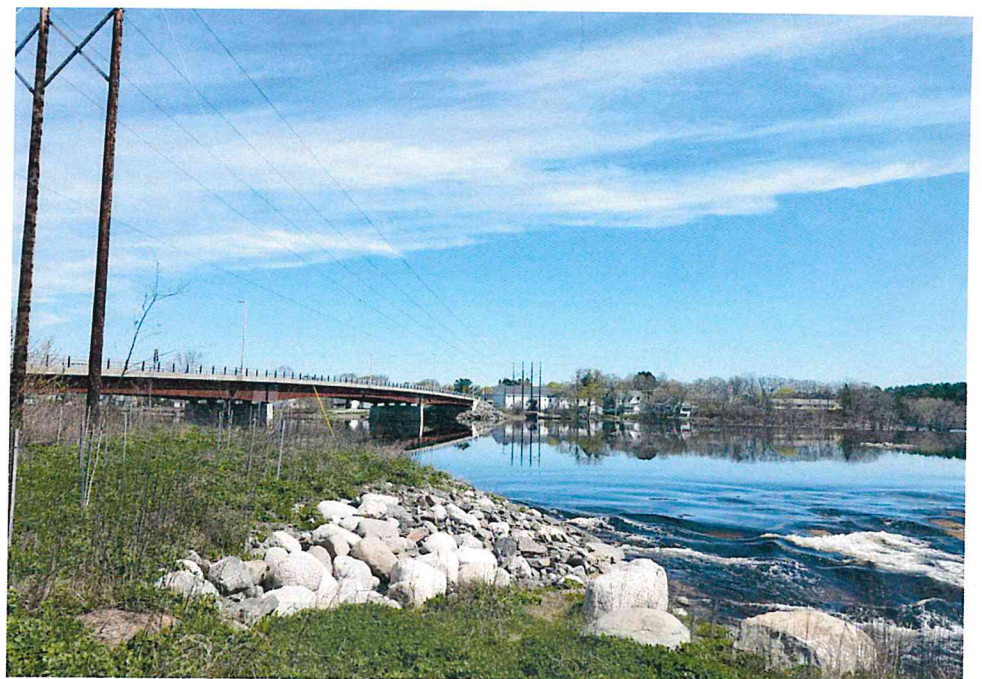
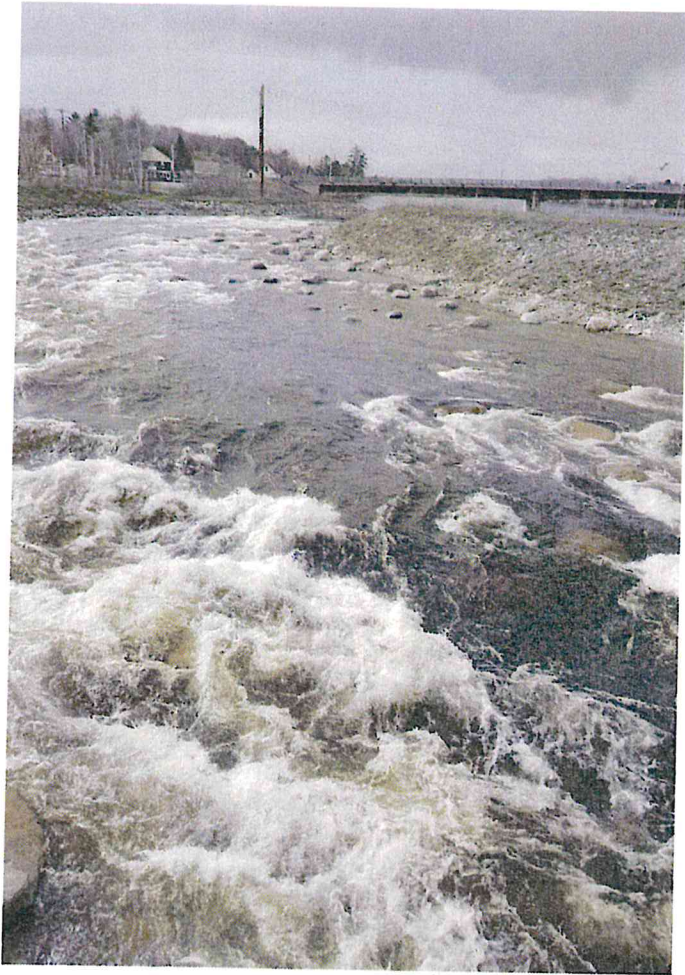


Town of Howland

ANNUAL REPORT

2015/2016

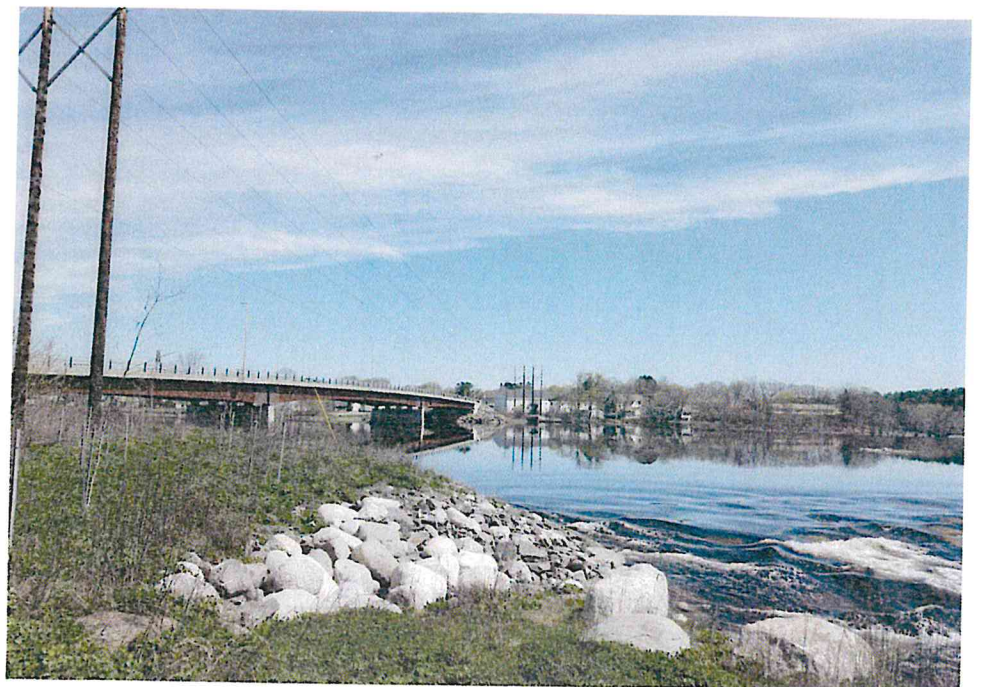




Town of Howland

ANNUAL REPORT

2015/2016



Presenting

Town Officers

BOARD OF SELECTMEN

Tom Hunter, Chairman 2017
Michael Harris, Vice Chair 2018
Andrew LeBlanc 2017
Jack Neel 2018
Joseph Dunn (done 11/16)

TOWN MANAGER

William Lawrence (ended 5/16)
David Wilson (started 8/16)

TOWN CLERK

Kimberly A. Soucier

WATER & SEWER CLERK

Kelly J. Sirois

FIRE & EMS SERVICE CHIEF

Joshua McNally

PUBLIC WORKS

Jason Helms (done 10/16)
Darin Wallace
Joseph Dunn (started 11/16)

SUPERINTENDENT - WASTEWATER & WATER FACILITIES

Brian P. Dawson

LIBRARIAN

Carol Cossette

RECREATION DIRECTOR

Jeremy Durost

CODE ENFORCEMENT/ PLUMBING INSPECTOR

Theresa Thurlow

ANIMAL CONTROL OFFICER

Bonnie Anderson

HEALTH OFFICER

Nancy Boyer

ELECTRICAL INSPECTOR

Dale King

DIRECTORS, S.A.D. #31

<i>Priscilla Clark</i>	<i>2016</i>
<i>Ken Spaulding</i>	<i>2016</i>
<i>Susan Bishop</i>	<i>2017</i>
<i>Loree Libby</i>	<i>2018</i>

PLANNING BOARD

John Neel
Leslie Nesin
James Lee
Robert Thomas
Susan Bishop
John Barchard

PLANNING BOARD, BOARD OF APPEALS

Board of Selectmen
Vacant
Gerard Belanger

TIMBER HARVESTING COMMITTEE

Chris Thompson

Governor

Paul R. LePage

U.S. Congressman

Bruce Poliquin

U.S. Senator

Susan Collins
Angus King Jr.

Maine Senate

James Dill

Maine Representative

Sheldon Mark Hanington



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

Paul R. LePage
GOVERNOR

Dear Citizens of Howland:

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

My vision for Maine is prosperity, not poverty. For this reason, one of my top priorities continues to be the reduction and eventual elimination of the income tax. Raising the minimum wage is not the path out of poverty; I want Mainers to earn a career wage. Reducing the income tax is the biggest and most immediate pay raise for all hard-working Mainers.

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

Unfortunately, voters approved a referendum question to raise the income tax to 10.15% on successful Maine households and small businesses. Enacting the second highest income tax rate in the country shows the nation we are eager to punish people for being successful. It will drive them out of our state and make it even more difficult to attract much-needed doctors, dentists, scientists, engineers and other professionals to Maine. They can live in neighboring New Hampshire, which takes no income tax from their paychecks. Even worse, there is no guarantee the extra revenue from this tax will go to fund education, as proponents promised.

As successful people leave Maine, state and municipal government will lose the significant amount they pay in property, sales and incomes taxes. This will put even more upward pressure on local property taxes. Municipalities will have to get more creative to provide local services without increasing property taxes. Reforming the tree growth program, collecting property taxes on land in conservation or preservation programs, charging a payment in lieu of taxes on state land that is taken off the property tax rolls and having non-profit organizations pay a two-percent tax on their net revenues are all ways for municipalities to increase revenues.

Such bold measures would take strong leadership and commitment from local officials and residents. If ever I can be of assistance to you or if you have any questions or suggestions, I encourage you to contact my office by calling 287-3531 or by visiting our website at www.maine.gov/governor.

Sincerely,

Paul R. LePage
Governor



PRINTED ON RECYCLED PAPER

128th Legislature
Senate of Maine
Senate District 5

Senator James Dill
3 State House Station
Augusta, ME 04333-0003
(207) 287-1515
Jamesdill207@gmail.com

Dear Friends in Howland,

Thank you for the opportunity to serve as your state senator. I appreciate the faith you have placed in me and I promise to work hard to represent you in Augusta.

The 127th Legislature was very successful. We extended tax relief for Maine's teachers and homeowners, approved funds to fix our roads and bridges and boost Maine's technology sector, passed sensible welfare reform, and created the Invest in Maine Capital Fund, which will bring more businesses – and jobs – to Maine. We closed a \$15 million school budget shortfall, funded more Maine State Grants to help our kids succeed in college, and expanded Opportunity Maine, our program to help Mainers pay off their student loans.

This year I have once again been assigned to the Agriculture, Conservation and Forestry committee. I'm happy to be serving on this committee and working on your behalf on issues that are important to folks in Penobscot County. These issues include making sure the new limits on opioid prescriptions do not have a harmful impact on those who need to maintain current levels and adjusting school curricula in order to reflect the need for more technology-based skills. These items might be of interest to you as well:

Unclaimed Property: Every year, the Treasurer's Office produces a list of unclaimed property, which consists of money and other personal assets that are considered lost or abandoned when an owner cannot be located after a specified period of time. Visit www.maine.gov/unclaimed or call 1-888-283-2808 to see if you have any unclaimed property.

Honorary Page Program: provides students a unique chance to observe and participate in the legislative process. Students deliver messages, distribute documents, interact with the senators, and take part in a real legislative learning experience. If you know of a student who may be interested, or would like more information, please contact me. It would be my honor to meet with the student and his/her family during the visit to the State House.

Legislative Update: is part of my effort to keep you informed about what's happening in the Legislature. This periodic email allows me to share information that is useful and informative to you and our district. Please go to <http://www.mainesenate.org/newsletter-signup> to sign up.

Feel free to call me anytime. I can be reached at home at (207) 827-3498 or at the State House at (207) 287-1515. Additionally, you can email me at Jim.Dill@legislature.maine.gov. I look forward to working with you in 2017!

Sincerely,



Senator James Dill
District 5



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

Sheldon M. Hanington

475 Enfield Road
Lincoln, ME 04457

Residence: (207) 403-3579

sheldon.hanington@legislature.maine.gov

January 2017

Dear Friends and Neighbors:

I would first like to thank the residents of Howland for electing me to be your State Representative. It is a responsibility I have taken seriously for the last two years and I look forward to continuing my service in the 128th Legislature.

Legislative leadership has once again appointed me to serve on the Joint Standing Committee on Veterans and Legal Affairs. On this panel, my colleagues and I will oversee issues regarding Veterans and Emergency Management Services, the Maine Clean Elections Act, the Bureau of Alcoholic Beverages and Lottery Operations and harness racing.

As the First Regular Session progresses, I encourage you to visit the Legislature's website at <http://legislature.maine.gov/> for up-to-date bill status information, public hearing dates, roll call votes on legislation and links to live video and audio broadcasts.

I also plan to continue sending legislative updates via regular mail and email throughout the year to all who would like to stay informed about state news. If you wish to receive these updates, please contact me at sheldon.hanington@legislature.maine.gov and ask to be added to my update list. Please provide the applicable postal and email addresses to which these updates should be sent.

Thank you again for the honor of serving you in Augusta. Please do not hesitate to contact me if you ever have any questions, issues or concerns.

Sincerely,


Sheldon M. Hanington
State Representative

Proudly serving the citizens of District 142



Sheldon Mark Hanington

Representative to the Legislature

Term Expires: December 5, 2018

Address: 475 Enfield Road, Lincoln, ME 04457

Phone: (207) 403-3579 (Cell)

EMail: Sheldon.Hanington@legislature.maine.gov

House Web Page: <http://legislature.maine.gov/house/hsebios/hanism.htm>

State House Message Phone: (800) 423-2900

TTY: Please use Maine Relay 711

Representing: District 142 - Enfield, Howland, Lincoln, Maxfield, Woodville and Plantation of Seboeis, plus part of the unorganized territory of North Penobscot (including Mattamiscontis Township)

Committees: Veterans and Legal Affairs; Leaves of Absence

Party: Republican

Legal Residence: Lincoln

Seat in House Chamber: 126

Legislative Service: House: 127th, 128th

Capitol Address: House of Representatives
2 State House Station
Augusta, Maine 04333-0002

Clerk's Office: (207) 287-1400
State House Message Phone: 1-800-423-2900

House web site: <http://legislature.maine.gov/house/>

Please include this information in your municipal annual report to aid residents in contacting their State Representative. Thank you. Robert B. Hunt, Clerk of the House.

Dear Friends of Howland,

Since being sworn into the Senate in 2013, I have made it my mission to address at the federal level the most important issues facing our great state. Working closely with my colleagues in the Maine Congressional Delegation, we've been able to successfully secure a number of legislative victories that support our state's economy, our rich traditions, and the hardworking people I am proud to represent.

In an increasingly polarized Congress, my goal as an Independent is to put partisanship aside, build consensus and further common-sense solutions to address the needs of the American people. To this end, I have co-founded the Former Governors Caucus, a group of former state executives who are frustrated with legislative gridlock and eager to find bipartisan solutions. And as always, I aim to bridge the partisan divide by hosting barbeque dinners in Washington with colleagues ranging from Ted Cruz to Elizabeth Warren. If you know a person's children, then you see them as a mother or father and not a rival vote, and working to further personal dialogue and build relationships can lay the foundation for successful legislation.

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

Being an Independent in the Senate has allowed me to make calls and vote on policies that are best for Maine, but it has also made it possible to play key roles in finding simple solutions and legislative fixes that make good commonsense to both parties. Of course, much of what we do in the Senate doesn't happen on the Senate floor, or even in committee. Instead, it involves working across all levels of government to ensure the State of Maine receives attention and support from the federal government.

Take, for example, the opioid and heroin epidemic devastating communities across our state. While Congress has passed legislative solutions aimed at expanding access to medical treatment, I've also pressed for other changes that can be accomplished more quickly and make a more immediate difference in Maine. For example, I successfully urged the U.S. Department of Health and Human Services to increase the number of patients to whom a doctor can provide medication-assisted treatment, and in 2015 brought the Director of the Office of National Drug Control Policy to Brewer to meet directly with Mainers and hear their stories. I've also engaged law enforcement – including the Drug Enforcement Agency – to crack down on the production of opioids and work to limit their diversion. Together, Senator Collins and I helped pass the Northern Border Security Review Act to combat drug and human trafficking along our border with Canada.

