>	<u>\$ 6,317,274</u>	<u>\$ 11,728,375</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, 2014

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	524,225	(55,000)	31,228	104,115		(333,882)
Protection	778,881		64,622			(714,259)
Public works	693,676		900			(692,776)
Leisure services	214,827		34,618	87,108		(93,101)
Health and sanitation	350,087			2,000		(348,087)
Social services	23,821			1,105		(22,716)
Special assessments	2,725,804					(2,725,804)
Unclassified	40,594					(40,594)
Debt service	24,894					(24,894)
Capital outlay	604,598					(604,598)
Total governmental activities	5,981,407	(55,000)	131,368	194,328	0	(5,600,711)
Business type activities:						
Sewer	563,325	32,500	428,724			(167,101)
Water	290,522	22,500	319,577		309,400	315,955
Total business type activities	853,847	55,000	748,301	0	309,400	148,854
Total	6,835,254	0	879,669	194,328	309,400	(5,451,857)

Changes in Net position:

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
Net (expense) / revenue	(5,600,711)	148,854	(5,451,857)
General revenues:			
Property taxes	3,966,626		3,966,626
Excise taxes	1,050,817		1,050,817
Interest and costs on taxes	35,345		35,345
Intergovernmental:			
State revenue sharing	201,501		201,501
Local road assistance	76,092		76,092
Homestead exemption	86,410		86,410
Park fee sharing	1,391		1,391
BETE	165,366		165,366
Miscellaneous	19,364		19,364
Interest on notes receivable	35,485		35,485
Unrestricted interest		3,197	3,197
Restricted	372		372
Sale of property not allocated	352,100		352,100
Total general revenues and transfers	5,990,869	3,197	5,994,066
Change in Net position	390,158	152,051	542,209
Net position - beginning	5,020,943	6,165,223	11,186,166
Net position - ending	\$ 5,411,101	6,317,274	11,728,375

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, 2014

ASSETS	General Fund	Other Governmental Funds	Total Governmental Funds
Cash	\$ 2,444,523	\$	\$ 2,444,523
Receivables			
Taxes	369,225		369,225
Liens	77,592		77,592
Accounts	7,204		7,204
Other governments	122,038	336,024	458,062
Internal balances	(796,794)	267,588	(529,206)
Total Assets	<u>2,223,788</u>	<u>603,612</u>	<u>2,827,400</u>
LIABILITIES			
Liabilities:			
Accounts payable	7,427		7,427
Due to other governments	25,129		25,129
Total Liabilities	<u>32,556</u>	<u>0</u>	<u>32,556</u>
UNEARNED REVENUE			
Unearned property taxes	357,300		357,300
Total Liabilities and Unearned Revenue	<u>389,856</u>	<u>0</u>	<u>389,856</u>
FUND BALANCES			
Fund Balances			
Nonspendable		336,024	336,024
Restricted for revolving loans		267,588	267,588
Committed for capital uses	970,306		970,306
Assigned expenditures	42,393		42,393
Assigned revenues	5,030		5,030
Unassigned	816,203		816,203
Total Fund Equity	<u>1,833,932</u>	<u>603,612</u>	<u>2,437,544</u>
Total Liabilities and Fund Equity	<u>\$ 2,223,788</u>	<u>\$ 603,612</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			3,452,079
Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds			
Deferred property tax revenue			357,300
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			(291,994)
Notes payable			(32,916)
Bonds payable			(510,912)
Net position of governmental activities			<u>\$ 5,411,101</u>

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

TOWN OF FORT KENT, MAINE
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2014

