



TOWN OF FORT KENT ANNUAL REPORT

2014

*The 146th
Annual Report
of the
Municipal Officers
of the Town of
Fort Kent, Maine
For the Municipal Year
Ending December 31, 2014*

TOWN OFFICE HOURS

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

TOWN MEETING

Town Meeting Date: March 23, 2015

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

Norman L. Fournier	Wallagrass	Peter S. Kelley	Caribou
Paul J. Underwood	Presque Isle		

Board of Assessment Review

Gilbert Dubois-Sec.		Joel Plourde
Oreen Daigle		

Budget Committee Members

	Term Expires		Term Expires
Gilman Caron	Dec-15	Lloyd Soucie	Dec-16
Larry Guimond	Dec-15	Steve Ouellette	Dec-16
Kevin Ouellette	Dec-15	Matthew Bard	Dec-17
Matt Michaud	Dec-15	Michelle Beaulieu	Dec-17
Sherby Morris	Dec-15	Joseph Bouchard	Dec-17
David Saucier	Dec-16	Donna Pelletier	Dec-17
Heather Pelletier	Dec-16	Allan Dow	Dec-17
Tim Rioux	Dec-16		
Kelly Martin	Alternate	John Plourde	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- President
 Karen Ouellette- Treasurer
 Patricia Vertefeuille
 Dr. David Mitchell
 Betty Harris

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	Keith Jandreau JR	St. Francis/2015	7	Gary Sibley, JR	Fort Kent/2017
2	Darnell Oliver	Fort Kent/2017	8	Danny Nicolas	Fort Kent/2016
3	Doug Taggett	Fort Kent/2015	9	Kelly O'Leary	Wallagrass/2016
4	Barry Ouellette	Fort Kent/2016	10	Joel Bossie	New Canada/2017
5	Sofia Birden	Fort Kent/2015	11	Jason Drolet	Eagle Lake/2017
6	Clarence Theriault JR.	Fort Kent/2015	12	John Martin	Eagle Lake/2015

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	Camille Bernier, Alternate	Frenchville
Vincent Frallicciardi	Madawaska	David Fernald, Manager	

Valley Recycling Facility

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

Planning Board

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

	Term Expires		Term Expires
Danny Nicolas, Chairperson	Aug. 31, 2016	Carolyn Bouchard	Aug. 31, 2017
Joey Ouellette-Secretary	Aug. 31, 2017	Kevin Pelletier, Alternate	Aug. 31, 2015
James Levasseur	Aug. 31, 2015	Vacant	Alternate
Don Lebel, Vice Chairperson	Aug. 31, 2015		

Town Council

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

	Term Expires		Term Expires
John Bouchard, Chair	Mar-17	Priscilla Staples	Mar-16
Anthony Gauvin	Mar-15	Peter Saucier	Mar-16
Jake Robichaud	Mar-15		

Zoning Board of Appeals

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

Dan Marquis, Chairperson	Term Expires Jan. 31, 2017	Zachary Voisine, Vice Chair	Term Expires Jan. 31, 2016
Betty Harris, Secretary	Jan. 31, 2016	Raymond Sirois	Alternate, Jan. 31, 2016
Andrew Caron	Jan. 31, 2018	Vacant	Alternate
Mark Albert	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		Richard Stoliker
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	Alan Susee
Mark Morneau	Glen Lamarre
Alain Ouellette	Danny Vaillancourt
Kirk Paradis	Peter Sirois
Ryan Malmberg	George Dumond
Donald Guimond	Jim Thibodeau



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	Greg Bernier	Volunteer Fireman
Cory Bourgoin	Volunteer Fireman	Robert St. Germain	Volunteer Fireman
Ethan Hafford	Volunteer Fireman	Cody Dubois	Volunteer Fireman
Andrew Caron	Volunteer Fireman	Mike Daigle	Volunteer Fireman
James Caron II	Volunteer Fireman	Adam Olmstead	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
Joey Ouellette	Volunteer Fireman	Billy Theriault	Volunteer Fireman
Owen Pelletier	Volunteer Fireman	Curtis Gagnon	Volunteer Fireman
Tyler Stoliker	Volunteer Fireman	Thomas Morin	Volunteer Fireman
Taylor Martin	Volunteer Fireman	Sam Littrell	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	Chris Cyr	Part-time Officer
Michael DeLena	Police Officer	Colette (Coco) Ouellette	Dispatcher
Curtis Picard	Police Officer	Rachel Cyr	Dispatcher
Nathan Desrosier	Part-time Officer	Christopher Cyr	Dispatcher
Tony Enerva	Part-time Officer	Sarah Marquis	Dispatcher
Curtis Gagnon	Part-time Officer	Ashley Hafford	Part-time Dispatcher
Dana Thibeault	Part-time Officer	Jerome Ouellette	Part-time Dispatcher

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

United States Senate
WASHINGTON, DC 20510-1904

Dear Friends:

In November, the people of Maine entrusted me to serve another term in the United States Senate. I am deeply honored to serve you and will continue to work to bridge the partisan divide and to forge bipartisan solutions to the many challenges our nation faces. With the New Year just beginning, I welcome this opportunity to reflect on some of my work from this past year and to highlight some of my priorities for the year ahead.

The biggest challenge facing our State remains the need for more jobs so that Mainers can stay in our great State to live, work, and raise their families. Since small businesses create the vast majority of jobs, we must help them to start up, grow, and succeed. We must update our tax code to encourage small business investment in equipment and other assets, cut the red tape that is hampering job creators, build the transportation and energy infrastructure to support an expanding economy. We must also foster opportunities for key industries, from agriculture to defense. We must ensure that our workers have the skills they need for the jobs of today and tomorrow. These initiatives will remain my top priorities in the new Congress.

I am pleased to report a number of successes from this past year, including provisions from my "Seven Point Plan for Maine Jobs." My proposals to streamline job training programs and better match workers' skills with employers' needs were enacted as part of a workforce investment act. I helped secure promising manufacturing opportunities for our state—from requiring the military to buy American-made athletic footwear for new recruits, just as it does for other uniform items, to an additional Department of Energy investment in the deepwater, offshore wind power project being developed by the University of Maine, Maine Maritime Academy, and private companies. For Maine agriculture, I succeeded in including the fresh, white potato in a federal nutrition program from which it has been the only vegetable to be excluded.

Also last year, I was pleased to join in the christening of the *USS Zumwalt* at Bath Iron Works, a Navy ship for the 21st Century that will help protect our nation and strengthen one of Maine's most vital industries. And, for Veterans living in rural areas, I secured a two-year extension of the successful Access Received Closer to Home program, which is improving access to health care for Veterans in northern Maine. Finally, after several years in the making, I am delighted that Congress has approved my legislation to form a commission – at no cost to taxpayers – on the creation of a National Women's History Museum. A museum recognizing the contributions of American women is long overdue, and this bill is an important first step toward that goal.

In the new Congress, I will serve as Chairman of the Transportation Appropriations Subcommittee. This position will allow me to continue working to ensure investments are made in critical transportation infrastructure, which is essential for our safety and economic growth. To date, Maine has received more than \$90 million for highway, bridge, airport, rail, and port projects through the successful TIGER grant program.

I will also serve at the helm of the Senate Special Committee on Aging in the 114th Congress, a position I sought because Maine has the highest median age in the nation. Working to address pressing issues facing our seniors, from long-term care and retirement security to the vast potential of biomedical research, will be on our agenda. Preventing and effectively treating Alzheimer's should be an urgent national priority as this devastating disease continues to take such a personal and economic toll on more than five million Americans and their families. The Committee will also continue to focus on the scams and frauds targeting our senior citizens and has a toll-free hotline (1-855-303-9470) where seniors and their loved ones can report suspected fraud.

A Maine value that always guides me is our unsurpassed work ethic. As 2014 ended, I continued my record of never missing a roll-call vote since my Senate service began in 1997; a tally that now stands at more than 5,700 consecutive votes.

I am grateful for the opportunity to serve the great State of Maine and the people of Fort Kent. If ever I can be of assistance to you, please contact my Aroostook County Constituent Services Center at (207) 493-7873, or visit my website at www.collins.senate.gov.

Sincerely,



Susan M. Collins
United States Senator

ANGUS S. KING, JR.
MAINE

359 DIRKSEN SENATE OFFICE BUILDING
(202) 224-5344
Website: <http://www.King.Senate.gov>

United States Senate
WASHINGTON, DC 20510

COMMITTEES:
ARMED SERVICES
BUDGET
INTELLIGENCE
RULES AND ADMINISTRATION

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

Dear Friends,

It has been a privilege to serve the State of Maine since being sworn into the U.S. Senate in January of 2013. First off, I want to make sure you know how to reach my offices, as I welcome your thoughts, questions, or concerns. You can call our toll-free, in-state line at **1-800-432-1599**. In addition, our local numbers are as follows: Augusta (207) 622-8292, Presque Isle (207) 764-5124, Scarborough (207) 883-1588, and Washington D.C. (202) 224-5344. You can also provide your input on our website at www.king.senate.gov.

Maine is a large state; I know that traveling to our offices can present logistical and financial challenges, which is why our team implemented an outreach program, **Your Government Your Neighborhood**. My staff has been traveling to communities throughout the state for two years now, hosting office hours for local residents. Since we began, we have made over 400 trips and plan to increase that throughout 2015.

If we haven't yet been to your town office, community library, or school, or hosted an information table at a local non-profit, please let us know!

My work in Washington this year has been broad reaching, and I am committed to continue this work in a transparent and nonpartisan manner.

My projects have included:

- Overseeing national security and defense issues from ISIS to cybersecurity
- Continuing efforts to simplify student loans and make higher education more affordable
- Easing the regulatory burdens facing Maine businesses, farms, and schools
- Co-sponsoring budget initiatives for a smarter economic direction
- Supporting vital infrastructure and highway investments
- Tackling climate change mitigation and its long-term impacts
- Ensuring financial transparency in politics through campaign finance reform
- Promoting the growth of rural internet access
- Co-sponsoring legislation to help working families get paid leave to care for loved ones

I am tremendously grateful for the opportunity to serve you and will keep you informed of my activities in Maine and Washington.

Sincerely,



ANGUS S. KING, JR
UNITED STATES SENATOR

AUGUSTA
4 Gabriel Drive, Suite F1
Augusta, ME 04330
(207) 622-8292

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

SCARBOROUGH
383 US Route 1, Suite 1C
Scarborough, ME 04074
(207) 883-1588



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

Dear Friends and Neighbors,

It is an honor to represent you in the Maine Senate. I am pleased to be back serving in the legislature and am grateful for the trust you have placed in me to work for the betterment of your community and our great region of Maine for the next two years.

During the 127th Legislature, I will serve as chair on the Agriculture, Conservation and Forestry Committee and as a Senate member on the Education and Cultural Affairs Committee. As a former House member on both committees, I have strongly advocated for the reduction of regulations and restrictions on farmers and agriculture and I will continue to do so during this next legislative session. My life-long experience as an educator contributes to my great interest of where the future of Maine's education is going. I have a passion for our children and I honored to be a part of the Education Committee.

Again, thank you for entrusting me to represent you in Augusta. Please contact me if you ever need my help in navigating the state bureaucracy. I would be happy to help in any way that I can. I encourage you to use my aide as a resource. You can contact Annalise Haggerty at annalise.haggerty@legislature.maine.gov or 207-287-4884. I can be reached in Augusta at 287-1505 or by e-mail at peter.edgecomb@legislature.maine.gov.

Sincerely,

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

Peter Edgecomb
Maine State Senator



John L. Martin

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

HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION
AUGUSTA, MAINE 04333-0002

(207) 287-1400

TTY: (207) 287-4469

LETTER TO THE TOWN OF FORT KENT

Dear Neighbors:

Thank you for the trust you have placed in me by allowing me to serve as your State Representative in Augusta for the 127th Legislature.

As you read this letter, the Legislature will be considering the biennial budget which will guide state spending over the next two years. Crafting the budget can be a difficult endeavor, but with a bipartisan approach we can agree on a budget that ensures your government is working for you.

As we seek to make state government more efficient and cost effective we must make sure that vital services that are so essential during these tough times stay intact.

In addition to carefully reviewing the budget, we are also focused on promoting economic development, job growth and improving the health and education of Maine citizens. We have the opportunity to make sure that Maine continues to move in the right direction by focusing on these important goals and priorities.

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 L. Martin', with a long horizontal flourish extending to the right.

John Martin
State Representative

Town of Fort Kent
416 West Main Street
Fort Kent, Maine 04743

Dear Friends,

Since being sworn in, I have been working to help solve our most important issues such as creating more jobs, lowering the cost to heat our homes and balancing the national budget.

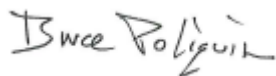
In Congress, I will work to give job creators the confidence they need to start new businesses and create more jobs. It is important for Congress to continue to pass jobs bills, like the Keystone XL Pipeline Act, to get our hard-working Mainers back to work so they can put more food on the kitchen table. As your representative, I will always support legislation that will balance our national budget, reduce the high cost of energy and help create more jobs.

Secondly, I have been working, with Republicans and Democrats, to help lower the cost of energy for our small businesses and hard-working families in Maine. One of my first votes, as a member of Congress, was in support of the Keystone XL Pipeline Act and the Natural Gas Pipeline Permitting Reform Act. These bills will help increase the production and create a reliable flow of natural gas to Maine, especially the Second District.

For my first House floor speech, I asked my Republican and Democrat colleagues to join me in support of the Balanced Budget Constitutional Amendment. This Constitutional amendment will require Washington to, finally, live within their means, just like our hard-working families in Fort Kent. Balancing the national budget will help end wasteful spending and help secure financial security for our kids and grandkids.

I'm honored and grateful to serve you and represent the hard-working people of Maine's Second Congressional District. If you need any help, please visit my website (Poliquin.house.gov) or call any of my offices: Lewiston (207) 784-0768, Bangor (207) 942-0583, Presque Isle (207) 764-1968 and Washington, D.C. (202) 225-6306.

Sincerely,

A handwritten signature in dark ink that reads "Bruce Poliquin". The signature is written in a cursive, slightly slanted style.

Bruce Poliquin

2014 Annual Report

This past year was a year of celebration for our region. The 2014 World Acadian Congress came to our area of Maine, New Brunswick, and Quebec; an area referred to as Acadia of the Land and Forest. The Congress was a celebration of our unique ancestry and culture. It served as a reminder of who we are and what the region has in common. Far too often we look to our south for economic, social, and other needs. If nothing else the CMA showed us that looking north can be more fruitful and rewarding.

The CMA festivities throughout the region highlighted the opportunities that surround us. The CMA has created a "Core Leadership" team to ensure the legacy of the CMA continues into the future. Six action items have been identified to guide this process. In brief these action issues are; keep the stimulus and legacy generated by the CMA sustainable, establish an effective and efficient effort of cross-border cooperation for economic development, ensure the private sector plays a leading role in the initiatives, increase the number and variety of economic, social, and cultural stakeholders, ensure the efforts fulfill the needs and aspirations of the entire territory, and report to the public on a regular basis the progress resulting from these efforts.

Long term positive impacts for the entire region will ultimately be the result of the 2014 World Acadian Congress.

From a municipal standpoint we continue to struggle with a difficult economic situation, changes in federal and state policies, decline in non-property tax revenues, increase in expenditures that are outside of our control, and ever increasing demands for services. As difficult as 2014 was, where we experienced a 3.7% increase in the tax rate from 17.35 to 18.00, it is likely that the 2015 rate will increase at least as much. Many have asked when will this all end. To that question I offer no easy answers. It will take a concerted effort by all levels of government to address this issue. Unfortunately, to date that has not occurred.

Despite these difficult challenges, all is not lost. We continue to be a community that exemplifies what a community is all about. We are blessed with good neighbors, and a can do spirit. Our efforts do not go unnoticed as we were designated a Business Friendly Community in 2014, and recently designated as the safest community in Maine. Accomplishments we should all be proud of.

As usual it has been my pleasure to work with our municipal employees, volunteers, elected officials, and you the citizens of Fort Kent. With your support we will continue to strive to meet the challenges that lay ahead.

Sincerely,

Donald Guimond
Town Manager

Tax Assessor's Report

	2013	2014
ASSESSOR VALUATION		
Real Estate	286,844,401.00	290,933,101.00
Personal Property	6,860,100.00	7,196,600.00
TOTAL ASSESSED VALUATION	293,704,501.00	298,129,701.00

PROPERTY EXEMPT FROM TAXATION INCLUDES THE FOLLOWING:

Animal Waste Facility	41,617.00	41,617.00
American Legion	106,600.00	106,600.00
Benevolent	624,800.00	624,800.00
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	101,500.00
Homestead Exemptions	9,620,900.00	9,490,900.00
Hospital	12,182,200.00	13,265,200.00
Fort Kent Historical Society	120,300.00	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	742,300.00
Mason Hall	70,000.00	70,000.00
Nursing Home	2,982,700.00	2,982,700.00
Parsonage	80,000.00	80,000.00
Registry of Deeds	383,000.00	383,000.00
Schools	34,789,500.00	35,740,100.00
Town Owned Property	3,208,500.00	3,216,400.00
United States of America	1,964,500.00	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	654,000.00	660,000.00
GRAND TOTALS	77,885,517.00	78,910,617.00

NET ASSESSED VALUATION	215,818,984.00	219,219,084.00
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MIL RATE	17.35/\$1,000	18.00/\$1,000
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APPROPRIATIONS

County	6.62%	6.18%
School	60.73%	62.37%
Town/Other	32.65%	31.45%

NET TAX COMMITMENT	3,744,465.86	3,945,943.51
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HOMESTEAD REIMBURSEMENT	83,461.31	85,418.00
BETE REIMBURSEMENT	136,243.25	165,366.27
TOTAL COMMITMENT	3,964,170.42	4,196,727.78

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 1st, 2nd, and 3rd day of April 2015, 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 2014 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 3, 2015- For 2014 Taxes (on or about) tax lien notices will be mailed.

May 4, 2015- For 2014 Taxes (on or about) tax liens will be recorded at the Registry of Deeds.

November 3, 2015- For 2013 Foreclosure Action

July 8, 2015- (on or about) the 2015 Property Taxes will be mailed out.

October 1, 2015- (on or about) Interest on taxes shall be charged (7.00% per year)

December 31, 2015- Town Books closing, delinquent taxes after that date will be published in Town Report

TAX EXEMPTIONS FOR VETERANS

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

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

HOMESTEAD TAX EXEMPTION

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

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

** Subject to change per Maine State Legislature.*

	2014 APPROP	2014 ACTUAL EXPENSES	2015 BUDGET REQUEST	PROPOSED INC(DEC) OVER 2014 BUDGET	BUDGET COMMITTEE RECOMMENDS
102 - 01 ADMINISTRATION					
501 - SALARY/WAGES					
01 - DEPT HEAD	69,905.00	69,866.16	74,050.00	4,145.00	74,050.00
04 - CLERICAL	126,323.00	124,727.21	132,300.00	5,977.00	132,300.00
07 - ELEC OFFICIAL	5,500.00	5,500.00	5,500.00	0.00	5,500.00
502 - EMPL BENEFIT					
01 - UNEMPLOY COMP	0.00	0.00	103.00	103.00	103.00
02 - WORKERS COMP	580.00	580.93	615.00	35.00	615.00
11 - DEFERRED CMP	26,120.00	26,120.24	27,180.00	1,060.00	27,180.00
20 - HEALTH INS	44,876.00	44,865.90	51,000.00	6,124.00	51,000.00
30 - FICA	13,636.00	13,628.29	14,500.00	864.00	14,500.00
31 - MEDICARE	3,190.00	3,244.23	3,400.00	210.00	3,400.00
503 - SUPPLIES					
01 - OFFICE	5,150.00	5,093.93	5,150.00	0.00	5,150.00
06 - POSTAGE	7,200.00	7,935.14	7,500.00	300.00	7,500.00
20 - CLEANING	1,800.00	1,969.68	1,800.00	0.00	1,800.00
40 - HEATING FUEL	7,900.00	7,044.75	7,500.00	-400.00	7,200.00
504 - PROF & TECH					
01 - EMPL TRAING	500.00	314.41	500.00	0.00	400.00
02 - DUES /MEMBER	4,400.00	4,437.00	4,500.00	100.00	4,500.00
30 - FEE/LIC/PERM	2,365.00	3,774.40	3,000.00	635.00	3,000.00
50 - LEGAL EXPENS	1,000.00	403.00	1,000.00	0.00	800.00
51 - O/PROF SVC	12,250.00	13,782.00	14,450.00	2,200.00	14,450.00
52 - AUDIT SERVC	3,900.00	3,600.00	4,100.00	200.00	3,900.00
505 - PROPERTY SVC					
10 - ELECTRICITY	5,600.00	6,134.34	5,900.00	300.00	5,900.00
12 - TELEPHONE / INTERNET	2,800.00	2,554.74	3,100.00	300.00	2,900.00
20 - BLDG REP/MNT	2,000.00	1,816.44	2,000.00	0.00	1,900.00
40 - GEN REPAIRS	400.00	108.00	400.00	0.00	300.00
41 - REPAIR E/EQU	4,600.00	3,834.87	4,600.00	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	1,900.00	2,080.41	2,180.00	280.00	2,180.00
02 - P/O LIAB INS	2,500.00	2,498.66	2,490.00	-10.00	2,490.00
05 - OTHER INS	55.00	52.98	55.00	0.00	55.00
10 - TRAVEL	1,000.00	391.78	750.00	-250.00	750.00
20 - ADVERTISING	1,200.00	596.38	1,000.00	-200.00	1,000.00
21 - PRINTING	2,000.00	1,830.00	2,000.00	0.00	2,000.00
507 - PROPERTY					
10 - EQUIPMENT	300.00	0.00	300.00	0.00	200.00
40 - EQP-TECH HW	1,500.00	0.00	1,500.00	0.00	1,000.00
41 - EQP-TECH SW	7,500.00	7,428.60	7,800.00	300.00	7,800.00
509 - MISC ITEMS					
00 - MISC ITEMS	900.00	1,215.34	900.00	0.00	900.00
02 - OVER/SHORT	100.00	-114.65	100.00	0.00	100.00
08 - BANK CHARGE	1,800.00	284.73	200.00	-1,600.00	100.00
TOTAL	373,500.00	368,319.89	394,173.00	20,673.00	391,673.00

