



Town of Howland

ANNUAL 2018-2019 REPORT

www.howlandmaine.com

Photo Credit: Christopher A. Lord



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Presenting

Town Officers

BOARD OF SELECTMEN

<i>Glenn Brawn, Chairman</i>	<i>2021</i>
<i>Tami Colbath, Vice Chair</i>	<i>2021</i>
<i>Michael Sereyko</i>	<i>2021</i>
<i>Dwight Dawson</i>	<i>2020</i>
<i>Gary Clark</i>	<i>2020</i>

TOWN MANAGER

David Lloyd

TOWN CLERK

Kimberly A. Soucier

WATER & SEWER CLERK

Kelly J. Sirois

FIRE & EMS SERVICE CHIEF ASST. CHIEF

***Joshua McNally
Patrick O' Kane***

PUBLIC WORKS

***Joseph Dunn (until March 2020)
Jayson Corson***

SUPERINTENDENT - WASTEWATER & WATER FACILITIES

Stanley Bernard

LIBRARIAN

Carol Cossette

RECREATION DIRECTOR

Jeremy Durost

CODE ENFORCEMENT PLUMBING INSPECTOR

***Nelson Kramer
Chuck Minott***

ANIMAL CONTROL OFFICER

Bonnie Anderson

HEALTH OFFICER

Nancy Boyer

ELECTRICAL INSPECTOR

Dale King

DIRECTORS, S.A.D. #31

<i>Priscilla Clark</i>	<i>2022</i>
<i>Christian Ireland</i>	<i>2020</i>
<i>Susan Bishop</i>	<i>2020</i>
<i>Loree Libby</i>	<i>2022</i>

PLANNING BOARD

John Neel
Edward Fanning
Josh McNally
Chris Lord
Gary Clark
Nelson Kramer
Gail Garron

PLANNING BOARD, BOARD OF APPEALS

Sandra Weimer
Christopher Thompson
Gerard Belanger

Governor

Janet Mills

U.S. Congressman

Jared Golden

U.S. Senator

Susan Collins
Angus King Jr.

Maine Senate

James Dill

Maine Representative

Sheldon Mark Hanington

ANGUS S. KING, JR.
MAINE

133 HART SENATE OFFICE BUILDING
(202) 724-5344
Website: <http://www.king.senate.gov>

United States Senate

WASHINGTON, DC 20510

January 1, 2020

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

Dear friends,

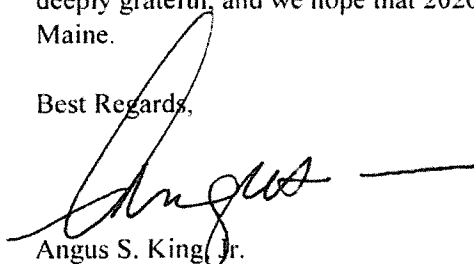
The beginning of a new year provides the opportunity to reflect on the progress of the past 12 months. If you've been watching cable TV, you might think that every waking moment of 2019 in Washington has been consumed by divisive, partisan issues – and while there's no shortage of those debates, there have also been opportunities for bipartisan cooperation. You sent me to the Senate to make the most of those opportunities, so as we enter into the New Year, I wanted to take a moment to update you on my efforts to work with members of both parties to make life better for the people of Maine.

One of my most important priorities this past year has been emphasizing preventive healthcare. Maine's distinction as the oldest state in the nation brings us wisdom, of course – but it also creates unique challenges, particularly relating to healthcare. The key to addressing these obstacles is being proactive, because the cheapest, safest medical procedure is the one that doesn't need to happen. That's why I've introduced legislation to incentivize healthier living, expand mental health screenings, and help more Americans access regular check-ups. We're making progress, but we've got a long way to go – and I'd like your help, because I know that the best ideas are the ones that come from families and communities on the front lines of these challenges. To strengthen this effort, I convened a policy forum on prevention in Bangor in October, which has already given me exciting new ideas that I'll carry with me into 2020. If you have additional thoughts on encouraging preventive healthcare, please share them with my office.

This year has also continued the growth of Maine's forest products industry – a key focus of my work to revitalize Maine's rural economy and communities. We've seen significant investment in mills across the state, creating good jobs to support rural Maine. I'm also pleased that the investments aren't just in our mills – the industry is thriving because of its commitment to innovation. We're fortunate to have the University of Maine's top-notch researchers exploring cutting-edge ways to use our forest resources, including capitalizing on the rise of 3D printing technology with the world's largest 3D printer. Combining this work with ongoing federal support, our vast forests, and Maine's dedicated workforce, I know that the future of this industry is bright, and I'll continue working to support it on all fronts.