	General Fund	Other Governmental Funds	Total Governmental Funds
Revenues:			
Taxes	\$ 5,044,088	\$	\$ 5,044,088
Intergovernmental	723,087	2,000	725,087
Charges for services	131,369		131,369
Interest	1,903	35,857	37,760
Miscellaneous	17,461		14,461
Total Revenues	<u>5,917,908</u>	<u>37,857</u>	<u>5,955,765</u>
Expenditures:			
Current:			
General government	501,179	21,320	522,499
Protection	730,816		730,816
Public works	702,844		702,844
Leisure services	212,778		212,778
Health and sanitation	350,087		350,087
Social services	23,821		23,821
Special assessments	2,742,262		2,742,262
Unclassified	40,594		40,594
Debt service	256,563		256,563
Capital outlay	604,598		604,598
Total Expenditures	<u>6,165,542</u>	<u>21,320</u>	<u>6,186,862</u>
Excess of Revenues Over (Under) Expenditures	<u>(247,634)</u>	<u>16,537</u>	<u>(231,097)</u>
Other Financing Sources (Uses):			
Operating Transfer in (out)	55,001		55,001
Sale of Fixed Assets	352,100		352,100
Debt Issuance Proceeds	171,480		171,480
Total Other Financing Sources	<u>578,581</u>		<u>352,100</u>
(Uses) and Unusual Activity	<u>578,581</u>	<u>0</u>	<u>578,581</u>
Net Change in fund balances	330,947	16,537	347,484
Fund Balances - Beginning	1,502,985	587,075	2,090,060
Fund Balances - Ending	<u>\$ 1,833,932</u>	<u>\$ 603,612</u>	<u>\$ 2,437,544</u>

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

TOWN OF FORT KENT
Statement of Net Position
Proprietary Fund
December 31, 2014

ASSETS	<u>Enterprise Fund</u>		<u>Total</u>
	<u>Sewer</u>	<u>Water</u>	
Current assets:			
Receivables:	\$	\$	\$
Accounts	45,104	8,963	54,067
Other governments		5,501	5,501
Inventory	13,525		13,525
Due from other funds	(36,083)	565,289	529,206
Total current assets	22,546	579,753	602,299
Noncurrent assets:			
Capital assets (net)	5,814,709	1,691,601	7,506,310
Total Assets	5,837,255	2,271,354	8,108,609
LIABILITIES			
Current liabilities:			
Accrued interest	12,104	7,260	19,364
Bond payable	139,222	52,047	191,269
Total current liabilities	151,326	59,307	210,633
Noncurrent liabilities:			
Deferred credits	918	4,602	5,520
Bond payable	1,031,517	543,665	1,575,182
Total noncurrent liabilities	1,032,435	548,267	1,580,702
Total Liabilities	1,183,761	607,574	1,791,335
NET POSITION			
Investment in capital assets, net of related debt	4,643,970	1,095,889	5,739,859
Unrestricted	9,524	567,891	577,415
Total net position	\$ 4,653,494	\$ 1,663,780	\$ 6,317,274

TOWN OF FORT KENT
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Fund
For the Year Ended December 31, 2014

	<u>Enterprise Fund</u>		
	<u>Sewer</u>	<u>Water</u>	<u>Total</u>
Operating Revenues:			
Charges for services	\$ 423,196	\$ 206,009	\$ 629,205
Public fire	0	110,332	110,332
Other income	5,528	3,236	8,764
Total Operating Revenues	<u>428,724</u>	<u>319,577</u>	<u>748,301</u>
Operating Expenses:			
Labor and benefits	120,227	121,068	241,295
Utilities	86,817	28,567	115,384
Maintenance	6,527	23,725	30,252
General and administrative	37,845	2,176	40,021
Operations	14,620	28,258	42,878
Insurance	0	6,288	6,288
Depreciation and amortization	261,548	48,958	310,506
Miscellaneous	6,406	7,197	13,603
Total Operating Expenses	<u>533,990</u>	<u>266,237</u>	<u>800,227</u>
Operating Income (Loss)	<u>(105,266)</u>	<u>53,340</u>	<u>(51,926)</u>
Nonoperating Revenues (Expenses):			
Interest on operating funds	1,578	1,619	3,197
Interest expense	(29,335)	(24,285)	(53,620)
Grant income		309,400	309,400
Transfers out	(32,500)	(22,500)	(55,000)
Net Nonoperating Revenues (Expenses)	<u>(60,257)</u>	<u>264,234</u>	<u>203,977</u>
Change in net position	(165,523)	317,574	152,051
Net position - beginning of year	4,819,017	1,346,206	6,165,223
Net position - end of year	<u>\$ 4,653,494</u>	<u>\$ 1,663,780</u>	<u>\$ 6,317,274</u>