	2014 APPROP	2014 ACTUAL EXPENSES	2015 BUDGET REQUEST	PROPOSED INC(DEC) OVER 2014 BUDGET	BUDGET COMMITTEE RECOMMENDS
105 - 01 PUBLIC WORKS DEPARTMENT					
501 - SALARY/WAGES					
01 - DEPT HEAD	53,000.00	53,182.90	55,200.00	2,200.00	55,200.00
30 - TEMP/SEASONL	9,320.00	11,048.92	10,000.00	680.00	10,000.00
41 - EQUIP OPERTR	149,650.00	151,485.84	154,520.00	4,870.00	154,520.00
502 - EMPL BENEFIT					
01 - UNEMPLOY COMP	0.00	0.00	103.00	103.00	103.00
02 - WORKERS COMP	11,100.00	10,858.18	10,000.00	-1,100.00	10,000.00
11 - DEFERRED CMP	3,380.00	3,380.00	3,445.00	65.00	3,445.00
20 - HEALTH INS	54,000.00	52,864.32	66,000.00	12,000.00	66,000.00
30 - FICA	12,530.00	12,742.96	12,800.00	270.00	12,800.00
31 - MEDICARE	2,930.00	2,979.58	3,000.00	70.00	3,000.00
40 - MEDICAL TEST	300.00	368.00	300.00	0.00	300.00
60 - O/EMPL BENEF	6,090.00	5,835.48	6,151.00	61.00	6,151.00
503 - SUPPLIES					
01 - OFFICE	406.00	243.37	410.00	4.00	410.00
20 - CLEANING	1,015.00	553.00	1,025.00	10.00	1,025.00
30 - AGGREGATES	42,630.00	50,951.77	43,050.00	420.00	43,050.00
33 - SIGNS	812.00	1,162.18	820.00	8.00	820.00
34 - CONSTRUCTION	7,105.00	233.00	7,175.00	70.00	7,175.00
40 - HEATING FUEL	8,120.00	10,354.66	8,120.00	0.00	8,120.00
50 - TOOL ALLOW	812.00	217.50	892.00	80.00	892.00
70 - VEH CONSUM	8,120.00	10,603.24	8,200.00	80.00	8,200.00
71 - GAS/OIL	56,780.00	67,961.04	56,780.00	0.00	56,780.00
504 - PROF & TECH					
01 - EMPL TRAING	406.00	1,075.41	450.00	44.00	450.00
50 - LEGAL EXPENS	508.00	907.71	550.00	42.00	550.00
505 - PROPERTY SVC					
01 - VEH REPAIRS	54,215.00	49,662.57	55,000.00	785.00	55,000.00
10 - ELECTRICITY	3,553.00	3,659.19	3,600.00	47.00	3,600.00
11 - WATER FEES	1,421.00	1,094.50	1,500.00	79.00	1,500.00
12 - TELEPHONE / INTERNET	710.00	599.53	715.00	5.00	699.00
20 - BLDG REP/MNT	2,000.00	2,860.96	2,020.00	20.00	2,020.00
34 - RENT O/EQUIP	1,520.00	713.16	1,535.00	15.00	1,535.00
40 - GEN REPAIRS	6,598.00	2,727.18	6,650.00	52.00	6,650.00
41 - REPAIR E/EQU	1,421.00	625.24	1,435.00	14.00	1,435.00
51 - S/WASTE CURB	559.00	560.00	565.00	6.00	565.00
56 - PROCESSING	166,384.00	186,426.03	274,806.00	108,422.00	274,806.00
70 - LEVEE EXPENS	6,293.00	5,543.60	6,350.00	57.00	6,350.00
71 - TRAIL / PARK	0.00	-30,013.05	0.00	0.00	0.00
506 - OTHER PURCH					
01 - LIAB INS	3,550.00	3,857.60	4,100.00	550.00	4,100.00
02 - P/O LIAB INS	4,775.00	4,765.11	4,775.00	0.00	4,775.00
03 - VEH INS	7,875.00	8,395.03	9,850.00	1,975.00	9,850.00
05 - OTHER INS	101.00	101.01	101.00	0.00	101.00
10 - TRAVEL	100.00	25.01	100.00	0.00	100.00
20 - ADVERTISING	200.00	387.60	200.00	0.00	200.00
507 - PROPERTY					
01 - LAND	14,000.00	11,432.73	16,000.00	2,000.00	15,000.00
508 - DEBT SVC					
20 - CAP LSE PMT	203.00	0.00	203.00	0.00	203.00
509 - MISC ITEMS					
00 - MISC ITEMS	508.00	413.33	520.00	12.00	520.00
TOTAL	705,000.00	702,845.39	839,016.00	134,016.00	838,000.00

To the Citizens of Fort Kent:

I am in my eighth year of employment for the Town of Fort Kent as Public Works director and its citizens. I think back to 2008 and all the things we went through. First thing was the record snow fall for the season and followed by record high water level in the spring that caused great damage. Finally, we had a wind microburst that also did a lot of damage. I remember going into the town office to talk to the Donald Guimond, the town manager; about all these natural disasters and I told him I would consider resigning if he thought it would help calm Mother Nature down. It seemed like things started happening when the Town hired me. Don told me to stick with it and it would get better. Sure enough it did, Mother Nature backed off, I got use to the job and things went a lot better.

From that first year, there have been many changes and not all of them have made our jobs any easier. One thing that I am thankful for is being able to purchase new equipment to replace old worn down equipment. In my time here, we have purchased a new tractor, new pay loader, and a new plow truck. This past fall we replaced our 19 year old street sweeper with a new one that you will see this spring. We were able to purchase these high priced pieces of equipment without significantly adding to the yearly budget for equipment. Working with new equipment makes my job and the job of the equipment operators much more pleasant. I would like to thank Don for helping and supporting me with these purchases. I would also like to thank all past and present councilors who approved the replacement of these older pieces of equipment.

One of the changes that has happened that makes things challenging is the fact that the State of Maine has cut back on revenue sharing. Another thing they did in late 2014 is give the Town of Fort Kent 3.7 miles of road that they use to maintain. We would plow this section in the winter and MDOT would do summer repairs and paving. This section of road is the first 3.7 miles of North Perley Brook Rd. from Market St. to the Blaine School Rd. We will now be responsible for the summer and winter care of this section of road. This will add to the bottom line of my budget moving forward. With all the changes that are happening that can and will affect the budget, I know we will find a way to get through it. One thing the people of Fort Kent can be sure of is the Public Works department and all departments of the Town will continue to run a very tight ship. We have made operational changes to the way we do our job in order to keep cost down. I ask for your patience when you see our crews trying to pick up snow during the day time hours. When you see us out there be patient and respect the pile of snow we plow onto the centerline of the road. Always keep in mind that we can load a truck load of snow in approximately 45 seconds. This is not a lot of time and you could avoid damaging your vehicle. If we all work together we will make it through these tough times. We are known for being "The little town that could" for a reason. Thanks for your patience and time.

Respectfully

Tony Theriault

Fort Kent Public Works

	2014 APPROP	2014 ACTUAL EXPENSES	2015 BUDGET REQUEST	PROPOSED INC(DEC) OVER 2014 BUDGET	BUDGET COMMITTEE RECOMMENDS
104 - 01 POLICE DEPARTMENT					
501 - SALARY/WAGES					
01 - DEPT HEAD	63,020.00	71,929.25	70,750.00	7,730.00	70,750.00
11 - PATROLMAN	167,165.00	155,734.22	201,844.00	34,679.00	181,275.00
12 - DISPATCHER	110,070.00	110,770.96	112,566.00	2,496.00	112,566.00
502 - EMPL BENEFIT					
01 - UNEMPLOY COMP	0.00	0.00	103.00	103.00	103.00
02 - WORKERS COMP	6,185.00	6,185.87	6,300.00	115.00	6,300.00
11 - DEFERRED CMP	4,420.00	4,420.00	4,770.00	350.00	4,770.00
12 - MSRS	50.00	30.00	50.00	0.00	50.00
20 - HEALTH INS	97,564.00	79,951.85	87,250.00	-10,314.00	79,750.00
30 - FICA	20,300.00	20,556.93	23,000.00	2,700.00	21,615.00
31 - MEDICARE	4,800.00	4,807.91	5,400.00	600.00	5,009.00
60 - O/EMPL BENEF	3,500.00	3,819.53	4,500.00	1,000.00	4,500.00
503 - SUPPLIES					
00 - SUPPLIES	200.00	1,062.22	200.00	0.00	200.00
01 - OFFICE	2,000.00	1,469.89	2,000.00	0.00	2,000.00
02 - GENERAL	400.00	1,142.37	400.00	0.00	400.00
06 - POSTAGE	200.00	17.95	300.00	100.00	300.00
40 - HEATING FUEL	3,000.00	3,071.19	3,000.00	0.00	3,000.00
71 - GAS/OIL	18,000.00	14,762.09	18,000.00	0.00	18,000.00
504 - PROF & TECH					
01 - EMPL TRAING	4,300.00	5,783.49	6,000.00	1,700.00	6,000.00
02 - DUES /MEMBER	140.00	209.13	250.00	110.00	250.00
30 - FEE/LIC/PERM	0.00	0.00	735.00	735.00	735.00
505 - PROPERTY SVC					
01 - VEH REPAIRS	4,500.00	6,772.38	4,500.00	0.00	4,500.00
10 - ELECTRICITY	0.00	115.37	120.00	120.00	120.00
12 - TELEPHONE / INTERNET	4,500.00	5,141.46	5,500.00	1,000.00	5,500.00
40 - GEN REPAIRS	1,000.00	1,405.89	1,400.00	400.00	1,400.00
506 - OTHER PURCH					
01 - LIAB INS	5,120.00	5,197.52	5,667.00	547.00	5,667.00
02 - P/O LIAB INS	3,435.00	3,444.43	3,473.00	38.00	3,473.00
03 - VEH INS	2,020.00	2,013.40	2,393.00	373.00	2,393.00
05 - OTHER INS	73.00	72.91	74.00	1.00	74.00
10 - TRAVEL	400.00	98.57	600.00	200.00	600.00
20 - ADVERTISING	300.00	1,397.20	300.00	0.00	300.00
507 - PROPERTY					
40 - EQP- TECH HW	0.00	0.00	2,000.00	2,000.00	2,000.00
41 - EQP- TECH SW	0.00	0.00	1,000.00	1,000.00	1,000.00
509 - MISC ITEMS					
00 - MISC ITEMS	400.00	2,712.00	400.00	0.00	400.00
TOTAL	527,062.00	514,095.98	574,845.00	47,783.00	545,000.00

FORT KENT POLICE DEPARTMENT

Greetings from the Chief of Police,

It is with great pleasure that I have returned to Law Enforcement after a short break. I would like to thank the council for offering me this opportunity to serve the community that I grew up in.

Law Enforcement today has many new obstacles that offer challenges to the men and women in uniform. We are constantly tested on the courts and in the media with tribulations that we face. We are mandated to have training in special fields that require attention to reduce liability to the Department and the communities we serve. With these mandates a lot of times small departments are stressed with the lack of resources to adequately provide a public safety service to our community.

One way of combating this issue is becoming actively involved in our community. Traditionally, police organizations have responded to crime after it occurs and, therefore, are structured to support routine patrol, rapid response to calls for service, arrests, and follow-up investigation. Community policing calls to incorporate these aspects of police business into an overall broader police mission focused on the proactive prevention of crime and disorder. My goal is to foster these ideals and create a proactive approach to the community by routinely visiting our schools and businesses, attending local functions and proactively involving our department with the community.

We have been fortunate to acquire new technology through grant funding and utilizing government surplus to enhance our department. In 2014 we secured close to \$18,000 in equipment and cash reimbursements. We also were able to supplement our workforce during Acadian Festival and other high traffic times with close to \$12,000 for overtime salaries from federal grant funding. We continue to search out these available funds to better serve the community with less stress on our personal budget.

As many of you have seen new faces on the force, we all look forward to delivering the best possible service we can provide.

Thank You all for your support,

Tom Pelletier
Chief of Police

INTEGRITY * RESPECT * PROFESSIONALISM * ACCOUNTABILITY

	2014 APPROP	2014 ACTUAL EXPENSES	2015 BUDGET REQUEST	PROPOSED INC(DEC) OVER 2014 BUDGET	BUDGET COMMITTEE RECOMMENDS
104 - 03 FIRE DEPARTMENT					
501 - SALARY/WAGES					
01 - DEPT HEAD	5,500.00	5,500.00	26,000.00	20,500.00	12,000.00
08 - STIPENDS	1,250.00	1,250.00	1,250.00	0.00	2,500.00
20 - FIREFGHT/EMT	10,000.00	11,353.00	12,000.00	2,000.00	10,000.00
502 - EMPL BENEFIT					
02 - WORKERS COMP	1,455.00	1,455.20	1,500.00	45.00	1,500.00
30 - FICA	1,039.00	1,380.86	2,454.00	1,415.00	1,531.00
31 - MEDICARE	243.00	322.98	570.00	327.00	356.00
503 - SUPPLIES					
01 - OFFICE	300.00	59.44	300.00	0.00	300.00
02 - GENERAL	600.00	545.72	600.00	0.00	600.00
06 - POSTAGE	50.00	11.15	50.00	0.00	50.00
20 - CLEANING	2,000.00	915.05	2,000.00	0.00	1,500.00
40 - HEATING FUEL	7,800.00	7,748.10	7,800.00	0.00	7,800.00
60 - MINOR EQUIP	3,000.00	1,888.24	3,000.00	0.00	3,000.00
71 - GAS/OIL	2,500.00	3,331.58	3,000.00	500.00	2,500.00
80 - UNIF/SAFETY	5,500.00	5,252.84	5,500.00	0.00	5,087.00
504 - PROF & TECH					
01 - EMPL TRAING	2,500.00	224.13	2,500.00	0.00	2,500.00
02 - DUES /MEMBER	525.00	1,034.00	1,000.00	475.00	1,000.00
45 - MEDICAL ASST	1,000.00	503.00	1,000.00	0.00	1,000.00
505 - PROPERTY SVC					
01 - VEH REPAIRS	6,000.00	9,470.28	8,000.00	2,000.00	6,000.00
10 - ELECTRICITY	2,100.00	2,306.33	2,300.00	200.00	2,300.00
12 - TELEPHONE / INTERNET	900.00	787.29	900.00	0.00	900.00
20 - BLDG REP/MNT	3,000.00	2,803.42	3,000.00	0.00	2,500.00
40 - GEN REPAIRS	3,000.00	3,349.35	3,200.00	200.00	3,000.00
41 - REPAIR E/EQU	2,200.00	1,194.82	2,200.00	0.00	2,200.00
51 - S/WASTE CURB	336.00	60.00	300.00	-36.00	300.00
506 - OTHER PURCH					
01 - LIAB INS	332.00	338.18	395.00	63.00	395.00
02 - P/O LIAB INS	444.00	438.14	459.00	15.00	459.00
03 - VEH INS	2,480.00	2,479.95	3,050.00	570.00	3,050.00
05 - OTHER INS	1,835.00	1,835.45	1,850.00	15.00	1,850.00
20 - ADVERTISING	100.00	96.90	100.00	0.00	100.00
TOTAL	67,989.00	67,935.40	96,278.00	28,289.00	76,278.00



To the citizens Fort Kent:

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.

2014 started out to be a busy year for the Fort Kent Fire and Rescue Department. There were four major fires in the first three months, all requiring several hours of work for the firefighters. The first fire was in January and occurred at the Town owned Packing Shed on Packing Shed Road. The building was well involved with fire on the arrival of the Fire Department. Mutual Aid assistance was called immediately from Clair, NB, Frenchville and North Lakes Fire Departments. Eagle Lake Fire Department relocated to the Fort Kent Fire Station to provide coverage for the Town. Temperatures of 15 below zero made things very difficult for the firefighters. In March there was a fire at 1566 St. John Road in St. John. This was a very difficult fire that extended from the chimney into the roof area and kept the firefighters on the scene most of the day operating in sub-zero temperatures. Mutual Aid from St. Francis and Frenchville Fire Departments was called with Eagle Lake Fire Department covering the Fort Kent Fire station. Less than a week later a fire at 53 Patterson Lane destroyed a private home. The fire kept firefighters on the scene for several hours. Mutual Aid was called from Frenchville and North Lakes Fire Departments with Eagle Lake Fire covering the Fort Kent Fire Station. The fourth serious fire, also in March, occurred at 606 North Perley Brook Road. The fire was in a detached garage that was only ten feet from the house. Upon the Fire Department's arrival the garage was fully engulfed in fire and quick action by the firefighters prevented any serious damage to the house. Frenchville Fire Department assisted at the scene and Eagle Lake Fire Department covered the Fort Kent Fire Station. The remainder of the year had several other smaller fires and other incidents bringing the total for the year to 70.

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

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

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: Caron's Redemption Center 1, Daigle and Houghton 1, Daigle Auto and Alignment 1, Dubois Garage 1, Fairpoint Communications 1, Irving Woodlands 3, Lavertu Electric 1, Levesque's Yard Care 1, Maine Public Service 1, Maine Forest Service 1, Met Life 1, M&M Service 1, NMMC 1, Owen Pelletier and Son Logging 1, Pelletier Ford 1, Plourde's Plumbing & Heating 1, Roy Auto Parts 1, SAD #27 1, Saucier's Garage 1, State of Maine 1, Timberline Trucking 1, Town of Fort Kent 1, Twin Rivers Paper Co. 1, U.S. Government 1, Voisine Brothers 1, and Voisine Technology Services 1.

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, and all areas in those towns. This year the department acquired a "Snowbalance", which is a vehicle towed behind a snowmobile or when the skis are replaced by wheels is towed behind a four-wheeler. This allows injured people and an EMT or Paramedic to be transported from our snowmobile trails or four-wheeler trails to an ambulance waiting on the road. We continue to replace old and worn out protective clothing and equipment as funding allows.

In conclusion, the Fort Kent Fire and Rescue Department is proud to serve our fellow citizens and I, as chief am very proud to lead this group of dedicated people.

Respectfully submitted,
Edward K. Endee
Chief of Department

FIRE DEPARTMENT
Fire Attendance for the year 2014

Chief	Edward	Endee	70	Firefighter	Brenton	Levesque	57
Asst. Chief	Rudy	Martin	60	Firefighter	Sam	Littrell	18
Captain	Richard	Stoliker	66	Firefighter	Steve	Lozier	56
Captain	John	Plourde	46	Firefighter	Taylor	Martin	13
Captain	Matt	Gagnon	54	Firefighter	Tom	Morin	38
Safety Officer	Cecil	Hafford	47	Firefighter	Adam	Olmstead	6
Firefighter	Greg	Bernier	44	Firefighter	Joey	Ouellette	30
Firefighter	Cory	Bourgoin	34	Firefighter	Jason	Pelletier	9
Firefighter	Andrew	Caron	32	Firefighter	Owen	Pelletier	19
Firefighter	James	Caron	38	Firefighter	Robert	Plourde	18
Firefighter	Josh	Daigle	21	Firefighter	Glen	Raymond	35
Firefighter	Mike	Daigle	13	Firefighter	Bob	St. Germain	25
Firefighter	Cody	Dubois	18	Firefighter	Tyler	Stoliker	48
Firefighter	Curtis	Gagnon	35	Firefighter	Billy	Theriault	6
Firefighter	Ethan	Hafford	36	Firefighter	Zachary	Voisine	46

History of Fire Calls

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

**Fort Kent Fire and Rescue Department
Summary of Incidents 2014**

<u>Run #</u>	<u>Date</u>	<u>Dispatch Time</u>	<u>Respond Time</u>	<u># Firefighters</u>	<u>Type of Incident</u>	<u>Town</u>
1	2-Jan	1450	1450	11	CO Detector Alarm	Fort Kent
2	4-Jan	1529	1532	13	Structure Fire	Fort Kent
3	5-Jan	315	319	10	False Alarm - Pull Station	Wallagrass
4	6-Jan	845	847	14	Alarm System Malfunction	Fort Kent
5	8-Jan	1619	1622	14	Chimney Fire	Fort Kent
6	8-Jan	2234	2238	13	Broken Sprinkler Pipe	Fort Kent
7	10-Jan	1957	1959	22	Structure Fire	Fort Kent
8	11-Jan	1530	1534	20	Chimney Fire	Fort Kent
9	19-Jan	423	428	16	Wood Boiler Problem	Fort Kent
10	20-Jan	1705	1706	16	Chimney Fire	Fort Kent
11	22-Jan	2130	2133	16	Automobile Fire	Fort Kent
12	23-Jan	755	757	8	Chimney Fire	Fort Kent
13	23-Jan	1934	1937	24	Structure Fire	Fort Kent
14	24-Jan	1208	1211	8	Structure Fire	Fort Kent
15	26-Jan	2200	2203	9	Structure Fire	Fort Kent
16	28-Jan	707	710	8	Chimney Fire	Fort Kent
17	2-Feb	12	23	15	Snowmobile Rescue	Fort Kent
18	5-Feb	1905	1906	16	Chimney Fire	Fort Kent
19	6-Feb	1748	1748	14	Smoke in the Area	Fort Kent
20	7-Feb	1928	1930	13	Snowmobile Rescue	St. Francis
21	21-Feb	644	647	13	Dumpster Fire	Fort Kent
22	3-Mar	739	741	19	Structure Fire	St. John
23	7-Mar	1035	1039	20	Structure Fire	Fort Kent
24	14-Mar	16	19	14	Defective Pellet Stove	Fort Kent
25	15-Mar	935	936	22	Structure Fire	New Canada
26	25-Mar	1551	1552	9	Chimney Fire	Fort Kent
27	25-Mar	2131	2135	17	Chimney Fire	Fort Kent
28	26-Mar	1950	1951	16	Chimney Fire	Fort Kent
29	29-Mar	2018	2020	12	Alarm System Malfunction	Fort Kent
30	31-Mar	2216	2218	18	Structure Fire	Fort Kent
31	19-Apr	1142	1150	15	Illegal Burn	Fort Kent
32	27-Apr	1448	1452	19	Burnt Food on the Stove	Fort Kent
33	29-Apr	2134	2137	17	Chimney Fire	Fort Kent
34	8-May	1753	1756	19	Fire in Wood Pile	New Canada
35	15-May	2218	2220	17	Motor Vehicle Extrication	St. Francis
36	19-May	2052	2054	15	Smoke/Fire - Permit Burn	Fort Kent
37	22-May	308	311	17	Structure Fire	Fort Kent
38	25-May	2040	2042	18	Smoke/Fire - Permit Burn	Soldier Pond
39	27-May	1040	1044	13	CO Alarm	Soldier Pond
40	31-May	908	915	20	Motor Vehicle Extrication	St. Francis
41	2-Jun	724	725	17	Structure Fire	Fort Kent
42	5-Jun	1850	1853	18	Smoke from Wood Stove	Fort Kent
43	16-Jun	1544	1546	21	Low Battery in Smoke Alarm	Fort Kent
44	7-Jul	1347	1349	16	Burnt Food on the Stove	Fort Kent
45	15-Jul	1343	1345	11	Smoke from Welding	Fort Kent
46	26-Jul	1846	1850	10	Structure Fire	Fort Kent
47	29-Jul	1834	1835	16	False Alarm - Pull Station	Fort Kent
48	30-Jul	1408	1412	14	Truck Fire	Frenchville
49	10-Aug	1403	1405	18	Wrong Location	St. Francis
50	25-Aug	2013	2021	18	ATV Fire	Wallagrass
51	22-Sep	435	441	19	Alarm System Malfunction	New Canada