I'm proud of all we've accomplished together this year, but even as I reflect on all that we've achieved, it is challenging to not think of the work left undone. It sometimes can be discouraging to watch these important priorities hang in limbo, but fortunately for me, encouragement is never far. After all, I get to live in Maine – which means I get to count Maine people as my neighbors and friends. I'm always struck by the kindness that our citizens show not only to me, but also to each other. This focus on collaboration and compassion is an inspiration, and it powers my efforts bring a little bit of Maine common sense to Washington. Thank you for all you do to for our state – Mary and I are deeply grateful, and we hope that 2020 will be a good year for you, your family, your community, and the State of Maine.

Best Regards,



Angus S. King, Jr.
United States Senator

AUGUSTA
1 Cannon Drive, Suite F1
Augusta, ME 04330
(207) 622-8292

BANGOR
282 Harlow Street, Suite 20359
Bangor, ME 04401
(207) 945-8009

BIDDEFORD
277 Main Street
Biddeford, ME 04005
(207) 352-5216

PRESQUE ISLE
169 Academy Street, Suite A
Presque Isle, ME 04763
(207) 764-5124

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United States Senate
WASHINGTON, DC 20510-1904

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

Dear Friends,

As 2019 ends and 2020 begins, I am pleased to report that Congress made progress on a number of issues important to Maine families despite the polarization in our country.

In a major win for surviving military and retiree spouses to whom we are deeply indebted, I was proud to co-lead the repeal of what is often referred to as the "Military Widow's Tax," an unfair offset of survivor benefits that has prevented as many as 67,000 surviving spouses—including more than 260 from Maine—from receiving the full benefits they deserve.

The high cost of health care and prescription drugs continues to be a top issue for families and seniors. To provide continued relief for more lower- and middle-income individuals, I led the charge to extend for another two years the medical expense tax deduction that I included in the 2017 tax law. Without this extension, nearly 20,000 Mainers and millions of Americans with high medical expenses, including many with preexisting conditions, would have faced an increased tax burden. In other good news, the CREATES Act I cosponsored became law. It will prevent pharmaceutical companies from blocking access to a sufficient supply of brand-name drugs needed for the studies that allow less expensive alternatives to enter the marketplace.

Improving people's health and wellbeing remains my priority. On a per capita basis, Maine has the highest incidence of Lyme disease in the country. In August, I held a Senate hearing at the University of Maine's Tick Lab on this growing public health crisis. A comprehensive public health strategy to combat this epidemic is needed, and the new law I authored will do just that.

In addition, I helped champion another \$2.6 billion increase for the National Institutes of Health, our nation's premiere biomedical research institution, including significant boosts for Alzheimer's disease and diabetes research. Last year, NIH funded more than \$111 million for research at 14 Maine institutions.

To help prepare the graduates of Maine Maritime Academy, I secured \$300 million for a new training ship, which will ensure rigorous instruction for MMA students for decades to come.


Significant federal funding was approved for work at Bath Iron Works and Portsmouth Naval Shipyard. Funding appropriated by Congress will pay for three new destroyers, make a down payment on an additional ship, and finance infrastructure improvements at PNSY.

As Chairman of the Transportation and Housing Appropriations Subcommittee, I have led efforts to improve our nation's crumbling infrastructure and ensure that Maine's housing needs are addressed. For Maine's roads, bridges, airports, and seaports, tens of millions in federal funding will help make urgently needed upgrades and improve safety. Funding will also support housing assistance to low-income families and seniors and aid communities in reducing homelessness among our youth. The Community Development Block Grant program will assist numerous towns and cities in our State.

The Aging Committee I chair has continued its focus on financial security for our seniors. A new law I authored will make it easier for small businesses to offer retirement plans to their employees. Our Aging Committee's Fraud Hotline fielded more than 1,200 calls this year. Congress passed a new law to crack down on robocallers who are often the perpetrators of these scams. And a new law I authored will expand the IRS' Identity Protection PIN program nationwide to prevent identity theft tax refund fraud.

At the end of 2019, I cast my 7,262nd consecutive vote. In the New Year, I will keep working to deliver bipartisan solutions to the challenges facing Maine and the nation. If ever I can be of assistance to you, please contact one of my state offices or visit my website at www.collins.senate.gov. May 2020 be a good year for you, your family, your community, and our state.

Sincerely,



Susan M. Collins
United States Senator

129th Legislature
Senate of
Maine
Senate District 5

Senator James Dill
3 State House Station
Augusta, ME 04333-0003
(207) 287-1515
James.Dill@legislature.maine.gov

Chair, Agriculture, Conservation and Forestry Committee
Chair, Inland Fisheries and Wildlife Committee

Dear friends and neighbors,

Thank you for the opportunity to serve as State Senator for Howland. Representing you and this community is a tremendous responsibility, and I appreciate your trust and feedback.