TOWN OF FORT KENT
Statement of Cash Flows
Proprietary Fund
For the Year Ended December 31, 2014

	<u>Enterprise Fund</u>		
	<u>Sewer</u>	<u>Water</u>	<u>Total</u>
Cash Flows from Operating Activities:			
Receipts from customers	\$ 402,800	\$ 316,253	\$ 719,053
Other income	5,528	3,236	8,764
Payments to suppliers	(152,673)	(96,923)	(249,596)
Interfund use of services	69,851	36,185	106,036
Payments to employees	(120,227)	(121,068)	(241,295)
Net Increase in Cash from Operating Activities	<u>205,279</u>	<u>137,683</u>	<u>342,962</u>
Cash Flows from Capital and Related Financing Activities:			
Retirement of debt	(136,234)	(54,790)	(191,024)
Interest expense	(30,423)	(24,977)	(55,400)
Acquisition of fixed assets	(7,700)	(340,934)	(348,634)
Grant inflows		303,899	303,899
Net Decrease in Cash from Capital and Related Financing Activities	<u>(174,357)</u>	<u>(116,802)</u>	<u>(291,159)</u>
Cash Flows from Non Capital Financing Activities:			
Operating transfers out	(32,500)	(22,500)	(55,000)
Net Increase in Cash from Non capital Financing Activities	<u>(32,500)</u>	<u>(22,500)</u>	<u>(55,000)</u>
Cash Flows from Investing Activities:			
Interest revenue	1,578	1,619	3,197
Net Increase in Cash from Investing Activities	<u>1,578</u>	<u>1,619</u>	<u>3,197</u>
Net Increase (Decrease) in Cash	0	0	0
Cash Balance - beginning of year	0	0	0
Cash Balance - end of year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities			
Operating income (loss)	\$ (105,266)	\$ 53,340	\$ (51,926)
Adjustments to reconcile net income to net cash provided (used) by operating activities:			
Depreciation	261,548	48,958	310,506
Decrease (Increase) in receivables	(20,395)	(89)	(20,484)
Increase (Decrease) in deferred credits	(459)	(711)	(1,170)
(Increase) Decrease in due to from town	69,851	36,185	106,036
Net Cash Provided by operating activities	<u>\$ 205,279</u>	<u>\$ 137,683</u>	<u>\$ 342,962</u>

TOWN OF FORT KENT, MAINE
Notes to Combined Financial Statements
December 31, 2014

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

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

H. Use of Estimates

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

I. Inventories

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

2. Deposits

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

At year end, the Town's carrying amount of deposits was \$2,444,523. The bank balances for all funds totaled \$2,525,341. 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, 2014, all of the Town's deposits were insured or collateralized.

3. Property Tax

Property taxes for the year were committed on July 14, 2014, on the assessed value listed as of April 1, 2014, for all taxable real and personal property located in the Town. Payment of taxes was due September 30, 2014, with interest at 7.00% on all tax bills unpaid as of September 30, 2014.

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, 2014 upon which the levy for the year ended December 31, 2014, was based, was \$215,818,984. This assessed value was 100% of the estimated market value.