<u>Run #</u>	<u>Date</u>	<u>Dispatch Time</u>	<u>Respond Time</u>	<u># Firefighters</u>	<u>Type of Incident</u>	<u>Town</u>
52	25-Sep	1747	1750	9	False Alarm - Pull Station	Fort Kent
53	27-Sep	2216	2219	14	Smoke from Popcorn	Fort Kent
54	30-Sep	1855	1858	15	CO Alarm	Fort Kent
55	8-Oct	616	621	13	Unintentional Trip of Alarm	Fort Kent
56	8-Oct	1244	1249	14	Structure Fire	Fort Kent
57	13-Oct	100	104	8	CO Alarm	Fort Kent
58	14-Oct	238	243	19	Motor Vehicle Extrication	Wallagrass
59	3-Nov	111	126	8	Structure Fire	Cross Lake
60	4-Nov	918	920	14	Structure Fire	Wallagrass
61	2-Dec	2250	2254	14	Defective Pellet Stove	Fort Kent
62	5-Dec	644	647	15	Chimney Fire	Fort Kent
63	6-Dec	842	843	21	Structure Fire	Fort Kent
64	11-Dec	129	134	14	Broken Sprinkler Pipe	Fort Kent
65	18-Dec	2010	2012	18	Chimney Fire	Fort Kent
66	19-Dec	1400	1401	11	Structure Fire	St. Francis
67	19-Dec	1732	1735	18	Structure Fire	Fort Kent
68	22-Dec	1418	1422	16	Water Leak at Boiler	Fort Kent
69	30-Dec	1705	1707	15	CO Investigation	Wallagrass
70	31-Dec	1154	1155	13	Chimney Fire	Fort Kent



	2014 APPROP	2014 ACTUAL EXPENSES	2015 BUDGET REQUEST	PROPOSED INC(DEC) OVER 2014 BUDGET	BUDGET COMMITTEE RECOMMENDS
106 - 05 RECREATION DEPARTMENT					
501 - SALARY/WAGES					
01 - DEPT HEAD	42,925.00	43,736.52	45,350.00	2,425.00	45,350.00
08 - STIPENDS	6,500.00	3,470.00	6,500.00	0.00	5,500.00
30 - TEMP/SEASONL	50,300.00	40,915.33	50,500.00	200.00	48,000.00
40 - LABORER	26,645.00	23,517.90	27,625.00	980.00	27,625.00
502 - EMPL BENEFIT					
01 - UNEMPLOY COMP	0.00	0.00	103.00	103.00	103.00
02 - WORKERS COMP	2,669.00	2,513.46	2,510.00	-159.00	2,510.00
11 - DEFERRED CMP	1,560.00	1,530.00	1,855.00	295.00	1,855.00
20 - HEALTH INS	13,875.00	11,898.78	26,560.00	12,685.00	26,560.00
30 - FICA	7,320.00	6,596.08	7,500.00	180.00	7,500.00
31 - MEDICARE	1,720.00	1,536.67	1,760.00	40.00	1,760.00
503 - SUPPLIES					
01 - OFFICE	4,500.00	5,021.08	4,500.00	0.00	4,500.00
02 - GENERAL	2,000.00	1,483.91	2,250.00	250.00	2,000.00
05 - BOOKS	550.00	550.13	550.00	0.00	550.00
11 - CHEMICALS	4,500.00	3,804.61	4,500.00	0.00	4,500.00
20 - CLEANING	1,000.00	765.87	1,000.00	0.00	1,000.00
40 - HEATING FUEL	1,800.00	1,629.01	1,800.00	0.00	1,800.00
61 - ATHLETIC EQP	2,500.00	3,030.15	3,000.00	500.00	2,500.00
90 - OTHER MISC	1,550.00	1,419.97	1,550.00	0.00	1,550.00
504 - PROF & TECH					
01 - EMPL TRAING	1,500.00	341.18	1,500.00	0.00	1,500.00
02 - DUES /MEMBER	575.00	454.83	575.00	0.00	575.00
45 - MEDICAL ASST	300.00	286.80	300.00	0.00	300.00
505 - PROPERTY SVC					
10 - ELECTRICITY	5,821.00	5,540.45	5,900.00	79.00	5,900.00
11 - WATER FEES	2,500.00	1,866.46	2,500.00	0.00	2,500.00
12 - TELEPHONE / INTERNET	1,700.00	1,616.76	2,540.00	840.00	2,290.00
20 - BLDG REP/MNT	4,000.00	4,119.27	4,000.00	0.00	4,000.00
40 - GEN REPAIRS	4,000.00	6,368.05	4,000.00	0.00	4,000.00
506 - OTHER PURCH					
01 - LIAB INS	1,220.00	1,233.96	1,297.00	77.00	1,297.00
02 - P/O LIAB INS	1,330.00	1,334.57	1,246.00	-84.00	1,246.00
03 - VEH INS	1,210.00	1,208.02	1,449.00	239.00	1,449.00
05 - OTHER INS	30.00	28.17	26.00	-4.00	26.00
10 - TRAVEL	1,150.00	1,141.20	1,150.00	0.00	1,150.00
20 - ADVERTISING	350.00	258.14	450.00	100.00	450.00
21 - PRINTING	600.00	649.00	850.00	250.00	850.00
30 - SPL PROGM	4,800.00	4,511.74	4,800.00	0.00	4,800.00
TOTAL	203,000.00	184,378.07	221,996.00	18,996.00	217,496.00

2014 Annual Report
To The Citizens of Fort Kent

The Town of Fort Kent Recreation and Parks Department provides an environment where the citizens of Fort Kent and its surrounding communities can engage in fun healthy activities all year long. We offer a wide range of sports and recreational activities for youth of all ages. Our programs continue to grow! With Fort Kent Recreation and Parks, the benefits are endless!

Under the jurisdiction of the Recreation and Parks Department is the Riverside Park. Which consists of the 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 and Little Black Lake boat landing and picnic area.

The challenges are many: declining budget while realizing increasing service demands and deferred maintenance of our park facilities. Again this year we were faced with several acts of vandalism at our public parks.

The department was able to attain a number of significant achievements during the 2014 fiscal period through grants and in-kind opportunities.

- Forged new communication opportunities with citizens through a new electronic sign at Riverside Park and the creation of a Web site.
- An extension of the paved trail in Riverside Park.
- Completed several training sessions.
- New landscaping and tree planting throughout Riverside Park.
- Continued to make improvements in daily maintenance of all parks and facilities.
- Local events for Pitch, Hit and Run, Hot Shot Basketball and Hershey Track and Field were held with winners competing on the regional level and on to State competitions.
- Replaced a number of dasher boards and doors for the ice skating rink.
- Built upon our partnership with the public school system.

While we strive to serve residents of all ages the backbone of the Recreation and Parks Department will always be our youth summer programs with an offering of 58 different programs. The soccer, basketball, indoor soccer, baseball teams all continue as in-house programs. The holiday arts and crafts programs have proven to be very successful and enjoyed by all ages. 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.

Memories are made and relationships are formed at our soccer fields. As the number of participants in our youth soccer league continues to increase so to does the sense of community. In addition to serving youth, we also have teens and adults that serve as coaches, team parents and referees, which many have played in our league as children. Each season we have many returning players and coaches, which build relationships. The leagues youngest age group of pre-k to 2nd grade has maintained an enrollment of 103 players for the past several years.

On behalf of everyone in the Fort Kent Recreation and Parks Department, we want to thank you for the opportunity to be of service to the community. We invite everyone to either visit one or all our parks, participate in a program or league, or attend one of the many events planned for the coming year. We are all proud of these accomplishments and we look forward to an even better 2015.

Respectfully submitted,

Ann D. Beaulieu, CPRP
Director Recreation and Parks

	2014 APPROP	2014 ACTUAL EXPENSES	2015 BUDGET REQUEST	PROPOSED INC(DEC) OVER 2014 BUDGET	BUDGET COMMITTEE RECOMMENDS
104 - 07 STREET LIGHT					
505 - PROPERTY SVC					
10 - ELECTRICITY	51,000.00	47,645.89	49,000.00	-2,000.00	48,500.00
TOTAL	51,000.00	47,645.89	49,000.00	- 2,000.00	48,500.00
105 - 07 SOLID WASTE DISPOSAL					
505 - PROPERTY SVC					
50 - S/WASTE TIP	345,000.00	350,087.07	360,000.00	15,000.00	360,000.00
TOTAL	345,000.00	350,087.07	360,000.00	15,000.00	360,000.00

	2014 APPROP	2014 ACTUAL EXPENSES	2015 BUDGET REQUEST	PROPOSED INC(DEC) OVER 2014 BUDGET	BUDGET COMMITTEE RECOMMENDS
106 - 01 LIBRARIES					
501 - SALARY/WAGES					
01 - DEPT HEAD	28,400.00	0.00	28,800.00	400.00	28,400.00
03 - NON-SUPERVSR	0.00	24,399.64		0.00	
502 - EMPL BENEFIT					
01 - UNEMPLOY COMP	0.00	0.00		0.00	
02 - WORKERS COMP	0.00	64.15		0.00	
30 - FICA	0.00	1,512.81		0.00	
31 - MEDICARE	0.00	353.81		0.00	
505 - PROPERTY SVC					
11 - WATER FEES	0.00	409.06		0.00	
509 - MISC ITEMS					
51 - FUND TRANSF	0.00	1,660.53		0.00	
TOTAL	28,400.00	28,400.00	28,800.00	400.00	28,400.00

INTERGOVERNMENTAL

108 - 51 COUNTY TAX					
509 - 20 COUNTY TAX	243,703.00	243,702.80	250,000.00	6,297.00	255,368.00
TOTAL	243,703.00	243,702.80	250,000.00	6,297.00	255,368.00
108 - 52 NORTHERN MAINE DEVELOPMENT COMMISSION					
504 -00 PURCHASED PROFESSIONAL/TECH	0.00	0.00	7,516.00	7,516.00	0.00
TOTAL	0.00	0.00	7,516.00	7,516.00	0.00
108 - 53 NORTHERN AROOSTOOK REGIONAL AIRPORT					
504 -00 PURCHASED PROFESSIONAL/TECH	26,625.00	26,625.00	28,026.00	1,401.00	28,026.00
TOTAL	26,625.00	26,625.00	28,026.00	1,401.00	28,026.00
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

Library Hours

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

23,175
Holdings

16
Subscriptions

Issued 102 New
Library Cards

4,000
Library Patrons

"Th' first thing to have in a
library is a shelf. Fr'm time to
time this can be decorated
with lithrature. But th'
shelf is th' main thing."
~ Finley Peter Dunne

6/25/14
Busiest
Circulation
Day

2014
May Book Sale
\$212.85

3/26/14
Busiest
Computer Day

2015 Library Goals:
3 Replacement
Computers
1 Library Software
System

Thank you to
everyone for all
your support.

Respectfully submitted,

Michelle Raymond
Librarian

SOCIAL SERVICES	2014 APPROP	2014 ACTUAL EXPENSES	2015 BUDGET REQUEST	PROPOSED INC(DEC) OVER 2014 BUDGET	BUDGET COMMITTEE RECOMMENDS
110 - 20 GENERAL ASSISTANCE					
504 -00 PURCHASED PROFESSIONAL/TECH	6,000.00	0.00	6,000.00	0.00	5,000.00
42 - ELECT ASSIST	0.00	226.50		0.00	
44 - BURIAL ASST	0.00	1,371.00		0.00	
46 - RENTAL ASST	0.00	92.00		0.00	
TOTAL	6,000.00	1,689.50	6,000.00	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	700.00	200.00	500.00
TOTAL	500.00	500.00	700.00	200.00	500.00
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 - 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					
504 -00 PURCHASED PROFESSIONAL/TECH	0.00	0.00	125.00	125.00	0.00
TOTAL	0.00	0.00	125.00	125.00	0.00
110 - 00 ALL OTHER / LIFEFLIGHT FOUNDATION					
504 -00 PURCHASED PROFESSIONAL/TECH	0.00	0.00	1,025.00	1,025.00	0.00
TOTAL	0.00	0.00	1,025.00	1,025.00	0.00
110 - 00 ALL OTHER / ST JOHN VALLEY ASSOCIATES					
504 -00 PURCHASED PROFESSIONAL/TECH	0.00	0.00	3,000.00	3,000.00	0.00
TOTAL	0.00	0.00	3,000.00	3,000.00	0.00
OTHER					
110 - 50 ALL OTHER / OTHER					
509 - 01 TAX ABATEMENT	7,000.00	3,968.53	10,000.00	3,000.00	8,000.00
509 - 30 TAX OVERLAY	106,432.00	0.00		-106,432.00	
TOTAL	113,432.00	3,968.53	10,000.00	-103,432.00	8,000.00
110 - 51 MSAD # 27					
509 - 10 EDUCATION MSAD #27	2,461,275.00	2,461,274.82	2,617,930.00	156,655.00	2,617,930.00 EST
TOTAL	2,461,275.00	2,461,274.82	2,617,930.00	156,655.00	2,617,930.00 EST
110 - 56 ALL OTHER / BLOCKHOUSE					
509 - 10 PUBLIC AGENCY FUNDING	3,100.00	3,100.00	3,100.00	0.00	3,100.00
TOTAL	3,100.00	3,100.00	3,100.00	0.00	3,100.00

OTHER CONTINUE	2014 APPROP	2014 ACTUAL EXPENSES	2015 BUDGET REQUEST	PROPOSED INC(DEC) OVER 2014 BUDGET	BUDGET COMMITTEE RECOMMENDS
110 - 57 ALL OTHER / CHAMBER OF COMMERCE					
509 - 10 PUBLIC AGENCY FUNDING	10,000.00	10,000.00	10,000.00	0.00	10,000.00
TOTAL	10,000.00	10,000.00	10,000.00	0.00	10,000.00
110 - 58 ALL OTHER / ST JOHN SOIL & WATER 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	28,861.00	28,861.00	30,654.49	1,793.49	29,867.14
TOTAL	28,861.00	28,861.00	30,654.49	1,793.49	29,867.14
110 - 71 ALL OTHER / TIF # 2					
507 - 01 LAND & LAND IMPROVEMENTS	56,763.00	56,763.00	60,291.47	3,528.47	58,742.90
TOTAL	56,763.00	56,763.00	60,291.47	3,528.47	58,742.90
110 - 82 ALL OTHER / TIF # 3					
507 - 01 LAND & LAND IMPROVEMENTS	15,440.00	15,440.00	13,836.35	-1,603.65	13,480.97
TOTAL	15,440.00	15,440.00	13,836.35	- 1,603.65	13,480.97
110 - 79 ALL OTHER / WORLD ACADIAN CONGRESS					
509 - 14 WORLD ACADIAN CONGRESS	4,233.00	4,233.00	0.00	-4,233.00	0.00
TOTAL	4,233.00	4,233.00	0.00	-4,233.00	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 / MAINE PUBLIC BROADCASTING NETWORK					
509 - 10 PUBLIC AGENCY FUNDING	0.00	0.00	100.00	100.00	0.00
TOTAL	0.00	0.00	100.00	100.00	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 / NORTHERN MAINE VETERANS CEMETERY					
509 - 10 PUBLIC AGENCY FUNDING	0.00	0.00	100.00	100.00	0.00
TOTAL	0.00	0.00	100.00	100.00	0.00



2014 Year in Review

- 56 - Critical Care and Ambulatory Medical flights
- 108 – Business Flights
- 113 – Pleasure Flights excluding the Air Show.
- The 2014 Acadian Heritage Air Show was a highlight of August. Due to poor attendance it was not a financial success as we had hoped. A couple of individuals stepped in to plug the financial gap. This demonstrated clearly the importance of private as well as public financial support for our airport.

2015 Outlook

- Flight School Re-launch with Cody Anderson

David Fernald Jr. relocated for employment to Wisconsin in April 2014. We were without a flight instructor for the remainder of 2014. We have been actively seeking to fill that gap since last April. We are pleased that Cody Anderson has made a commitment to return to the area. Cody learned to fly under David Fernald Jr. Cody is scheduled to take his practical FAA examination to become a flight instructor tomorrow. Cody brings energy and promising vision to the re-launch of the flight school. Cody also received the full endorsement of the NARAA board of directors at the January 19 directors meeting. He was eagerly hoping to share his vision with you tonight, but due to his exam in Portland tomorrow he was unable to attend.

Thank you for your support in 2014!

Thank you also for continuing to manage the town in careful thoughtful manner!

Please feel free to direct questions to Jake Robichaud, Steve Ouellette, Steve Pelletier, or Andrew Hartt alternate. They are your appointed representatives.

You may also contact the airport manager David Fernald for more information regarding this report at 543-6300 or 436-1379 or by email daferald@yahoo.com.

Town Clerk Report

	2012	2013	2014
MARRIAGES	29	24	24
BIRTHS	68	69	80
DEATHS	55	63	68
GENERAL ASSISTANCE	2	3	5
REGISTERED VOTERS AS OF 12/31/14	3,050	2,983	3,011
Unenrolled	879	865	872
Republican	523	520	541
Democratic	1,593	1544	1542
Green	54	54	56
Americans Elect	1	0	0
DOG LICENSES			
Male/Female	89	95	106
Neutered	460	365	434
Kennels	12	13	8
CARRY FORWARD - 2014			
110-70-507-01 TIF # 1 EAST MAIN STREET			-87,333.38
110-71-507-01 TIF # 2 VILLAGE ROAD			134,557.00
110-82-507-01 TIF # 3 WEST MAIN STREET			-4,830.75
115-03-680-08 GM- CDBG MICRO ENTERPRIS			175,573.71
115-03-680-09 GM- CDBG PUBLIC INFRSTRUCTURE			5,437.26
115-03-680-11 FISH RIVER GREENWAY PROJECT			21,875.00
115-03-680-12 SMALL COMMUNITY- DEP - SEWER GRANTS			9,977.40
115-03-680-14 HAZARD MITIGATION GRANT			13,682.00
115-03-680-21 FEMA- FD TRAINING GRANT			1,306.25
101-10-40114 PLUMBING PERMITS			332.00
101-20-40230 HOMESTEAD EXEMPTION 2014			20,046.00
115-03-45008 CDBG- MICRO ENTERPRIS FAÇADE			-174,442.75
115-03-45009 CDBG- PUBLIC INFRASTRUCTURE			-100,000.00
115-03-45011 FISH RIVER GREENWAY PROJECT			-4,364.00
115-03-45012 SMALL COMMUNITY - DEP- SEWER GRANTS			-9,499.69
115-03-45014 HAZARD MITIGATION GRANT			-13,754.00
115-03-45021 FEMA - FIRE DEPT TRAINING			-1,306.00
115-03-45022 MMA - SAFETY GRANT			-1,558.73
115-03-45023 MEMA - POLICE DEPT			-2,500.00
10-11410-50 LIONS PAVILION			3,798.38
10-11410-51 FLAG PROJECT ACCOUNT			529.02
10-11530-00 OTHER ACCOUNTS RECEIVABLE			-7,234.09
10-24110-01 BMV			4,897.42
10-24110-02 DOGS			486.00
10-24110-03 CONCEALED WEAPONS			32.00
10-24110-04 OVERWIDTH PERMITS			22.50
10-24110-06 VITAL RECORDS FEE			90.00
10-24110-51 IF & W FEES			18,395.63
10-24610-07 COFFEE FUND			212.52
10-24610-09 SODA FUND			53.11
10-24610-10 WELLNESS			-57.19
SUB TOTAL			4,422.62
109-92 WATER - SALES TAX			141.19
TOTAL			4,563.81

	2014 APPROP	2014 ACTUAL EXPENSES	2015 BUDGET REQUEST	PROPOSED INC(DEC) OVER 2014 BUDGET	BUDGET COMMITTEE RECOMMENDS
102 - 09 OFFICE OF PLANNING & DEVELOPMENT					
501 - SALARY/WAGES					
01 - DEPT HEAD	40,488.00	40,468.21	41,970.00	1,482.00	41,970.00
03 - NON-SUPERVSR	12,970.00	12,896.30	13,440.00	470.00	13,440.00
04 - CLERICAL	28,895.00	29,309.48	30,480.00	1,585.00	30,480.00
502 - EMPL BENEFIT					
01 - UNEMPLOY COMP	0.00	0.00	103.00	103.00	103.00
02 - WORKERS COMP	399.00	365.34	460.00	61.00	460.00
11 - DEFERRED CMP	2,340.00	2,340.00	2,385.00	45.00	2,385.00
20 - HEALTH INS	30,600.00	30,590.20	32,517.00	1,917.00	32,517.00
30 - FICA	4,775.00	4,973.85	5,120.00	345.00	5,120.00
31 - MEDICARE	1,120.00	1,163.19	1,200.00	80.00	1,200.00
503 - SUPPLIES					
01 - OFFICE	1,000.00	984.80	1,000.00	0.00	1,000.00
06 - POSTAGE	100.00	0.00	50.00	-50.00	50.00
504 - PROF & TECH					
01 - EMPL TRAING	800.00	358.70	900.00	100.00	800.00
02 - DUES /MEMBER	175.00	216.85	220.00	45.00	220.00
30 - FEE/LIC/PERM	0.00	95.00	50.00	50.00	50.00
50 - LEGAL EXPENS	500.00	648.83	600.00	100.00	600.00
52 - AUDIT SERVC	1,500.00	1,700.00	1,700.00	200.00	1,700.00
505 - PROPERTY SVC					
12 - TELEPHONE / INTERNET	1,300.00	1,414.46	1,200.00	-100.00	1,200.00
40 - GEN REPAIRS	200.00	45.00	200.00	0.00	200.00
506 - OTHER PURCH					
01 - LIAB INS	695.00	707.38	811.00	116.00	811.00
02 - P/O LIAB INS	879.00	846.29	898.00	19.00	898.00
05 - OTHER INS	20.00	18.68	19.00	-1.00	19.00
10 - TRAVEL	1,000.00	857.58	1,000.00	0.00	1,000.00
20 - ADVERTISING	700.00	492.48	700.00	0.00	700.00
507 - PROPERTY					
10 - EQUIPMENT	200.00	157.50	200.00	0.00	200.00
509 - MISC ITEMS					
00 - MISC ITEMS	200.00	112.14	200.00	0.00	200.00
05 - WEBSITE FEE	2,004.00	2,096.00	2,100.00	96.00	1,200.00
TOTAL	132,860.00	132,858.26	139,523.00	6,663.00	138,523.00

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. At this time there are monies available in three different loan funds for business assistance loans. The coordination and support for the Planning Board, Zoning Board of Appeals, and Code Enforcement efforts assist with the building permit and business development process; this encourages economic development and growth. This is vital for a vibrant economy and essential for providing necessary services as part of a service center community.