In 2019, the Legislature passed a bipartisan budget that provides \$130 million in property tax relief for seniors, families, small businesses and working Mainers. This budget expands the Property Tax Fairness Credit, increases the Homestead Exemption from \$20,000 to \$25,000, and increases revenue sharing to towns and cities. It also increases the state's share of education funding. The best part is that it does all this while staying within our means, and not raising sales or income taxes.

For more information on how to take advantage of Maine's property tax relief programs, visit www.maine.gov/revenue/propertytax or call the Maine Revenue Services Property Tax Division at 207-624-5600.

We also took steps to make health care more accessible and affordable for all Mainers. The new budget also funds voter-approved MaineCare Expansion, allowing more people to sign up for low or no-cost health care coverage. We also passed a suite of new laws aimed at lowering the cost of prescription drugs, and a new law that protects Mainers with pre-existing conditions.

Again, thank you for the opportunity to serve as your State Senator. If you ever need anything at all, please do not hesitate to call my office at (207) 287-1515 or send me an email at James.Dill@legislature.maine.gov. You can also stay up to date on what I'm up to in Augusta by signing up for my legislative updates at www.mainesenate.org.

Sincerely,

Sen. Jim Dill
District 5

Washington Office
1223 Longworth House Office Building
Washington, D.C. 20515
Phone: (202) 225-6306
Fax: (202) 225-2943
www.golden.house.gov



Committee on Armed Services

Committee on Small Business

Chairman, Subcommittee on Contracting
and Infrastructure

Jared Golden
Congress of the United States
2nd District of Maine

Dear Friends,

I hope this letter finds you well. It is an immense honor to serve as your representative in Congress. I take very seriously the responsibility that has been placed on me, and I would like to take this opportunity to share with you some of what I've been working on in my first year in Congress.

At the beginning of this term, the House passed H.R. 1, a comprehensive package of reforms I cosponsored to get big money out of politics and fight corruption in Washington. And in December, I helped pass H.R. 3, the *Lower Drug Costs Now Act*, which would limit out-of-pocket prescription drug costs paid by seniors, fund the expansion of Medicare coverage to include dental, vision, and hearing, and lower prescription drug prices for thousands of Mainers. Additionally, as a member of the House Armed Services Committee, I worked to ensure our annual defense authorization bill supports America's national security and Maine's shipyard workers, National Guardsmen, manufacturers, and universities.

On top of working on this legislation, I have also been advocating for our district directly to administrative agencies. I have been fighting for Maine lobstermen to urge the president to intervene in proposed regulations by the National Oceanic and Atmospheric Administration (NOAA) that would hurt our lobster industry. I pressed government agencies to ground their regulations in sound science and data when crafting new regulations on Maine's lobstermen. I also persuaded the Army Corps of Engineers to hold a public hearing in Maine about the proposed Central Maine Power NECEC transmission line, which gave hundreds of people the opportunity to voice their opinions about the project.

Some of the most important work of members of Congress is rooted in on-the-ground constituent services. We have three offices in the district -- in Caribou, Bangor, and Lewiston -- and my staff work tirelessly to help Mainers solve problems they may face with federal government agencies. I urge you to stop by to talk to us in person and let us know how we can better serve you and your communities.

My favorite part of the job is coming home to the district and hearing about what matters to you. This year, I brought a hearing of the House Small Business Subcommittee on Contracting and Infrastructure to Maine to find ways to expand access to rural broadband. I've also held open town halls and coffee hours throughout the district to hear directly from Mainers veterans, as well as roundtables to find more ways to help small businesses in Maine grow and create jobs.

As always, please continue to reach out to me and my staff if you'd like to voice an opinion, let us know about a local event, or seek any assistance with federal agencies.

Respectfully,

A handwritten signature in black ink that reads "Jared Golden".

Jared Golden
Member of Congress

6 State Street, Suite 101
Bangor, ME 04101
Phone: (207) 249-7400

7 Hatch Drive, Suite 230
Caribou, ME 04736
Phone: (207) 492-6009

179 Lisbon Street
Lewiston, ME 04240
Phone: (207) 241-6767

Manager's Report

First I would like to thank the many residents who have taken the time out of their busy day to either call or to stop by the town office meet with me and say how nice it is to have someone local as a Town Manager. I would also like to thank the Board of Selectpersons for their continued support as we try and move Howland forward in a positive direction while improving our infrastructure and moving forward with our goals of economic development.