While the opioid epidemic is certainly our biggest public health crisis, job loss in Maine is still our number one economic problem and that's why we need to focus on bringing good paying jobs back to Maine and protecting the ones we still have. As a member of the Armed Services Committee, I teamed up with Senator Collins and Representative Poliquin to successfully secure a provision in the defense bill that can help domestic shoe manufacturers like New Balance. The three of us also worked together with the Department of Commerce to establish an Economic Development Assessment Team, known as an EDAT, to assist Maine's forest industry in the wake of several mill closures. We have an incredible spirit of innovation and ingenuity in Maine and I believe finding ways to invest in that spirit will reignite Maine's forest products sector and our economy. Part of our economic path forward must also include expanding access to high-speed broadband, which can help connect our businesses and communities to information and economic opportunities.

ANGUS S. KING, JR.
MAINE

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

United States Senate

WASHINGTON, DC 20510

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

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

As always, please call or write me with thoughts or concerns with matters currently before Congress, or if you need assistance navigating a federal agency. As a public servant, it is critical to me to listen and learn from you, which is why staying connected with people from all over our beautiful state remains a top priority for my work in the Senate. Please call my toll-free line at 1-800-432-1599 or one my offices: Augusta: (207) 622-8292, Bangor: (207) 945-8000, Presque Isle (207) 764-5124, Scarborough (207) 883-1588, or Washington, D.C. (202) 224-5344. You can also write me on our website at www.king.senate.gov/contact.

It is an honor and a privilege serving the people of Maine in the Senate, and I look forward to working with you in our search for a more perfect Union.

Sincerely,



Angus S. King, Jr.
United States Senator

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

BANGOR
202 Harlow Street, Suite 20350
Bangor, ME 04401
(207) 945-8000

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

In Maine call toll-free 1-800-432-1599
Printed on Recycled Paper

SUSAN M. COLLINS
MAINE

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

United States Senate
WASHINGTON, DC 20510-1904

Dear Friends:

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

Growing our economy by encouraging job creation remains a top priority. The tax relief bill enacted during this last Congress contains provisions I authored to provide small businesses with the certainty that they need to invest, grow, and, most important, hire new workers. The 2017 National Defense Authorization Act includes a provision the Maine delegation worked together to champion requiring that military recruits be provided with athletic footwear made in America, as is required for other equipment and uniform items whenever possible. This is a great victory for our troops and for the 900 skilled workers at New Balance factories here in Maine.

Maine's contributions to our national security stretch from Kittery to Limestone. As a senior member of the Appropriations Committee, I successfully advocated for critical funding for projects at the Portsmouth Naval Shipyard and \$1 billion towards the construction of an additional ship that will likely be built at Bath Iron Works. This funding will strengthen the Navy and our national security, and the additional destroyer will help meet the Navy's goal of a 355-ship fleet.

Maine's growing population of older individuals creates many challenges. That's why, as Chairman of the Senate Aging Committee, my top three priorities are fighting fraud and financial abuse directed at our nation's seniors, increasing investments in biomedical research, and improving retirement security.

The Aging Committee's toll-free hotline (1-855-303-9470) makes it easier for senior citizens to report suspected fraud and receive assistance. Last May, a call to the hotline helped lead to the arrest of a national crime ring targeting seniors, and in June I worked to secure the humanitarian release of a Maine senior who had been imprisoned in Spain after being victimized by an international drug smuggling scam.

The Aging Committee also released an extensive report detailing the findings of our bipartisan investigation into the abrupt and dramatic price increases for prescription drugs whose patents expired long ago.

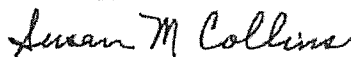
I advocated strongly for the \$2 billion increase in funding for the National Institutes of Health to advance research on such diseases as diabetes and Alzheimer's. I also championed and authored portions of the 21st Century Cures Act that will further support biomedical innovation and make significant reforms to our mental health system.

The Senate also took steps in the past year to combat the nation's heroin and opioid epidemic by passing the Comprehensive Addiction and Recovery Act (CARA), which I was proud to cosponsor. CARA is a monumental step forward in our effort to address the devastating addiction crisis affecting countless families and communities across the country and right here in Maine.

A Maine value that always guides me is our unsurpassed work ethic. In December 2016, I cast my 6,236th consecutive vote, continuing my record of never missing a roll-call vote since my Senate service began in 1997.

I appreciate the opportunity to serve Penobscot County and Maine in the United States Senate. If ever I can be of assistance to you, please contact my Bangor state office at (207) 945-0417 or visit my website at www.collins.senate.gov. May 2017 be a good year for you, your family, your community, and our state.

Sincerely,



Susan M. Collins
United States Senator

Eaton Peabody

Attorneys at Law

FOUNDERS

George F. Eaton (1892-1956)
George F. Peabody (1912-1999)
Merrill R. Bradford (1917-2012)
Arnold L. Veague (1915-2003)

80 Exchange Street, P.O. Box 1210
Bangor, Maine 04402-1210
Telephone 207-947-0111
Fax 207-942-3040
eatonpeabody.com

October 4, 2016

VIA: FIRST CLASS MAIL

RHR Smith & Company, CPAs
3 Old Orchard Road
Buxton, Maine 04093

Re: Town of Howland

Dear Sir or Madam:

By letter dated September 21, 2016, David W. Wilson, Town Manager of the Town of Howland, Maine, has requested that we furnish certain information to you in connection with your examination of the financial condition of the Town of Howland (the "Town"). The information set forth herein is as of September 27, 2016 and we disclaim any undertaking to advise you of changes which may thereafter be brought to our attention.

The Town has advised us that by making the request set forth in its letter to us, the Town does not intend to waive the attorney-client privilege with respect to any information that the Town has furnished to us. Moreover, please be advised that our response to you should not be construed in any way to constitute a waiver of the protection of the attorney work-product privilege with respect to any of our files involving the Town.

Our engagement by the Town has been limited to specific matters as to which we have been consulted, and there may exist matters of a legal nature which could have a bearing on the financial condition of the Town with respect to which we have not been consulted. We also note that, while we have endeavored to determine from attorneys currently with this firm who have performed services for the Town whether such services involved substantive attention to matters as to which we have been requested to furnish you information, we have made no review of the Town's transactions for purposes of this response.

We have been asked to furnish you certain information concerning pending or overtly threatened litigation, claims and assessments of a material nature, with respect to which we have been consulted, which existed as of June 30, 2016 and during the period

Calvin E. True
Bernard J. Kubetz
John F. Loyd, Jr.
Bruce B. Hochman
William B. Devoe
Karen A. Huber
P. Andrew Hamilton
Judy A.S. Metcalf
Timothy C. Woodcock
Seth W. Brewster
Thad B. Zmistowski
Gretchen L. Jones
Neal F. Pratt
William V. Ferdinand, Jr.
Nathaniel S. Putnam
David C. Pierson
David M. Austin
Matthew S. Raynes
Matthew C. Worthen
Noreen A. Patient
Daniel S. Pittman
Sarah E. Newell
Sarah L. Reinhart
Jeffrey W. Spaulding
Ryan P. Dumais
Jason C. Barrett
Jonathan A. Pottle
Nathaniel R. Fenton
Alfred C. Frawley, III
John David Kennedy
Edward F. Feibel
John A. Cunningham
Eric C. Marshall
Jonathan B. Huntington
Sarah S. Zmistowski
Leslie C. Hallock
Allison C. Lucy
Anne E. O'Donovan
Adria Y. LaRose
Erica M. Johanson
Michael Tadenev
Jeremy S. Grant
Meredith M. Maller
Mariah D. Mitchell

OF COUNSEL

Thomas M. Brown (Retired)
Peter M. Garcia
Daniel G. McKay
Glen L. Porter
Clare Hudson Payne
Dorissan B.W. Wagner
David S. Wakelin

Offices in Augusta, Bangor,
Brunswick, Ellsworth
and Portland.

from then until September 27, 2016. For purposes of this response, the Town has defined as material those matters which, taken individually or in the aggregate, could amount to a liability to the Town in excess of \$5,600. We know of no such pending or threatened litigation, claims or assessments relating to the Town with respect to which this firm has been engaged and to which we have devoted substantive attention in the form of legal consultation or representation.

Please be advised that pursuant to clauses (b) and (c) of Paragraph 5 of the ABA Statement of Policy Regarding Lawyers' responses to Auditors' Requests for Information (December 1975) and the accompanying Commentary (which is an integral part of the Statement), it would be inappropriate for this firm to respond to a general inquiry relating to the existence of unasserted possible claims or assessments involving the Town. We can only furnish information concerning those unasserted possible claims or assessments upon which the Town has specifically requested, in writing, that we comment. We also cannot comment upon the adequacy of the Town's listing, if any, of unasserted possible claims or assessments or its assertion concerning the advice, if any, about the need to disclose the same. The Town has not identified any unasserted possible claims or assessments with respect to which it wishes us to comment and to which we have devoted substantive attention in the form of legal consultation or representation.

This response is not, and is not intended to be, advice in respect of the securities laws of the United States or of any jurisdiction. We have not been asked by the Town, nor have we agreed, to provide any advice with respect to such securities laws or any related rules and regulations, and we have not been requested, nor have we agreed, to provide the Town any advice as to whether any information, statement, opinion, or other writing is required to be filed with, incorporated into, submitted to, or furnished to the United States Securities and Exchange Commission or any state securities regulators.

This response is limited by and in accordance with the ABA Statement of Policy; without limiting the generality of the foregoing, the limitations set forth in such Statement on the scope and use of this response (Paragraphs 2 and 7) are specifically incorporated herein by reference, and any description herein of any "loss contingencies" is qualified in its entirety by Paragraph 5 of the Statement and the accompanying Commentary (which is an integral part of the Statement).

Consistent with the last sentence of Paragraph 6 of the ABA Statement of Policy and pursuant to the Town's request, this will confirm as correct the Town's understanding as set forth in its audit inquiry letter to us that when, in the course of performing legal services for the Town with respect to a matter recognized to involve an unasserted possible claim or assessment that may call for financial statement disclosure, we have formed a professional conclusion that the Town must disclose or consider disclosure of such possible claim or assessment, we, as a matter of professional responsibility to the Town, would so advise the Town and consult with it concerning the question of such disclosure and the applicable requirements of FASB Accounting

RHR Smith & Company, CPAs
October 4, 2016
Page 3 of 3

Standards Codification Subtopic 450-20, Contingencies – Loss Contingencies (a codification of Statement of Financial Accounting Standards No. 5).

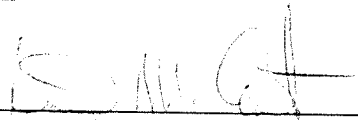
As of June 30, 2016, the Town had a zero account balance with this firm. As of the same date, our records reflect that there were approximately \$1,166.24 in unbilled fees and disbursements on account for the Town.

This response is solely for your information in connection with your examination of the financial condition of the Town, and is not to be quoted in whole or in part or otherwise referred to in any financial statement of the Town or related documents, nor is it to be filed with any governmental entity or other person without this firm's prior written consent.

Very truly yours,

EATON PEABODY

By



David M. Austin

DMA:rbc

cc: David W. Wilson, Town Manager

Merrill's Wharf
254 Commercial Street
Portland, ME 04101

P 207.791.1189
F 207.791.1350
C 207.807.4653
mmanahan@pierceatwood.com
pierceatwood.com

Admitted in: MA, ME, NH

October 4, 2016

RHR Smith & Company
3 Old Orchard Road
Buxton, ME 04093

Re: Town of Howland, Maine

Dear Auditors:

This letter is in response to the September 21, 2016 letter from David Wilson, Town Manager of the Town of Howland, that we supply you with certain information concerning the Town of Howland ("the Town") as at June 30, 2016 and for the period from that date to the date of this response.

During the period in question, this Firm has represented the Town only as a member of a coalition of companies and municipalities involved in the *Penobscot Indian Nation v. Mills* water quality jurisdiction matter. Accordingly, this letter only contains information concerning aspects of such matter as to which the Town has retained us and as to which we have given substantive attention in our professional capacity as attorneys.

As of the date hereof, we were not engaged by the Town to give substantive attention to any pending or overtly threatened material litigation, claims or assessments against the Town.

In light of the fact that we have represented the Town only in connection with the above-referenced matter, we are not in a position to determine whether the Town must disclose or consider disclosure of unasserted possible claims and thus cannot confirm the understanding stated in the second paragraph under the "Unasserted Claims and Assessments" heading on page 2 of said letter request.

With reference to the first paragraph under the "Unasserted Claims and Assessments" heading on page 1 of said letter request, there being no matters specifically identified in said letter request upon which comment has been specifically requested, as contemplated by clauses (b) and (c) of Paragraph 5 of the ABA Statement of Policy referred to below in this letter, we are not commenting to you with respect to the Town's referenced representation.

The information contained in this letter is solely for your information in connection with your audit of the financial condition of the Town, and is not to be quoted in whole or in part or otherwise referred to in any financial statements of the Town or related documents, nor is it to be filed with any governmental agency or other person, without the prior written consent of this firm and it is further understood that we assume no obligation for the reporting of developments subsequent to the date of this letter.

RHR Smith & Company

October 4, 2016

Page 2

This response is limited by, and in accordance with, the ABA Statement of Policy Regarding Lawyers' Responses to Auditors' Requests for Information (December, 1975); without limiting the generality of the foregoing, the limitations set forth in such Statement on the scope and use of this response (paragraphs 2 and 7) are specifically incorporated herein by reference, and any description herein of any "loss contingencies" is qualified in its entirety by paragraph 5 of the Statement and the accompanying Commentary (which is an integral part of the Statement).

The Town had no indebtedness to Pierce Atwood for services or expenses as of June 30, 2016.

Sincerely,



Matthew D. Manahan

cc: David W. Wilson, Town Manager

Manager's Report

Since taking over as the new Town Manager in August of 2016 we've seen a lot of exciting progress in the Town of Howland, placing the Town in a positive direction as we continue to grow economically for the benefit of our citizens, businesses and visitors.

We saw the creation of an Economic Development Committee, tasked with setting the goal of creating economic growth in our community in a variety of ways. The committee is made up of citizens and business people from Howland and surrounding communities. The committee has been diligent in recognizing our existing businesses while having a goal of bringing new business and services to the community that will benefit our citizens and their needs.

The committee, along with the Board of Selectmen, have been working with the local ATV and snowmobile clubs to help Howland extend its recreational vehicle trails, recognizing the benefit to local business that will result. Having the walking trails and Atlantic Salmon By-Pass in Town, not to mention being in such close proximity to the Greater Bangor area and also having the I-95 direct access, having a solid recreational vehicle trail system will benefit the local community and enhance our local economy by having visitors utilize the trail systems.

I certainly don't want to leave out the other Boards and Committees we also have. It's important to remember that when someone serves on a board they're taking their own time, not to mention time away from their families, to serve the Town of Howland. I'm very pleased with the members of the various boards and committees that currently serve the Town.

With the completion of the tannery site for future development we've been working on the relocation of the transfer station to its new location on Lagoon Lane. This has been a challenge, having come in the middle of the project, however I believe again we're on the right track and moving ever closer to having it in its new location. This will certainly benefit the area of the trail system and Fish By-Pass once this is complete and enhance the overall esthetic quality of that area of Town for future development.

Our Fire/EMS Department has been going through a significant and very positive change with the combining of the two departments under Chief Joshua McNally. The department continues to grow and Chief McNally has a vision for the department that I believe will make it the envy of other departments of similar or even larger size.

During the past year the Town saw its new Charter adopted. This again was a positive step for the Town, giving its citizens a clearer vision of how the Town government system is structured and functions. Our newly formed Budget Committee also assisted in the drafting of an Undesignated Fund Balance Policy which will further assist in showing the accountability of

funds as well as establish much needed Capitol Reserve Accounts for such things as future road improvements.

I'd like to thank all the citizens who take the time to stop by from time to time and thank me and my staff for the job we do. Not everyone has the opportunity to see or understand what goes on behind the scenes of a township, however it's certainly appreciated when someone takes time out of their day to stop by and say they've noticed all the good things all the Town employees are doing for the benefit of our citizens and offer their thanks.

I'd also like to thank my staff personally to include the staff all the Town departments. It's always difficult when you're the 'new guy'. From day one I felt welcomed and discovered immediately that I have a professional and friendly staff that know their jobs well. I never have to worry if things are getting done and know that if any town department is in need of additional assistance the team is ready, willing and able to help. You can't ask for any better.

I look forward to continuing to serve the Community of Howland in the upcoming year.

David Wilson, Town Manager

The Board started its year out searching for a new Town Manager. We welcomed David Wilson to the Town Manager position in August 2016. Dave has had a lot on his plate, quickly coming up to speed, identifying and prioritizing tasks and supporting forward direction of the Town's goals & projects.

Among items this year, the Town appointed a new Highway Department Foreman and a newly hired co-worker.