Several new businesses started in Town during the year including; Pelletier Dodge/Ram/Jeep, Valley Auto's new body shop, Hope for Healing, St. John Valley Associates, BMAX Speed Shop, Northern Lights, Market Street Co-op, Portraits by Lou, Wicked Decent Barbershop, U.S. Cellular, Esthetiques by Denyse, and Sam's Rags Bags & Quilts. The new Town sign was also installed last year across from Ambulance Service building where the Ferry Mural is located.

2014 also saw the completion of the new International Bridge, the water line extension on Pine Street, the downtown business façade project which is still underway, the Mill Bridge Restaurant expansion, the Northern Maine Medical Center expansion, and the rebuilding of GB&D Farms facility which was destroyed by fire.

This office, in conjunction with Wright Pierce and Pierce Atwood, will be submitting a Downtown Tax Increment Financing (TIF) application and development plan to the Maine Department of Economic Development for approval. The OPED also applied for twenty various grants during 2014 and was awarded just under \$500,000 for various business assistance and projects. The Town was also recognized as a Business - Friendly Community by Maine's Department of Economic and Community Development.

The Town received \$190,000 from the CDBG Public Infrastructure Program for the water line extension on Pine Street and \$150,000 for the CDBG Micro-Enterprise Program for the façade project.

The OPED also represents the municipality on various advisory committees in the community, including America's 1st Mile, Bicycle and Pedestrian, Adult Education Committee, St. John Valley Career Pathways Initiative, and Community Organizations Active in Disaster.

We strongly encourage the citizens of Fort Kent to utilize the resources of this office and we look forward to working with the community in 2015.

Steve Pelletier
Director, Planning and Economic Development

Cindy Bouley
Administrative Assistant

Dennis Cyr
Code Enforcement Officer

2014 GRANT ACTIVITY

	Amount
MMA - Safety Enhancement Grant - 2014 (OPED)	2,000.00
Expended	2,000.00
Balance Available	-
MDOT - Safer Routes - 2014 - Pleasant Street	30,000.00
Expended	30,000.00
Balance Available	0.00
MMA WELLNESS GRANT 2014	840.00
Expended	394.49
Balance Available	445.51
Maine Community Foundation WFKT TV	6,150.00
Expended	6,150.00
Balance Available	-
Department of Conservation - Heritage Trail	29,400.00
Expended	29,400.00
Balance Available	-
CDBG - 2014 Micro-Enterprise - Façade	150,000.00
Expended	20,511.00
Balance Available	129,489.00
Volunteer Fire Assistance Grant - Maine Forestry	1,879.00
Expended	1,879.00
Balance Available	-
National Park Service -Bike Pedestrian Committee (Tech. Asst.)	13,000.00
Balance Available	13,000.00
Small Community Grant - DEP	20,000.00
Expended	10,341.31
Balance Available	9,658.69
CDBG Public Infrastructure - Rosewood Estates	190,000.00
Expended	190,000.00
Balance Available	-
FEMA - SCBA Assistance to Firefighters	2,850.00
Expended	1,544.00
Balance Available	1,306.00
MMA - Safety Enhancement Grant - 2014 (PW)	663.33
Expended	
Balance Available	663.33

2014 GRANT ACTIVITY (cont.)

MMA - Safety Enhancement Grant - 2014 (PD)	895.73
Expended	
Balance Available	895.73
Davis Foundation - Bike Pedestrian	10,000.00
Expended	7,759.00
Balance Available	2,241.00
Betterment Fund - Bike Pedestrian	15,000.00
Expended	
Balance Available	15,000.00
HMPG - North Perley Brook Road	13,754.00
Expended	72.00
Balance Available	13,682.00
MEMA - PD Lineback	3,096.56
Expended	3,096.56
Balance Available	-
MEMA- PD Valley Overload	8,494.45
Expended	8,494.45
Balance Available	-
Community Voices - PD	367.50
Expended	367.50
Balance Available	-



DEVELOPMENT LOAN

	2013	2014
Beginning Balance	71,870.04	81,468.06
2013 adjustment	14,076.47	0.00
Loan Payments	90,600.85	38,887.39
Interest	66.39	68.75
Disbursement	82,972.60	0.00
Administrative Fee (18%)	-12,173.09	-6,999.73
Available to Loan	81,468.06	113,424.47

SSBCI - FAME

Beginning Balance	7,443.04	22,434.63
Loan Payments	15,273.48	15,273.48
Interest	23.08	27.50
Disbursement	0.00	0.00
Administrative Fee (7% of Interest Earned)	-395.97	-352.18
Available to Loan	22,434.63	37,383.43

FAME

Beginning Balance	23,051.79	39,371.33
Loan Payments	16,404.61	9,421.02
Interest	38.97	20.62
Disbursement	0.00	-20,000.00
Administrative Fee (7% of Interest Earned)	124.04	-176.81
Available to Loan	39,371.33	28,636.16

COMMUNITY ENTERPRISE

Beginning Balance	20,431.63	16,193.36
Loan Payments	18,723.80	12,653.43
Interest	15.88	20.62
Disbursement	-22,149.00	0.00
Administrative Fee (4% of payments)	-748.95	-506.14
Available to Loan	16,193.36	28,361.27

PLANNING & DEVELOPMENT ADMINISTRATION RESERVE

Beginning Balance	147,809.33	118,845.19
Unexpended Fund Balance/Liabilities	3,600.00	1.74
Administrative Fee	13,442.57	8,034.86
Interest	245.74	234.13
NMDC Dues	-7,427.94	-7,564.13
FAME	-525.00	-525.00
Consulting/Project Costs	-36,010.00	-2,022.50
FK Downtown TIF	0.00	-2,100.00
OPED Furniture/Rug	0.00	-6,308.99
Miscellaneous	-2,289.51	-1,851.74
TOTAL	118,845.19	106,743.56

PLANNING & DEVELOPMENT ADMINISTRATION FUTURE BENEFIT LIABILITIES

Beginning Balance	0.00	3,600.00
Transfer from Reserves	3,600.00	0.00
Available	3,600.00	3,600.00

Loans Disbursed Since Inception	221,177.92	2,221,377.92
Discharged Since Inception	172,809.44	172,809.44
Loans Made Since Inception	140	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 Enforc Officer. All applications for permits shall be in Accordance with the provisions or ordinance.

LAND USE PERMITS ISSUED	2012	2013	2014
New Homes(stick built)	6	8	9
Mobile Homes/Manufactured Homes	3	5	5
Residential Garages, Storage sheds & camps	24	21	18
Home Improvements & Remodeling- Alterations	8	8	8
Additions to homes	6	11	7
Addition to Commercial Buildings & Renovations/Alterations	2	7	12
Fences, Porches & Decks	5	3	2
Junkyard Renewal	1	3	2
2013 permit renewals	0	6	1
Home Occupations	3	1	1
Timber Harvest Permits	18	21	7
Fill/Excavation	0	0	0
Signs	5	5	9
Relocated structures	0	4	0
New Business	6	3	4
Kennels/Stables/Barns/Greenhouses	1	0	1
Commercial Apts.	1	0	0
Private/Public Clubs	0	0	0
Subdivision or expansion of subdivision	0	0	0
Swimming Pools	0	0	1
Commercial Garages and Storage	8	7	4
Other: Parking/Campsite	2	1	1
Town/Government/State Bldgs/Hospital Projects (Tax Exemption)	6	1	2
Telecommunication, Wind Towers, Test Sites, Substation	0	1	2
Driveway Permits	4	2	9
TOTAL	109	118	105

Plumbing Permits

Internal Plumbing	12	20	15
Septic Systems	8	15	11
TOTAL PLUMBING PERMITS	20	35	26

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

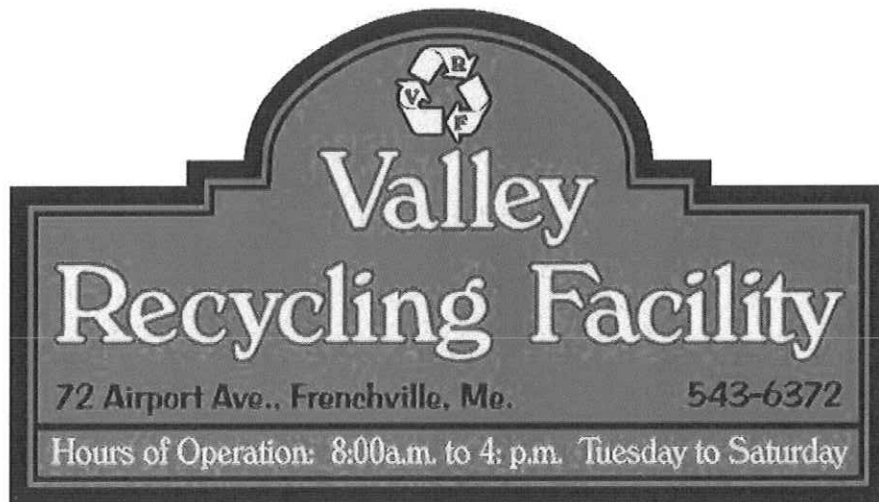
Madawaska Fire Station	1 & 2
Dead River Tank Site	1,2,3,4
Kmart Parking lot	1 & 2

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



Dear Taxpayers of Fort Kent, Frenchville, Madawaska and St Agatha:

Valley Recycling would like to inform you of an effective way to save on operational costs and help minimize our impact on the environment at the same time. **Did you realize that every ton of garbage that is sent to the landfill from VRF costs taxpayers \$115/ton to bury.**

**HOW CAN YOU HELP MINIMIZE THIS EXPENSE?
RECYCLE/RECYCLE/RECYCLE!!!**

Every ton of recycle we keep out of the ground is \$115 less of tax money to bury it, not to mention the money generated at VFR to sell the product for reuse.

What can you recycle?

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

**THANK YOU TO EVERYONE FOR YOUR PAST AND FUTURE
RECYCLING EFFORTS**

RESERVE ACCOUNTS - 2014

ADMINISTRATION CAPITAL / EQUIPMENT

102-01	ADMINISTRATION	5,180.11
101-30-40330	VITAL STATISTICS	295.60
10-37230-01	ADMIN CAPITAL/EQUIPMENT RESERVE	95,401.27
10-37230-01	UNFUNDED BENEFIT LIABILITIES ALLOCATION	-57,375.00

TOTAL AVAILABLE 43,501.98

ADMINISTRATION / FUTURE BENEFIT LIABILITIES

57,375.00

TOTAL AVAILABLE 57,375.00

HERITAGE TRAIL

10-37230-02	HERITAGE TRAIL RESERVE	13,998.23
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TOTAL AVAILABLE 13,998.23

PUBLIC WORKS CAPITAL / EQUIPMENT

105-01	PUBLIC WORKS	2,154.61
10-37230-02	PW CAPITAL/EQUIPMENT RESERVE	13,323.59
10-37230-02	UNFUNDED BENEFIT LIABILITIES ALLOCATION	-3,600.00
10-37230-02	PW CAPITAL/EQUIPMENT RESERVE- BUCKET TRK CABLES	-6,000.00

TOTAL AVAILABLE 5,878.20

PUBLIC WORKS / FUTURE BENEFIT LIABILITIES

3,600.00

TOTAL AVAILABLE 3,600.00

POLICE CAPITAL / EQUIPMENT

104-01	POLICE	12,966.02
101-10-40130	ANIMAL LICENSES	91.00
101-10-40150	HUNTING & FISHING LICENSES	160.50
101-10-40172	CONCEALED WEAPONS	389.00
101-30-43015	OFFICERS AT FUNCTIONS	1,638.92
101-30-43016	ACCIDENT REPORTS	145.00
101-40-40402	PARKING TICKETS	-280.00
10-37230-05	POLICE CAPITAL/EQUIPMENT RESERVE	73,708.39
10-37230-05	UNFUNDED BENEFIT LIABILITIES ALLOCATION	-7,200.00

TOTAL AVAILABLE 81,618.83

POLICE / FUTURE BENEFIT LIABILITIES

7,200.00

TOTAL AVAILABLE 7,200.00

JALBERT PARK RESERVE

10-37230-06	JALBERT PARK RESERVE	6,614.88
101-30-40359	REC KATAHDIN TRUST DONATION	1,349.55

TOTAL AVAILABLE 7,964.43

RECREATION CAPITAL / EQUIPMENT

106-05	RECREATION	18,621.93
101-30-40350	REC CONCESSIONS	81.25
101-30-40352	REC SPRING PROGRAMS	480.24
101-30-40353	REC SUMMER PROGRAMS	2,461.80
101-30-40354	REC FALL PROGRAMS	993.00
101-30-40357	RV PARK FEES	2,444.07
101-30-40358	REC WINTER PROGRAMS	308.00
10-37230-08	RECREATION CAPITAL/EQUIPMENT RESERVE	65,380.04
10-37230-08	UNFUNDED BENEFIT LIABILITIES ALLOCATION	-3,600.00

TOTAL AVAILABLE 87,170.33

RECREATION / FUTURE BENEFIT LIABILITIES

3,600.00

TOTAL LIABILITIES 3,600.00

RESERVE ACCOUNTS - 2014 (cont.)**FIRE DEPARTMENT RESERVE**

104-03	FIRE	53.60
10-37230-09	FIRE DEPT RESERVE	72,855.26
10-37230-09	FIRE DEPT RESERVE - SAFETY EQUIPMENT	-10,705.00

TOTAL AVAILABLE		62,203.86
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INDUSTRIAL PARK RESERVE

10-37230-10	INDUSTRIAL PARK CAPITAL/EQUIPMENT RESERVE	468,265.60
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TOTAL AVAILABLE		468,265.60
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POLICE DRUG SEIZURE FUNDS

10-37230-11	DRUG SEIZURE FUNDS	4,664.09
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TOTAL AVAILABLE		4,664.09
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PUBLIC WORKS ROAD RESERVE

101-20-40227	URIP	76,092.00
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10-37230-16	ROAD RESERVE	-60,549.50
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TOTAL AVAILABLE		15,542.50
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PLANNING AND DEVELOPMENT ADMIN RESERVE

102-09	PLANNING	1.74
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10-37230-17	OPED ADMIN RESERVE	106,743.56
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10-37230-17	UNFUNDED BENEFIT LIABILITIES ALLOCATION	-3,600.00
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TOTAL AVAILABLE		103,145.30
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PLANNING AND DEVELOPMENT ADMIN / FUTURE BENEFIT LIABILITIES

	3,600.00
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TOTAL AVAILABLE	3,600.00
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REVOLVING LOAN FUND

10-37230-17	RLF, FAME, COMMUNITY ENTERPRISE, SSCBI	207,805.33
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TOTAL AVAILABLE	207,805.33
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LEVEE RESERVE

10-37230-21	LEVEE RESERVE	4,094.09
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TOTAL AVAILABLE	4,094.09
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ANIMAL SHELTER RESERVE

104-09	ANIMAL CONTROL	1,517.00
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10-37140-08	ANIMAL SHELTER	3,512.59
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TOTAL AVAILABLE	5,029.59
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SNOWMOBILE ASSOCIATION RESERVE

10-37140-13	SNOWMOBILE ASSOCIATION	60,298.27
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TOTAL AVAILABLE	60,298.27
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DOWNTOWN REVITALIZATION

10-37140-14	DOWNTOWN REVITALIZATION	21,000.00
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TOTAL AVAILABLE	21,000.00
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STREET LIGHTS RESERVE

10-37140-15	STREET LIGHTS RESERVE	5,149.00
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TOTAL AVAILABLE	5,149.00
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RADIO TOWER RESERVE

10-37140-16	RADIO TOWER	-273.94
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TOTAL AVAILABLE	-273.94
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CENTENNIAL ASSOCIATION RESERVE

10-37140-17	CENTENNIAL ASSOCIATION	814.34
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TOTAL AVAILABLE	814.34
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RESERVE ACCOUNTS - 2014 (cont.)**WATER FUND BALANCE**

BEGINNING BALANCE	531,454.83
WATER RECEIVABLE	-14,464.31
BRIDGE APPROACH	-36,971.33
OPERATING INCOME/LOSS	709.37
UNFUNDED BENEFIT LIABILITIES ALLOCATION	-5,400.00
TOTAL AVAILABLE	475,328.56

WATER / FUTURE BENEFIT LIABILITIES

5,400.00
5,400.00

TOTAL AVAILABLE**WASTEWATER FUND BALANCE**

BEGINNING BALANCE	268,484.08
WASTEWATER RECEIVABLE	-45,104.32
OPERATING INCOME/LOSS	-43,267.96
TOTAL AVAILABLE	180,111.80

WASTEWATER / SLUDGE REMOVAL RESERVE

54,526.05
54,526.05

TOTAL AVAILABLE**WASTEWATER INDUSTRIAL ESCROW**

43,834.04
43,834.04

TOTAL AVAILABLE**WASTEWATER CAPITAL / EQUIPMENT RESERVE**

BEGINNING BALANCE	67,241.02
BRIDGE APPROACH	-7,700.00
UNFUNDED BENEFIT LIABILITIES ALLOCATION	-5,400.00
TOTAL AVAILABLE	54,141.02

WASTEWATER / FUTURE BENEFIT LIABILITIES

5,400.00
5,400.00

TOTAL AVAILABLE**WASTEWATER BUILDING / PAVING RESERVE**

42,397.80
42,397.80

TOTAL AVAILABLE**WASTEWATER BUILDING / TRUCK**

10,000.00
10,000.00

TOTAL AVAILABLE

	2014 APPROP	2014 ACTUAL REVENUES	2015 BUDGET REQUEST	PROPOSED INC(DEC) OVER 2014 BUDGET	BUDGET COMMITTEE RECOMMENDS
ADMINISTRATION REVENUES					
101-10-40110 BUILDING PERMITS	1,500.00	1,580.00	1,500.00	0.00	1,500.00
101-30-40330 MARRIAGE, DEATH, BIRTH CERT.	8,000.00	8,295.60	8,000.00	0.00	8,000.00
101-10-40130 DOG LICENSES	500.00	591.00	500.00	0.00	500.00
101-10-40160 MOTOR VEHICLE FEES	15,500.00	15,585.00	15,500.00	0.00	15,500.00
101-30-40303 FKUD- CONTRACTED SERVICES	55,000.00	55,000.50	55,000.00	0.00	55,000.00
TOTAL	80,500.00	81,052.10	80,500.00	0.00	80,500.00

	2014 APPROP	2014 ACTUAL REVENUES	2015 BUDGET REQUEST	PROPOSED INC(DEC) OVER 2014 BUDGET	BUDGET COMMITTEE RECOMMENDS
POLICE DEPARTMENT REVENUES					
101-10-40150 FISHING & HUNTING LICENSES	3,000.00	3,160.50	3,000.00	0.00	3,000.00
101-10-40172 CONCEALED WEAPONS	200.00	589.00	200.00	0.00	200.00
101-30-40314 FIRE ALARM SYSTEM	700.00	700.00	700.00	0.00	700.00
101-40-40402 PARKING TICKETS	500.00	220.00	300.00	-200.00	300.00
101-30-43016 ACCIDENT REPORTS	300.00	445.00	300.00	0.00	300.00
101-30-43015 OFFICERS AT FUNCTIONS	5,124.00	6,762.92	0.00	-5,124.00	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	15,476.00	0.00	15,476.00
101-30-43020 ST FRANCIS FIRE DEPT	1,200.00	1,200.00	1,200.00	0.00	1,200.00
TOTAL	27,500.00	29,553.42	22,176.00	-5,324.00	28,176.00

	2014 APPROP	2014 ACTUAL REVENUES	2015 BUDGET REQUEST	PROPOSED INC(DEC) OVER 2014 BUDGET	BUDGET COMMITTEE RECOMMENDS
RECREATION & PARKS DEPT REVENUES					
101-30-40350 CONCESSIONS	1,800.00	1,881.25	1,800.00	0.00	1,800.00
101-30-40357 RV PARK	4,600.00	7,044.07	4,600.00	0.00	6,600.00
101-30-40352 SPRING PROGRAMS	3,550.00	4,030.24	3,550.00	0.00	3,550.00
101-30-40353 SUMMER PROGRAMS	11,000.00	13,461.80	11,000.00	0.00	11,000.00
101-30-40354 FALL PROGRAMS	3,000.00	3,993.00	3,000.00	0.00	3,000.00
101-30-40358 WINTER PROGRAMS	2,550.00	2,858.00	2,550.00	0.00	2,550.00
TOTAL	26,500.00	33,268.36	26,500.00	0.00	28,500.00



Municipal Debt Service

	Principal		Interest	Total Debt Service	Balance
MAINE MUNICIPAL BOND BANK - MUNICIPAL FIRE STATION (1997B)					
2014	21,250.00	5.78%	4,718.60	25,968.60	70,526.40
2015	21,250.00	5.78%	3,488.20	24,738.20	45,788.20
2016	21,250.00	5.78%	2,256.80	23,506.80	22,281.40
2017	21,250.00	5.78%	1,031.40	22,281.40	0.00
NMDC - TAX INCREMENT FINANCING # 2-Village Rd.Water/Sewer Line Ext.-(2006)					
2014	16,458.00	0.00%	0.00	16,458.00	32,916.00
2015	16,458.00	0.00%	0.00	16,458.00	16,458.00
2016	16,458.00	0.00%	0.00	16,458.00	0.00
MAINE MUNICIPAL BOND BANK - PUBLIC WORKS - New Town Garage (2003E)(Refinanced 2011)					
2014	25,895.00	3.84%	7,359.41	33,254.41	246,138.54
2015	25,895.00	3.99%	8,454.34	34,349.34	211,789.20
2016	25,895.00	4.09%	7,380.57	33,275.57	178,513.63
2017	25,895.00	4.19%	6,456.49	32,351.49	146,162.14
2018	25,895.00	4.29%	5,805.44	31,700.44	114,461.70
2019	25,895.00	5.09%	4,688.20	30,583.20	83,878.50
2020	25,895.00	5.09%	3,414.81	29,309.81	54,568.69
2021	25,895.00	5.09%	2,052.74	27,947.74	26,620.95
2022	25,895.00	5.09%	725.95	26,620.95	0.00
MAINE MUNICIPAL BOND BANK - (2006B) ROAD IMPROVEMENTS					
2014	120,000.00	3.15%	12,060.00	132,060.00	250,646.67
2015	120,000.00	4.90%	8,280.00	128,280.00	122,366.67
2016	120,000.00	2.00%	2,366.67	122,366.67	0.00
T.D. BANKNORTH LEASING-(2010) KAWASAKI WHEEL LOADER					
2014	42,545.61	3.175%	1,350.97	43,896.58	-
COPIER 60 MONTH LEASE (2011) SAVIN PHOTOCOPIER					
2014	2,172.00			2,172.00	2,534.00
2015	2,172.00			2,172.00	362.00
2016	362.00			362.00	0.00
T.D. BANKNORTH LEASING-(2013) INTERNATIONAL PLOW TRUCK					
2014	21,979.35	3.09%	4,403.04	26,382.39	131,911.95
2015	22,658.51	3.09%	3,723.88	26,382.39	105,529.56
2016	23,358.66	3.09%	3,023.73	26,382.39	79,147.17
2017	24,080.44	3.09%	2,301.95	26,382.39	52,764.78
2018	24,824.53	3.09%	1,557.86	26,382.39	26,382.39
2019	25,591.61	3.09%	790.78	26,382.39	0.00
TD EQUIPMENT FINANCE-(2014) STREET SWEEPER					
2014					171,480.00
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