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

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

4. Operating Property

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

	Balance Jan 1, 2014	Increases	Decreases	Balance Dec 31, 2014
Sewer Department:	\$	\$	\$	\$
Land and easements	393,439			393,439
Structures	10,060,105	7,700		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	6,150			6,150
Depreciation	(5,713,938)	(261,548)		(5,975,486)
Total Sewer	\$ 6,068,557	\$ (253,848)	\$ 0	\$ 5,814,709
Water Department:				
Land and easements	43,541			43,541
Mains and reservoirs	786,834	340,934		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.	55,597			55,597
Tools and equipment	120,324			120,324
Hydrants	25,067			25,067
Depreciation	(1,494,745)	(48,958)		(1,543,703)
Total Water	\$ 1,399,625	\$ 291,976	\$ 0	\$ 1,691,601

1. Summary of Significant Accounting Policies, continued

Governmental Activities:	<u>Jan 1, 2014</u>	<u>Increases</u>	<u>Decreases</u>	<u>Dec 31, 2014</u>
Assets not being depreciated				
Land and easements	\$ 734,416	\$	\$	\$ 734,416
Assets being depreciated				
Buildings	1,282,532			1,282,532
Equipment	934,384	190,625		1,125,009
Vehicles	1,110,692			1,110,692
Infrastructure	6,313,215			6,313,215
	<u>10,375,239</u>	<u>190,625</u>	<u>0</u>	<u>10,565,864</u>
Less accumulated depreciation				
Buildings	505,720	31,854		537,574
Equipment	414,222	50,945		465,167
Vehicles	750,006	45,594		795,600
Infrastructure	5,210,541	104,903		5,315,444
	<u>6,880,489</u>	<u>233,296</u>	<u>0</u>	<u>7,113,785</u>
Capital Assets, net	\$ <u>3,494,750</u>	\$ <u>(42,671)</u>	\$ <u>0</u>	\$ <u>3,452,079</u>
Depreciation Expense:	\$			
General government		1,725		
Public safety		48,065		
Leisure services		2,048		
Public works		181,458		
		<u>\$ 233,296</u>		

5. Long-term Debt

The following is a summary of long-term debt transactions of the Town for the year ended December 31, 2014:

	Proprietary <u>Fund Type</u>	General <u>Long-term Debt</u>
	<u>Enterprise Fund</u>	
Long-term debt payable at January 1, 2012	\$ 1,957,475	\$ 912,469
Debt Retired	(191,024)	(248,127)
Debt Proceeds	0	171,480
Long-term debt payable at December 31, 2014	<u>\$ 1,766,451</u>	<u>\$ 835,822</u>
Interest Paid	<u>\$ 53,620</u>	<u>\$ 29,893</u>

1. Summary of Significant Accounting Policies, continued

Long-term debt payable at December 31, 2014 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>			
2014 Tractor Lease	3%	2019	\$ 120,514
2012 Grader Lease	3%	2014	
1997 Municipal bond	Varied	2017	63,750
2003 New Town Garage	Varied	2022	207,162
Water and sewer	0%	2016	32,916
Road improvements	3.86%	2016	240,000
2014 Sweeper lease	2%	2019	171,480
			<u>835,822</u>
<u>Enterprise Fund</u>			
<u>Sewer</u>			
Maine Municipal Bond Bank	2.15%	2021	857,249
Maine Municipal Bond Bank	1.35%	2016	36,964
Rural Development	2.5%	2010	276,525
<u>Water</u>			
Maine Municipal Bond Bank	5%	2016	378,444
Rural Development	2.5%	2010	217,269
			<u>\$ 1,766,451</u>

The annual requirement to amortize all long-term debt outstanding as of December 31, 2014 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>
2015	\$ 191,269	\$ 52,439	\$ 239,114	\$ 28,923
2016	196,849	47,173	240,521	19,344
2017	184,151	41,443	105,506	13,249
2018	190,146	35,950	85,737	6,377
2019	196,361	30,209	87,257	6,827
2020-2024	459,829	70,778	77,687	7,901
2025-2029	87,654	39,206		
2030-2034	99,172	27,688		
2035-2039	112,204	14,656		
2040-2044	48,816	1,837		
Total	<u>\$ 1,766,451</u>	<u>\$ 361,379</u>	<u>\$ 835,822</u>	<u>\$ 82,621</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, 2014, the Town was in compliance with these regulations.