With Voter approval, the Fire Department/EMS are in hopes of adding a third ambulance unit to support on call availability and meeting the increased demand for transfers.

This year, we re-established the Budget Committee, who donated hours of their time to support the Town in preparing this year's budget. I would like to personally thank those members of the Committee for their support and a job well done.

While the Town has enjoyed many years of stability in the Waste Water and Water Departments, in the coming months, we will be faced with searching for a new Waster Water Manager.

With the completion of the West Enfield Bridge and its dedication to the King Family, we will be finalizing our work in establishing a trail which will go through the Tannery yard, tying the Howland Bridge and the Howland-West Enfield bridge together for ATV and snowmobiles, making Howland the HUB for all ATV and snowmobile activities.

Two major projects for the Town in the coming year will be the relocation of the Howland Recycle Transfer Facility to Lagoon Lane, and extensive repairs to the River Road.

I'd like to thank my fellow board members, Town employees, Department personnel and Committee members for their dedication, hard work and support.

Finally, I'd like to thank the Townspeople for their confidence and support as we work towards completing these tasks.

Michael O Harris
Board Chair

Your Fire Department and Ambulance Service has gone through a series of positive changes throughout the course of the year. Our biggest accomplishment has been to increase the level of service that we provide to you; all while reducing the cost of having the department paid by your taxes. This feat has been completed by merging the ambulance and fire departments into one organization. This seamless transition, however, took endless hours of work by the employees and dedicated staff of both services to become cross-trained so we could become one entity to better service you.

As part of this change, we are proud to now include having Paramedic Firefighters staffed at the fire station. This staffing change has enabled us to improve our response times to you while ensuring that highest level of care can be provided for our most sick or injured resident or visitor.

The Public Safety Committee has been meeting with neighboring communities to strengthen and foster our mutual aid partnership. We have been busy looking into the future for solutions to implement effective cost sharing services and regionalization, all while building a better relationship between our neighbors. This effort has proved to be priceless where we now have eight (8) different towns responding on our first alarm to any building fire in Howland, which is provided at no additional cost to our Town.

As we have worked to increase the level of service, we also have been extremely busy with training, projects and responding to incidents. Your department offered over 104 hours of training this past year, some of which can be documented on our Facebook page, website and blog. We encourage you to follow us so you can see the great work that the Women and Men are doing to help improve your department with their teamwork and dedication to service you. Please like us on Facebook and visit our website at HowlandFire.House to learn more.

We also have been actively pursuing and applying for grants, which is free money to our Town. So far, our efforts have paid off with successfully being awarded three grants totalling nearly \$40,000. This has enabled us to replace all of our breathing air packs to more modern devices to better serve you in the event of a fire.

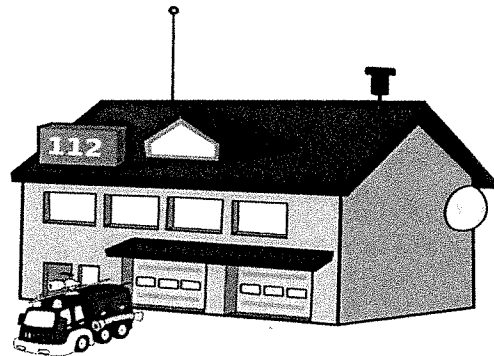
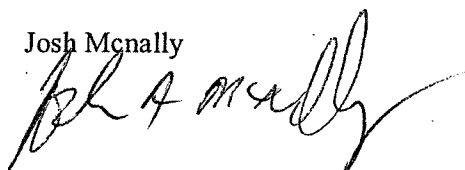
Between January 1st, 2016 to December 31st, 2016, your combined department responded to 663 calls for service. Even as our dedication, training and efforts have been shown to be well worth our investment with the response volume, we are always looking for dedicated Women and Men to help serve our community. Please visit our website at HowlandFire.House or stop by the station.

Any open burning requires a permit. Permits can be obtained at the Town office or at the Fire Station Monday through Friday between the hours of 8 to 4. There is no charge for these permits.

It is a pleasure to serve you as your Fire Chief. I would like to thank you for your continued support of the department and to all the staff at Howland Fire and Ambulance.

Yours Truly,

Josh McNally



Town of Howland

Public Works

Public Works- *Construction Projects such as roadways and urban areas through out town, financed by public funds and constructed by a government for the benefit or use of the general public.*

The Public Works Department is employed by two individuals to serve the citizens of Howland.

Every year around the middle of April to the end of May the public Works Dept. employees are responsible for sweeping the towns roads and maintaining the cemetery. These two tasks are our first priority so the town is ready for the annual Memorial Day parade. Throughout the Spring/Summer/Fall months we do misc. maintenance throughout the town and also on the equipment. The Winter months we plow 26 miles of road between two trucks. After each storm we have clean-up which consists of clearing all sidewalks around the block from Front Street, onto main, then down Willow Street, onto Water Street, we also clear a portion of sidewalk on the Lagrange road, the bridge sidewalk of the Piscataquis and Penobscot. We also maintain the towns Skating Rink which is located to the right of the ball fields on Bridge Street.

Year 2016 was a busy year for us, we started with a mild winter, as we had a break from plowing snow, we opened up the back side of the cemetery which we added another road and cleared some of the brush. Some of the projects we had on our agenda were to replace a culvert at the end of River Road as well as North Howland Road. Mattamiscotis Road also saw 3 culvert Replacements. We also lended a hand with the American Legion to get the new Veterans Memorial park squared up. The corner of Third and Cross Street saw a new storm drain catch basin. River Road got a small upgrade as we hauled hot top to patch up some of the dips and bumps. At the end of October the former Road Foreman resigned to pursue employment elsewhere. We would like to thank Jason Helms for his 12 years of service to the town.



Town of Howland

Solid Waste Disposal Fee Schedule

Car Batteries	\$2.00
Tires 15" and under	
4 tire per year per vehicle registered in Howland.	
Tires over 15"	\$5.00
<i>Rims must be removed from tires</i>	
Mattresses, sofas, chairs, recliners	\$5.00
Misc. Items (Extra Small Items)	\$3.00
<i>If furniture is broken down, no fee.</i>	
Rugs 8' x 8' and smaller	\$5.00
Rugs 9' x 9' and larger	\$10.00
<i>If rugs are cut into no more than 2' x 2' pieces, no fee.</i>	
Freon Containing Appliances	\$10.00
<i>Remove all doors from refrigerators and freezers</i>	
Monitors (17' or less)	\$10.00
Monitors (Over 17")	\$12.00
Televisions (Non-console)	\$12.00
Console Televisions	\$25.00
Desktop Copiers/Printers	\$8.00
Scanners, Fax Machines, etc.	\$8.00
Floor Copiers/Printers, etc.	\$25.00
CPU's and Laptop	\$2.00
Other Computer Peripherals	
(Keyboards, Mice, Speakers, etc.)	\$1.00
UPS's (Battery Backup Systems	\$8.00
HID Lamps	\$3.00
Ballast's	\$0.50
20# gas tank	\$2.00
Demolition Debris- per pick-up truck load	\$10.00
(fixtures, wood debris, sheetrock, etc.)	
<i>No Shingles.</i>	



Dog Licensing	FY2016
Able to produce young	41
Neutered/Spayed	188
Kennel	1
Total	230

Reminder: All dog licenses expire December 31st and need to be renewed by January 31st to avoid the late fee of \$25 per dog. Male/Female \$11 & Neutered/Spayed \$6.

Vital Records

The Clerk's office is responsible for recording vital records for the State of Maine and is also the keeper of records dating back to the 1800's. Customers are able to request any record on file that they have a valid interest or relationship to the record as set by law.

Vital Records	#Issued FY2016
Certified Birth	51
Certified Marriage	19
Certified Death	85
Burial Transit Permits	17
Marriage License	10

Births	FY2016
Female	5
Male	7
Total	12

Deaths	FY2016
Female	14
Male	14
Total	28



Elections

The Registrar of Voters is responsible for registering Voters, maintaining the online Central Voter Registration System and conducting Absentee Ballots.

Election Type	Election Date	# of Voters
General & Referendum Election	November 3, 2015	164
Municipal & Referendum Election	June 14, 2016	152
District #31 Referendum Election	June 28, 2016	31

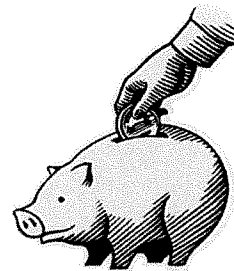
General Registrations Processed	FY16
Motor Vehicle	1523
Resident Boats	158
Snowmobiles	86
ATV's	157
Hunting/Fishing Licenses	212

Taxes

This is a breakdown of the types of taxes collected

Fiscal Year 2016

Excise Tax	FY16
Vehicle Excise	\$194,170.01
Boat Excise	\$ 1,818.60



Take advantage of Howland's Tax Club for Real Estate and Personal Property

Tax clubs are set up to allow taxpayers to spread the payment of their current tax bill over a twelve month period without being subject to the payment of interest. The payment of a Town of Howland Tax Club would be due at the Town Office no later than the end of the work day on the 20th of the month. If the payment does not arrive at the Town Office until after the 20th of the month then you are subject to an interest payment for that month on the unpaid balance. The advantages of a tax club is: You don't pay interest if payment is on time, taxes will be paid by June 20th which keeps your name out of the Annual Report, you don't have to be concerned of a lien being placed on your property, and you don't have to come up with the full amount at one time. The advantage to the town is that it provides a steady cash flow. The club will run from July 1st to June 30th of each year. (First payment due July 20th) If you are interested in a tax club payment arrangement for your 2017 – 2018 Real Estate or Personal Property taxes you need to sign up and get your payment amount so that you can make your first payment by July 20, 2017. The Town has over 100 taxpayers that have taken advantage of Howland's Tax Club. Give us a call!

Following are some examples of what the payment for July through June would be based on some 2017-2018 tax amounts.

2017-2018 Taxes	Divided by 12 Mo. / Monthly Payment
\$ 544.50	\$ 45.38
\$ 835.00	\$ 69.58
\$1369.50	\$114.13
\$2375.00	\$197.92

UNPAID PERSONAL PROPERTY TAXES
AS OF 06/30/16

	2014	2015	2016
A & G Dirtworks, Inc.	1217.61	1436.84	1538.74
Buck, Timothy	109.41	129.11	138.26
C.A. Neal Adjustmets		20.82	22.30
Cummings, Andy	714.69	843.36	903.18
Cummings, Steve	67.06	79.13	84.74
Dunn, Daniel, Sr.	211.76	249.89	267.61
Dunn's Express			379.11
Enfield Technical Services	10.22	156.18	167.25
Fry, Rose M.			223.01
LaFreniere, Stephen	529.40	624.71	669.02
M.O. Harris, Inc.	2663.06	2421.65	2046.08
Mace, Brian			291.47
Sereyko, Michael			44.60
Spaulding, Kenneth	61.76	72.88	78.05
St. Cyr, Gerard			19.30
Valcourt, Jean	1411.73	1665.90	1784.05

**UNPAID PERSONAL PROPERTY TAXES
AS OF 06/30/16**

	2011	2012	2013
A & G Dirtworks, Inc.	1025.27	1399.82	
Buck, Timothy		125.78	135.34
Cummings, Andy		821.63	884.07
Cummings, Steve		77.09	82.95
Dunn, Daniel, Sr.	348.59	243.45	261.95
Dunn's Express			
Enfield Technical Services			
Harvey Logging		1217.24	1309.73
LaFreniere, Stephen		608.62	654.86
M.O. Harris, Inc.	850.68	2037.43	2159.96
S.O.B. Oil		1578.35	1698.28
Sereyko, Michael		121.72	109.14
Spaulding, Kenneth			76.40
St. Cyr, Gerard			
St. Cyr, Gerard			
Tourtillotte, Aaron	146.47		
Valcourt, Jean		385.95	1746.30

**UNPAID 2014 TAX LIENS
AS OF 6/30/16**

Armour, Thomas & Rae	1089.71
Armour, Rae	985.33
Beeler, Jennifer	37.63

UNPAID 2015 PROPERTY TAXES AS OF 6/30/16

Armour, Rae M.	\$ 998.67
Armour, Rae M.	\$ 794.84
Armour, Rae M.	\$1200.74
Armour, Thomas W.	\$1895.90
Beeler, Jennifer	\$ 84.64
Brown, Allan et al	\$ 2054.00
Crocker, David	\$ 1132.54
Cummings, Jason	\$ 2703.41
Cummings, Stephen	\$ 2117.71
Cummings, Stephen	\$ 545.84
Cummings, Stephen	\$ 786.23
Dana Currie Trust	\$ 1299.15
Dobson, M. Marie	\$ 379.91
Dumont, Edward	\$ 838.95
Dunn, Mary Heirs	\$ 203.84
Dyer, Justin	\$ 2204.37
Eastbrook Timber Co.,	\$ 325.41
Gagnon, Gladys	\$ 1597.47
Gagnon, Kelly et al	\$ 568.38
Grindle, Raymond Jr.	\$ 588.42
Hartford, Frederick	\$ 209.78
Haskell, Brent	\$ 332.05
Haskell, Lisa	\$ 79.63
Hazelton, Linda	\$ 446.03
Hughes, Laurel Heirs	\$ 600.58
Hughes, Laurel Heirs	\$ 942.57
Ireland, David	\$ 954.89
King, Jill	\$ 272.05
Lafreniere, Stephen	\$ 2994.42
Lee, Geraldine	\$ 486.91
Leveille, Ernest	\$ 360.85
Lindsay, Christopher	\$ 1584.17
Marino, Ronald	\$ 417.26
Mason, Cory A.	\$ 2090.16
McCarty, Peggy	\$ 127.23
McKinnon, Diane L.	\$ 1287.98
Morin, Gary N.	\$ 1003.17

Penobscot River Cabins, LLC	\$ 5367.54
Regis, Raymond	\$ 143.38
Regis, Raymond	\$ 847.41
Ross, Barbara	\$ 171.01
Saucier, Gregory	\$ 980.88
Totz, Edward	\$ 1646.15
Tourtillotte, Aaron	\$ 2441.62

UNPAID 2016 TAXES AS OF 6/30/16

Allen, Toni L.	426.12
Anderson, Charles	1057.24
Armour, Rae	1033.29
Armour, Rae	812.17
Armour, Rae	1252.50
Armour, Thomas W.	2006.58
Beeler, Jennifer	41.76
Bernard, Francis, Jr.	212.69
Bickford, Max A. & Nancy E.	531.70
Birmingham, John	3794.59
Borrello, Kelly J.	367.14
Brown, Allan ET AL	2178.09
Butts, Wanda	523.39
Campbell, Douglas, Jr.	191.44
Carter-Murdoch, Shannon K.	480.60
Case, Nathaniel	972.91
Clukey, Nicole	1096.04
Cousins, Matthew R.	1086.42
Crocker, David	1178.51
Crosby, Deanna J.	200.38
Cummings, Jason	2882.56
Cummings, Muriel	633.56
Cummings, Stephen	2247.20
Cummings, Stephen	542.08
Cummings, Stephen	802.84
Dana Currie Trust	2172.58
Danyleyko, Brian N.	274.67
Dobson, Marie	1277.72
Donnerstag, Jane	1620.10
Dow, Robert	466.41
Drost, Kenton	258.27
Ducharme, Samuel	1214.73
Dumont, Edward	909.90
Dunn, Daniel Sr.	1492.34
Dunn, Daniel & Brenda	184.86
Dunn, Daniel Sr.	938.16
Dunn, Mary	171.08
Dyer, Justin	2546.76
Eastbrook Timber Co.	302.95
Fry, Rose M.	3180.21
Fullerton, Cori A.	398.35