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

Wastewater Department Debt Service

	Principal	Interest Rate	Interest	Total Debt Service	Balance
MAINE MUNICIPAL BOND BANK (2003A) - WASTEWATER FACILITY IMPROVEMENTES					
2014	18,482.19	2.46%	551.11	19,033.30	37,637.02
2015	18,482.19	2.46%	404.00	18,886.19	18,750.83
2016	18,482.19	2.46%	268.64	18,750.83	0.00
MAINE MUNICIPAL BOND BANK (2001FR) - WASTEWATER TREATMENT FACILITY					
2014	110,634.25	2.15%	22,781.18	133,415.43	946,813.42
2015	113,444.36	2.15%	20,409.01	133,853.37	812,960.05
2016	116,325.84	2.15%	17,976.59	134,302.43	678,657.62
2017	119,280.52	2.15%	15,482.39	134,762.91	543,894.71
2018	122,310.24	2.15%	12,924.83	135,235.07	408,659.64
2019	125,416.92	2.15%	10,302.30	135,719.22	272,940.42
2020	128,602.51	2.15%	7,613.18	136,215.69	136,724.73
2021	131,868.99	2.15%	4,855.74	136,724.73	0.00

Water Department Debt Service

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

Water & Wastewater Department Debt Service

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

	2014 APPROP	2014 ACTUAL EXPENSES	2015 BUDGET REQUEST	PROPOSED INC(DEC) OVER 2014 BUDGET	BUDGET COMMITTEE RECOMMENDS
APPROPRIATION SUMMARY					
ADMINISTRATION	373,500.00	368,319.89	394,173.00	20,673.00	391,673.00
OFFICE OF PLANNING & DEVELOPMENT	132,860.00	132,858.26	139,523.00	6,663.00	138,523.00
POLICE DEPARTMENT	527,062.00	514,095.98	574,845.00	47,783.00	545,000.00
FIRE DEPARTMENT	67,989.00	67,935.40	96,278.00	28,289.00	76,278.00
PUBLIC WORKS DEPARTMENT	705,000.00	702,845.39	839,016.00	134,016.00	838,000.00
STREET LIGHTS - ELECTRICITY	51,000.00	47,645.89	49,000.00	-2,000.00	48,500.00
SOLID WASTE DISPOSAL - VALLEY RECYCLING	345,000.00	350,087.07	360,000.00	15,000.00	360,000.00
LIBRARY	28,400.00	28,400.00	28,800.00	400.00	28,400.00
RECREATION DEPARTMENT	203,000.00	184,378.07	221,996.00	18,996.00	217,496.00
FIRE HOUSE LOAN (1997B)	25,969.00	25,968.60	24,739.00	-1,230.00	24,739.00
ROAD IMPROVEMENT LOAN (2006B)	132,060.00	132,060.00	128,280.00	-3,780.00	128,280.00
TOWN GARAGE LOAN (2003E)	33,255.00	33,254.39	34,350.00	1,095.00	34,350.00
KAWASAKI WHEEL LOADER	43,897.00	43,896.58	0.00	-43,897.00	0.00
INT'L PLOW TRUCK	21,383.00	21,383.00	26,383.00	5,000.00	26,383.00
GLOBAL M3 STREET SWEEPER	0.00	0.00	36,540.00	36,540.00	36,540.00
COUNTY TAX	243,703.00	243,702.80	250,000.00	6,297.00	255,368.00
NORTHERN MAINE DEVELOPMENT COMMISSION	0.00	0.00	7,516.00	7,516.00	0.00
NORTHERN AROOSTOOK REGIONAL AIRPORT	26,625.00	26,625.00	28,026.00	1,401.00	28,026.00
PUBLIC FIRE PROTECTION (HYDRANTS)	100,000.00	100,000.00	100,000.00	0.00	100,000.00
GENERAL ASSISTANCE	6,000.00	1,689.50	6,000.00	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	700.00	200.00	500.00
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	125.00	125.00	0.00
LIFELIGHT FOUNDATION	0.00	0.00	1,025.00	1,025.00	0.00
ST JOHN VALLEY ASSOCIATES	0.00	0.00	3,000.00	3,000.00	0.00
TAX ABATEMENTS	7,000.00	3,968.53	10,000.00	3,000.00	8,000.00
TAX OVERLAY	109,432.00	0.00	0.00	-106,432.00	0.00
MSAD # 27	2,461,275.00	2,461,274.82	2,617,930.00	156,655.00	2,617,930.00
BLOCKHOUSE	3,100.00	3,100.00	3,100.00	0.00	3,100.00
CHAMBER OF COMMERCE	10,000.00	10,000.00	10,000.00	0.00	10,000.00
ST JOHN VALLEY SOIL & WATER 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
WORLD ACADIAN CONGRESS	4,233.00	4,233.00	0.00	-4,233.00	0.00
MAINE SERVICE CENTERS COALITION	0.00	0.00	500.00	500.00	0.00
MAINE PUBLIC BROADCASTING NETWORK	0.00	0.00	100.00	100.00	0.00
COMMUNITY VOICES	0.00	0.00	250.00	250.00	0.00
NORTHERN MAINE VETERANS CEMETERY	0.00	0.00	100.00	100.00	0.00
TOTAL	5,676,542.00	5,522,520.57	6,013,186.00	339,644.00	5,936,385.00
TIF APPROPRIATION SUMMARY					
TIF # 1	28,861.00	28,861.00	30,654.49	1,793.49	29,867.14
TIF # 2	56,763.00	56,763.00	60,291.47	3,528.47	58,742.90
TIF # 3	15,440.00	15,440.00	13,836.35	-1,603.65	13,480.97
TOTAL	101,064.00	101,064.00	104,782.31	3,718.31	102,091.01

	2014 BUDGETED REVENUES	2015 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
POLICE DEPARTMENT REVENUES	27,500.00	22,176.00	28,176.00
RECREATION & PARKS DEPARTMENT REVENUES	26,500.00	26,500.00	28,500.00
FUND BALANCE	1,295,313.32	1,376,407.48	1,376,407.48
TOTAL	1,479,813.32	1,555,583.48	1,563,583.48
TAX COMMITMENT	4,196,728.68	4,457,602.52	4,372,801.52
LESS BETE	165,366.27	175,645.68	167,650.59
LESS HOMESTEAD	85,418.00	90,727.81	88,398
NET TAX COMMITMENT	3,945,944.41	4,191,229.03	4,116,753.43
GROSS ASSESSED VALUE	219,219,084.00	219,219,084.00	221,000,000.00
1/2 UNREIMBURSED HOMESTEAD VALUE	4,745,450.00	4,745,450.00	4,745,450.00
BETE EXEMPT VALUATION	9,187,015.00	9,187,015.00	9,000,000.00
NET ASSESSED VALUE	233,151,549.00	233,151,549.00	234,745,450.00
MIL RATE	0.01800	0.01912	0.01863
MIL RATE INCREASE/DECREASE	0.00065	0.00112	0.00063

	2014 BUDGETED REVENUES	2015 PROPOSED REVENUES	BUDGET COMMITTEE RECOMMENDS
TIF TAX COMMITMENT			
TIF VALUATIONS	2014	2015	
TIF # 1	1,603,360.00	1,603,360.00	1,603,360.00
TIF # 2	3,153,500.00	3,153,500.00	3,153,500.00
TIF # 3	857,800.00	723,700.00	723,700.00
TOTAL	5,614,660.00	5,480,560.00	5,480,560.00
TIF REVENUE SUMMARY			
TIF # 1	28,860.49	30,654.49	29,867.14
TIF # 2	56,763.01	60,291.47	58,742.90
TIF # 3	15,440.40	13,836.35	13,480.97
TOTAL	101,063.90	104,782.31	102,091.01

FUND BALANCE - YEAR END 2014

	104-07	STREET LIGHTS	3,354.11
	105-07	VRF - WASTE MANAGEMENT	-5,087.07
	108-01	FIRE HOUSE LOAN	0.40
	108-04	TOWN GARAGE LOAN	0.61
	108-10	KAWASAKI WHEEL LOADER	0.42
	108-51	COUNTY TAX	0.20
	110-20	GERERAL ASSISTANCE	4,310.50
	110-22-504-00	ACAP	0.60
	110-50-509-01	OTHER - ABATEMENTS	3,031.47
	110-50-509-30	OTHER - OVERLAY	106,432.00
	110-51-509-10	MSAD # 27	0.18
	115-03-680-22	MAINE MUNICIPAL ASSOC.- SAFTEY GRANT	-0.33
101-01-	40000	RE PP TAX REVENUE- SUPPLEMENTALS	20,682.00
	40020	MOTOR VEHICLE EXCISE	1,043,626.88
	40021	BOAT EXCISE	6,988.20
	40030	PENALTIES & INTEREST	30,877.71
	40031	OTHER TOWN EXCISE	201.94
101-10-	40110	BUILDING PERMITS	80.00
	40160	MOTOR VEHICLE FEES	85.00
	40161	BOAT FEES	517.00
	40162	ATV FEES	592.00
	40170	OTHER LICENSES & PERMITS	20.00
	40173	OVERWIDTH PERMITS	165.00
101-20-	40222	PARK FEE SHARING	1,390.52
	40226	STATE REVENUE SHARING	151,500.60
	40228	GA REIMBURSEMENT	1,104.75
	40231	VET EXEMPTION	2,404.00
	40231	TREE GROWTH	4,604.73
101-30-	40301	ZONING FEES	930.00
	40302	PRINTING & DUPLICATING SERVICES	285.50
	40303	OTHER GENERAL GOVT CHARGES	0.50
	40312	CORRECTIONAL FEES	5.00
	43019	ROAD OPENING PERMITS	900.00
101-40-	40410	INTEREST INCOME	-7,784.68
	40450	MISC OTHER	86.00
	40452	MISC ADMINISTRATION	3,580.78
	40453	MISC PUBLIC WORKS	-109.45
	40454	NSF FEES	90.00
	10-11510-01	NS CHECK	-30.00
	10-23000-00	GAIN (LOSS) SALE OF TAX ACQUIRED PROP	1,733.06
	10-24610-01	GROUP INSURANCES	-14.67
	10-24610-11	TEAMSTERS UNION	-147.98

TOTAL

1,376,407.48

Uncollected Real Estate & Personal Prop. Taxes

	2008/2009	2010	2011	2012	2013	2014	Total
Albert, John R.						711.66	711.66
Albert, Michael C.						3,816.00	3,816.00
B J B Corp.					328.67	270.00	598.67
Babin, Richard & Gilman						333.00	333.00
Baker, Tracey L.					353.35	288.00	641.35
Bard, Roland & Rhonda F.					1,094.85	1,026.00	2,120.85
Bard, Theresa						608.40	608.40
Beaulieu, Mark						576.97	576.97
Beaulieu, Michael & Polly						1,321.20	1,321.20
Belanger, Gerry A						1,035.00	1,035.00
Belanger, Lucien					513.24	453.60	966.84
Belanger, Ricky						959.40	959.40
Belanger, Theophile						111.60	111.60
Bennet, Erica Et ALS						1,130.40	1,130.40
Benoit, Kathy J.					854.80	786.60	1,641.40
Bernier & Sons Logging, Wayne	77.84						77.84
Bernier Enterprises LLC						669.60	669.60
Bernier, Greg						2,500.51	2,500.51
Bernier, Jeffrey						4,444.93	4,444.93
Berube, Kevin						112.94	112.94
Blanchette, Nola						833.40	833.40
Bouchard, Chad L & Jennifer M.						26.60	26.60
Bouchard, Daniel						4,078.80	4,078.80
Boucher, Galen						698.40	698.40
Boucher, Gertrude						335.38	335.38
Boucher, Scott R.					2,570.91	2,424.60	4,995.51
Boucher, Steven Todd						1,168.20	1,168.20
Boucher, Tracy					225.69	167.40	393.09
Bouley, Aurele D. JR					3,628.61	3,547.80	7,176.41
Bouley, Carl			223.72				223.72
Bourgoin, David						939.60	939.60
Bruey, Shelly					706.02	639.00	1,345.02
C M J Railroad LLC						27.00	27.00
Campbell, James L.						765.00	765.00
Cancelarich, Paul & Lila						16.20	16.20
Carapelluci, Darlene						185.40	185.40
Carlson, David J.						190.80	190.80
Caron 's Auto Body Shop			13.16	13.80	13.88	14.40	55.24
Caron, Andrew P						727.10	727.10
Caron, Chad			282.94	131.10	563.82	853.20	1,831.06
Caron, Craig						1,834.20	1,834.20
Caron, Glenn						356.40	356.40
Caron, Stanley E					518.32	2,847.60	3,365.92
Caron, Toby						15.40	15.40
Caron, Troy S						2,109.60	2,109.60
Charette, Daniel						752.40	752.40
Charette, James						356.40	356.40
Charette, Keith						293.40	293.40
Charette, Marielle						792.00	792.00
Charette, Peter					26.03	27.00	53.03
Charette, Roland					2,320.60	2,118.60	4,439.20
Chasse, Shannon						1,238.40	1,238.40
Clavette, Alphie J II & Tammy L						5,167.80	5,167.80
Coates, Gordon						192.60	192.60
Collin, Glenn					1,458.37	1,387.80	2,846.17
Connors-Carlson, Shirlee						332.53	332.53
Corriveau, Nicholas R						436.73	436.73
Corriveau, Yves						688.74	688.74
Cote, Chelsea						7.20	7.20
Coulombe, Glen R.						540.00	540.00
Cyr, Nancy						2,056.91	2,056.91
Cyr, Philippe J						851.40	851.40

	2008/2009	2010	2011	2012	2013	2014	Total
Daigle, Andrew					2,449.44	2,550.60	5,000.04
Daigle, Brenda						619.20	619.20
Daigle, Craig						995.40	995.40
Daigle, Darrell P					836.46	781.20	1,617.66
Daigle, Delbert					192.59	4,120.20	4,312.79
Daigle, John M					1,896.57	2,698.20	4,594.77
Daigle, Robert						631.80	631.80
Daigle, Shelly Jean						2,073.60	2,073.60
Davenport, Alphonse M & Karen						2,084.40	2,084.40
Davis, Joseph W. III						1,081.80	1,081.80
Deschaine, Kenneth, Estate of						1,089.00	1,089.00
Desjardins Project Place, INC						5,904.22	5,904.22
Desjardins, Dawn						428.40	428.40
Desjardins, Kelby J.					1,456.30	1,477.80	2,934.10
Despres, Joseph R. JR					1,155.28	1,092.60	2,247.88
Desrosiers, James A						1,075.41	1,075.41
Dionne, Leo Paul JR						752.00	752.00
Dionne, Rodney						1,234.80	1,234.80
Dube, Joel & David L						441.00	441.00
Dubois, Donald						631.80	631.80
Dubois, Donald & Kim						1,132.20	1,132.20
Dubois, John P.						1,396.80	1,396.80
Dubois, Lester L						497.60	497.60
Dubois, Nicole E						138.60	138.60
Dumond, Darlene					1,387.74	1,278.00	2,665.74
Dumond, Michael						741.60	741.60
Dumond, Ronnie						567.00	567.00
Fitzherbert, Jason						46.80	46.80
Gagnon, Mark					1,382.41	1,312.20	2,694.61
Grant, Leah					1,235.91	1,166.40	2,402.31
Guimond, Conrad Estate of					615.58	655.20	1,270.78
Hafford, Heather						635.40	635.40
Hafford, Melford JR & Jennifer M						1,204.20	1,204.20
Hafford, Roland & Theriault, Alisha						1,172.29	1,172.29
Hafford, Stanley Wade						715.60	715.60
Hartt, Tracey						4,504.59	4,504.59
Hawg Trucking					725.23	680.40	1,405.63
Hebert, Lewellyn Estate of						241.20	241.20
Hebert, Michael J.						1,096.20	1,096.20
High Ledge Timber	7,416.39	2,483.57	1,988.80	1,604.25	1,613.55		15,106.56
Hodgkin, Melissa H					826.44	1,166.40	1,992.84
Hodgson, Scott						568.80	568.80
Jalbert, Jacqueline						1,235.20	1,235.20
Jandreau, Carroll					2,239.21	2,851.20	5,090.41
Jandreau, Eddie & Michelle						5,187.60	5,187.60
Jandreau, Melissa V.						376.20	376.20
Jandreau, Shon						3,823.20	3,823.20
Jandreau, Wendy						565.20	565.20
Jean, Jesse						1,564.20	1,564.20
Jo, Sunila						67.01	67.01
Jones, Travis & Jandreau, Tina						1,355.40	1,355.40
JS Insulators INC						1,963.80	1,963.80
Krui, Jonathan						1,159.20	1,159.20
Labrie, John					2,261.36	2,187.00	4,448.36
Lakeview Motors						113.40	113.40
Latvis, Louise						496.14	496.14
Lebel, Donald					2,590.51	2,514.60	5,105.11
Ledgehill Services INC			176.18	374.33	376.50	390.60	1,317.61
Lemieux, Sylvain					765.69	698.40	1,464.09
Levasseur, Judie					1,748.79	1,670.40	3,419.19
Levesque, Brenton					408.35	349.20	757.55
Levesque, Michel						802.80	802.80
Levesque, Norman & Lise						146.00	146.00
Levesque, Wayne						840.60	840.60
L'Italien, Ryan & Hannah						2,521.80	2,521.80
Long, Larry						75.82	75.82

	2008/2009	2010	2011	2012	2013	2014	Total
Lopez, Leslie						626.40	626.40
M & S Albert Realty INC						4,825.80	4,825.80
Maizuss, Ruth						1,163.39	1,163.39
Majka, Jim H & Linda						960.77	960.77
Malick, Carol B						1,276.70	1,276.70
Marin, Elizabeth R.						1,724.40	1,724.40
Marquis, Joel P						635.40	635.40
Marquis, Paul E						1,033.20	1,033.20
Martin, Gregory & Susan						1,933.20	1,933.20
Martin, Taylor						988.20	988.20
Marvin & Lorraine Deschaine Living Trust					2,646.57	3,371.11	6,017.68
McBreairty, Devin G						1,069.20	1,069.20
McBreairty, Robert JR & Beverly						3,549.60	3,549.60
McBrien, James W JR & Sabina						849.60	849.60
Medina, John W JR.						2,035.80	2,035.80
Merriam, Karen						828.00	828.00
Messer, William J, Natalie, Albert						189.00	189.00
Michaud, Constance						1,562.40	1,562.40
Michaud, Dora Jean, Estate of						1,011.60	1,011.60
Michaud, Maurice						126.00	126.00
Michaud, Paul						687.60	687.60
Michaud, Robert J.					110.32	304.20	414.52
Michaud, Shirley					171.77	162.00	333.77
Moore, Ronald & Donna						592.20	592.20
Morin, Dale J						2,700.00	2,700.00
Morin, Lucy					543.25	477.00	1,020.25
Morin, Marc					2,796.68	2,719.80	5,516.48
Morneault, Brian E						1,130.40	1,130.40
Morneault, Bruce						2,449.80	2,449.80
Morneault, Yvonne (LE) Brian (REM)						1,047.60	1,047.60
Music Haven, INC						145.80	145.80
Nadeau, Larry Jr.					986.33	918.00	1,904.33
Nadeau, Matthew						333.00	333.00
Nadeau, Steven					2,125.71	2,052.00	4,177.71
Nadeau, Tony					201.93	381.60	583.53
Norman Plourde & Sons, INC		88.29	80.60				168.89
Northern Timber Trucking INC					2,465.72	3,123.00	5,588.72
Oakes, Amy Dawn						1,274.40	1,274.40
O'Leary, Alison					1,264.85	1,202.40	2,467.25
Ouellette, Dellwyn						630.00	630.00
Ouellette, Jamey						1,711.80	1,711.80
Ouellette, Kevin						1,888.08	1,888.08
Ouellette, Rodney N.					657.18	590.40	1,247.58
Ouellette, Terry L.						1,422.00	1,422.00
Overton, Mark W						5,171.40	5,171.40
Paper Signs Ink			101.99	98.33			200.32
Paradis, Bernard						4,395.00	4,395.00
Paradis, Craig & Wilma Kay						41.40	41.40
Pelletier, Chad R & Corey L						1,215.00	1,215.00
Pelletier, Chad R & Danielle M						1,278.00	1,278.00
Pelletier, Donald & Kim						1,049.40	1,049.40
Pelletier, Jenny						2,593.80	2,593.80
Pelletier, Marie					261.37	441.00	702.37
Pelletier, Owen H & Lisa						262.80	262.80
Pelletier, Roberta Lee						894.60	894.60
Pelletier, Scott G						1,441.80	1,441.80
Pelletier, Steven & Elaine						966.74	966.74
Pinette, Marcus						1,132.20	1,132.20
Plourde, Donna					1,727.58	1,726.20	3,453.78
Plourde, Gilton & Micheline						266.40	266.40
Plourde, Jeffrey						1,452.01	1,452.01
Plourde, Joseph P					803.68	1,337.40	2,141.08
Plourde, Leonard						336.60	336.60
Plourde, Normand & Denise						1,329.15	1,329.15
Plourde, Pamela						526.68	526.68
Plourde, Pascal						1,970.13	1,970.13