6. Assigned for Subsequent Year's Expenditures

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

At December 31, 2014, the following operating account balances were carried forward:

TIF	\$	42,393
	\$	<u>42,393</u>

7. Unassigned General Fund Fund Equity

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

Balance - July 1, 2012	\$	18,006
Increase (Decrease):		
Estimated under actual revenues		1,653,622
Appropriations under expenditures		(516,728)
Utilization per town vote		(338,697)
Transfer to reserves and carried balances		
Net Increase (Decrease)		<u>798,197</u>
Balance - December 31, 2014	\$	<u>816,203</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, 2014:

Other	\$	5,030
Total	\$	<u>5,030</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	\$	603,612
Total	\$	<u>603,612</u>

10. Committed Fund Equity

The Committed for Capital Purposes for the year ended December 31, 2014 consists of the following:

Municipal center	\$	100,877
Downtown revitalization		21,000
Parks and Recreation equipment		90,770
Willard Jalbert park		7,964
Heritage trail		13,398
Snow grant		60,298
Public works		9,478
Industrial park		468,266
Fire truck and alarm		62,204
PD Dept Cap equipment		88,819
Street lights		5,149
Centennial reserve		814
Drug seizure		4,664
Green way project		17,241
Special highway		15,543
Levee		4,094
Radio tower		(273)
	\$	<u>970,306</u>

11. Pension Plan

Plan Description

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

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

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

For the fiscal year ended December 31, 2014, the Town's payroll for all employees amounted to \$1,168,539 and its payroll for employees covered by the system was \$53,788.

Funding Status and Progress

Information concerning the pension benefit obligation for public employees is available from the Maine State 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, 2014, are unknown.

TOWN OF FORT KENT, MAINE
Budget Comparison Schedule
General Fund
For the year ended December 31, 2014

	<u>Budgeted Amounts</u>			Variance with final budget positive (negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:	\$	\$	\$	\$
Taxes	3,945,944	3,945,944	5,044,088	1,098,144
Intergovernmental	300,784	1,498,263	723,087	(775,176)
Charges for services	134,500	134,500	131,369	(3,131)
Interest			1,903	1,903
Miscellaneous			17,461	17,461
Total revenues	<u>4,381,228</u>	<u>5,578,707</u>	<u>5,917,908</u>	<u>339,201</u>
Expenditures:				
Current:				
General government	506,360	506,360	501,179	5,181
Protection	746,051	746,051	730,816	15,235
Public works	705,000	705,000	702,843	2,157
Leisure services	231,400	231,400	212,778	18,622
Health and sanitation	348,520	348,520	350,087	(1,567)
Social services	28,132	28,132	23,821	4,311
Special assessments	2,997,249	2,997,249	2,742,262	254,987
Unclassified	43,625	43,625	40,594	3,031
Debt service	256,564	256,564	256,563	1
Capital reserves	487,335	627,132	604,598	22,534
Total expenditures	<u>6,350,236</u>	<u>6,490,033</u>	<u>6,165,541</u>	<u>324,492</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,969,008)</u>	<u>(911,326)</u>	<u>(247,633)</u>	<u>663,693</u>
Other Financing Sources (Uses):				
Transfer in			55,000	55,000
Debt Issuance Proceeds	171,480	171,480	171,480	0
Sale of Assets			352,100	(352,100)
Total other financing sources (uses)	<u>171,480</u>	<u>171,480</u>	<u>578,580</u>	<u>(297,100)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(1,797,528)</u>	<u>(739,846)</u>	<u>330,947</u>	<u>366,593</u>
Fund Balance - Beginning	1,502,985	1,502,985	1,502,985	0
Fund Balance - Ending	<u>\$ (294,543)</u>	<u>\$ 763,139</u>	<u>\$ 1,833,932</u>	<u>\$ 366,593</u>

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

**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 28th day of March, AD 2016 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 28th day of March, A. D. 2016 at 7:30 p.m. in the evening then and there to act on Articles 3 to 55 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 **\$394,000.00** for the **Administration Department.**