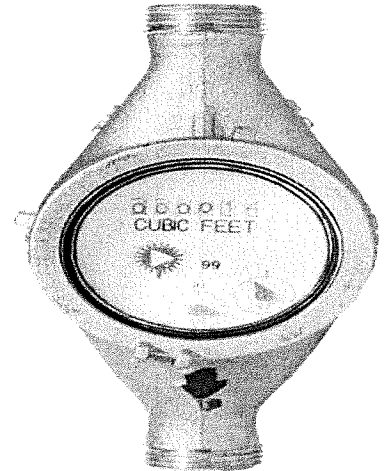
Gagnon, Gladys	1449.66
Gagnon, Kelly ET AL	661.23
Garron, Gail	316.73
Goolsby, David A.	1450.24
Grindle, Raymond Jr.	693.45
Hallett, Jonathan S.	138.73
Hallett, Michael S.	773.80
Harris, Birgit	753.28
Harris, Christopher	1122.54
Hartford, Frederick E.	587.45
Haskell, Brent	866.87
Haskell, Lisa	523.43
Havlin, John T. Heirs	922.62
Hazelton, Linda E.	644.69
Hinkley, Donna	1322.03
Howland Realty Trust	267.12
Howland Realty Trust	103.88
Hughes, Laurel Heirs	601.44
Hughes, Laurel Heirs	972.44
King Brothers Land Enterprise	482.30
King, Jill	245.07
LaFreniere, Stephen	3198.23
Lakeville Shores Inc.	451.35
Leclair, Joseph E.	1490.15
Lee, Geraldine	658.68
Lee, Roscoe G.	1045.37
Leveille, Ernest	350.01
Libby, Loree J.	651.57
Limric, Jack	121.97
Lindsay, Christopher	2501.39
Macdonald, James	73.08
Marino, Ronald J.	402.59
Marks Investments, LLC	512.19
Martin, Jeremy W.	753.24
Mason, Cory A.	2217.31
McCannell, Carol	253.62
McCannell, Kevin	1371.85
McCarty, Peggy	87.98
McKechnie, Richard B. Sr.	1004.11
McKinnon, Diane L.	1543.57
Merrill Brook Enterprises, Inc.	1935.14
Merrill, Florence	526.92
Morin, Gary N.	1038.16
Nasatka, Stephen A.	136.72
Neel, John M.	1220.98
Neel, John M.	1879.59

Nicholson, Robert Jr. ET AL	258.12
Oakes, Carlton	2314.40
Oakes, Carlton	510.92
Penobscot River Cabins, LLC	6862.44
Powell, George	1369.84
Regis, Raymond	202.88
Regis, Raymond	1132.72
Roberts, Richard & Michele	842.06
Ross, Barbara	135.47
Saucier, Gregory P.	1014.00
Sebec Enterprises	408.89
Sechrest, Nicholas	186.54
Smith, Debra	122.00
Spencer, Winfield	1565.20
St. Cyr, Gerard F. Jr.	1026.08
Stanley, David C.	606.99
Stead, Ronald G.	413.19
Stead, Ronald G.	416.16
Stevens, Lewis N. Jr.	142.85
Sweet, Marshall	925.59
Totz, Edward J.	2171.73
Tourtillottee, Arron B.	2788.65
Voll, Christopher M.	626.54
Von Der Heyde, Leif	2363.38
Whitney, Tina	985.87
Wyman, Donald	1842.07
York, John W. Jr.	2047.22
York, Marlene M.	301.37
York, Rachel K.	232.99

Water & Sewer Dept. Statistics

	Year 2015	Year 2016
Residential Water Customers	379	381
Residential Sewer Customers	430	432
Commercial Water Customers	12	12
Commercial Sewer Customers	15	15
Government Water Customers	14	14
Government Sewer Customers	14	14
New Customers	22	37
Connections	26	34
Disconnections	28	24
Collection notices	325	328
Sewer Liens put on	30	15
Dig Safes	89	56
Completed Work Orders	75	81

The Water Department had 10 frozen meters this past season. It is very important to keep your water meter heat taped and insulated to avoid freezing up. Thawing and replacing meter parts can get very expensive.



The department has also busy working with the town engineer on two water main projects. The first one is on the upper end of Lagrange Rd. Around 1500 ft. of old 6" cast will be replaced in the Summer of 2017. The old cast main had many breaks over the years, jeopardizing water quality. The second project is at the old tannery lot, which is around 1200 ft. of new pipe. This project will do two things:

- (1) It will do away with a dead end line for better water quality and fire protection. It will be connecting Bridge St. to Terrio St. This will allow less customer outages in case of a water main break. Also will provide water service to the Tannery lot for better resale.
- (2) This will put the town Water Dept. around 84% new under 27 years of age with 100 year pipe.

Brian Dawson, Superintendent has been rehabbing an aluminum utility body from the Fire Department, for replacement of the aging water and sewer truck. This utility body is to be put onto the chassis of a new truck in the upcoming months. With Brian doing this work, it has a cost savings of around \$15,000.

The State is in the process of a hot topping project and storm drain system upgrade on Lagrange Rd., part of Coffin Street, and Bridge Street to the new bridge. This takes months of planning for the Water & Wastewater Departments, having meetings with the project planners, locating manholes, water services and water mains in the work area.

***UNPAID WATER & SEWER BILLS
AS OF 06/30/16***

	WATER	SEWER	TOTAL
Allen, Toni	151.00	287.00	438.00
Anderson, Charles	408.50	510.00	918.50
Armour, Rae	413.00	1171.77	1584.77
Armour, Rae		898.35	898.35
Armour, Rae		664.35	664.35
Austin, Lee	381.00		381.00
BAC Home Loan			39.00
Beeler, Jennifer	1237.00	792.50	2029.50
Bernard, Alfred	124.00	85.00	209.00
Bernard Jr., Francis	71.00	85.00	156.00
Bernard, Laurie	71.00	137.00	208.00
Birmingham, John	1148.00	6750.00	7898.00
Bolduc, Paul	96.00	130.00	226.00
Boobar, Waverly Jr.	571.00	820.00	1391.00
Boober, Graelyn	133.00	170.00	303.00
Borrello, Kelly		39.00	39.00
Boyer, Nancy	71.00	85.00	156.00
Brawn, Derrick	84.50	107.50	192.00
Brown, Alan	142.00	125.00	267.00
Brown, Amanda	161.00		161.00
Burse, John	51.00	85.00	136.00
Butts, Wanda	71.00	85.00	156.00
Carlsen, Brandon	93.50	122.50	216.00
Carr, Edward	125.00	175.00	300.00
Carver, John	86.50	122.50	209.00
Case, Nathaniel	71.00	85.00	156.00
Cassio, Scott	71.00	85.00	156.00
Chasse, Jeremiah	53.00	154.00	207.00
Clukey, Nicole	71.00	103.00	174.00
Colbath, Elizabeth	71.00	85.00	156.00
Cousins, Matthew	295.00	485.00	780.00
Coyle, Chris	71.00	85.00	156.00
Crawford, Susan	886.50	1175.50	2062.00
Crocker, David	71.00	85.00	156.00
Cummings Healthcare	445.21	2070.00	2515.21
Cummings, Stephen	1070.50	1251.21	2321.71
Cummings, Stephen		716.26	716.26
Currie, Dana	226.50		226.50
Currie, Michael	71.00	85.00	156.00
Damboise, Roy	75.50		75.50

	WATER	SEWER	TOTAL
Dawson Jr., Phillip	71.00	85.00	156.00
Delano, Robbie	155.50	211.50	367.00
Dobson, Marie	92.00	85.00	177.00
Donnerstag, Jane	279.00	265.00	544.00
Dow, Robert	142.00	364.50	506.50
Downs, Sara	71.00	85.00	156.00
Drost, Kenton		145.39	145.39
Dube, Wesley	154.09	324.00	478.09
Dumont, Edward	213.00	169.00	382.00
Dunn, Daniel		255.00	255.00
Dunn, Mary	285.44	552.10	837.54
Dyer, Sarah	137.50		137.50
Esham, Brad	98.65	692.07	790.72
Fair, Scott	142.00	175.00	317.00
Faloon, Glenn	224.00	340.00	564.00
Foster, Scott	71.00	85.00	156.00
Frye, Rose	71.00	85.00	156.00
Fullerton, Cori	138.50	85.00	223.50
Gagnon, Gerry	142.00	120.00	262.00
Garron, Gail	71.00	85.00	156.00
Goolsby, David	84.50	107.50	192.00
Grindle, Muriel	159.50	227.50	387.00
Grindle, Raymond Jr.		707.59	707.59
Hallett, Jonathan		12.00	12.00
Hallett, Scott	154.00	225.00	379.00
Harris, Bradley	71.00		71.00
Harris, Christopher	105.50	192.50	298.00
Haskell, Lisa	182.50	191.50	374.00
Haskell, Lisa		354.26	354.26
Hasty, Charles	985.00	1521.00	2506.00
Hatch, Jolie	301.50	117.00	418.50
Hatch, Pearl	71.00		71.00
Havlin, John	647.00	921.14	1568.14
Hazelton, Linda	516.50	737.50	1254.00
Heath, Paul	146.50	129.50	276.00
Heming, Roxann		39.00	39.00

	WATER	SEWER	TOTAL
Hinkley, Donna	71.00	85.00	156.00
Ireland, David	250.00	279.50	547.50
Ireland, Erica	80.00	100.00	180.00
Ireland, Rebecca	236.50	512.00	748.00
J & J Realty Trust	71.00	85.00	156.00
Jenkins, Danielle	71.00	85.00	156.00
Jordan, Linda	355.00	442.50	797.50
Keene, Donald	597.00	662.50	1259.50
King, Casey	388.50	672.50	1061.00
King, Jill	520.50	747.00	1267.50
Lafreniere, Steve	71.00	85.00	156.00
Landry, Michael	71.00	85.00	156.00
Laplante, Arthur		117.00	117.00
LeBlanc, Andrew	92.50	137.50	230.00
Lee, Brent	730.00	966.29	1692.29
Lee, Geraldine	255.00	192.00	447.00
Lee, James	117.00	170.00	287.00
Lee, Rick	858.73	223.24	1081.97
Lee, Roscoe	142.00	841.62	983.62
Lenfest, Jared	423.00	614.00	1037.00
Leveille, Pamela	84.50	107.50	192.00
Lewis, Melissa	71.00	85.00	156.00
Libby, Loree	36.00	85.00	121.00
Limric, Jack	11.00	85.00	96.00
Lindsay, Rene	169.00	116.50	285.50
Lloyd, Randolph	147.50	212.50	360.00
M.O. Harris		234.00	234.00
MacDonald, Kendra	71.00	85.00	156.00
Mace, Brian	75.50	92.50	168.00
Mace, Brian	71.00	85.00	156.00
Mace, Brian	71.00	39.00	110.00
Marino, Ronald		117.00	117.00
Martin, Adelle	75.50	92.50	168.00
Mason, Cory	729.50	255.00	984.50
Massey, Jacob	32.00	20.00	52.00
Mathis, Amanda	89.00	115.00	204.00
Mayo, Darrell	111.50	152.50	264.00
McCannell, Carol		77.77	77.77
McCannell, Jacob	111.50	152.50	264.00
McGarry, Kevin	89.17	489.20	578.43
McGregor, Larry	89.00	115.00	204.00
McKechnie, Paul	142.00	187.00	329.00
McKinnon, Diane	438.00	736.00	1174.00

	WATER	SEWER	TOTAL
McKinnon, Stephen	569.50	742.50	1312.00
Mercier, Kacey	71.00	85.00	156.00
Merrill, Avena		81.00	81.00
Moore, Colleen	213.00	301.61	514.61
Morin, Gary	146.50	237.50	384.00
Morin, Gary	214.00	266.00	480.00
Nadeau, Betty	71.00	85.00	156.00
Nason, Ralph	164.50	328.50	493.10
Neel, John	89.50	255.00	344.50
Nesin, Babette	102.50	137.50	240.00
Nicholson, Robert	11.00	85.00	96.00
O'Can, Barbara	75.50	99.50	175.00
Pettingale, James	71.00	85.00	156.00
Picard, Geoffrey	71.00	85.00	156.00
Pierce, Jana	71.00	85.00	156.00
Pink, Lawrence		39.00	39.00
Pinkham, Ben	71.00	85.00	156.00
Porter, Betty	71.00	85.00	156.00
Rackliff, Wendy		117.00	117.00
Randall, Deanna	113.13	187.00	300.13
Reed, Robert		39.00	39.00
Rose's Restaurant	74.90	85.00	159.90
Roy, Rene	120.50	167.50	288.00
Sage, Rodney	71.00	85.00	156.00
Salvatore, Joan	71.00	85.00	156.00
Sarnecki, Alvin	71.00	85.00	156.00
Saucier, Gregory	298.00	365.00	663.00
Scofield, Wendy	71.00	85.00	156.00
Searles, Harvey	71.00	85.00	156.00
Sechrest, Nicholas	93.50	122.50	216.00
Seeley, James	232.00	264.00	496.00
Seeley, Samantha	103.76	124.06	227.82
Sereyko, Francis		78.00	78.00
Severance, Beverly	1106.99	1742.50	2849.49
Sherman, Cassie	185.00	255.00	440.00
Sherwood, Harold		39.00	39.00
Sholler, Reginald	116.00	160.00	276.00
Shute, Anthony	151.00	197.00	348.00
Shute, Cecile	71.00	85.00	156.00
Shute, Michael	125.00	175.00	300.00
Sides, Joel	116.00	160.00	276.00
Smith, Debra	49.27		49.27
Smith, Jill	71.00	85.00	156.00
Smith, Roy	71.00	85.00	156.00

	WATER	SEWER	TOTAL
Snyder, John	28.86		28.86
Spaulding, Kenneth	71.00	560.00	631.00
Speed, Gary	89.00	115.00	204.00
Spencer, Jason	134.00	190.00	324.00
Stanley, Avon	71.00	85.00	156.00
Stanley, David	45.50	85.00	130.50
Stevens, Lewis	93.50	162.50	256.00
Stevens, Roger	152.00	220.00	372.00
Stitham, Sheldon	191.85	145.00	336.85
Stratton, David	71.00	85.00	156.00
Sweet, Marshall	46.82	133.86	180.68
Tamburo, Angelina	465.50	731.01	1196.51
Tardif, Kent	635.50	920.00	1555.50
Thibeault, David	80.00	100.00	180.00
Thibeault, Sylvia	89.00	125.00	214.00
Thibodeau, Melanie	71.00	85.00	156.00
Thomas, Peggy		39.00	39.00
Thompson, Pamela	8.33	145.00	153.33
Thurlow, Alan	46.00	115.00	161.00
Tibbetts, Gary	71.00	85.00	156.00
Totz, Edward	74.90	85.00	159.50
Trapier, Brett	35.90	43.15	79.05
Trombley, Gina	71.00	85.00	156.00
Tuulima, Joseph	370.50	457.50	828.00
Vanadestine, Emily	71.00	85.00	156.00
Veino, Sarah	432.50	626.72	1059.22
Veino, Shon	71.00	85.00	156.00
Wallace, Nathan	93.50	122.50	216.00
Watson, Diane	71.00	124.00	195.00
Watts, Cody	71.00	85.00	156.00
Weimer, Sandra	71.00	85.00	156.00
Whalen, Karen	184.00	281.00	465.00
Whitney, Tina	171.00	463.00	634.00
Woodman, Randy	180.00	795.00	975.00
Wyman, Donald	71.00	85.00	156.00
York, Sam	71.00	85.00	156.00
York, Samuel	133.00	120.00	253.00

*These were all account balances that were not paid by the end of the fiscal year 2015/2016. *

HOWLAND BUDGET COMMITTEE

TOWN MANAGER

REPORT AND PRESENTATION OF BUDGET TO BOARD OF SELECTMEN

The Town of Howland's Budget Committee would like to present this year's Proposed Budget to the Board of Selectmen. The Committee's goal was to set a budget that was at least status quo to the year prior if at all possible and if not then to have a little of increase as possible to retain the amount of services provided to the community of Howland. This was certainly going to be a challenge with the previous year's budget trimmed as lean as possible to maintain the level of services we are required and able to provide. The Committee has held many workshops over the past few months diligently working towards these goals. The results being that through working with the town manager and each department head the Committee was able to put together a final budget that is reduced from the year prior (School and County tax excluded and not taking into account the estimated revenues) by a total of sixty-eight thousand, seven hundred and thirty (\$68,730) dollars. Along the way several goals were achieved to include the draft Undesignated Fund Balance Policy which will set the path for future Reserve Capital Accounts as overall accountability.

The Committee would like to point out several items of interest as it pertains to the Budget and the changes you will notice as you review the Budget packet;

- Due to new legislation pertaining to Maine's minimum wage the departments who would have been below the new minimum wage requirements (of \$10.00/hour in January of 2018) have been adjusted to reflect the increase. This affects the Recycling Center, Solid Waste Facility and Thomas Free Library.
- On the Street Light account (Dept. 106) an increase of \$15,000 had been budgeted in FY 2016 for the installation of lights on the new King's Bridge. The final bill was approx. \$6,000.00. This item has been decreased back to normal operating amounts.
- The Water/Sewer Clerk's salary was traditionally split even between these two departments however this position also performs functions for General Government at the Town Office. This position's wages and insurances are now rightfully split between the three departments.
- A Water Department Capital Reserve Account was created after a final loan payment. This was done at the recommendation of our auditor, the PUC and the Maine Rural Water Association. This will reduce and/or eliminate the need in the future to obtain loan(s) for future projects saving the users these loan payments and interest on loans.
- A Sewer Department Capital Reserve Account was created after a final loan payment. This was done at the recommendation of our auditor, the PUC and the Maine Rural Water Association. This will reduce and/or eliminate the need in the future to obtain loan(s) for future projects saving the users these loan payments and interest on loans.
- Last year a significant amount of money was reduced from the Highway Department's salt/sand allotment. Due to the harsh winter this proved to be detrimental whereas the product was

depleted and we were forced to go outside of the contract to purchase additional amounts at an increased cost. This year's budget has restored the amount to avoid this occurring again.