	2008/2009	2010	2011	2012	2013	2014	Total
Plourde, Ronnie					476.33	410.40	886.73
Plourde, Terry						1,261.80	1,261.80
Plourde, William						859.38	859.38
Proforma Printing & Design	25.52	14.72	14.81	15.53	15.62	16.20	102.40
Raymond, Roland & Tammy						2,059.20	2,059.20
Rioux, Marc						806.40	806.40
Robert McBreaity & Sons						261.00	261.00
Rossignol Insurance LE						50.40	50.40
Roy, Ivan					1,489.11	1,420.20	2,909.31
Roy, Joshua & Cathy						326.79	326.79
Roy, Kim						1,152.00	1,152.00
Roy, Milton G						2,063.25	2,063.25
Roy, Reggie						3,767.40	3,767.40
Roy, Susan Juliette						824.40	824.40
Saucier, Curtis						7,039.80	7,039.80
Saucier, Keith						1,779.57	1,779.57
Saucier, Kenneth & Susan						4,206.60	4,206.60
Saucier, Randy						3,758.40	3,758.40
Saucier, Scott J					1,356.34	1,279.80	2,636.14
Saucier, Toby L					3,169.22	3,247.20	6,416.42
Saucier's Sanitation LLC						311.40	311.40
Seelie-Fields, Kathryn						432.00	432.00
Shorey, William						239.40	239.40
Sirois, Theresa R						205.58	205.58
Smith, Andrew					520.48	3,821.40	4,341.88
Smith, Joseph M					4,512.98	4,428.00	8,940.98
Soucy, Dale					2,920.72	2,862.00	5,782.72
Soucy, Ida (LE)						829.80	829.80
Soucy, Jared						2,620.80	2,620.80
Soucy, Joseph						2,250.00	2,250.00
Soucy's Economat INC						4,795.20	4,795.20
St. John Valley Realty Co, LLC						61.20	61.20
Stamp, Pat						48.60	48.60
Stanlick, Lori						447.20	447.20
Susee, Dawn D.						1,306.80	1,306.80
Sylvain, Diana						1,035.00	1,035.00
T & D Real Estate Holdings LLC					3,944.81	10,657.80	14,602.61
Tardif Saw Mill						415.80	415.80
Tardif, Daniel						1,442.33	1,442.33
The Hideaway		161.69	217.14	203.55	182.18	171.00	935.56
The Total Look						27.00	27.00
Theriault, Brian J					1,674.65	1,641.60	3,316.25
Theriault, Don					1,467.40	1,396.80	2,864.20
Theriault, Glen					4,585.32	4,705.20	9,290.52
Theriault, Herman					949.01	3,686.40	4,635.41
Theriault, Ivan						934.20	934.20
Theriault, Lee R						970.42	970.42
Theriault, Tony J & Morin, Dale						867.60	867.60
Theriault, Wayne & Suzanne						1,127.20	1,127.20
Thibeault, Gerald						937.21	937.21
Thibodeau, Craig J						3,758.40	3,758.40
Thibodeau, Jimmy & Corrinna						2,424.08	2,424.08
Tripair Development Incorporated						3,450.09	3,450.09
Valcourt, Judy					848.88	781.20	1,630.08
Valley Lumber Co.	273.28	78.48					351.76
Verizon Wireless						462.60	462.60
Violette, Mark C						1,958.40	1,958.40
Voisine, Betty						725.40	725.40
Voisine, Gary						2,790.00	2,790.00
Voisine's Grocery						66.60	66.60
Wing Hing Far LLC					3.50	5,009.40	5,012.90
WT Holdings LLC					773.45	712.80	1,486.25
Balances less than \$5.00					4.84	2.42	7.26
Credit on account for 2015						(4,757.44)	(4,757.44)
	7,793.03	2,826.75	3,099.34	2,440.89	86,998.85	345,012.72	448,171.58

	2014 APPROP	2014 ACTUAL EXPENSES	2015 BUDGET REQUEST	PROPOSED INC(DEC) OVER 2014 BUDGET	BUDGET COMMITTEE RECOMMENDS
119 - 91 WASTEWATER DEPARTMENT					
501 - SALARY/WAGES					
02 - SALARY/WAGES	100,500.00	92,774.82	103,000.00	2,500.00	103,000.00
502 - EMPL BENEFIT					
01 - UNEMPLOY COMP	0.00	0.00	100.00	100.00	100.00
02 - WORKERS COMP	2,700.00	2,673.93	2,800.00	100.00	2,800.00
11 - DEFERRED CMP	2,300.00	2,210.00	2,300.00	0.00	2,300.00
20 - HEALTH INS	23,000.00	15,611.06	23,000.00	0.00	23,000.00
30 - FICA	6,000.00	5,638.69	6,200.00	200.00	6,200.00
31 - MEDICARE	1,500.00	1,318.86	1,600.00	100.00	1,600.00
503 - SUPPLIES					
01 - OFFICE	1,500.00	535.03	1,500.00	0.00	1,500.00
02 - GENERAL	200.00	4.37	200.00	0.00	200.00
06 - POSTAGE	2,000.00	1,410.81	2,000.00	0.00	2,000.00
11 - CHEMICALS	5,200.00	3,373.46	5,200.00	0.00	5,200.00
34 - CONSTRUCTION	4,000.00	2,558.79	4,000.00	0.00	4,000.00
40 - HEATING FUEL	15,500.00	12,894.34	15,500.00	0.00	15,500.00
41 - OILS/LUBE	500.00	0.00	500.00	0.00	500.00
51 - CLOTHING	400.00	260.49	500.00	100.00	500.00
62 - COMPUTER S/W	2,600.00	2,448.62	2,600.00	0.00	2,600.00
71 - GAS/OIL	7,300.00	6,532.33	7,300.00	0.00	7,300.00
80 - UNIF/SAFETY	4,000.00	3,935.46	4,000.00	0.00	4,000.00
90 - OTHER MISC	500.00	137.07	500.00	0.00	500.00
504 - PROF & TECH					
01 - EMPL TRAINING	1,000.00	139.17	1,000.00	0.00	1,000.00
30 - FEE/LIC/PERM	1,700.00	1,596.41	2,000.00	300.00	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	1,300.00	1,400.00	0.00	1,400.00
60 - MONITORING	950.00	717.50	950.00	0.00	950.00
505 - PROPERTY SVC					
01 - VEH REPAIRS	3,000.00	2,411.82	4,000.00	1,000.00	4,000.00
10 - ELECTRICITY	75,000.00	75,652.99	75,000.00	0.00	75,000.00
11 - WATER FEES	1,700.00	1,675.84	1,700.00	0.00	1,700.00
12 - TELEPHONE / INTE	1,900.00	1,778.58	1,900.00	0.00	1,900.00
20 - BLDG REP/MNT	3,000.00	933.59	3,000.00	0.00	3,000.00
40 - GEN REPAIRS	500.00	170.43	2,500.00	2,000.00	2,500.00
42 - P/STA MAINT	7,000.00	3,606.85	7,000.00	0.00	7,000.00
51 - S/WASTE CURB	500.00	587.00	500.00	0.00	500.00
506 - OTHER PURCH					
01 - LIAB INS	14,000.00	13,314.12	14,000.00	0.00	14,000.00
10 - TRAVEL	2,000.00	1,156.71	2,000.00	0.00	2,000.00
20 - ADVERTISING	200.00	148.96	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	2,526.98	4,000.00	0.00	4,000.00
508 - DEBT SVC					
01 - REDEM/PRINC	136,700.00	136,233.72	139,500.00	2,800.00	139,500.00
05 - INTEREST EXP	31,000.00	30,423.33	28,000.00	-3,000.00	28,000.00
509 - MISC ITEMS					
01 - TAX ABATEMNT	250.00	6,405.66	250.00	0.00	250.00
TOTAL	502,150.00	471,597.79	508,350.00	6,200.00	508,350.00

	2014 APPROP	2014 ACTUAL REVENUES	2015 BUDGET REQUEST	PROPOSED INC(DEC) OVER 2014 BUDGET	BUDGET COMMITTEE RECOMMENDS
WASTEWATER DEPARTMENT REVENUES					
119-91-40030 LIEN COSTS	250.00	259.17	250.00	0.00	250.00
119-91-40320 SEWERAGE CHARGES	390,000.00	421,424.54	526,000.00	136,000.00	526,000.00
119-91-40410 INVESTMENT EARNINGS	1,000.00	399.21	400.00	-600.00	400.00
119-91-40450 MISC OTHER REVENUES	1,700.00	5,068.58	1,700.00	0.00	1,700.00
119-91-41900 INTEREST & DIVIDEND INCOME	1,500.00	1,178.29	1,000.00	-500.00	1,000.00
TOTAL	394,450.00	428,329.79	529,350.00	134,900.00	529,350.00

WASTEWATER FUND BALANCE

BEGINNING BALANCE	268,484.08
WASTEWATER RECEIVABLE	-45,104.32
OPERATING INCOME/LOSS	-43,267.96
TOTAL	180,111.80



OUTSTANDING WASTEWATER BILLS & LIENS
AS OF DECEMBER 31, 2014

	2013	2014	TOTALS
	Liens	Current Billing	
Albert, John R		84.41	84.41
Anderson, Kevin J.		363.04	363.04
ARC DBPPROP001 LLC		109.74	109.74
Aryana, Rameen		71.55	71.55
Babin Justin		116.28	116.28
Babin, Rosaline		48.30	48.30
Baker, Tracey L		316.98	316.98
Bard, John Travis		149.33	149.33
Bard, Roland		71.55	71.55
Bard, Roland Jr.	305.07	280.60	585.67
Baron, Denise		48.30	48.30
Belanger Normand		71.55	71.55
Benoit, Kathy J		93.03	93.03
Blanchette, Nola		177.55	177.55
Blier, Dale E		208.87	208.87
Bouchard, Chad L		96.90	96.90
Bouchard, Lucy		48.30	48.30
Boucher, Brenda J		48.30	48.30
Boucher, Galen		346.09	346.09
Boucher, Maurice		48.30	48.30
Boucher, Scott Reynold	108.88	227.20	336.08
Boucher, Tracie A		84.08	84.08
Boulay, Alan		75.33	75.33
Bouley, Aurele D JR		393.97	393.97
Bouley, Leo		48.30	48.30
Bouley, Rodney L		71.55	71.55
Bourgoin, David		123.86	123.86
Bourgoin, Scott N		71.55	71.55
Broome, James		48.30	48.30
Bruey, Shelly	275.67	359.20	634.87
Bryan, Anthony		177.55	177.55
Cannan, Deborah Lee		84.08	84.08
Caron, Gloria		48.30	48.30
Cecilia J Pinter Living Trust		124.55	124.55
Charette, Daniel		82.74	82.74
Charette, Marielle		124.55	124.55
Charette, Roland		529.40	529.40
Chasse, Joel P		48.30	48.30
Chasse, Shannon		48.79	48.79
Cole IO Fort Kent ME LLC		331.57	331.57
Collins, Roland P		48.30	48.30
Connors-Carlson, Shirlee		48.30	48.30
Cyr, Jacques		312.37	312.37
Cyr, Peter		38.61	38.61
Daigle, Brenda		71.55	71.55
Daigle, Brian & Lois		224.22	224.22
Daigle, Craig		119.86	119.86
Daigle, Curtis J		69.90	69.90
Daigle, Darrell P		204.82	204.82
Daigle, Delbert		2,355.85	2,355.85
Daigle, Elmer		102.99	102.99

	2013	2014	TOTALS
	Liens	Current Billing	
Daigle, Keith		71.55	71.55
Daigle, Reneault & Roland		71.55	71.55
Daigle, Shelly Jean		48.30	48.30
Davis, Joseph W, III		53.70	53.70
Desjardins, Dawn		155.64	155.64
Desjardins, Timothy B		145.20	145.20
Devaney, Gail		186.83	186.83
Dionne, Leo Paul JR		240.92	240.92
Dolan, Debra		84.93	84.93
Dubois Contracting		71.82	71.82
Dubois, Brian		53.70	53.70
Dubois, Lester J.		53.76	53.76
Dumond, Darlene	691.97	327.07	1,019.04
Dumond, Michael SJ		84.08	84.08
Dumond, Ronnie		124.55	124.55
Easter, Janet M		86.65	86.65
Elder Social Action Counsel		59.10	59.10
Enerva, Thomas A		48.30	48.30
Fehrenbach, Georgette		48.30	48.30
Fort Kent Historical Society		1,123.18	1,123.18
Freeman, Claudette		12.52	12.52
Gagnon, Mark	227.34	262.00	489.34
Gagnon, Michael		124.55	124.55
Gaudreau, Michael		48.32	48.32
Grant, Leah		195.19	195.19
Guimond, Conrad, (Estate of)		44.29	44.29
Hafford, Melford JR		237.46	237.46
Hafford, Stanley Wade		71.55	71.55
Hartt, Andy		71.55	71.55
Hartt, Tracey		169.46	169.46
Hodgkin, Melissa H		155.64	155.64
Hodgson, Donald		71.71	71.71
Hodgson, Scott		155.64	155.64
Huston, Heather F		48.46	48.46
Jandreau, Carroll		287.40	287.40
Jandreau, Shon		899.36	899.36
Jandreau, Stanley D.		187.96	187.96
Jandreau, Toby D		177.55	177.55
Jandreau, Valmond		124.55	124.55
Jandreau, Wendy		227.20	227.20
John R Daigle Family Trust		48.30	48.30
Kelly, James		71.55	71.55
King, Kathleen		48.32	48.32
KKD Housing Partnership		71.55	71.55
Labrie, John		247.20	247.20
Lavoie, Robert		155.64	155.64
Levesque, Donald		189.64	189.64
Lozier, Donald		48.30	48.30
Maine Woodlands Realty Company		71.55	71.55
Malick, Carol B		100.18	100.18
Marin, Elizabeth R		490.18	490.18
Marquis, Paul E		100.60	100.60
Marvin & Lorraine Deschaine Living Trust		434.21	434.21
McBreairty, Devin G		167.64	167.64
McBreairty, McClaren		85.22	85.22
McBrien, James J		71.73	71.73

McDonald's		474.90	474.90
	2013	2014	TOTALS
	Liens	Current Billing	
Merriam, Karen		64.50	64.50
Metz, Doris M		64.50	64.50
Michaud, Donald		248.36	248.36
Michaud, Joan		18.55	18.55
Michaud, Keith		96.90	96.90
Michaud, Robert J.		71.22	71.22
Michaud, Shawn	23.50	336.55	360.05
Morgan, Seth A		154.66	154.66
Morneault, Brian E		285.78	285.78
Morneault, Bruce		134.40	134.40
Morneault, Yvonne, (LE)		71.55	71.55
Nadeau, Donald		71.55	71.55
Nadeau, Gerald		71.55	71.55
Nadeau, Marco		202.33	202.33
Nadeau, Steve A		69.90	69.90
Northern Maine Medical Center		3,338.70	3,338.70
Northern Timber Trucking Inc		155.69	155.69
Ouellette, Steven L		71.55	71.55
Paradis, Bernard		946.40	946.40
Paradis, Joseph L.		71.55	71.55
Paradis, Kim		71.55	71.55
Pelletier, Chad R		97.33	97.33
Pelletier, Donald		283.55	283.55
Pelletier, Glenn		107.70	107.70
Pelletier, James J.		509.05	509.05
Pelletier, Jenny		227.20	227.20
Pelletier, Mary		64.50	64.50
Pelletier, Robert		48.30	48.30
Pelletier, Ronald & Gilda		48.30	48.30
Pelletier, Ryan R		177.55	177.55
Pelletier, Scott G		86.10	86.10
Perreault, Burke D		71.55	71.55
Perreault, Dean		48.30	48.30
Perreault, Ricky D		104.20	104.20
Pinette, Marcus		232.82	232.82
Pitre, Ricky G		71.55	71.55
Plourde, Dale		96.90	96.90
Plourde, Donna		259.42	259.42
Plourde, Melanie A		242.83	242.83
Plourde, Robbie L		59.10	59.10
Plourde, Robert J		217.57	217.57
Plourde, Scott		191.42	191.42
Plourde, Stacey L.		266.44	266.44
Plourde, Yvaina Joyce		177.55	177.55
Prescott, Peter		48.30	48.30
Price, Sheila		48.30	48.30
Roy, Gilford Reno		48.58	48.58
Roy, Kim		224.77	224.77
Roy, Susan Juliette		29.62	29.62
Saucier, Maurice R	403.93	336.55	740.48
Saucier, Michelle		287.96	287.96
Saucier, Scott J		133.88	133.88
Shelmire, Leann F		48.30	48.30
Smith, Joseph M.	372.64	366.75	739.39
Soucy, Joseph D		64.50	64.50

Soucy's Economat INC		217.51	217.51
SP Real Estate LLC		319.65	319.65
	2013	2014	TOTALS
	Liens	Current Billing	
Squire, Mariella R		48.30	48.30
St. Peter, Randi		71.59	71.59
Susee, Alan M		119.86	119.86
Susee, Allan		54.21	54.21
Susee, Dawn D.		12.25	12.25
T & D Real Estate Holdings, LLC		1,441.50	1,441.50
Theriault, Andrew		369.84	369.84
Theriault, Brian	819.56	757.24	1,576.80
Theriault, Herman		163.28	163.28
Theriault, Roddy		194.40	194.40
Thibodeau, Jimmy		139.36	139.36
University of Maine		7,002.98	7,002.98
Violette, Mark C		219.86	219.86
Voisine, Betty		283.55	283.55
Voisine, Brian		336.10	336.10
Voisine, Dale L		71.55	71.55
Voisine, David		71.55	71.55
Voisine, Gary		155.64	155.64
Voisine, Timothy L		59.10	59.10
Werntgen, Eric		64.58	64.58
WT Holdings LLC	182.22	336.55	518.77
Miscellaneous accounts with balances under \$5.00		17.82	17.82
Miscellaneous accounts with credits:		(1,866.32)	(1,866.32)
TOTALS	3,407.78	41,693.54	45,104.32



	2014 APPROP	2014 ACTUAL EXPENSES	2015 BUDGET REQUEST	PROPOSED INC(DEC) OVER 2014 BUDGET	BUDGET COMMITTEE RECOMMENDS
109 - 92 WATER DEPARTMENT					
426 - TAXES OTHER					
00 - TAXES OTHER	2,400.00	2,391.13	2,400.00	0.00	2,400.00
427 - INTEREST EXP					
00 - INTEREST EXP	27,700.00	27,229.28	25,000.00	-2,700.00	25,000.00
428 - PRINICIPAL P					
00 - PRINICIPAL P	52,700.00	52,537.62	52,000.00	-700.00	52,000.00
502 - EMPL BENEFIT					
30 - FICA	5,100.00	5,513.26	5,600.00	500.00	5,600.00
31 - MEDICARE	1,300.00	1,289.22	1,400.00	100.00	1,400.00
601 - SALARY/WAGES					
10 - S/S OFFICE	88,000.00	90,967.38	90,000.00	2,000.00	90,000.00
604 - PENSION/BENE					
80 - ADMIN/GEN	26,000.00	23,298.49	26,000.00	0.00	26,000.00
615 - PURCH.POWER					
10 - SS EXP OPER	25,000.00	28,566.74	25,000.00	0.00	25,000.00
618 - CHEMICALS					
30 - W/T OPS	5,000.00	6,446.22	5,000.00	0.00	5,000.00
620 - MAT/SUPPLIES					
10 - S/S PUMP OPS	14,000.00	11,209.72	14,000.00	0.00	14,000.00
20 - S/S PUMP MNT	2,200.00	1,478.85	2,200.00	0.00	2,200.00
30 - W/T OPS	250.00	29.70	250.00	0.00	250.00
40 - W/T MAINT.	1,000.00	780.62	1,000.00	0.00	1,000.00
50 - T/D OPS	1,700.00	1,700.00	1,700.00	0.00	1,700.00
60 - T/D MAINT.	4,500.00	1,876.67	6,500.00	2,000.00	6,500.00
70 - CUST. ACCTS.	2,800.00	2,540.86	2,800.00	0.00	2,800.00
80 - ADMIN & GEN.	4,600.00	4,108.61	4,600.00	0.00	4,600.00
633 - C.S. LEGAL					
80 - ADMIN/GEN	1,500.00	1,300.00	1,800.00	300.00	1,800.00
635 - C.S. OTHER					
30 - W/T EXP/OPER	1,800.00	948.65	1,800.00	0.00	1,800.00
40 - W/T EXP/MAIN	3,400.00	5,037.67	3,400.00	0.00	3,400.00
66 - REPAIR HYDRA	1,500.00	0.00	1,500.00	0.00	1,500.00
80 - ADMIN/GEN	22,500.00	22,500.00	22,500.00	0.00	22,500.00
642 - EQUIP. RENT					
60 - T/D EXP/MAIN	2,500.00	7,063.05	15,000.00	12,500.00	15,000.00
650 - TRANSPORT EX					
10 - S/S EXP/OPER	1,800.00	1,765.50	2,800.00	1,000.00	2,800.00
70 - CUST ACCTS	1,000.00	653.99	1,000.00	0.00	1,000.00
80 - ADMIN/GEN	7,000.00	6,343.16	7,000.00	0.00	7,000.00
656 - VEHICLE INS.					
80 - ADMIN/GEN	6,300.00	6,288.18	6,700.00	400.00	6,700.00
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	874.60	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	2,675.00	1,800.00	0.00	1,800.00
20 - S/S EXP/MAIN	1,000.00	478.00	1,000.00	0.00	1,000.00
30 - W/T EXP/OPER	100.00	75.00	100.00	0.00	100.00
71 - CUST BILLING	250.00	159.28	250.00	0.00	250.00
80 - ADMIN/GEN	1,500.00	1,419.00	1,500.00	0.00	1,500.00
TOTAL	320,000.00	319,545.45	335,400.00	15,400.00	335,400.00

	2014 APPROP	2014 ACTUAL REVENUES	2015 BUDGET REQUEST	PROPOSED INC(DEC) OVER 2014 BUDGET	BUDGET COMMITTEE RECOMMENDS
WATER DEPARTMENT REVENUES					
109-91-40410 INVESTMENTS EARNINGS	1,000.00	1,130.65	1,000.00	0.00	1,000.00
109-91-41900 INTEREST & DIVIDEND INCOME	500.00	488.24	500.00	0.00	500.00
109-91-46000 UNMETERED WATER RESIDENTIAL	200.00	218.70	200.00	0.00	200.00
109-91-46101 METERED RESIDENTIAL SALES	126,000.00	129,457.47	126,000.00	0.00	126,000.00
109-91-46102 METERED COMMERCIAL SALES	42,500.00	41,879.46	42,500.00	0.00	42,500.00
109-91-46104 METERED PUBLIC AUTHORITIES	34,100.00	34,365.13	34,100.00	0.00	34,100.00
109-91-46201 PUBLIC FIRE PROTECTION	100,000.00	100,000.00	100,000.00	0.00	100,000.00
109-91-46202 PRIVATE FIRE PROTECTION	10,300.00	10,331.82	10,300.00	0.00	10,300.00
109-91-47400 OTHER WATER REVENUES	500.00	2,524.54	500.00	0.00	500.00
TOTAL	315,100.00	320,396.01	315,100.00	0.00	315,100.00

WATER FUND BALANCE

BEGINNING BALANCE	531,454.83
WATER RECEIVABLE	-14,464.31
BRIDGE APPROACH	-36,971.33
OPERATING INCOME/LOSS	709.37
UNFUNDED LIABILITIES	-5,400.00
TOTAL	475,328.56