Appropriated 2015
391,673.00

Budget Committee Recommends
394,000.00

ARTICLE 4: To see if the Town will vote to raise and appropriate the sum of **\$860,000.00** for the **Public Works Department.**

Appropriated 2015
838,000.00

Budget Committee Recommends
860,000.00

ARTICLE 5: To see if the Town will vote to raise and appropriate the sum of **\$588,000.00** for the **Police Department.**

Appropriated 2015
545,000.00

Budget Committee Recommends
588,000.00

ARTICLE 6: To see if the Town will vote to raise and appropriate the sum of **\$77,000.00** for the **Fire Department.**

Appropriated 2015
76,278.00

Budget Committee Recommends
77,000.00

ARTICLE 7: To see if the Town will vote to raise and appropriate the sum of **\$219,500.00** for the **Recreation and Parks Department.**

Appropriated 2015
217,496.00

Budget Committee Recommends
219,500.00

ARTICLE 8: To see if the Town will vote to raise and appropriate the sum of **\$28,400.00** for the **Public Library.**

Appropriated 2015
28,400.00

Budget Committee Recommends
28,400.00

ARTICLE 9: To see if the Town will vote to raise and appropriate the sum of **\$325,000.00** for **Solid Waste Disposal.**

Appropriated 2015
360,000.00

Budget Committee Recommends
325,000.00

ARTICLE 10: To see if the Town will vote to raise and appropriate the sum of **\$5,000.00** for **General Assistance.**

Appropriated 2015
5,000.00

Budget Committee Recommends
5,000.00

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 2015
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 2015
4,500.00

Budget Committee Recommends
4,500.00

<u>ARTICLE 13:</u> To see if the Town will vote to raise and appropriate the sum of \$250.00 for the <u>Red Cross.</u> <u>Appropriated 2015</u> 500.00	<u>Budget Committee Recommends</u> 250.00
<u>ARTICLE 14:</u> To see if the Town will vote to raise and appropriate the sum of \$10,000.00 for the <u>Greater Fort Kent Area Chamber of Commerce.</u> <u>Appropriated 2015</u> 10,000.00	<u>Budget Committee Recommends</u> 10,000.00
<u>ARTICLE 15:</u> To see if the Town will vote to raise and appropriate the sum of \$23,507.00 for the <u>Fire Station – Loan Payment.</u> <u>Appropriated 2015</u> 24,739.00	<u>Budget Committee Recommends</u> 23,507.00
<u>ARTICLE 16:</u> To see if the Town will vote to raise and appropriate the sum of \$48,500.00 for the <u>Street Lights (Electricity).</u> <u>Appropriated 2015</u> 48,500.00	<u>Budget Committee Recommends</u> 48,500.00
<u>ARTICLE 17:</u> To see if the Town will vote to raise and appropriate the sum of \$3,100.00 for the <u>Blockhouse Administration.</u> <u>Appropriated 2015</u> 3,100.00	<u>Budget Committee Recommends</u> 3,100.00
<u>ARTICLE 18:</u> To see if the Town will vote to raise and appropriate the sum of \$37,635.00 for the Town's share of operational and capital improvement costs at the <u>Northern Aroostook Regional Airport Authority.</u> <u>Appropriated 2015</u> 28,026.00	<u>Budget Committee Recommends</u> 37,635.00
<u>ARTICLE 19:</u> To see if the Town will vote to raise and appropriate the sum of \$7,500.00 for <u>Updating Municipal Assessments.</u> <u>Appropriated 2015</u> 7,500.00	<u>Budget Committee Recommends</u> 7,500.00
<u>ARTICLE 20:</u> To see if the Town will vote to raise and appropriate the sum of \$100,000.00 for <u>Public Fire Protection (Hydrants).</u> <u>Appropriated 2015</u> 100,000.00	<u>Budget Committee Recommends</u> 100,000.00
<u>ARTICLE 21:</u> To see if the Town will vote to raise and appropriate the sum of \$1,229.00 for <u>St. John Valley Soil & Water Conservation District.</u> <u>Appropriated 2015</u> 1,229.00	<u>Budget Committee Recommends</u> 1,229.00
<u>ARTICLE 22:</u> To see if the Town will vote to raise and appropriate the sum of \$8,000.00 for <u>Tax Abatements.</u> <u>Appropriated 2015</u> 8,000.00	<u>Budget Committee Recommends</u> 8,000.00
<u>ARTICLE 23:</u> To see if the Town will vote to raise and appropriate the sum of \$250.00 for the <u>Maine Acadian Heritage Council.</u> <u>Appropriated 2015</u> 250.00	<u>Budget Committee Recommends</u> 250.00
<u>ARTICLE 24:</u> To see if the Town will vote to raise and appropriate the sum of \$33,276.00 for the <u>Public Works Facilities-Loan Payment.</u> <u>Appropriated 2015</u> 34,350.00	<u>Budget Committee Recommends</u> 33,276.00
<u>ARTICLE 25:</u> To see if the Town will vote to raise and appropriate the sum of \$122,367.00 for the <u>Road Improvement-Loan Payment.</u> <u>Appropriated 2015</u> 128,280.00	<u>Budget Committee Recommends</u> 122,367.00