- In the past the line item in each department for Worker's Compensation was not calculated correctly with General Government picking up most of the expense. Each department is now calculated correctly using MMA's model and each department is being charged correctly for their portion.
- The Committee felt it important to restore the Police Protection item to its original amount of \$12,000 to increase the amount of coverage. In the event the voters approve a full-time enforcement officer, this will be adjusted.
- The Ambulance budget has seen a significant decrease whereas the revenues generated by ambulance transports have the ability to cover both Fire and EMS personnel wages and insurances. These costs will no longer require raising through taxation. Keep in mind on the revenue side the Ambulance revenue will show a decrease where these funds will now be paying for the wages & insurances other than the Chief's stipend position.

The Budget Committee would like to make the following recommendations to the Board of Selectmen:

- Eliminate the Property Tax Incentive. This incentive is for the individuals/businesses that pay their property taxes within the first 30 days after billing to receive a 2% savings. This 2% isn't eliminated by any means and still has to be paid through taxation from Contingency (Dept. 123). In essence, this means that even the taxpayers receiving the discount are still paying for their discount through taxation and the individuals who aren't able to pay in the first 30 days are not only paying their entire tax bill, they're helping to pay for the discounts through taxation. Eliminating the Property Tax Incentive is also supported by the Town's Auditor.
- Adopt the Undesignated Fund Balance Policy. A great deal of research and work has gone into the drafting of this policy. This policy sets up guidelines for the Undesignated Fund Balance as well as the creation of a Comprehensive Capital Reserve Account for things such as the improvements of Town roads and the purchasing of department vehicles and equipment. This Policy sets forth a better understanding and accounting for the Town's surplus of funds at the end of the fiscal year as well as contingency in the event of any shortfall. This Policy has the recommendation of our Auditor and our Legal Counsel.
- Put the Town's portion of the Budget (with the County Tax included) to the voters in June for approval. The School Budget will not be available until a later date however the Committee doesn't feel it would be in our best interest to wait or postpone the vote on the Town Budget. We won't be able to commit to taxes until the voters approve a School budget, however we don't want to fall into the situation we had last year whereas the School budget wasn't prepared on time and an estimated percentage was used and the taxes were committed and mill rate set. It was found later this conservative estimate was low and the Town was forced to expend from the Undesignated Fund Balance to reimburse the School department at a Special Town vote.

Town Revenues

	ACTUAL	ACTUAL	TO DATE (4/17)	BUDGET
	FY 15	FY 2016	FY 2017	FY 2018
100 General Government				
01 Excise	182,147.00	193,893.00	138,119.00	188,020.00
02 Town Fee from registration	4,716.00	6,434.00	4,981.00	5,575.00
03 Boat Excise	1,628.00	1,818.00	363.00	1,723.00
04 BETE-Set after Commitment	580.00	4,565.00	651.00	2,572.50
05 Labor	-			
06 FICA-Medicare	-			
07 Interest on Taxes & Liens	16,971.00	12,677.00	10,700.00	14,824.00
08 Tree Growth	29,644.00	35,569.00	36,952.00	36,952.00
09 Veterans Reimbursement	1,026.00	1,194.00	1,229.00	1,110.00
10 Interest Income	711.00	3,074.00	2,941.00	1,892.50
11 Timber Harvesting	240.00	320.00	300.00	280.00
12 Maine State Revenue Sharing	71,239.00	59,628.00	53,688.00	95,228.00
13 USPS Lease	500.00	2,047.00	1,917.00	1,273.50
14 Fax	181.00	209.00	171.00	195.00
15 Work Comp Reimbursement	1,194.00	1,046.00	869.00	1,120.00
16 Unemp. Comp Reinbursement	2,227.00	2,000.00	-	2,113.50
28 Tree Penalty	-		1,021.00	
31 Use of Undesignated Fund Balance	-	-	-	-
32 Bad Check	75.00	5.57	105.00	40.29
34 Homestead Reimb. Set after Commitment	17,332.00	40,571.00	57,728.00	50,000.00
35 Tax Acquired Property	788.00	1,774.00	-	1,281.00
36 Property Taxes	1,191,886.00	1,275,013.00	1,326,501.00	1,233,449.50
37 Supplemental Taxes	13,559.00		2,449.00	
40 Miscellaneous Income	1,561.00	1,900.00	72.00	1,730.50
41 Lien	4,674.00	4,159.00	2,885.00	4,416.50
42 Transfer in From Reserves				
74 Under Assessment				
DEPT. TOTALS	1,542,879.00	1,647,896.57	1,643,642.00	1,643,796.79
104 Snowmobile				
01 Town Fee	231.00			
02 Snowmobile	721.00	741.00	417.00	731.00
DEPT. TOTALS	952.00	741.00	417.00	731.00
10 Fire				
02 Contracts	7,500.00	45,500.00	-	26,500.00
03 Vehicle Repair Reimbursement				
DEPT. TOTALS	7,500.00	45,500.00	-	26,500.00
108 Solid Waste				
01 Trash Bags	11,751.00	12,020.00	9,907.00	11,855.00
02 Appliance	1,061.00	1,208.00	1,025.00	1,134.00
03 Tire	60.00	17.00	5.00	38.00
04 MRC	5,756.00	5,273.00	3,037.00	5,514.00
05 Sticker	15.00	15.90	56.00	15.00
DEPT. TOTALS	18,643.00	18,533.90	14,030.00	18,556.00
109 Recycle				
01 Miscellaneous Income	9,566.00	3,899.00	4,510.00	6,732.00

Town Revenues

	ACTUAL	ACTUAL	TO DATE (4/17)	BUDGET
	FY 15	FY 2016	FY 2017	FY 2018
02 Out of Town Fees		380.00	200.00	380.00
DEPT. TOTALS	9,566.00	4,279.00	4,710.00	7,112.00
110 Highway				5,331.50
01 DOT Reimbursement	22,500.00	24,000.00	24,000.00	24,000.00
DEPT. TOTALS	22,500.00	24,000.00	24,000.00	24,000.00
111 General Assistance				
01 GA Reimbursement	2,374.00	3,906.00	2,287.00	3,140.00
DEPT. TOTALS	2,374.00	3,906.00	2,287.00	3,140.00
112 Planning				
01 Fees		150.00	-	150.00
DEPT. TOTALS		150.00	-	150.00
114 Library	6.25			
DEPT. TOTALS	6.25			
116 CEO				
01 Building Permits	179.00	541.00	239.00	541.00
02 Plumbing Permits	437.00	199.00	289.00	199.00
DEPT. TOTALS	616.00	740.00	528.00	678.00
117 Recreation-Summer				
01 Snack	7,469.00	7,659.00	4,771.00	7,659.00
02 Out of Town	4,050.00	3,250.00	1,250.00	3,250.00
03 Uniforms	1,530.00	2,275.00	125.00	2,275.00
04 Signs	750.00	1,075.00	550.00	1,075.00
DEPT. TOTALS	13,799.00	14,259.00	6,696.00	14,029.00
119 Cemetery				
01 Revenue	1,527.00	2,701.00	1,082.00	2,701.00
DEPT. TOTALS	1,527.00	2,701.00	1,082.00	2,114.00
120 Animal Control				
01 Clerk Fees	1,957.00	904.00	591.00	904.00
02 Dog Fines	50.00	-	-	-
DEPT. TOTALS	2,007.00	904.00	591.00	1,455.50
TOTALS FOR GENERAL GOVERNMENT	1,622,369.25	1,763,610.47	1,713,234.00	1,843,414.29

Town of Howland

Proposed Budget FY-18

Howland	BUDGET FY 2015	BUDGET FY 2016	BUDGET FY 2017	BUDGET FY 2018
600 Ambulance Department				
600-01 Payroll				
12 Labor	43,800	75,000	98,736	0
18 Ambulance Chief (Stipend)	3,865	3,865	3,865	8,500
22 Assistant Ambulance Chief	1,100	2,000	2,000	0
600-05 Insurance				
01 Employees				0
04 Building			200	200
07 Vehicles			1,879	2,900
09 Liability			1,850	1,900
14 Unemployment Compensation		350	350	200
15 Workers Compensation		2,525	2,563	2,250
16 Equipment			437	500
600-10 Supplies & Materials				
01 Postage				0
06 Cleaning Supplies			500	750
21 Diesel Fuel	3,500	7,000	10,000	6,000
27 Radios				0
44 Clothing		1,200	1,200	1,500
73 EMS Supplies				10,000
74 Miscellaneous Supplies	10,000	7,700	10,000	0
600-20 Utilities				
01 Electricity			0	1,650
03 Telephone			750	600
05 Heating Oil			3,000	1,500
10 Water-Sewer			315	400
600-25 Equipment				
01 Office	500	500	500	500
28, Capital Equipment (Easy Drill)	4,500	795	1,400	0
600-30 Repairs & Maintenance				
01 Equipment Service	4,100			750
02 Vehicle Maintenance			5,000	6,500
05 Building				1,500
12 Radios & Pagers				750
74 Vehicle Inspection	40	40	100	0
77 Tires		1,200	2,400	0
600-35 Professional Service				
18 Physical/Hep				800
32 Contract /Dues			600	0
51 Billing		20,000	24,000	24,000
52 Medical Director		400	400	400
600-40 Contracted Services				
02 Equipment Licenses	220	220	395	400
03 ALS Support		1,000	2,500	600
600-50 Ded & Comp				
01 FICA-Medicare	2,000	6,225	7,553	650
300-75 Debt-Leases				
01 Ambulnace lease			23,004	0
02 Stretcher 5 year lease		4,472	4,472	0
06 Cardiac Monitor Lease				5,000
600-90 Miscellaneous Expenses				
05 Training & CPR training equipment	3,750	1,040	1,835	0
22 Mileage		500	500	0
60 Equipment Inspection & MEEMS Lic	1,000	500	680	0
61 Easy-Pass				350
DEPT. TOTALS	78,375	136,532	212,984	81,050

The Fire/EMS Service is now a combined department however some line items are still split between the two and some are specific to either Fire or EMS depending on the use.

Paid in full through Capitol account #925

These average \$20,000 each. This will be a lease-to-own.

	BUDGET FY 2015	BUDGET FY 2016	BUDGET FY 2017	BUDGET FY 2018
200 Water Department				
200-01 Payroll				
01 Manager Salary	8,975	9,245	9,383	9,900
02 OT-Meetings				0
03 Clerk Salary	11,250	11,590	11,764	11,500
12 Labor			1,500	1,500
200-05 Insurance				
01 Employees	8,900	20,000	20,000	20,000
04 Building	600	600	600	600
07 Vehicle Insurance				70
14 Unemployment Compensation	145	135	135	135
15 Workers Compensation	1,040	500	837	1,500
200-10 Supplies & Materials				
01 Postage	1,000	1,000	1,000	700
03 Office Supplies	1,500	700	600	600
07 Equipment	1,000	1,000	1,000	1,000
18 Gasoline	1,500	1,500	1,500	1,500
50 Hot Mix	200	200	200	200
64 Pipe/Fit/CS	200	1,000	2,000	1,500
65 Water Meters	4,000			0
74 Miscellaneous Supplies	500	500	900	900
200-15 Assessment				
03 FICA & Medicare			1,617	0
200-20 Utilities				
03 Telephone	900	900	900	900
12 Purchased Water	60,000	60,000	60,000	60,000
200-25 Equipment				
40 Heat Pump		2,600		0
41 Meter Reader		6,450	2,550	0
200-30 Repairs & Maintenance				
01 Equipment Service	300	200	200	200
14 Standpipe	1,000	1,000	1,000	0
50 Hydrant Rep	750	500	0	0
51 Meter Repair	1,000	1,000	1,000	1,000
79 Penobscot Bridge		1,350	1,350	0
200-35 Professional Service				
01 Audit	3,000	2,500	2,500	2,500
47 Cross Connection	100	100	100	100
200-40 Contracted Services				
01 Equipment	1,000	1,000	1,000	1,000
02 Equipment Licenses	1,500	1,500	1,500	1,600
08 Mowing	475	475	475	475
41 Dig Safe				0
50 Water Analysis	600	600	600	600
51 Equipment Testing		50	50	0
200-50 Ded & Comp				
01 FICA-Medicare	3,233	1,595	1,600	1,755
200-75 Debt-Leases				
03 Loan Payment Principal	142,443	108,386	137,905	51,487
99 Loan Interest		29,519		21,968
85-08 Standpipe (Capitol Reserve)				60,000
200-80 Fees & Licenses				
02 Water Fees	1,600	1,600	1,600	1,600
08 Equipment Licensing	1,000	1,000		1,000
200-90 Expenses				
02 Dues (MTCMA)	350	350	350	350
05 Training	500	500	500	500
WATER DEPT. TOTALS	260,561.00	271,145	268,216	258,640

Clerk's salary was split 50/50 between Water/Sewer. New split to reflect duties for Town Office (Gen Gov't) as well. (10%)

Worker's Comp wasn't being calculated correctly and Gen Gov't was covering the balance. This has been changed to charge the appropriate departments

This is budgeted below under Line 50-01

When this replacement is required the funds should be utilized from Undesignated Fund Balance

When this is required the funds should be utilized from Undesignated Fund Balance

When this is required the funds should be utilized from Undesignated Fund Balance

A water loan was paid this past year. An upcoming standpipe repair in 3-5 years. Per recommendation from Auditor and Maine Rural Water Assoc a reserve account has been created. This will alleviate having to apply for a loan when the time comes and save users the cost of interest on a new loan.

Howland	BUDGET FY 2015	BUDGET FY 2016	BUDGET FY 2017	BUDGET FY 2018
300 Sewer Department				
300-01 Payroll				
01 Manager Salary	45,000	46,350	47,045	49,450
03 Clerk Salary	11,250	11,590	11,764	11,500
12 Labor	10,000	10,000	8,000	5,000
300-05 Insurance				
01 Employees	17,800	22,150	23,413	23,413
04 Building	1,200	1,650	1,670	1,800
07 Vehicle Insurance				280
09 Liability	600	200	200	700
14 Unemployment Compensation	472	530	530	530
15 Workers Compensation	3,403	1,350	2,090	3,000
300-10 Supplies & Materials				
01 Postage	900	1,000	900	900
03 Office Supplies	500	500	400	400
18 Gasoline	2,000	2,000	2,000	2,000
27 Radios	5,000			0
72 Lab Supplies	2,000	1,500	1,300	1,300
74 Miscellaneous Supplies	750	1,200	1,200	1,500
300-15 Assessment				
05 Abatement				300
300-20 Utilities				
03 Telephone	2,500	2,000	2,000	2,300
05 Heating Oil	2,700	2,500	2,300	1,300
10 Water-Sewer	625	625	700	784
15 Power PA PS	700	700	700	700
16 Power Rt. 116	8,000	10,000	10,000	10,000
17 Power SM PS	550	550	550	550
19 Power FT PS	2,500	2,500	2,500	2,500
21 Power RR PS	750	750	750	750
23 Power Plant	2,800	3,500	3,500	3,500
300-30 Repairs & Maintenance				
01 Equipment Service	3,500	2,000	2,000	2,000
10 Furnace	100	250	250	0
60 PS Repairs	2,000	3,000	3,000	3,000
65 PS Maint	2,000	2,000	2,000	3,000
74 Vehicle Inspection	20	20	20	13
75 Lagoon Spray	2,500	4,000	4,000	4,000
75 Penobscot Bridge		1,100	1,100	0
80. Truck Repair			500	0
82 Lab Maintenance				2,000
81. Line Cleaning			1,000	0
300-35 Professional Service				
01 Audit	1,500	1,000	1,262.50	1,600
21 Electrical	1,000	1,000	1,000	0
32 Contract	10,000	7,500	7,500	5,000
50 Drug & Alcohol Testing	100	100	100	100
300-40 Contracted Services				
02 Equipment Licenses	100	100	100	100
08 Mowing	3,600	1,500	1,500	1,500
41 Dig Safe	50	50	50	50
300-50 Ded & Comp				
01 FICA-Medicare	7,815	5,200	5,200	5,200
300-75 Debt-Leases				
03 Loan Payment Principal	110,177	107,320	107,381.00	7,660
99 Loan Interest		8,045	8,050	4,401
85-09 - Infrastructure (Reserve Capitol)				90,000
300-80 Fees & Licenses				
08 Equipment Licensing (Harris Trio) (Discharge)	750	750	1,400	1,400
300-90 Expenses				
01 Liens & foreclosure	500	500	500	700
05. Training			500	500
DEPT. TOTALS	267,712.00	268,580.00	271,926	256,681

Clerk salary was 50/50 Water/Sewer. This has changed to reflect work performed for Town Office (Gen Gov't) (10%)