OUTSTANDING WATER BILLS

AS OF DECEMBER 31, 2014

	2014	TOTALS
Albert, John R	62.88	62.88
Anderson, Kevin J.	139.89	139.89
ARC DBPPROP001 LLC	60.11	60.11
Babin, Justin	80.96	80.96
Babin, Rosaline	30.31	30.31
Baker, Tracey L	115.79	115.79
Bannen, Jennifer	30.31	30.31
Bard, John Travis	90.93	90.93
Bard, Roland Jr.	146.10	146.10
Baron, Denise	30.31	30.31
Benoit, Kathy J	68.20	68.20
Bouchard, Chad L	48.69	48.69
Bouchard, Lucy	30.31	30.31
Boucher, Brenda J	30.31	30.31
Boucher, Maurice	30.31	30.31
Boucher, Scott Reynold	91.21	91.21
Boucher, Tracie A	50.18	50.18
Boulay, Alan	43.87	43.87
Bouley, Aurele D JR	121.81	121.81
Bouley, Leo	32.57	32.57
Bourgoin, David	95.45	95.45
Broome, James	30.31	30.31
Bruey, Shelly	109.01	109.01
Cannan, Deborah Lee	60.62	60.62
Caron, Gloria	30.31	30.31
Charette, Roland	220.28	220.28
Chasse, Joel P	30.31	30.31
Chasse, Shannon	30.31	30.31
Cole IO Fort Kent ME LLC	195.09	195.09
Collins, Roland P	31.98	31.98
Connors-Carlson, Shirlee	30.31	30.31
Daigle, Brian & Gleason, Lois	67.46	67.46
Daigle, Craig	90.93	90.93
Daigle, Curtis J	41.61	41.61
Daigle, Darrell P	60.62	60.62
Daigle, Elmer	55.17	55.17
Daigle, Shelly Jean	32.57	32.57
Davis, Joseph W. III	34.83	34.83
Desjardins, Dawn	60.62	60.62
Desjardins, Timothy B	83.22	83.22
Dolan, Debra	60.62	60.62
Dubois, Brian	34.83	34.83
Dubois, Lester J	34.83	34.83
Dumond, Darlene	175.90	175.90
Dumond, Michael SJ.	60.62	60.62
Easter, Janet M	48.39	48.39
Elder Social Action Counsel	37.09	37.09
Enerva, Thomas A	30.31	30.31
Fehrenbach, Georgette	30.31	30.31
Fort Kent Historical Society	350.08	350.08
Gagnon, Mark	67.40	67.40
Gaudreau, Michael	30.31	30.31

	2014	TOTALS
Grant, Leah	116.60	116.60
Hafford, Melford JR	98.49	98.49
Hartt, Tracey	129.31	129.31
Hodgkin, Melissa H	121.24	121.24
Hodgson, Scott	93.76	93.76
Huston, Heather F	30.31	30.31
Jandreau, Carroll	87.41	87.41
Jandreau, Shon	332.35	332.35
Jandreau, Stanley D.	34.83	34.83
Jandreau, Wendy	125.46	125.46
John R Daigle Family Trust	30.31	30.31
King, Kathleen	30.31	30.31
Labrie, John Louis	117.08	117.08
Lavoie, Robert	121.24	121.24
Levesque, Donald	99.73	99.73
Lozier, Donald	31.98	31.98
Malick, Carol B.	60.62	60.62
Marin, Elizabeth R.	189.40	189.40
Marquis, Paul E	71.92	71.92
Marvin & Lorraine Deschaine Living Trust	182.06	182.06
McBreairty, Devin G	132.54	132.54
McBreairty, McClaren	60.62	60.62
McDonald's	238.65	238.65
Merriam, Karen	27.01	27.01
Metz, Doris M	39.35	39.35
Michaud, Donald	111.57	111.57
Michaud, Keith	52.91	52.91
Michaud, Robert J.	37.09	37.09
Morgan, Seth A	115.79	115.79
Morneault, Bruce	78.70	78.70
Nadeau, Marco	136.13	136.13
Nadeau, Steve A	41.61	41.61
Northern Maine Medical Center	1415.89	1,415.89
Paradis, Bernard	499.76	499.76
Pelletier Chad R.	52.91	52.91
Pelletier, Glenn	57.43	57.43
Pelletier, James J.	170.07	170.07
Pelletier, Mary	39.35	39.35
Pelletier, Robert	30.31	30.31
Pelletier, Ronald & Gilda	30.31	30.31
Pelletier, Scott G.	17.03	17.03
Perreault, Dean	30.31	30.31
Perreault, Ricky D	76.44	76.44
Pinette, Marcus	74.18	74.18
Plourde, Dale	52.91	52.91
Plourde, Donna	101.40	101.40
Plourde, Melanie A	74.49	74.49
Plourde, Robert J	90.93	90.93
Plourde, Scott	90.91	90.91
Plourde, Stacey L.	191.30	191.30
Plourde, Yvaina Joyce	258.57	258.57
Prescott Peter	30.31	30.31
Price, Sheila	30.31	30.31
Roy, Gilford Reno	30.31	30.31
Saucier, Michelle	74.18	74.18
Saucier, Scott J	87.74	87.74
Shelmire, Leann F	30.31	30.31
Soucy, Joseph D	39.35	39.35
Soucy's Economat INC	108.27	108.27
SP Real Estate LLC	122.58	122.58
Squire, Mariella R	30.31	30.31

	2014	TOTALS
Susee, Allan	352.38	352.38
T & D Real Estate Holdings LLC	560.45	560.45
Theriault, Andrew	149.69	149.69
Theriault, Herman	109.26	109.26
Theriault, Roddy	93.59	93.59
Thibodeau, Jimmy J	92.26	92.26
University of Maine	2794.34	2,794.34
Violette, Mark C	119.43	119.43
Voisine, Gary	132.68	132.68
Voisine, Timothy L	37.09	37.09
Werntgen, Eric	39.35	39.35
Miscellaneous accounts with balances under \$5.00	0.69	0.69
Miscellaneous accounts with credits:	-818.20	(818.20)
	14,464.31	14,464.31



TOWN OF FORT KENT, MAINE

ANNUAL FINANCIAL REPORT
with Independent Auditors Report

For the Year Ending December 31, 2013

TOWN OF FORT KENT, MAINE
ANNUAL FINANCIAL REPORT
Year Ended December 31, 2013
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KEEL J. HOOD

Certified Public Accountant

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

INDEPENDENT AUDITORS REPORT

Town Council
Town of Fort Kent
Fort Kent, Maine

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, 2013, 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, 2013, 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 statement 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 us with sufficient evidence to express an opinion or provide any assurance. is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. I have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, I did not audit the information and express no opinion on it.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, I have also issued my report Dated June 16, 2014, 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.

June 16, 2014

TOWN OF FORT KENT, MAINE
Statement of Net Position
December 31, 2013

Statement 1

ASSETS	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
Current Assets:			
Cash	\$ 2,261,238	\$	\$ 2,261,238
Receivables			
Taxes	358,471		358,471
Liens	73,105		73,105
Accounts	356,676	33,584	390,260
Other governments	55,802		55,802
Internal balances	(635,242)		(635,242)
Inventory		13,525	13,525
Due from other funds		635,242	635,242
Total Current Assets	<u>2,470,050</u>	<u>682,351</u>	<u>3,152,401</u>
Noncurrent Assets:			
Capital assets net	3,494,750	7,468,182	10,962,932
Total Assets	<u>5,964,800</u>	<u>8,150,533</u>	<u>14,115,333</u>
LIABILITIES			
Current Liabilities:			
Accounts payable	4,813		4,813
Accrued interest		21,144	21,144
Other governments	26,577		26,577
Current portion of long term debt:			
Lease payable	64,525		64,525
Notes payable	16,458	5,141	21,599
Bonds payable	167,145	185,883	353,028
Total Current Liabilities	<u>279,518</u>	<u>212,168</u>	<u>491,686</u>
Noncurrent Liabilities:			
Deferred credits			0
Lease payable	120,514		120,514
Notes payable	32,916		32,916
Bonds payable	510,911	1,766,450	2,277,361
Deferred credits		6,690	
Total Noncurrent Liabilities	<u>664,341</u>	<u>1,773,140</u>	<u>2,430,791</u>
Total Liabilities	<u>943,859</u>	<u>1,985,308</u>	<u>2,922,477</u>
NET POSITION			
Invested in capital assets, net of related debt	2,582,281	5,510,707	8,092,988
Restricted	587,075		587,075
Unrestricted	1,851,585	654,518	2,506,103
Total Net position	<u>\$ 5,020,941</u>	<u>\$ 6,165,225</u>	<u>\$ 11,186,166</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, 2013

Function/Programs	Program 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>	<u>Net (Expense) Revenues</u>
Governmental activities:	\$					
General government	505,136	(55,000)	31,036	195,713		(223,387)
Protection	740,819		27,885	8,000		(704,934)
Public works	987,950		40	95,905		(892,005)
Leisure services	232,185		31,780	74,064		(126,341)
Health and sanitation	341,480					(341,480)
Social services	12,160					(12,160)
Special assessments	2,495,983					(2,495,983)
Unclassified	46,890			15,000		(31,890)
Debt service	29,594					(29,594)
Special projects	493,294					(493,294)
Total governmental activities	5,885,491	(55,000)	90,741	388,682	0	(5,351,068)
Business type activities:						
Sewer	619,147	32,500	393,065			(258,582)
Water	285,961	22,500	315,605			7,144
Total business type activities	905,108	55,000	708,670	0	0	(251,438)
Total	6,790,599	0	799,411	388,682	0	(5,602,506)

Changes in Net position:

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
Net (expense) / revenue	(5,351,068)	(251,438)	(5,602,506)
General revenues:			
Property taxes	3,744,466		3,744,466
Excise taxes	979,898		979,898
Interest and costs on taxes	23,147		23,147
Intergovernmental:			
State revenue sharing	281,577		281,577
Local road assistance	123,998		123,998
Homestead exemption	83,708		83,708
Park fee sharing	1,372		1,372
BETE	136,243		136,243
Miscellaneous	35,549		35,549
Interest on notes receivable	20,699		20,699
Unrestricted interest	(8,550)	3,710	(4,840)
Restricted	390		390
Loss on involuntary conversion	(54,432)		(54,432)
Total general revenues and transfers	5,368,065	3,710	5,371,775
Change in Net position	16,997	(247,728)	(230,731)
Net position - beginning	5,003,944	6,412,953	11,416,897
Net position - ending	\$ 5,020,941	6,165,225	11,186,166

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, 2013

Statement 3

ASSETS	General <u>Fund</u>	Other Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
Cash	\$ 2,261,238	\$	\$ 2,261,238
Receivables			
Taxes	358,471		358,471
Liens	73,105		73,105
Accounts		356,676	356,676
Other governments	55,802		55,802
Internal balances	(865,641)	230,399	(635,242)
Total Assets	<u>1,882,975</u>	<u>587,075</u>	<u>2,470,050</u>
LIABILITIES			
Liabilities:			
Accounts payable	4,813		4,813
Due to other governments	26,577		26,577
Total Liabilities	<u>31,390</u>	<u>0</u>	<u>31,390</u>
DEFERRED INFLOWS			
Unearned property taxes	348,600		348,600
Total Liabilities and deferred inflows	<u>379,990</u>	<u>0</u>	<u>379,990</u>
FUND BALANCES			
Fund Balances			
Nonspendable		356,676	356,676
Restricted for revolving loans		230,399	230,399
Committed for capital uses	487,335		487,335
Assigned expenditures	85,295		85,295
Assigned revenues	912,349		912,349
Unassigned	18,006		18,006
Total Fund Equity	<u>1,502,985</u>	<u>587,075</u>	2,090,060
Total Liabilities and Fund Equity	\$ <u>1,882,975</u>	\$ <u>587,075</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			3,494,750
Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds			
Deferred property tax revenue			348,600
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			(185,039)
Notes payable			(49,374)
Bonds payable			(678,056)
Net position of governmental activities			\$ <u>5,020,941</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, 2013

	General Fund	Other Governmental Funds	Total Governmental Funds
Revenues:			
Taxes	\$ 4,742,211	\$	\$ 4,742,211
Intergovernmental	1,015,581		1,015,581
Charges for services	90,741		90,741
Interest	26,633	21,089	47,722
Miscellaneous	367		
Total Revenues	<u>5,875,533</u>	<u>21,089</u>	<u>5,896,622</u>
Expenditures:			
Current:			
General government	489,448	13,962	503,410
Protection	704,779		704,779
Public works	780,090		780,090
Leisure services	230,137		230,137
Health and sanitation	341,480		341,480
Social services	12,160		12,160
Special assessments	2,512,441		2,512,441
Unclassified	40,842		40,842
Debt service	259,295		259,295
Special projects	493,294		493,294
Total Expenditures	<u>5,863,966</u>	<u>13,962</u>	<u>5,877,928</u>
Excess of Revenues Over (Under) Expenditures	<u>11,567</u>	<u>7,127</u>	<u>18,694</u>
Other Financing Sources (Uses):			
Operating Transfer in (out)	85,000		
Operating Transfer in (out)		(30,000)	(30,000)
Total Other Financing Sources (Uses) and Unusual Activity	<u>85,000</u>	<u>(30,000)</u>	<u>55,000</u>
Net Change in fund balances	<u>96,567</u>	<u>(22,873)</u>	<u>73,694</u>
Fund Balances - Beginning	<u>1,406,418</u>	<u>609,948</u>	<u>2,016,366</u>
Fund Balances - Ending	<u>\$ 1,502,985</u>	<u>\$ 587,075</u>	<u>\$ 2,090,060</u>

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

TOWN OF FORT KENT, MAINE
 Reconciliation of the Statement of Revenues,
 Expenditures, and Changes in Fund Balances
 of Governmental Funds
 to the Statement of Activities
 For the Fiscal Year Ended December 31, 2013

Net change in fund balances - total governmental funds	\$ 73,694
Amounts reported for governmental activities in the Statement of Activities are different because:	
Government funds report capital outlays as expenditures. While governmental activities report depreciation expense to allocate those expenditures over the life of the assets:	
Capital asset purchases capitalized	40,666
Depreciation expense	(294,390)
The statement of Net Position presents gains and losses from conversion of assets which are not reflected in the Fund Financial Statements:	
Involuntary conversion of capital asset	(54,432)
Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net position:	
Capital lease obligation principal payments	62,557
Capital note obligation principal payments	16,458
Capital bond obligation principal payments	167,145
Revenues in the Statement of Activities that do not Provide current financial resources are not reported as Revenues in the funds:	
Deferred property tax revenue	5,300
Change in Net position of Governmental Activities	\$ <u>16,998</u>

TOWN OF FORT KENT
Statement of Net Position
Proprietary Fund
December 31, 2013

ASSETS	<u>Enterprise Fund</u>		<u>Total</u>
	<u>Sewer</u>	<u>Water</u>	
Current assets:			
Receivables:	\$	\$	\$
Accounts	24,709	8,875	33,584
Inventory	13,525		13,525
Due from other funds	33,768	601,474	635,242
Total current assets	<u>72,002</u>	<u>610,349</u>	<u>682,351</u>
Noncurrent assets:			
Capital assets (net)	6,068,557	1,399,625	7,468,182
Total Assets	<u>6,140,559</u>	<u>2,009,974</u>	<u>8,150,533</u>
LIABILITIES			
Current liabilities:			
Accrued interest	13,192	7,952	21,144
Note payable		5,141	5,141
Bond payable	136,234	49,649	185,883
Total current liabilities	<u>149,426</u>	<u>62,742</u>	<u>212,168</u>
Noncurrent liabilities:			
Deferred credits	1,377	5,313	6,690
Bond payable	1,170,738	595,712	1,766,450
Total noncurrent liabilities	<u>1,172,115</u>	<u>601,025</u>	<u>1,773,140</u>
Total Liabilities	<u>1,321,541</u>	<u>663,767</u>	<u>1,985,308</u>
NET POSITION			
Investment in capital assets, net of			
related debt	4,761,585	749,123	5,510,708
Unrestricted	57,433	597,084	654,517
Total net position	<u>\$ 4,819,018</u>	<u>\$ 1,346,207</u>	<u>\$ 6,165,225</u>

TOWN OF FORT KENT
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Fund
For the Year Ended December 31, 2013

	<u>Enterprise Fund</u>		
	<u>Sewer</u>	<u>Water</u>	<u>Total</u>
Operating Revenues:			
Charges for services	\$ 390,083	\$ 203,798	\$ 593,881
Public fire		110,332	110,332
Other income	2,982	1,475	4,457
Total Operating Revenues	<u>393,065</u>	<u>315,605</u>	<u>708,670</u>
Operating Expenses:			
Labor and benefits	126,776	113,375	240,151
Utilities	84,291	24,159	108,450
Maintenance	5,414	25,126	30,540
General and administrative	74,133	2,175	76,308
Operations	15,690	44,318	60,008
Insurance		6,235	6,235
Depreciation and amortization	266,295	48,129	314,424
Miscellaneous	120	5,414	5,534
Total Operating Expenses	<u>572,719</u>	<u>268,931</u>	<u>841,650</u>
Operating Income (Loss)	<u>(179,654)</u>	<u>46,674</u>	<u>(132,980)</u>
Nonoperating Revenues (Expenses):			
Interest on operating funds	2,093	1,617	3,710
Interest expense	(31,975)	(31,905)	(63,880)
Flood grant expenses	(46,953)	(7,625)	(54,578)
Net Nonoperating Revenues (Expenses)	<u>(76,835)</u>	<u>(37,913)</u>	<u>(114,748)</u>
Change in net position	(256,489)	8,761	(247,728)
Net position - beginning of year	<u>5,075,507</u>	<u>1,337,446</u>	<u>6,412,953</u>
Net position - end of year	<u>\$ 4,819,018</u>	<u>\$ 1,346,207</u>	<u>\$ 6,165,225</u>

TOWN OF FORT KENT
Statement of Cash Flows
Proprietary Fund
For the Year Ended December 31, 2013

	<u>Enterprise Fund</u>		
	<u>Sewer</u>	<u>Water</u>	<u>Total</u>
Cash Flows from Operating Activities:			
Receipts from customers	\$ 402,669	\$ 314,130	\$ 716,799
Other income	2,982	1,475	4,457
Payments to suppliers	(180,107)	(108,139)	(288,246)
Interfund use of services	145,329	(5,582)	139,747
Payments to employees	(126,775)	(113,375)	(240,150)
Net Increase in Cash from Operating Activities	<u>244,098</u>	<u>88,509</u>	<u>332,607</u>
Cash Flows from Capital and Related Financing Activities:			
Retirement of debt	(133,320)	(52,716)	(186,036)
Interest expense	(33,043)	(31,905)	(64,948)
Acquisition of fixed assets	(32,875)		(32,875)
Net Decrease in Cash from Capital and Related Financing Activities	<u>(199,238)</u>	<u>(84,621)</u>	<u>(283,859)</u>
Cash Flows from Non Capital Financing Activities:			
Extraordinary - Flood repairs revenue		2,120	2,120
Extraordinary - Flood repairs expenses	(46,953)	(7,625)	(54,578)
Net Increase in Cash from Non capital Financing Activities	<u>(46,953)</u>	<u>(5,505)</u>	<u>(52,458)</u>
Cash Flows from Investing Activities:			
Interest revenue	2,093	1,617	3,710
Net Increase in Cash from Investing Activities	<u>2,093</u>	<u>1,617</u>	<u>(101,206)</u>
Net Increase (Decrease) in Cash	0	0	(52,458)
Cash Balance - beginning of year	0	0	0
Cash Balance - end of year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (52,458)</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities			
Operating income (loss)	\$ (179,654)	\$ 46,673	\$ (132,981)
Adjustments to reconcile net income to net cash provided (used) by operating activities:			
Depreciation	266,295	48,129	314,424
Decrease (Increase) in receivables	12,587		12,587
Increase (Decrease) in deferred credits	(459)	(711)	(1,170)
(Increase) Decrease in due to from town	145,329	(5,582)	139,747
Net Cash Provided by operating activities	<u>\$ 244,098</u>	<u>\$ 88,509</u>	<u>\$ 332,607</u>

TOWN OF FORT KENT, MAINE
Notes to Combined Financial Statements
December 31, 2013

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 \$2,261,238. The bank balances for all funds totaled \$2,415,396. 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, 2013, all of the Town's deposits were insured or collateralized.

3. Property Tax

Property taxes for the year were committed on July 8, 2013, on the assessed value listed as of April 1, 2013, for all taxable real and personal property located in the Town. Payment of taxes was due September 30, 2013, with interest at 7.00% on all tax bills unpaid as of September 30, 2013.