ARTICLE 26: To see if the Town will vote to raise and appropriate the sum of **\$143,000.00** for the **Planning and Economic Development Department.**

Appropriated 2015
138,523.00

Budget Committee Recommends
143,000.00

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 2015
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 2015
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 2015
0.00

Budget Committee Recommends
35,807.00

ARTICLE 30: To see if the Town will vote to raise and appropriate the sum of **\$250.00** for **Community Voices**

Appropriated 2015
0.00

Budget Committee Recommends
250.00

ARTICLE 31: To see if the Town will vote to transfer an amount not to exceed **\$1,625,194.12** from the revenues listed below to reduce the 2016 Tax Commitment.

2015 Revenues

Budget Committee Recommends

State Revenue Sharing	50,000.00	50,000.00
Administration Department	80,500.00	80,500.00
Planning and Economic Dev.	0.00	10,000.00
Police Department	28,176.00	68,490.00
Recreation & Parks Department	28,500.00	28,500.00
Un-appropriated Surplus	1,376,407.48	1,387,704.12
Total	1,563,583.48	1,625,194.12

ARTICLE 32: To see if the Town will vote to accept the categories of Funds listed below as provided by the Maine State Legislature, Federal and other sources.

Source

Estimated Amounts

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

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

ARTICLE 33: To see if the Town will vote to authorize the Town Council to transfer year-end unexpended amounts from each municipal department's 2016 appropriated amount to each municipal department's Capital/Equipment Reserve Account.

ARTICLE 34: To see if the Town will vote to authorize the Town Council to transfer year-end excess revenue amounts from each municipal department's 2016 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 appropriate funds from each municipal department's Capital/Equipment Reserve Account for each municipal department's Capital/Equipment expenditures as they deem advisable.

ARTICLE 36: 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 37: To see if the Town will vote to authorize the Town Council to appoint new Budget Committee members to recommend appropriations for 2017.

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

ARTICLE 40: To see if the Town will vote to set October 1, 2016 as the date upon which taxes are due and payable, and further vote that taxes not paid on or before September 30, 2016 shall accrue at a rate established by Article 41.

ARTICLE 41: To see if the Town will vote to approve charging interest on unpaid taxes at the rate of 7.00% per annum for the fiscal year 2016.

ARTICLE 42: 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 43: 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 2016 annual budget during the period from January 1, 2017 to the March 27, 2017 Annual Town meeting.

ARTICLE 44: To see if the Town will vote to set the interest rate to be paid by the Town on abated taxes at 7.00% per annum for the fiscal year 2016.

ARTICLE 45: 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 46: 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 47: 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 48: To see if the Town will vote to approve amendments to the **Town of Fort Kent Zoning Ordinance, Section 4.3 District Regulations** as proposed.