On-call cellular telephone added

This can come from Undesignated Fund Balance when needed

New vehicle with warranty

This can come from Undesignated Fund Balance when needed

A Sewer loan was paid. Per Maine Rural Water and Auditor the balance of the savings needs to remain in the Sewer Department and Capitol Reserve Account created for future improvements. This will alleviate having to apply for future loans

Town of Howland

Proposed Budget FY-18

	BUDGET	BUDGET	BUDGET	BUDGET
	FY 2015	FY 2016	FY 2017	FY 2018
100 General Government				
100-01 Payroll				
01 Manager Salary	55,000	54,534	57,500	53,000
02 OT-Meetings: Clerk	1,000	1,290	1,290	1,350
03 Clerk Salary	28,300	29,150	29,587	35,000
27 Selectmen Payroll	5,000	5,000	5,000	5,000
100-05 Insurance				
01 Employees: Manager & Clerk	24,500	29,500	31,049	40,000
09 Liability	1,300	1,500	1,500	1,600
13 Public Officials	3,750	3,750	3,750	3,800
14 Unemployment Compensation	638	730	730	730
15 Workers Compensation	9,546	1,350	2,265	500
100-10 Supplies & Materials				
01 Postage	2,000	2,000	2,000	2,200
03 Office Supplies	1,200	1,200	1,200	1,200
74 Miscellaneous Supplies	1,000	1,000	1,000	1,000
100-20 Utilities				
03 Telephone	1,700	1,700	1,700	1,900
04 Internet	300		0	0
100-25 Equipment				
01 Office	500	250	300	300
10 Server			3,100	0
100-30 Repairs & Maintenance				
01 Equipment Service	1,000	1,000	1,000	1,000
100-35 Professional Service				
01 Audit	5,000	5,000	5,000	5,300
05 Advertising	1,000	1,000	1,000	1,000
15 Tax Maps	1,000	1,000	0	0
24 Legal	15,000	15,000	10,000	15,000
32 Contract	1,000	1,000	1,000	1,000
44 Accounting (pay roll) training	2,000	1,000	250	250
45 IT	1,000	1,000	1,000	1,500
53 Manager Search		6,000	0	0
100-40 Contracted Services				
05 Deed Transfers	150	150	150	150
100-50 Ded & Comp				
01 FICA-Medicare	6,833	7,045	7,143	7,220
100-80 Fees & Licenses				
08 Equipment Licenses (TRIO)	6,000	6,250	6,250	7,150
100-90 Expenses				
01 Liens & Foreclosures	2,000	4,000	3,700	2,500
02 Dues (Maine Municipal Association)	2,000	2,100	2,100	2,100
05 Training	1,250	1,250	1,250	600
08 Bank Charges	750	1,000	1,000	300
09 Manager's Expense	480	480	480	500
10 Selectmen Expense	500	500	500	500
20 Flowers	150	150	150	150
22 Mileage	600	600	600	600
42 Meals	50	50	50	50
51 Christmas Party	50	50	50	50
GENERAL GOV. DEPT. TOTALS	183,547.00	188,579	184,644	194,500
101 Overlay				
101-15 Assessments				
04 Discount	28,735.69	10,645	12,500	12,500
05 Abatement	-			

Water/Sewer clerk has been added at a percentage to reflect what is performed for Gen Gov't. Prior to this the clerk was 50/50 Water/Sewer which is inaccurate where this position also performs Town Office functions.

This item was under-budgeted in FY16 and FY17. This needs to be brought up to actual numbers.

Gen Gov't had been making up for other departments. This has been corrected to charge each department appropriately

Outdated server replaced in FY '17

	BUDGET	BUDGET	BUDGET	BUDGET
	FY 2015	FY 2016	FY 2017	FY 2018
Overlay				
DISCOUNT DEPT. TOTALS	28,735.69	10,645	12,500	12,500
102 Election				
102-01 Payroll				
57 Election Expense	2,450	2,500	2,500	2,000
102-10 Supplies & Materials				
03 Office Supplies		500	500	500
102-50 Ded & Comp				
01 FICA-Medicare		200	200	155
102-75 Debt-Leases				
04 Voter Machine		745	745	745
102-90-Expenses				
42 Meals	50	200	200	200
ELECTIONS DEPT. TOTALS	2,500	4,145	4,145	3,600
0103 Town Hall				
103-01 Payroll				
09 Cleaner	2,500	2,500	2,500	2,500
12 Labor	200	200	0	0
103-05 Insurances				
04 Building	600	600	600	630
10 Equipment		200	200	200
103-10 Supplies & Materials				
06 Cleaning Supplies	400	400	400	300
103-20 Utilities				
01 Electricity	2,000	2,000	2,000	2,000
05 Heating Oil	7,000	7,000	6,000	5,000
10 Water-Sewer	625	625	625	625
103-25 Equipment				
33 Town Hall	200	100	200	100
103-30 Repair & Maintenance				
10 Furnace	300	100	200	200
76 AED Battery		300	150	0
103-50 Ded & Comp				
01 FICA-Medicare	192	210	210	210
TOWN HALL DEPT. TOTALS	14,017	14,235	13,085	11,765
104 Snowmobile				
104-40 Contracted Services				
52 Snowmobile	721.58	1	1	1
SNOWMOBILE DEPT. TOTALS	721.58	1	1	1
105 Fire Department				
105-01 Payroll				
03 Clerk Salary	300	300	300	300
12 Labor	1,100	1,100	0	0
18 Fire Chief (9.61 hr for 10 hrs weekly)	3,865	3,865	5,000	5,000
19 FD Training Officer	1,000	1,000	0	0
21 Firemen Pay	2,475	2,475	10,000	0
22 (2) Assistant Fire Chiefs	1,100	1,100	2,000	0
24 Training Officer	400	400	0	0
105-05 Insurances				
04 Building	400	400	200	200
07 Vehicle	4,000	7,100	3,802	2,900
09 Liability	3,700		1,850	1,900

The Fire/EMS Service is now a combined department however some line items are still split between the two and some are specific to either Fire or EMS depending on the use.

Fire Contract and EMS revenues are now covering wages other than the Chief's annual stipend to include insurances associated with personnel.

	BUDGET	BUDGET	BUDGET	BUDGET
	FY 2015	FY 2016	FY 2017	FY 2018
10 Equipment	200	875	437	500
14 Unemployment Compensation	73	45	45	200
15 Workers Compensation	1,527	890	1,500	2,250
105-10 Supplies & Materials				
04 Trailing Materials	550	550	0	0
06 Cleaning Supplies	75	150	75	750
18 Gasoline	700	700	700	200
21 Diesel	-		0	6,000
74 Miscellaneous Supplies	300	300	0	0
105-20 Utilities				
01 Electricity	1,400	1,400	700	1,650
03 Telephone	1,500	1,500	750	600
05 Heating Oil-FIRE	5,808	6,000	3,000	1,500
10 Water-Sewer	625	625	315	400
105-25 Equipment				
25-12				11,050
105-30 Repairs & Maintenance				
01 Equipment Service	1,500	1,500	1,500	750
02 Vehicle Maintenance	2,000	8,500	2,500	6,500
05 Building	1,500	2,000	1,500	1,500
10 Furnace	250	250	250	0
11. SCBA			400	0
12 Radio & Pagers	400	400	0	0
105-35 Prof. Services				
18 Physicals	350	350	1,200	800
20. Hep B shots			675	0
47 Cross Connection (Back Flow Split)	40	50	26	0
105-40 Contracted Services				
04 Ladder Testing			0	0
06. SCBA's Flow & Hydros			550	900
08. Pump Test			0	0
10. Extinguisher Hydros			250	250
51 Hose Testing	1,000	1,000	200	0
105-50 Ded & Comp				
01 Fica/Medicare	499	755	755	520
105-90 Expenses				
02 Dues	200	200	200	200
05 Training	1,200	1,200	0	0
22 Mileage	100	325	150	0
41 Hotel Room	250	250	0	0
42 Meals	100	100	200	200
105-90 Miscellaneous				
Miscellaneous Maintenance		1,100	0	0
Replace Station Lights to LED		4,708	4,708	0
FIRE DEPT. TOTALS	40,187.00	53,463	45,735	47,020
106 -20 Street Lights Utilities	20,000	23,000	38,000	23,000
107-04 Police Contract	12,000	12,000	6,000	12,000
108 Solid Waste				
108-01 Payroll				
12 Labor	8,800	8,800	8,800	8,000
28 Tran Operator	600	300	300	0
29 Recycling Coordinator			0	0
108-15 Insurance				
04 Building	425	400	400	400

Split w/EMS. These are supplies for the entire station to include cleaning of fire turnout gear

All apparatus now runs on Diesel fuel - only small equipment on gasoline

Additional items have been added to this that previously came out of Capitol #925 to include turnout gear, SCBA, hose, fittings, meters, thermal imaging equip, batteries and office equip.

2016 Increase was for new bridge project which has been paid for, therefore the line item can be reduced to prior

Budget Committee felt it was important to restore this amount to increase the coverage

Position has been eliminated. Town Manager & Highway Dept oversees Solid Waste/Recycling

Town of Howland

Proposed Budget FY-18

	BUDGET	BUDGET	BUDGET	BUDGET
	FY 2015	FY 2016	FY 2017	FY 2018
09 Liability	400		0	0
14 Unemployment Compensation	68	40	40	40
15 Workers Compensation	984	440	506	600
108-10 Supplies & Materials				
55 Trash Bags	9,300	6,000	6,450	6,500
61 Building Supplies				300
56 T.S. Stickers (every two years)	250		250	0
108-20 Utilities				
01 Electricity	850	600	600	600
108-30 Repairs & Maint.				
05 Building	300	300	400	400
108-35 Prof.Services				
05 Advertising	100	100	0	0
32 Contract	1,175		0	0
108-40 Contracted Services				
10 Tip-Reg	22,000	24,000	25,307	24,000
11 Tip Wood	300	300	500	2,000
15 Tip Bulk	5,000	5,000	4,500	3,000
20 Transportation Reg (PERC)	7,000	7,000	7,000	6,000
30 Transport Wood Wastes	500	500	500	1,000
32 Transport Bulky Waste	1,800	1,800	1,800	1,500
36 Contract Regulation Fee	300	300	300	350
51 Equipment Test	10	10	0	0
60. Brush Tranport & Pit fees			1,200	1,200
108-50 Ded & Comp				
01 FICA-Medicare	758	700	700	620
108-80 Fees & Licenses				
03 Transfer Station	450	450	450	450
108-90 Expenses				
02 Dues	50	50		0
60 Miscellaneous	50	50	100	0
SOLID WASTE DEPT. TOTALS	61,470	57,140	60,103	56,960
109 Recycle				
109-01 Payroll				
12 Labor	23,000	17,250	21,000	21,000
29 Recycling Coordinator	600	300	300	0
109-05 Insurance-RECYCLE				
04 Building	200	200	210	210
09 Liability	400	400	400	400
14 Unemployment Compensation	169	175	175	175
15 Workers Compensation	1,214	1,214	1,396	1,500
109-10 Supplies & Materials				
30 Propane Gas	200	200	300	300
42 Parts	250	250	370	370
45 Tires-Rims	200	200	200	200
60 Recycling	75	75	115	115
108-20 Utilities				
01 Electricity	1,500	1,500	1,500	1,500
03 Telephone	600	600	600	700
05 Heating Oil	1,500	500	800	1,000
10 Water-Sewer	625	625	625	625
108-30 Repairs & Maint.				
01 Equipment Service	1,200	200	400	400
05 Building	1,100	100	100	100
10 Furnace	950	500	500	500

Position eliminated.
Recycling Center is
overseen by Town
Manager and Highway
Dept.

	BUDGET	BUDGET	BUDGET	BUDGET
	FY 2015	FY 2016	FY 2017	FY 2018
108-40 Contracted Services				
08 Mowing	650	650	650	650
37 Mercury Disposal	100	100	100	150
51 Equipment Testing	100	100	0	0
108-50 Ded & Comp				
01 FICA-Medicare	1,895	1,350	1,636	1,610
108-80 Fees & Licenses				
09 Boiler Certification	100	100	100	0
108-90 Expenses				
02 Dues MRC Municipal Review Committee	50	200	200	100
60 Miscellaneous	50	50	50	50
RECYCLE DEPT. TOTALS	36,728	26,839	31,727	31,655
110 Highway Department				
110-01 Compensation				
12. Labor	82,400	85,000	86,275	87,775
110-05 Insurances				
01 Employee	31,250	39,800	32,000	35,360
04 Building	500	500	500	500
07 Vehicle	2,000	2,000	2,370	2,500
09 Liability	2,200	1,200	1,200	1,200
10 Equipment		1,500	1,500	1,500
14 Unemployment Comp.	587	675	675	675
15 Workers Compensation	5,235	1,475	2,462	5,900
110-10 Supplies & Materials				
12 Signs	500	500	500	500
18 Gasoline	400	400	400	400
21 Diesel	15,000	15,000	14,000	13,000
39 Tools	500	500	500	500
44 Clothing-Boots	200	200	200	200
45 Tires-Rims	1,500	1,500	1,500	1,500
48 Sand-Salt	27,000	30,000	20,000	30,000
50 Hot Mix	1,000	1,000	1,000	1,000
51 Cold Pack	1,000	500	1,000	1,000
55 Trash Bags	50	50	50	50
74 Miscellaneous Supplies	1,800	1,800	1,800	1,800
110-20 Utilities				
01 Electricity	2,000	2,000	2,000	2,500
03 Telephone	1,000	1,000	1,000	1,000
05 Heating Oil	6,000	6,000	6,000	6,000
10 Water-Sewer	625	625	625	625
110-25 Equipment				
10 Plow Equipment	11,200	4,000	6,000	7,000
110-30 Repairs & Equipment				
01 Equip Services-HIGHWAY	12,000	12,000	12,000	12,000
05 Building	2,000	2,000	2,000	2,000
10 Furnace	200	200	300	300
25 Mattamiscontis Road / Lagoon Lane	3,000	3,000	3,500	3,500
26 Culverts & Manholes	4,500	4,500	4,500	4,500
74 Vehicle Inspection	10	80	100	100
110-35 Professional Services				
47 Cross Connection	50	50	51	51
50 Drug & Alcohol Testing	200	200	200	200
110-40 Contracted Services				
01 Equipment	50	50	0	0
08 Mowing	2,500	6,500	6,600	6,325

This had not been calculated correctly and difference had been covered by Gen Gov't. This is now adjusted correctly

This should not have been reduced. With harsh winter and depleted stock we had to go outside of the contract to purchase additional which cost more.