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, 2013 upon which the levy for the year ended December 31, 2013, 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, 2013	Increases	Decreases	Balance Dec 31, 2013
Sewer Department:	\$	\$	\$	\$
Land and easements	393,439			393,439
Structures	10,060,105			10,060,105
Plant and garage	475,139			475,139
Pump station	404,537	32,875		437,412
Equipment	360,423			360,423
Vehicles	49,827			49,827
Other	6,150			6,150
Depreciation	(5,447,643)	(266,295)		(5,713,938)
Total Sewer	\$ 6,301,977	\$ (233,420)	\$ 0	\$ 6,068,557
Water Department:				
Land and easements	43,541			43,541
Mains and reservoirs	786,833			786,833
Intakes	1,204			1,204
Distribution	289,587			289,587
Building and equip.	1,393,256			1,393,256
Water treatment	130,239			130,239
Meters	48,721			48,721
Furniture and equip.	55,597			55,597
Tools and equipment	120,324			120,324
Hydrants	25,067			25,067
Depreciation	(1,446,615)	(48,129)		(1,494,744)
Total Water	\$ 1,447,754	\$ (48,129)	\$ 0	\$ 1,399,625

1. Summary of Significant Accounting Policies, continued

Governmental Activities:	<u>Jan 1, 2013</u>	<u>Increases</u>	<u>Decreases</u>	<u>Dec 31, 2013</u>
Assets not being depreciated				
Land and easements	\$ 734,416	\$	\$	\$ 734,416
Assets being depreciated				
Buildings	1,524,453		241,921	1,282,532
Equipment	921,335	13,050		934,385
Vehicles	1,083,077	27,616		1,110,693
Infrastructure	6,313,215			6,313,215
	<u>10,576,496</u>	<u>40,666</u>	<u>241,921</u>	<u>10,375,241</u>
Less accumulated depreciation				
Buildings	655,306	37,902	187,489	505,719
Equipment	372,808	41,414		414,222
Vehicles	686,901	63,105		750,006
Infrastructure	5,058,575	151,969		5,210,544
	<u>6,773,590</u>	<u>294,390</u>	<u>187,489</u>	<u>6,880,491</u>
Capital Assets, net	\$ <u>3,802,906</u>	\$ <u>(253,724)</u>	\$ <u>54,432</u>	\$ <u>3,494,750</u>
Depreciation Expense:	\$			
General government		1,725		
Public safety		63,656		
Leisure services		2,048		
Public works		220,913		
Unclassified		6,048		
		<u>\$ 294,390</u>		

5. Long-term Debt

The following is a summary of long-term debt transactions of the Town for the year ended December 31, 2013:

	<u>Proprietary</u>		<u>General</u>	
	<u>Fund Type</u>		<u>Long-term Debt</u>	
	<u>Enterprise</u>	<u>Fund</u>		
Long-term debt payable at January 1, 2012	\$	2,143,511	\$	1,158,629
Debt Retired		(186,037)		(246,160)
Debt Proceeds				
Long-term debt payable at December 31, 2013	\$	<u>1,957,474</u>	\$	<u>912,469</u>
Interest Paid	\$	<u>59,987</u>	\$	<u>43,275</u>

1. Summary of Significant Accounting Policies, continued

Long-term debt payable at December 31, 2013 is comprised of the following:

	Interest <u>rate</u>	Final maturity <u>date</u>	Balance end of <u>year</u>
<u>General Long-term Debt</u>			
2013 Tractor Lease	3.05%	2019	\$ 142,493
2012 Grader Lease	3.18%	2014	42,546
1997 Municipal bond	Varied	2017	85,000
2003 New Town Garage	Varied	2022	233,056
Water and sewer	0%	2016	49,374
Road improvements	3.86%	2016	360,000
			<u>912,469</u>
<u>Enterprise Fund</u>			
Sewer			
Maine Municipal Bond Bank	2.15%	2021	967,884
Maine Municipal Bond Bank	2.89%	2017	55,447
Rural Development	2.5%	2041	283,641
Water			
Maine Municipal Bond Bank	4.76%	2021	422,500
Maine DOT	0%	2014	5,141
Rural Development	2.5%	2041	222,861
			<u>\$ 1,957,474</u>

The annual requirement to amortize all long-term debt outstanding as of December 31, 2013 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>
2013	\$ 191,024	\$ 55,535	\$ 248,128	\$ 33,267
2014	191,269	52,439	206,262	25,236
2015	196,849	47,173	206,962	16,363
2016	184,151	41,443	71,225	8,688
2017	190,146	35,950	50,720	7,935
2018-2022	639,921	91,884	129,172	13,168
2023-2027	85,516	41,344		
2028-2032	96,753	30,107		
2033-2037	109,467	17,393		
2038-2044	72,378	3,646		
Total	<u>\$ 1,957,474</u>	<u>\$ 416,914</u>	<u>\$ 912,469</u>	<u>\$ 104,657</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, 2013, 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, 2013, the following operating account balances were carried forward:

TIF 2	\$	20,982
Education		25,872
Valley recycling facility		3,520
Levee		34,921
	\$	<u>85,295</u>

7. Unassigned General Fund Fund Equity

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

Balance - January 1, 2012	\$	235,463
Increase (Decrease):		
Estimated under actual revenues		1,085,670
Appropriations under expenditures		420,326
Utilization per town vote		(1,723,454)
Transfer to reserves and carried balances		
Net Increase (Decrease)		<u>(217,458)</u>
Balance - December 31, 2013	\$	<u>18,005</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, 2013:

State revenue sharing	\$	906,181
Other		6,168
Total	\$	<u>912,349</u>

9. Special Revenue Fund Fund Equity

The Town of Fort Kent's other governmental fund fund equity at December 31, 2013 consisted of the following:

RLF fund	\$	587,075
Total	\$	<u>587,075</u>

10. Committed Fund Equity

The Committed for Capital Purposes for the year ended December 31, 2013 consists of the following:

Municipal center	\$ 38,026
Downtown revitalization	20,000
Parks and Recreation equipment	65,380
Willard Jalbert park	6,408
Heritage trail	23,565
Snow grant	52,010
Public works	102,707
Industrial park	116,150
Fire truck and alarm	44,281
Fire department equipment	(72,565)
Police department	66,682
Dike reserve	15,000
Drug seizure	2,716
Other	6,975
	<u>\$ 487,335</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, 2013, the Town's payroll for all employees amounted to \$1,123,270 and its payroll for employees covered by the system was \$43,609.

Funding Status and Progress

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

Trend Information

11. Pension Plan, continued

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

12. Risk Management

The Town is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. For the past several years the town has obtained coverage from the Maine Municipal Association risk pool. All risk management activities are accounted for in the General Fund. Expenditures and claims are recognized when it is probable that a loss has occurred and the amount of the loss can be 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, 2013, are unknown. Therefore, the General Fund contains no provision for, and the General Long-term Debt Account Group does not present, estimated claims.

TOWN OF FORT KENT, MAINE
Budget Comparison Schedule
General Fund
For the year ended December 31, 2013

	<u>Budgeted Amounts</u>			Variance with final budget positive (negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:	\$	\$	\$	\$
Taxes	3,744,466	3,744,466	4,742,211	997,745
Intergovernmental	319,705	782,599	1,015,581	232,982
Charges for services	75,346	75,346	90,741	15,395
Interest			26,633	26,633
Miscellaneous			367	367
Total revenues	<u>4,139,517</u>	<u>4,602,411</u>	<u>5,875,533</u>	<u>1,273,122</u>
Expenditures:				
Current:				
General government	498,203	498,203	489,448	8,755
Protection	729,593	729,593	704,779	24,814
Public works	699,655	699,655	780,090	(80,435)
Leisure services	232,908	232,908	230,137	2,771
Health and sanitation	345,000	345,000	341,480	3,520
Social services	17,532	17,532	12,160	5,372
Special assessments	2,508,354	2,508,354	2,512,441	(4,087)
Unclassified	45,924	45,924	40,842	5,082
Debt service	259,296	259,296	259,295	1
Special projects	581,506	1,074,401	493,294	581,107
Total expenditures	<u>5,917,971</u>	<u>6,410,866</u>	<u>5,863,966</u>	<u>546,900</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,778,454)</u>	<u>(1,808,455)</u>	<u>11,567</u>	<u>1,820,022</u>
Other Financing Sources (Uses):				
Transfer in	55,000	55,000	85,000	30,000
Total other financing sources (uses)	<u>55,000</u>	<u>55,000</u>	<u>85,000</u>	<u>30,000</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(1,723,454)</u>	<u>(1,753,455)</u>	<u>96,567</u>	<u>1,850,022</u>
Fund Balance - Beginning	<u>1,406,418</u>	<u>1,406,418</u>	<u>1,406,418</u>	<u>0</u>
Fund Balance - Ending	<u><u>\$ (317,036)</u></u>	<u><u>\$ (347,037)</u></u>	<u><u>\$ 1,502,985</u></u>	<u><u>\$ 1,850,022</u></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 23rd day of March, AD 2015 at 9:00 a.m. in the forenoon, then and there to act on Articles 1 and 2; (polls will open from 9:00 a.m. to 6:30 p.m.) and to notify and warn said voters to meet at the Community High School gymnasium in said Town Monday the 23rd day of March, A. D. 2015 at 7:30 p.m. in the evening then and there to act on Articles 3 to 51 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 \$391,673.00 for the <u>Administration Department.</u>	<u>Budget Committee Recommends</u>
<u>Appropriated 2014</u> 373,500.00	391,673.00

ARTICLE 4: To see if the Town will vote to raise and appropriate the sum of \$838,000.00 for the <u>Public Works Department.</u>	<u>Budget Committee Recommends</u>
<u>Appropriated 2014</u> 705,000.00	838,000.00

ARTICLE 5: To see if the Town will vote to raise and appropriate the sum of \$545,000.00 for the <u>Police Department.</u>	<u>Budget Committee Recommends</u>
<u>Appropriated 2014</u> 527,062.00	545,000.00

ARTICLE 6: To see if the Town will vote to raise and appropriate the sum of \$76,278.00 for the <u>Fire Department.</u>	<u>Budget Committee Recommends</u>
<u>Appropriated 2014</u> 67,989.00	76,278.00

ARTICLE 7: To see if the Town will vote to raise and appropriate the sum of \$217,496.00 for the <u>Recreation and Parks Department.</u>	<u>Budget Committee Recommends</u>
<u>Appropriated 2014</u> 203,000.00	217,496.00

ARTICLE 8: To see if the Town will vote to raise and appropriate the sum of \$28,400.00 for the <u>Public Library.</u>	<u>Budget Committee Recommends</u>
<u>Appropriated 2014</u> 28,400.00	28,400.00

ARTICLE 9: To see if the Town will vote to raise and appropriate the sum of \$360,000.00 for the <u>Solid Waste Disposal.</u>	<u>Budget Committee Recommends</u>
<u>Appropriated 2014</u> 345,000.00	360,000.00

ARTICLE 10: To see if the Town will vote to raise and appropriate the sum of \$5,000.00 for the <u>General Assistance.</u>	<u>Budget Committee Recommends</u>
<u>Appropriated 2014</u> 6,000.00	5,000.00

ARTICLE 11: To see if the Town will vote to raise and appropriate the sum of \$820.00 for the <u>Aroostook County Action Program.</u>	<u>Budget Committee Recommends</u>
<u>Appropriated 2014</u> 820.00	820.00

ARTICLE 12: To see if the Town will vote to raise and appropriate the sum of \$4,500.00 for the <u>Aroostook Area Agency on Aging.</u>	<u>Budget Committee Recommends</u>
<u>Appropriated 2014</u> 4,500.00	4,500.00

ARTICLE 13: To see if the Town will vote to raise and appropriate the sum of **\$500.00** for the **Red Cross.**
Appropriated 2014 **Budget Committee Recommends**
500.00 **500.00**

ARTICLE 14: To see if the Town will vote to raise and appropriate the sum of **\$10,000.00** for the **Greater Fort Kent Area Chamber of Commerce.**
Appropriated 2014 **Budget Committee Recommends**
10,000.00 **10,000.00**

ARTICLE 15: To see if the Town will vote to raise and appropriate the sum of **\$24,739.00** for the **Fire Station – Loan Payment.**
Appropriated 2014 **Budget Committee Recommends**
25,969.00 **24,739.00**

ARTICLE 16: To see if the Town will vote to raise and appropriate the sum of **\$48,500.00** for the **Street Lights (Electricity).**
Appropriated 2014 **Budget Committee Recommends**
51,000.00 **48,500.00**

ARTICLE 17: To see if the Town will vote to raise and appropriate the sum of **\$3,100.00** for the **Blockhouse Administration.**
Appropriated 2014 **Budget Committee Recommends**
3,100.00 **3,100.00**

ARTICLE 18: To see if the Town will vote to raise and appropriate the sum of **\$28,026.00** for the Town's share of operational and capital improvement costs at the **Northern Aroostook Regional Airport Authority.**
Appropriated 2014 **Budget Committee Recommends**
26,625.00 **28,026.00**

ARTICLE 19: To see if the Town will vote to raise and appropriate the sum of **\$7,500.00** for **Updating Municipal Assessments.**
Appropriated 2014 **Budget Committee Recommends**
7,500.00 **7,500.00**

ARTICLE 20: To see if the Town will vote to raise and appropriate the sum of **\$100,000.00** for **Public Fire Protection (Hydrants).**
Appropriated 2014 **Budget Committee Recommends**
100,000.00 **100,000.00**

ARTICLE 21: To see if the Town will vote to raise and appropriate the sum of **\$1,229.00** for **St. John Valley Soil & Water Conservation District.**
Appropriated 2014 **Budget Committee Recommends**
1,229.00 **1,229.00**

ARTICLE 22: To see if the Town will vote to raise and appropriate the sum of **\$8,000.00** for **Tax Abatements.**
Appropriated 2014 **Budget Committee Recommends**
7,000.00 **8,000.00**

ARTICLE 23: To see if the Town will vote to raise and appropriate the sum of **\$250.00** for the **Maine Acadian Heritage Council.**
Appropriated 2014 **Budget Committee Recommends**
250.00 **250.00**

ARTICLE 24: To see if the Town will vote to raise and appropriate the sum of **\$34,350.00** for the **Public Works Facilities-Loan Payment.**
Appropriated 2014 **Budget Committee Recommends**
33,255.00 **34,350.00**

ARTICLE 25: To see if the Town will vote to raise and appropriate the sum of **\$128,280.00** for the **Road Improvement-Loan Payment.**
Appropriated 2014 **Budget Committee Recommends**
132,060.00 **128,280.00**

ARTICLE 26: To see if the Town will vote to raise and appropriate the sum of **\$138,523.00** for the **Planning and Economic Development Department.**

Appropriated 2014
132,860.00

Budget Committee Recommends
138,523.00

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 2014
21,383.00

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 2014
0.00

Budget Committee Recommends
36,540.00

ARTICLE 29: To see if the Town will vote to transfer an amount not to exceed **\$1,563,583.48** from the revenues listed below to reduce the 2015 Tax Commitment.

2014 Revenues

Budget Committee Recommends

State Revenue Sharing	50,000.00	50,000.00
Administration Department	80,500.00	80,500.00
Police Department	27,500.00	28,176.00
Recreation & Parks Department	26,500.00	28,500.00
Un-appropriated Surplus	1,295,313.32	1,376,407.48
Total	1,479,813.32	1,563,583.48

ARTICLE 30: To see if the Town will vote to accept the categories of Funds listed below as provided by the Maine State Legislature, Federal and other sources.

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 31: To see if the Town will vote to authorize the Town Council to transfer year-end unexpended amounts from each municipal department's 2015 appropriated amount to each municipal department's Capital/Equipment Reserve Account.

ARTICLE 32: To see if the Town will vote to authorize the Town Council to transfer year-end excess revenue amounts from each municipal department's 2015 appropriated amount to each municipal department's Capital/Equipment Reserve Account.

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

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

ARTICLE 35: To see if the Town will vote to authorize the Town Council to appoint new Budget Committee members to recommend appropriations for 2016.

ARTICLE 36: 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 37: To see if the Town will vote to authorize the Treasurer, under the direction of the Town Council, to sell, lease, or dispose of any personal property owned or otherwise acquired by the Town on such terms, as they deem advisable.

ARTICLE 38: To see if the Town will vote to set October 1, 2015 as the date upon which taxes are due and payable, and further vote that taxes not paid on or before September 30, 2015 shall accrue at a rate established by Article 39.

ARTICLE 39: To see if the Town will vote to approve charging interest on unpaid taxes at the rate of 7.00% per annum for the fiscal year 2015.

ARTICLE 40: To see if the Town will vote to authorize the Town Manager, under the direction of the Town Council, to apply for grant monies and to expend any monies received for the stated grant purposes.

ARTICLE 41: To see if the Town will vote to authorize the Town Council and Town Treasurer to spend an amount not to exceed 3/12 of the budgeted amount in each budget category of the 2015 annual budget during the period from January 1, 2016 to the March 28, 2016 Annual Town meeting.

ARTICLE 42: To see if the Town will vote to set the interest rate to be paid by the Town on abated taxes at 7.00% per annum for the fiscal year 2015.

ARTICLE 43: To see if the Town will vote to authorize the Town Treasurer, under the direction of the Town Council to transfer the Snowmobile Registration Tax Refund received from the Department of Inland Fisheries and Wildlife to the Fort Kent Snowmobile Association (Estimated Refund is 3,000.00).

ARTICLE 44: To see if the Town will vote to authorize the Town Treasurer, under the direction of the Town Council, to expend funds from the dog license fees for the purpose of supporting the activities or functions of the animal shelter.

ARTICLE 45: To see if the Town will vote that orders made by the Town Council pursuant to 23 MRSA § 2953 to close roads to winter maintenance, or to annul, alter or modify such orders, are and shall be a final determination.

ARTICLE 46: To see if the Town will vote to 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 47: To see if the Town will vote to approve amendments to the **Town of Fort Kent Zoning Ordinance, Section 5 Dimensional Requirements** as proposed.

Note: Copies of the proposed amendments to the **Town of Fort Kent Zoning Ordinance, Section 5 Dimensional Requirements** can be viewed at the Town of Fort Kent Planning and Economic Development Office.

ARTICLE 48: To see if the Town will vote to approve amendments to the **Town of Fort Kent Zoning Ordinance, Section 7.11 Signs** as proposed.

Note: Copies of the proposed amendments to the **Town of Fort Kent Zoning Ordinance, Section 7.11 Signs** 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 12.4 Appeal Procedure** as proposed.

Note: Copies of the proposed amendments to the **Town of Fort Kent Zoning Ordinance, Section 12.4 Appeal Procedure** 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 12.5 Decisions of the Board of Appeals** as proposed.

Note: Copies of the proposed amendments to the **Town of Fort Kent Zoning Ordinance, Section 12.5 Decisions of the Board of Appeals** can be viewed at the Town of Fort Kent Planning and Economic Development Office.

(NOTE: The moderator will conduct a public hearing on the following article as part of the Town Meeting.)

ARTICLE 51: Shall the Town adopt the First Omnibus Development Program, as amended, previously adopted for the Town's Downtown Tax Increment Finance District designated at a Special Town Meeting held on September 23, 2013, as presented to the Town Meeting, such prior designation and adoption to be pursuant to the following terms and provisions?

WHEREAS, the Town of Fort Kent is authorized pursuant to Chapter 206 of Title 30-A of the Maine Revised Statutes, as amended, to designate tax increment financing districts and to adopt development programs with respect thereto; and

WHEREAS, there is a need to encourage the expansion, improvement and attraction of commercial, manufacturing and industrial businesses in the Town, and to provide continuing employment opportunities for the citizens of the Town and the surrounding region, to improve and broaden the tax base of the Town, and to improve the general economy and general business development climate of the Town, the surrounding region and the State of Maine; and

WHEREAS, the prior designation of the Town's Downtown Tax Increment District (the "Downtown TIF District") and adopting and implementing the proposed amendments to the First Omnibus Development Program will help to create new employment opportunities for the citizens of the Town and the surrounding region and will help the Town to continue the pursuit of business development in the Town and the region; and

WHEREAS, the Town Council held a public hearing on the proposed amendments to the First Omnibus Development Program in accordance with the requirements of 30-A M.R.S.A. §5226, upon at least ten (10) days prior notice published in a newspaper of general circulation within the Town; and

WHEREAS, it is expected that approval will be obtained from the Commissioner of the Maine Department of Economic and Community Development (DECD), approving the designation of the Downtown TIF District and the adoption the proposed amendments to the First Omnibus Development Program;

NOW, THEREFORE, BE IT VOTED BY THE TOWN OF FORT KENT TOWN MEETING:

Section 1. The Town Meeting hereby finds and determines that:

- (a) The prior designation of the Downtown TIF District is hereby ratified and approved and such prior designation of the Downtown TIF District and the implementation of the First Omnibus Development Program, as amended, will generate substantial economic benefits for the Town and its residents, including employment opportunities, broadened and improved tax base and economic stimulus, and therefore constitute a good and valid public purpose and will contribute to the economic growth or well-being of the inhabitants of the Town or to the betterment of the health, welfare or safety of the inhabitants of the Town; and
- (b) The Town Meeting has considered all evidence presented to it with regard to any adverse economic effect on or detriment to any existing business and has found and determined that the prior designation of the Downtown TIF District and implementation of the First Omnibus Development Program, as amended, will not result in a substantial detriment to any existing business in the Town, and any adverse economic effect of the proposed First Omnibus Development Program, as amended, on any existing business in the Town is outweighed by the contributions expected to be made by the Downtown TIF District and the projects and improvements described in the First Omnibus Development Program, as amended, to the economic growth or well-being of the Town or to the betterment of the health, welfare or safety of the inhabitants of the Town.

Section 2. Pursuant to Chapter 206 of Title 30-A of the Maine Revised Statutes, as amended, and to promote completion of the projects and improvements described therein, the voters of the Town at Town Meeting hereby ratify the prior designation of the Downtown TIF District and adopt the related First Omnibus Development Program, as amended, presented to Town Meeting and such First Omnibus Development Program, as amended, is hereby incorporated by reference into this vote as the development program for the Downtown TIF District.

Section 3. Pursuant to the provisions of 30-A M.R.S.A. §5227, the percentage of the increased assessed value to be retained as captured assessed value in the Downtown TIF District is hereby established as set forth in the First Omnibus Development Program, as amended.

Section 4. The Town Manager be, and hereby is, authorized, empowered and directed to submit the Downtown TIF District and adoption of the First Omnibus Development Program, as amended, to Commissioner of DECD for review and approval, pursuant to the requirements of 30-A M.R.S.A. §5226(2).

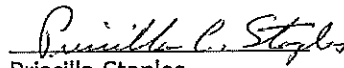
Section 5. The Town Manager be and hereby is authorized and empowered, at his discretion, from time to time, to make such revisions to the First Omnibus Development Program, as amended, or to the scope, cost or description of the public municipal TIF projects to be financed with the portion of tax increment revenues generated by the Downtown TIF District and retained by the Town as described in the First Omnibus Development Program, as amended, as the Town Manger deems reasonably necessary or convenient, in order to facilitate the process for review and approval of the Downtown TIF District or the First Omnibus Development Program, as amended, by the Commissioner of DECD, or for any other reason so long as such revisions are not inconsistent with this Article or the basic structure and intent of the First Omnibus Development Program, as amended.

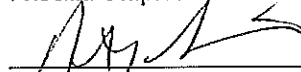
Section 6. The foregoing designation of the Downtown TIF District and adoption of the First Omnibus Development Program, as amended, shall automatically become final and shall take full force and effect upon receipt by the Town of approval of the designation of the Downtown TIF District and adoption of the First Omnibus Development Program, as amended, by the Commissioner of DECD, without requirement of any further action by the Town, the Town Meeting, the Town Council, or any other party.

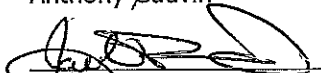
Section 7. The Town Council, in its sole discretion, be and hereby is authorized and empowered to approve one or more credit enhancement agreements or loan or grant agreements as contemplated by the First Omnibus Development Program, as amended, in the name of and on behalf of the Town, such agreements to be in such form and to contain such terms and provisions, not inconsistent with the First Omnibus Development Program, as amended, as the Town Council may approve.

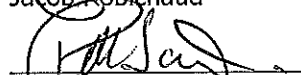
The registrar of voters hereby gives notice that she will be at the Town Office during regular business hours and also on Election Day, March 23, 2015 for the purpose of receiving applications for those desiring to qualify as registered voters.


John Bouchard, Chair


Priscilla Staples

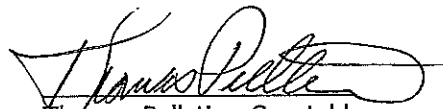

Anthony Gauvin


Jacob Robichaud


Peter Saucier

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, 2015, 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
	-Sewer Plant 834-3463
	-Pager 207-281-5228
Registry of Deeds	834-3925
State DOT Garage	834-3065
State Police and Warden Service	1-800-924-2261
Sheriff Department	1-800-432-7842
U. S. Customs	834-5255