Note: Copies of the proposed amendments to the **Town of Fort Kent Zoning Ordinance, Section 4.3 District Regulations** can be viewed at the Town of Fort Kent Planning and Economic Development Office.

ARTICLE 49: To see if the Town will vote to approve amendments to the **Town of Fort Kent Zoning Ordinance, Section 7.15 Domesticated Chickens in Residential Zone** as proposed.

Note: Copies of the proposed amendments to the **Town of Fort Kent Zoning Ordinance, Section 7.15 Domesticated Chickens in Residential Zone** can be viewed at the Town of Fort Kent Planning and Economic Development Office.

ARTICLE 50: To see if the Town will vote to approve amendments to the **Town of Fort Kent Zoning Ordinance, Section 10.8 Fines** as proposed.

Note: Copies of the proposed amendments to the **Town of Fort Kent Zoning Ordinance, Section 10.8 Fines** can be viewed at the Town of Fort Kent Planning and Economic Development Office.

ARTICLE 51: To see if the Town will vote to approve amendments to the **Town of Fort Kent Zoning Ordinance, Section 13.3 Adoption** as proposed.

Note: Copies of the proposed amendments to the **Town of Fort Kent Zoning Ordinance, Section 13.3 Adoption** can be viewed at the Town of Fort Kent Planning and Economic Development Office.

ARTICLE 52: To see if the Town will vote to approve the updated **Town of Fort Kent Floodplain Management Ordinance (effective July 06, 2016)**, as proposed and repeal the existing **Town of Fort Kent Floodplain Management Ordinance** which was previously enacted on March 24, 2008.

Note: Copies of the proposed updated **Town of Fort Kent Floodplain Management Ordinance** can be viewed at the Town of Fort Kent Planning and Economic Development Office.

ARTICLE 53: To see if the voters of the Town of Fort Kent will vote to rescind and repeal a prior March 24, 2014 Town Meeting vote authorizing a borrowing (and issuance of the Town's bonds therefore) in an amount not to exceed \$75,000.00 to finance roof repairs to the Municipal Building and Fire Station.

ARTICLE 54: To see if the voters of the Town of Fort Kent will authorize a borrowing in an amount not to exceed \$1,200,000.00, 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 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, 2016:

A. Town Debt:

- | | |
|---|----------------|
| 1. Bonds Outstanding and unpaid: | \$1,919,037.22 |
| 2. Bonds authorized but unissued: | 0.00 |
| 3. Bonds to be issued if Article 54 is approved | \$1,200,000.00 |

B. Costs:

The Town anticipates the average annual interest rate on the bonds will be approximately 4.5%. With a 10-year term, the estimated cost of the new bonds will be:

Bond Principal:	\$1,200,000.00
Estimated Interest Cost:	<u>297,000.00</u>
Total Estimated Debt Service:	\$1,497,000.00

C. Validity:

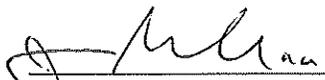
The foregoing represents an estimate of costs associated with the financing and such estimates will change due to market conditions. The validity of the voters' ratification of the bonds shall not be affected by any errors in the foregoing estimates and the ratification by the voters is conclusive and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



Donald Guimond, Treasurer
Town of Fort Kent

ARTICLE 55: To see if the Town will vote to authorize the Town Council to appropriate funds in an amount not to exceed **\$150,000.00** from the Industrial Park Capital/Equipment Reserve Account as matching funds for a grant and or grants to make improvements to the Town of Fort Kent Flood Protection System (Levee).

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 28, 2016 for the purpose of receiving applications for those desiring to qualify as registered voters.


John Bouchard, Chair


Priscilla Staples


Jacob Robichaud


Peter Saucier


Daniel Marguis

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 24th of February, 2016, 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
Fish River Septage Board		834-5678
Fort Kent Library		834-3048
Northern Maine Medical Center		834-3155
Valley Recycling Facility		834-6372
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