	BUDGET	BUDGET	BUDGET	BUDGET
	FY 2015	FY 2016	FY 2017	FY 2018
41 Dig Safe Fee	50	50	50	50
51 Equipment Testing	50	50	50	50
110-50 Ded & Commp				
01 FICA-Medicare	7,249	6,505	6,505	6,715
110-40 Fees & Licenses				
09 Boiler Certificate	100	100	100	0
11 DEP Permits	500	500	500	100
110-90 Expenses				
05 Training	200	200	200	200
22 Mileage	100	100	100	100
HIGHWAY DEPT. TOTALS	226,706	233,310	220,313	238,676
111-70-01 General Assistance	6,000	6,000	6,000	6,000
112-01-3 Planning Board				
01-30 Plan Board Stipends	1,500	3,000	3,000	1,000
35-32 Professional Services		500	0	
50-01 FICA/Medicare		230	230	77
PLANNING BOARD TOTALS	1,500.00	3,730	3,230	1,077
113-15-01 SAD 31	736,974	759,100	804,274	N/A
114 Library				
114-01 Payroll				
06 Librarian	3,125	3,125	3,125	3,650
12 Labor	200		0	
114-10 Supplies & Materials				
15 Books	2,100	1,750	1,500	1,500
114-25 Equipment				
01 Office	300	300	300	300
114-50 Ded & Comp				
01 FICA-Medicare	100	240	230	280
LIBRARY DEPT. TOTALS	5,825	5,415	5,155	5,730
115 Park				
115-30 Repairs & Maint				
45 Playground / Skating Rink	2,000	2,000	1,000	1,000
115-40 Contract Services				
08 Mowing	3,100	3,100	3,100	3,100
20 Flowers		200	200	200
Flaggs			2,000	500
PARK DEPT. TOTALS	5,100	5,300	6,300	4,800
116 CEO				
116-01 Payroll				
32 CEO	3,250	3,250	3,250	3,250
116-50 Ded & Comp				
01 FICA-Medicare	125	250	250	250
DEPT. TOTALS	3,375	3,500	3,500	3,500
117 Recreation Summer				
117-01 Payroll				
12 Labor	2,700	2,700	2,700	2,700
60 Director	4,400	4,400	4,400	4,400
62 Assistants	3,850	3,850	3,850	3,850
70 Maintenance Worker	400	400	500	500

In January of 2018 the State's minimum wage will increase to \$10.00/hr. This reflects that mandatory increase

Town of Howland

Proposed Budget FY-18

	BUDGET FY 2015	BUDGET FY 2016	BUDGET FY 2017	BUDGET FY 2018
117-05 Insurance				
04 Buildings	400	400	400	400
117-10 Supplies & Materials				
55 Trash Bags	20	20	20	0
56 T.S. Stickers-RECREATION	1	1	1	0
74 Misc. Supplies	200	200	400	400
77 Little League	200	200	200	0
78 Softball	200	200	200	0
79 T-Ball	200	200	200	0
117-20 Utilities				
01 Electricity	800	-	150	800
117-25 Equipment				
31 Little League	500	500	500	500
32 Softbal	500	500	500	500
36 T-Ball	2,100	2,100	2,100	1,000
37 Recreation (Used Tractor, Bases etc)		1,100	1,500	1,500
38 BBQ Grill		300	0	0
117-30 Events				
01. Summer Events / Garden Club			1,000	0
117-40 Contracted Services				
01 Equipment	1,100		0	0
117-50 Ded & Comp				
01 FICA-Medicare		870	870	870
117-90 Expenses				
42 Meals	2,000	2,000	2,000	3,000
60 Miscellaneous	75	75	0	0
DEPT. TOTALS	19,646	20,016	21,491	20,420
118 Recreation Winter				
118-20 Utilities-01 Electricity	200		200	0
DEPT. TOTALS	200	-	200	0
119 Cemetery				
119-01 Payroll				
12 Labor	1,250	1,000	1,000	1,000
119-10 Supplies & Materials				
58 Flags & Accessories	350	350	350	350
119-30 Repairs & Maintenance				
70 Maintenance/Gravestones	1,500	1,500	1,500	1,500
119-40 Contracted Services				
08 Mowing	9,000	9,000	9,000	9,000
119-50 Ded & Comp				
01 FICA-Medicare		80	80	80
DEPT. TOTALS	12,100	11,930	11,930	11,930
120 - 10 ACO				
01 Payroll				
34 Aco	2,000	2,000	2,200	2,200
120-05 Insurances				
05 Unemployment Comp.		600	600	600
120-10 Supplies & Materials				
41 ACO Supplies	100	200	100	100
120-40 Contracted Services				
42 Shelter		2,000	1,750	1,750
120-50 Ded & Comp				
01-FICA-Medicare		155	155	170

Summer/Winter costs
combined

All foods/meals including
Snack Shack

Town of Howland

Proposed Budget FY-18

	BUDGET	BUDGET	BUDGET	BUDGET
	FY 2015	FY 2016	FY 2017	FY 2018
120-90 Expenses				
22 - Mileage			100	100
DEPT. TOTALS	4,100.00	6,955	4,905	4,920
121 Donations				
90 Expenses, 50-Food Cupboard	1,000	1,000	1,000	1,000
DEPT. TOTALS	1,000	1,000	1,000	1,000
122 Retirement				
05 Retirement	6,000	6,000	6,000	6,000
DEPT. TOTALS	6,000	6,000	6,000	6,000
123 County Tax				
15 Assessment 02 County Tax	80,488	81,356	82,055	76,522
DEPT. TOTALS	80,488	81,356	82,055	76,522
124 Health				
124-35 Professional Services		100	100	100
50-01 FICA-Medicare		10	10	10
27 Health Officer	100	110	110	110
125 Assessing				
125-35 Professional Services				
Assessing	3,500	5,000	5,000	5,000
10 Assessing	3,500	5,000	5,000	5,000
126 Hydrant				
08 Hydrant Rental	95,500	95,500	95,500	95,500
127 Loan Transfer Station				
127-10 Supplies & Materials				
39 Tools			0	0
74 Miscellaneous Supplies			0	0
127-35 Professional Services				
24 Legal			0	0
32 Contract			0	0
127-90 Expenses				
98 Budget	150,000		0	0
DEPT. TOTALS	150,000.00	-	0	0
130 Reserve Transfers				
130-85 Transfers				
01 Sidewalk	5,000	5,000	5,000	5,000
02 Recycle	3,000	3,000	3,000	3,000
03 Highway Storage		0		0
04 3rd Street Road Reserve		0		0
05 Highway Equipment	8,000	8,000	8,000	8,000
06 Fire Department Vehicle		10,000	10,000	10,000
DEPT. TOTALS	16,000	26,000	26,000	26,000
131 Debt Service				
75-01 Transfer Station Principal		49,136	49,136	
75-99 Interest		2,625	2,625	
DEPT. TOTALS		51,761	51,761	52,325
132 Contingency				

Final Payment

Town of Howland

Proposed Budget FY-18

	BUDGET	BUDGET	BUDGET	BUDGET
	FY 2015	FY 2016	FY 2017	FY 2018
90 Expenses, 90 Contingency	5,000	15,000	10,000	10,000
GRAND TOTALS	1,785,120.00	1,725,600.00	1,760,664	962,511
Total without School Tax	1,048,146.00	966,500	956,390	962,511
Total without School and County	967,658.00	885,144	874,335	885,989
Grand Total of Town Budget (Gen Gov't, Water, Sewer, Ambulance, etc.) (Minus the School & County Budget)	1,574,306.00	1,561,401	1,627,461	1,558,731

Total of entire Town Budget
minues the School and
County portions.

**OFFICIAL BALLOT
MUNICIPAL ELECTION AND REFERENDUM BALLOT
TOWN OF HOWLAND, MAINE
JUNE 13, 2017**

INSTRUCTIONS TO THE VOTER

Vote "YES" or "NO" by making a cross (X) or a check mark (/) in the square to the left of your choice.

- [] YES [] NO Article 1: Shall the town vote to set the interest rate paid by the town on abated taxes at 3.00% for the fiscal year 2017 - 2018?
- The town is required to set the interest rate to be paid to any taxpayer who receives an abatement on taxes that have already been paid. Rate guidelines are set by State of Maine.*
- [] YES [] NO Article 2: Shall the town vote to authorize the Municipal Officers to make final determination regarding the closing or opening of roads for winter maintenance pursuant to 23 M.R.S.A. Section 2953?
- [] YES [] NO Article 3: Shall the town vote to have 2017 - 2018 taxes become due and payable 60 days from the date of commitment?
- This sets the date that interest will start on unpaid taxes.*
- [] YES [] NO Article 4: Shall the town vote to charge 7.00% per annum interest on all unpaid Taxes for Fiscal Year 2017 - 2018?
- Set by State of Maine*
- [] YES [] NO Article 5: Shall the town vote to suspend the 2% discount on all taxes paid in full within the first thirty (30) days from the commitment date?
- This incentive is paid through taxation. This will eliminate the need to raise the estimated cost of the incentive through taxation in the overlay.*
- [] YES [] NO Article 6: If Article Question 5 fails shall the town vote to fund Discounts from the overlay?
- If Article Question 5 was a 'No' vote, Article 6 will require a 'Yes' (passing) vote to fund the 2% Discount*
- [] YES [] NO Article 7: Shall the town vote to fund Abatements from the Overlay?
- This keeps the town from having to make a separate appropriation to cover the cost of Discounts and Abatements on taxes.*
- [] YES [] NO Article 8: Shall the town vote to authorize the Selectmen and Treasurer, on behalf of the town, to sell and dispose of any real estate acquired by the town for

non-payment of taxes thereon, in accordance with the Management of Tax-Liened Property Guidelines and Town of Howland Policy for Disposition of Tax Acquired Property?

- ☐ YES ☐ NO Article 9: Shall the town vote to increase the property tax levy limit of \$1,413,672.00 established for Howland by State law in the event that the municipal budget approved under the following articles will result in a tax commitment that is greater than that property tax levy limit?

This article is necessary to comply with LD1 passed by the State Legislature.

- ☐ YES ☐ NO Article 10: Shall the town vote to raise and appropriate the sum of \$194,500.00 for General Government?

Pays for the operation of the town office-personnel and supplies.

- ☐ YES ☐ NO Article 11: Shall the town vote to raise and appropriate the sum of \$3,600.00 for Election Expenses?

Covers the cost of Town, School and State Elections.

- ☐ YES ☐ NO Article 12: Shall the town vote to raise and appropriate the sum of \$11,765.00 for the maintenance of the Town Hall?

Pays for day to day expenses such as lights, heat, upkeep etc.

- ☐ YES ☐ NO Article 13: Shall the town vote to raise and appropriate the sum of \$1,000.00 for Charitable Donations?

- ☐ YES ☐ NO Article 14: Shall the town vote to raise and appropriate the sum of \$47,020.00 for the operations and maintenance of the Fire Department?

Pays for day to day expenses and equipment for personnel for the department.

- ☐ YES ☐ NO Article 15: Shall the town vote to raise and appropriate the sum of \$23,000.00 for Street Lights?

- ☐ YES ☐ NO Article 16: Shall the town vote to raise and appropriate the sum of \$85,000.00 for Police Protection?

This will provide the town with 40 hours of Local or Sheriff's Department service every week

- ☐ YES ☐ NO Article 17: If Article Question 16 fails shall the town vote to raise and appropriate the sum of \$12,000.00 for Police Protection?

This will provide the town with 8 hours of Sheriff Department coverage every-other week.

- ☐ YES ☐ NO Article 18: Shall the town vote to raise and appropriate the sum of \$56,960.00 for the cost to operate the Transfer Facility?

Pays for attendant, trash disposal-tipping fees, transportation to disposal site, etc.

- ☐ YES ☐ NO Article 19: Shall the town vote to raise and appropriate the sum of \$31,655.00 for the cost to operate the Recycling Center?

Pays for day to day expenses such as lights, heat, personnel, etc.

- ☐ YES ☐ NO Article 20: Shall the town vote to raise and appropriate the sum of \$238,676.00 for the Highway Department?

Pays for the day to day expenses such as lights, heat, gas, maintenance of vehicles, winter salt/sand, personnel, etc.

- ☐ YES ☐ NO Article 21: Shall the town vote to raise and appropriate the sum of \$6,000.00 for General Assistance?

- ☐ YES ☐ NO Article 22: Shall the town vote to raise and appropriate the sum of \$1,077.00 for the Planning Board?

Pays Board Members for their time.

- ☐ YES ☐ NO Article 23: Shall the town vote to raise and appropriate the sum of \$5,730.00 for the Thomas Free Library?

Pays the Librarian and book purchases.

- ☐ YES ☐ NO Article 24: Shall the town vote to raise and appropriate the sum of \$4,800.00 for the maintenance of the Memorial Park?

Pays for upkeep of the park.

- ☐ YES ☐ NO Article 25: Shall the town vote to raise and appropriate the sum of \$3,500.00 for the Code Enforcement Officer and Plumbing Inspector?

The town is required by law to have a certified Code Enforcement Officer.

- ☐ YES ☐ NO Article 26: Shall the town vote to raise and appropriate the sum of \$20,420.00 for Summer Recreation?

Pays personnel that run the summer programs and purchases equipment.

- ☐ YES ☐ NO Article 27: Shall the town vote to raise and appropriate the sum of \$11,930.00 for the maintenance of the Cemetery?

- ☐ YES ☐ NO Article 28: Shall the town vote to raise and appropriate the sum of \$95,500.00 for Hydrant Rental Fees?

- ☐ YES ☐ NO Article 29: Shall the town vote to raise and appropriate the sum of \$4,920.00 for Animal Control services?

Pays for the Animal Control Officer and the animal shelter.

- [] YES [] NO Article 30: Shall the town vote to raise and appropriate the sum of \$6,000.00 for Employee Retirement benefit?
- This will be used to match the full time employees' contribution to their retirement account up to \$1,000.00 each.*
- [] YES [] NO Article 31: Shall the town vote to raise and appropriate the sum of \$110.00 for the Health Officer?
- The town is required by law to have a certified Health Officer.*
- [] YES [] NO Article 32: Shall the town vote to raise and appropriate the sum of \$5,000.00 for the Assessing Agent?
- [] YES [] NO Article 33: Shall the town vote to raise and appropriate the sum of \$10,000.00 for the Fire & EMS Truck Reserve?
- Reserves for the future purchase of Fire & EMS Department vehicles.*
- [] YES [] NO Article 34: Shall the town vote to raise and appropriate the sum of \$8,000.00 to add to the Highway Department Equipment Reserve?
- [] YES [] NO Article 35: Shall the town vote to raise and appropriate the sum of \$5,000.00 to add to the Sidewalk Reserve for the maintenance and upkeep of Sidewalks?
- [] YES [] NO Article 36: Shall the town vote to raise and appropriate the sum of \$52,325.00 for principle and interest for the third installment on the Transfer Station Relocation Loan?
- This is the final payment on the Transfer Station loan.*
- [] YES [] NO Article 37: To see if the Town will vote to authorize the Selectmen to borrow or appropriate from Undesignated Fund Balance as they deem advisable to meet unanticipated expenses and emergencies during the year the sum of \$10,000.00?
- Allows Selectmen to meet emergency needs without having to call a Special Town Meeting.*
- [] YES [] NO Article 38: Shall the town vote to appropriate from User Fees and miscellaneous fees the sum of \$258,640.00 for the operation and maintenance of the Water Department?
- [] YES [] NO Article 39: Shall the town vote to appropriate from User Fees and miscellaneous fees the sum of \$256,681.00 for the operation and maintenance of the Sewer Department?
- [] YES [] NO Article 40: Shall the town vote to raise and appropriate the sum of \$81,050.00 for the operations and maintenance of the Ambulance service?
- Pays for day to day expenses and equipment for personnel for the service.*

☐ YES ☐ NO Article 41: Shall the town vote to accept estimated revenues anticipated for the fiscal year 2017-2018 and use said revenues to reduce taxes:

General Government	\$344,984
Sewer Revenue	\$256,681
Water Revenue	\$258,640
Ambulance Fees	\$81,050

☐ YES ☐ NO Article 42: Shall the town vote to authorize the Tax Collector to enter into a standard agreement with taxpayers establishing a "Tax Club" payment plan for property taxes, both for Real Estate and Personal Property, whereby: (1) the taxpayer agrees to pay specified monthly payments to the town based on his/her estimated and actual tax obligation for current year property taxes; (2) the town agrees not to charge interest on timely payments made pursuant to the Tax Club agreement; (3) the town authorizes the Tax Collector to accept tax club payments for current year taxes which may be due prior to the commitment of those taxes; (4) the agreement is automatically terminated if a scheduled payment is late, and the taxpayer then becomes subject to the same due date(s) and interest date (s) and rate as other taxpayers who do not have outstanding tax obligations for prior tax years are eligible to participate in the Tax Club program; and (6) taxpayers wishing to participate in a Tax Club for a particular property tax year shall enter an agreement with the town by a publicly-advertised deadline determined by the Tax Collector; this authorization shall stay in place unless rescinded by a future vote of the legislative body.

☐ YES ☐ NO Article 43: Shall the town vote to allow sale of 5 +/- acres of town property on the Edinburg Road to an abutting private landowner for the sum of \$500.00 per acre?

The Board of Selectmen previously voted to accept the offer and is now required approval of the voters.

☐ YES ☐ NO Article 44: Shall the town vote to amend our local Shoreland Zoning Ordinance to follow in line with the State's amendments effective January 26, 2015?

These proposed changes in part are corrections and clarifications and the result of changes to the mandatory Shoreland Zoning Act enacted by legislature in 2013. Notable changes to the Act include expansion of nonconforming structures, hazard trees, storm-damaged trees and dead tree removal, exemptions to clearing and vegetation removal requirements, revegetation requirements and the definition of a stream.

☐ YES ☐ NO Article 45: Shall the town vote to borrow up to \$438,789 to fund water main upgrades, including closing a loop near the transfer station and replacing undersized water mains on LaGrange and County Roads in the Town (the "Project") through the issuance of a General Obligation Water Bond Anticipation Note of the Town (the "Note") to the Maine Municipal Bond Bank's State Revolving Fund program (the "Bank"), and, upon completion of the Project, to issue a General Obligation Water Bond of the Town (the "Bond") to repay the Note, with the condition that, upon closing of the Bond, the Bank shall

forgive up to \$123,447 of the amount borrowed, leaving the Town with total indebtedness of \$315,342 relating to the Project.

This is a water main upgrade in which initial approval to move ahead was done in June of 2016. The General Obligation Bond to fund the project was approved by the Maine Bond Bank in April of 2017 and is now required approval of the voters. This is a 30-year Bond at a 1% interest rate.



Proven Expertise and Integrity

INDEPENDENT AUDITORS' REPORT

Board of Selectmen
Town of Howland
Howland, Maine

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the Town of Howland, as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the Town of Howland, Maine'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.