Many smaller communities in rural Maine have struggled with economic growth during difficult economies. We are hoping that we will be able to move Howland forward from a bedroom community to a more vibrant future. This past year we have had some new commercial building permits filed that will add to our tax base without taking away our feeling of small town living. Other areas we are pursuing are grants for infrastructure upgrades. This past year our Wastewater Department applied for and was awarded a \$100,000 wastewater infrastructure improvement grant that will fund 80% of pump station upgrades that will allow us the ability to monitor our pumps which will help us to better manage the five pump station in town. In February, the residents approved moving forward with constructing a new municipal building that will house not only the fire department but the town office and library as well.

As I write this report we are in the middle of the Covid19 pandemic which has made life difficult for everyone in the country. During this pandemic we expect a downward trend in revenues from the state such as the state revenue sharing and the local road assistance program; Our medical transfers have also dropped off due to the hospitals opting not to do some elective surgeries during this time frame. These all relate to loss of revenue which we will need to review our operations going forward and continue to budget in ways that minimize the burden on taxpayers.

Through careful budgeting we have seen some much needed road improvement projects become a reality and these are scheduled to continue. Over the past year we have rebuilt a section of the North Howland Road, River Road, Caron Drive and Terrio Street. We also expanded the parking area on Terrio St by the ballfield.

The Fire/EMS Department continues to grow and provide a higher level of service not only to Howland but to the surrounding communities as well. Their service and dedication to the communities is unmatched and their service is appreciated by everyone. This past year we have purchased two newer ambulances which will allow us to continue to provide exceptional EMS service to the communities.

I'd also like to personally thank my coworkers who go above and beyond to make sure the citizens and visitors alike have safe roads to travel on, professional and experienced emergency response services, recreation activities and exceptional customer service here in the town office and library.

David Lloyd, Town Manager

Report from the Board

We would like to start by thanking our Residents for their support throughout the year. As this fiscal year comes to a close, the Covid 19 certainly has made it a year to remember.

The Budget Committee has prepared a responsible budget that will meet our needs for the next fiscal year.

Howland Fire and Ambulance continues to provide professional services to Howland and other communities. They have partnered with Burlington this year and will be providing superior service to that community. With growth comes needs, so this next fiscal year will include the possibility of a new facility for our community.

As always, we would like to thank Chief McNally and his Staff for their tireless and professional efforts in what can only be described as unbelievable times. Thank you for all you do.

Challenging times are on our doorsteps, with that being said, we want to thank all our employees for providing services to not only Howland Residents but other communities as well. Our Town Office remained open through the pandemic, with safety measures in place, services were provided to all who needed them.

Highway Department Staff continue to make improvements and perform regular maintenance throughout our Town. The new plow truck arrived in late fall and proved to be very valuable throughout the plowing season.

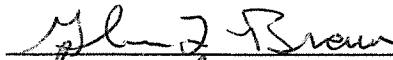

Water/Waste water Dept. Has been very busy keeping this flowing. New upgrades to both services are planned for this next year. Grants for new upgrades are in place.



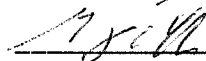
Town Manager, Dave Lloyd, has done an outstanding job this past year. Proving his worth on many fronts. We, the board, appreciate his dedication and accomplishments in moving Howland in the right direction. Great Job!

In closing, we again want to thank the Residents for their involvement in our community. Also, for the privilege of allowing us to serve on the Board of Select Persons. We look forward to another great year. Stay safe.

Respectfully Submitted

Your Board of Selectpersons

 Chairman
 Vice Chair

Town of Howland Code Enforcement Office 2019 Code Enforcement Report

This office issued a total of 5 permits in 2019 for various land use activities in Howland. There were 4 building permits issued for new and/or replacements and expansions of dwellings, including mobile homes, and 1 permit issued for barn/garage expansion. Of the 5 permits written, 3 were issued for activities within the Shoreland Zone (250 feet from the water).

Howland has a number of water resources located partially within its borders, including the Penobscot River, Piscataquis River, Seboeis Stream, Merrill Brook, Pond Farm and a number of brooks and streams. All are important natural resources that are critical to the health of our local ecosystems and need to be protected while we enjoy them.

As a reminder to all property owners in Howland to call the Town Office before starting any building and/or land use projects to inquire about if any permits are needed before starting your project.