Auditors' Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the Town of Howland, Maine as of June 30, 2016, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 4 through 11 and 46 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Howland, Maine's basic financial statements. The Budgetary Comparison Schedule – Budgetary Basis – Budget and Actual – General Fund Revenues, Schedule of Departmental Operations – General Fund, combining and individual nonmajor fund financial statements and capital asset schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The Budgetary Comparison Schedule – Budgetary Basis – Budget and Actual – General Fund Revenues, Schedule of Departmental Operations – General Fund, combining and individual nonmajor fund financial statements and capital asset schedules are the responsibility of management and were derived from and related directly to the underlying accounting and other records used to prepare the basic financial statements.

Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Budgetary Comparison Schedule – Budgetary Basis – Budget and Actual – General Fund Revenues, Schedule of Departmental Operations – General Fund, combining and individual nonmajor fund financial statements and capital asset schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 7, 2016, on our consideration of the Town of Howland, Maine's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Howland, Maine's internal control over financial reporting and compliance.

RHR Smith & Company

Buxton, Maine
November 7, 2016

TOWN OF HOWLAND, MAINE

BUDGETARY COMPARISON SCHEDULE – BUDGETARY BASIS
 BUDGET AND ACTUAL – GENERAL FUND
 FOR THE YEAR ENDED JUNE 30, 2016

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	Positive (Negative)
Budgetary Fund Balance, July 1, Restated	\$ 700,800	\$ 700,800	\$ 700,800	\$ -
Resources (Inflows):				
Taxes:				
Property taxes	1,295,242	1,295,242	1,275,013	(20,229)
Excise taxes	151,000	151,000	195,713	44,713
Intergovernmental revenues:				
State revenue sharing	53,214	53,214	59,628	6,414
Homestead exemption	40,571	40,571	40,571	-
Other	35,708	36,448	47,021	10,573
Charges for services	36,485	39,374	45,301	5,927
Interest income	900	900	3,073	2,173
Miscellaneous revenues	18,500	18,500	29,851	11,351
Transfers from other funds	-	-	-	-
Amounts Available for Appropriation	<u>2,332,420</u>	<u>2,336,049</u>	<u>2,396,971</u>	<u>60,922</u>
Charges to Appropriations (Outflows):				
General government	222,305	222,305	222,315	(10)
Protection	93,768	93,768	87,666	6,102
Public works	328,810	328,810	301,581	27,229
Health and human services	89,979	89,979	84,080	5,899
Community and social agencies	31,782	32,522	30,315	2,207
Education	764,388	764,388	764,388	-
County tax	81,356	81,356	81,356	-
Unclassified	43,705	43,705	39,951	3,754
Capital outlay	-	146,852	82,374	64,478
Debt service:				
Principal	49,136	49,136	49,135	1
Interest	2,625	2,625	2,625	-
Transfers to other funds	26,000	26,000	26,000	-
Total Charges to Appropriations	<u>1,733,854</u>	<u>1,881,446</u>	<u>1,771,786</u>	<u>109,660</u>
Budgetary Fund Balance, June 30	<u>\$ 598,566</u>	<u>\$ 454,603</u>	<u>\$ 625,185</u>	<u>\$ 170,582</u>
Utilization of committed fund balance	\$ 96,945	\$ 96,945	\$ -	\$ (96,945)
Utilization of assigned fund balance	-	143,963	-	(143,963)
	<u>\$ 96,945</u>	<u>\$ 240,908</u>	<u>\$ -</u>	<u>\$ (240,908)</u>

See accompanying independent auditors' report and notes to financial statements.

TOWN OF HOWLAND, MAINE

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2016

	General Fund	Ambulance Fund	All Nonmajor Funds	Total Governmental Funds
REVENUES				
Taxes:				
Property taxes	\$ 1,275,013	\$ -	\$ -	\$ 1,275,013
Excise taxes	195,713	-	-	195,713
Intergovernmental	147,220	-	44,372	191,592
Charges for services	45,301	289,511	15,300	350,112
Miscellaneous revenues	32,924	-	26,925	59,849
TOTAL REVENUES	<u>1,696,171</u>	<u>289,511</u>	<u>86,597</u>	<u>2,072,279</u>
EXPENDITURES				
Current:				
General government	222,315	-	-	222,315
Protection	87,666	207,080	-	294,746
Public works	301,581	-	-	301,581
Health and human services	84,080	-	-	84,080
Community and social agencies	30,315	-	-	30,315
Education	764,388	-	-	764,388
County tax	81,356	-	-	81,356
Unclassified	39,951	-	41,318	81,269
Capital outlay	82,374	-	115,535	197,909
Debt service:				
Principal	49,135	-	-	49,135
Interest	2,625	-	-	2,625
TOTAL EXPENDITURES	<u>1,745,786</u>	<u>207,080</u>	<u>156,853</u>	<u>2,109,719</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	<u>(49,615)</u>	<u>82,431</u>	<u>(70,256)</u>	<u>(37,440)</u>
OTHER FINANCING SOURCES				
Transfers in	-	-	26,000	26,000
Transfers (out)	(26,000)	-	-	(26,000)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(26,000)</u>	<u>-</u>	<u>26,000</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(75,615)	82,431	(44,256)	(37,440)
FUND BALANCES - JULY 1, RESTATED	<u>700,800</u>	<u>60,271</u>	<u>459,963</u>	<u>1,221,034</u>
FUND BALANCES - JUNE 30	<u>\$ 625,185</u>	<u>\$ 142,702</u>	<u>\$ 415,707</u>	<u>\$ 1,183,594</u>

See accompanying independent auditors' report and notes to financial statements.

STATEMENT C

TOWN OF HOWLAND, MAINE

BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2016

	General Fund	Ambulance Fund	All Nonmajor Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 1,195,351	\$ -	\$ 1,529	\$ 1,196,880
Investments	-	-	6,799	6,799
Accounts receivable (net of allowance for uncollectibles):				
Taxes	158,341	-	-	158,341
Liens	44,959	-	-	44,959
Other	13,148	63,601	-	76,749
Inventory	2,717	-	-	2,717
Due from other funds	1,823	79,101	409,202	490,126
TOTAL ASSETS	\$ 1,416,339	\$ 142,702	\$ 417,530	\$ 1,976,571
LIABILITIES				
Accounts payable	\$ 16,946	\$ -	\$ -	\$ 16,946
Accrued expenses	4,209	-	-	4,209
Due to other governments	546	-	-	546
Due to other funds	604,512	-	1,823	606,335
TOTAL LIABILITIES	626,213	-	1,823	628,036
DEFERRED INFLOWS OF RESOURCES				
Prepaid taxes	19,410	-	-	19,410
Deferred tax revenues	145,531	-	-	145,531
TOTAL DEFERRED INFLOWS OF RESOURCES	164,941	-	-	164,941
FUND BALANCES				
Nonspendable	2,717	-	2,700	5,417
Restricted	-	-	5,244	5,244
Committed	96,945	-	-	96,945
Assigned	64,478	142,702	409,411	616,591
Unassigned	461,045	-	(1,648)	459,397
TOTAL FUND BALANCES	625,185	142,702	415,707	1,183,594
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 1,416,339	\$ 142,702	\$ 417,530	\$ 1,976,571

See accompanying independent auditors' report and notes to financial statements.

TOWN OF HOWLAND, MAINE

STATEMENT OF NET POSITION – PROPRIETARY FUNDS
JUNE 30, 2016

	Enterprise Funds		
	Sewer	Water	Total
ASSETS			
Current assets:			
Cash and cash equivalents	\$ -	\$ 75,330	\$ 75,330
Accounts receivable (net of allowance for uncollectibles)	114,632	69,230	183,862
Inventory	44,347	31,364	75,711
Due from other funds	48,340	67,869	116,209
Total current assets	<u>207,319</u>	<u>243,793</u>	<u>451,112</u>
Noncurrent assets:			
Capital assets:			
Land and non-depreciable assets	65,030	5,550	70,580
Buildings, plant, machinery & equipment, net of accumulated depreciation	3,655,111	3,971,289	7,626,400
Total noncurrent assets	<u>3,720,141</u>	<u>3,976,839</u>	<u>7,696,980</u>
TOTAL ASSETS	<u><u>\$ 3,927,460</u></u>	<u><u>\$ 4,220,632</u></u>	<u><u>\$ 8,148,092</u></u>
LIABILITIES			
Current liabilities:			
Accounts payable	\$ -	\$ 3	\$ 3
Accrued interest	1,414	3,692	5,106
Due to other funds	-	-	-
Current portion of long-term obligations	109,117	109,060	218,177
Total current liabilities	<u>110,531</u>	<u>112,755</u>	<u>223,286</u>
Noncurrent liabilities:			
Noncurrent portion of long-term obligations:			
Bonds payable	157,922	706,977	864,899
Total noncurrent liabilities	<u>157,922</u>	<u>706,977</u>	<u>864,899</u>
TOTAL LIABILITIES	<u>268,453</u>	<u>819,732</u>	<u>1,088,185</u>
NET POSITION			
Net investment in capital assets	3,453,102	3,160,802	6,613,904
Unrestricted	205,905	240,098	446,003
TOTAL NET POSITION	<u>3,659,007</u>	<u>3,400,900</u>	<u>7,059,907</u>
TOTAL LIABILITIES AND NET POSITION	<u><u>\$ 3,927,460</u></u>	<u><u>\$ 4,220,632</u></u>	<u><u>\$ 8,148,092</u></u>

See accompanying independent auditors' report and notes to financial statements.

TOWN OF HOWLAND, MAINE

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
 PROPRIETARY FUNDS
 FOR THE YEAR ENDED JUNE 30, 2016

	Enterprise Funds		
	Sewer	Water	Total
OPERATING REVENUES			
Charges for services	\$ 259,520	\$ 239,484	\$ 499,004
Other income	1,227	670	1,897
TOTAL OPERATING REVENUES	<u>260,747</u>	<u>240,154</u>	<u>500,901</u>
OPERATING EXPENSES			
Wages and benefits	73,110	22,978	96,088
Materials, supplies, repairs and maintenance	23,543	5,945	29,488
Utilities	21,235	60,583	81,818
Professional and contracted services	8,219	5,320	13,539
Insurances	29,791	16,789	46,580
Depreciation	207,803	32,229	240,032
Miscellaneous expenses	2,073	3,179	5,252
TOTAL OPERATING EXPENSES	<u>365,774</u>	<u>147,023</u>	<u>512,797</u>
OPERATING INCOME (LOSS)	<u>(105,027)</u>	<u>93,131</u>	<u>(11,896)</u>
NONOPERATING REVENUES (EXPENSES)			
Interest expense	(7,011)	(27,643)	(34,654)
TOTAL NONOPERATING REVENUES (EXPENSES)	<u>(7,011)</u>	<u>(27,643)</u>	<u>(34,654)</u>
CHANGE IN NET POSITION	(112,038)	65,488	(46,550)
NET POSITION - JULY 1, RESTATED	<u>3,771,045</u>	<u>3,335,412</u>	<u>7,106,457</u>
NET POSITION - JUNE 30	<u>\$ 3,659,007</u>	<u>\$ 3,400,900</u>	<u>\$ 7,059,907</u>

See accompanying independent auditors' report and notes to financial statements.

SCHEDULE B

TOWN OF HOWLAND, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS – GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2016

	Original Budget	Budget Adjustments	Total Available	Actual	Variance Positive (Negative)
EXPENDITURES					
General government:					
General administration	\$ 190,695	\$ -	\$ 190,695	\$ 197,807	\$ (7,112)
Election expenses	4,145	-	4,145	3,232	913
Code enforcement	3,500	-	3,500	3,499	1
Employee retirement	6,000	-	6,000	6,377	(377)
Town hall	14,235	-	14,235	11,034	3,201
Planning board	3,730	-	3,730	366	3,364
	<u>222,305</u>	<u>-</u>	<u>222,305</u>	<u>222,315</u>	<u>(10)</u>
 Protection:					
Police department	12,000	-	12,000	12,000	-
Fire department	53,813	-	53,813	51,219	2,594
Animal control	4,955	-	4,955	3,436	1,519
Street lights	23,000	-	23,000	21,011	1,989
	<u>93,768</u>	<u>-</u>	<u>93,768</u>	<u>87,666</u>	<u>6,102</u>
 Public works:					
Highway department	233,310	-	233,310	206,081	27,229
Hydrant rental fee	95,500	-	95,500	95,500	-
	<u>328,810</u>	<u>-</u>	<u>328,810</u>	<u>301,581</u>	<u>27,229</u>
 Health and human services:					
Solid waste removal	57,140	-	57,140	51,132	6,008
Recycling	26,839	-	26,839	27,551	(712)
General assistance	6,000	-	6,000	5,397	603
	<u>89,979</u>	<u>-</u>	<u>89,979</u>	<u>84,080</u>	<u>5,899</u>
 Capital outlay:					
Transfer station	-	146,852	146,852	82,374	64,478
	<u>-</u>	<u>146,852</u>	<u>146,852</u>	<u>82,374</u>	<u>64,478</u>

SCHEDULE B (CONTINUED)

TOWN OF HOWLAND, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS – GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2016

	Original Budget	Budget Adjustments	Total Available	Actual	Variance Positive (Negative)
Community and social agencies:					
Thomas Free Library	5,415	-	5,415	4,931	484
Summer recreation	21,066	-	21,066	19,861	1,205
Snowmobile club	1	740	741	741	-
Memorial Park	5,300	-	5,300	4,782	518
	31,782	740	32,522	30,315	2,207
Debt service:					
Principal	49,136	-	49,136	49,135	1
Interest	2,625	-	2,625	2,625	-
	51,761	-	51,761	51,760	1
Education	764,388	-	764,388	764,388	-
County tax	81,356	-	81,356	81,356	-
Unclassified:					
Contingency	15,000	-	15,000	9,533	5,467
Charitable donations	1,000	-	1,000	750	250
Cemetery	11,930	-	11,930	12,111	(181)
Health officer	110	-	110	108	2
Assessing assistance	5,000	-	5,000	3,150	1,850
Overlay	10,665	-	10,665	14,299	(3,634)
	43,705	-	43,705	39,951	3,754
Transfers to other funds	26,000	-	26,000	26,000	-
Total Expenditures	\$ 1,733,854	\$ 147,592	\$ 1,881,446	\$ 1,771,786	\$ 109,660

See accompanying independent auditors' report and notes to financial statements.

TOWN OF HOWLAND, MAINE

COMBINING BALANCE SHEET – NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2016

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 1,529	\$ -	\$ -	\$ 1,529
Investments	-	-	6,799	6,799
Due from other funds	1,458	407,744	-	409,202
TOTAL ASSETS	<u>\$ 2,987</u>	<u>\$ 407,744</u>	<u>\$ 6,799</u>	<u>\$ 417,530</u>
LIABILITIES				
Due to other funds	\$ 1,648	\$ -	\$ 175	\$ 1,823
TOTAL LIABILITIES	<u>1,648</u>	<u>-</u>	<u>175</u>	<u>1,823</u>
FUND BALANCES				
Nonspendable - principal	-	-	2,700	2,700
Restricted	1,320	-	3,924	5,244
Committed	-	-	-	-
Assigned	1,667	407,744	-	409,411
Unassigned	(1,648)	-	-	(1,648)
TOTAL FUND BALANCES	<u>1,339</u>	<u>407,744</u>	<u>6,624</u>	<u>415,707</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 2,987</u>	<u>\$ 407,744</u>	<u>\$ 6,799</u>	<u>\$ 417,530</u>

See accompanying independent auditors' report and notes to financial statements.

SCHEDULE D

TOWN OF HOWLAND, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES – NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2016

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
REVENUES				
Intergovernmental	\$ 20,212	\$ 24,160	\$ -	\$ 44,372
Charges for services	-	15,300	-	15,300
Interest income	-	-	23	23
Other	3,968	22,934	-	26,902
TOTAL REVENUES	<u>24,180</u>	<u>62,394</u>	<u>23</u>	<u>86,597</u>
EXPENDITURES				
Capital outlay	-	115,535	-	115,535
Program expenses	24,733	16,498	87	41,318
TOTAL EXPENDITURES	<u>24,733</u>	<u>132,033</u>	<u>87</u>	<u>156,853</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(553)</u>	<u>(69,639)</u>	<u>(64)</u>	<u>(70,256)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	26,000	-	26,000
Transfers (out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>26,000</u>	<u>-</u>	<u>26,000</u>
NET CHANGE IN FUND BALANCES	(553)	(43,639)	(64)	(44,256)
FUND BALANCES - JULY 1	<u>1,892</u>	<u>451,383</u>	<u>6,688</u>	<u>459,963</u>
FUND BALANCES - JUNE 30	<u>\$ 1,339</u>	<u>\$ 407,744</u>	<u>\$ 6,624</u>	<u>\$ 415,707</u>

See accompanying independent auditors' report and notes to financial statements.