Nels Kramer
Code Enforcement



Howland Fire and Ambulance

12 Willow Street
Howland ME 04448
Phone: 207-732-7195
Fax: 207-732-7196



First and foremost, thank you for allowing us the privilege to provide service to your community. Your fire and ambulance department has again seen much change and growth throughout this year. Our request for services in 2019 was 2,182! This is 251 more than last year. We have maintained contracts for Fire and EMS services with the towns of Mattamiscontis, Passadumkeag, Maxfield, Edinburg, and Enfield. This is a cost savings to all of us by sharing services. We have continued to keep contract prices for fire and ambulance services as low as possible in these trying times. Please contact your State Representatives to prompt increasing ambulance reimbursement rates. We have continued with several contracts around the state for interfacility transfers. The revenue that this generates allows us to afford to have emergency staff available for the region.

With increase in training mandates and both spouses working out of town, the days of volunteerism for emergency responders has dwindled to near non-existent. With that said, we are extremely fortunate to have the trained dedicated staff that we have. We have 27 part time employees with 8 full time positions. The fire station is always manned and unlike our competition we keep a paramedic available for emergency medical calls within our region. In other words, we do not send all of the paramedics out of town on interfacility transfers. We have been able to staff with Paramedic level care 24/7/365 in 2019

We have continued to move forward in cross training our employees to be able to respond to all types of fire and medical responses. We have offered over 208 hours of in-house fire and EMS training for our employees and housed our own first ever fire academy. We have continued to expand our CT center. This allows us to teach and certify first aid and CPR classes to the public. To request education please call 732-7195 and leave a message for Paramedic Luce. We have had an increase in home fire safety inspections. This is a free service that we provide. We again did our annual fall door to door smoke detector install. This was a huge success. To obtain a smoke detector or a home inspection please call 732-7195 and leave a message for the Fire Chief.

The following is a list of employees certifications:

- 15 are Firefighter II certified
- 7 are Paramedics
- 10 are EMTS
- 10 are either in house interior certified or are in training to be able to perform this task.

The following is a breakdown of our apparatus:

- Ambulance 557 is a 2016 GMC type 3 ambulance



Howland Fire and Ambulance

12 Willow Street
Howland ME 04448
Phone: 207-732-7195
Fax: 207-732-7196



- Ambulance 558 is a 2011 GMC type 3 ambulance
- Ambulance 559 is a 2016 GMC type 3 ambulance
- Ambulance 568 is a 2010 GMC type 3 ambulance
- Ambulance 569 is a 2011 GMC type 3 ambulance
- Engine 551 is a 2001 Freightliner with a 1250 GPM pump and carries 1000 gal of water
- Engine 552 is a 2006 Sterling with a 1250 GPM pump and carries 1250 gal of water and full complement of auto extrication equipment
- Tanker 554 is a 2009 International vacuum tanker with 3500 gallons of water
- Engine 556 is a 2002 Stewart Stevens 4x4 with a 300 gpm pump and carries 500 gal of water.

To obtain a burn permit stop by the fire station or go to The Maine Forest Services online permit site. We are always in need of employees. If you have interest in emergency services please go to our website at howlandfire.house to obtain an application.

Please follow us on facebook and check out our website for upcoming events and safety tips.

Thank you for your continued support of your Emergency Services team. It is my pleasure to serve as your Chief

Sincerely,

Joshua A McNally



Town of Howland

Solid Waste Disposal Fee Schedule

Car Batteries	\$2.00
Tires 20" and under	\$2.00
Tires over 20"	\$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>	

Solid Waste will only be allowed from Town of Howland residents. It shall be unlawful to dispose solid waste at the solid waste facility without first obtaining a permit from the Town of Howland. The permit shall be obtained at the Town of Howland Town Office by providing a current State of Maine vehicle registration form issued to a resident of the Town of Howland or a contracting community. The permit will be issued as a sticker which will be displayed on the windshield. **There is no cost for the stickers.**

All municipal solid waste (other than large items listed above) shall be disposed of in Town of Howland trash bags. These bags are available for purchase at the Town of Howland Town Offices during normal business hours as well as at the solid waste facility during operating hours. The cost for both the 33 gallon and 15 gallons bags will be set by the Town of Howland Board of Selectmen and may be revised from time to time. **Solid waste not contained within Town of Howland trash bags will not be accepted under any circumstances.**



Dog Licensing	FY2019
Able to produce young	27
Neutered/Spayed	181
Kennel	1
Total	209

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 FY2019
Certified Birth	37
Certified Marriage	23
Certified Death	103
Burial Transit Permits	2
Marriage License	10

Births	FY2019
Female	7
Male	6
Total	13

Deaths	FY2019
Female	24
Male	25
Total	49



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
District #31 Referendum Election	July 26, 2018	60
General & Referendum Election	November 6, 2018	506
Municipal & Referendum Election	June 11, 2019	79
District#31 Referendum Election	June 11, 2019	79

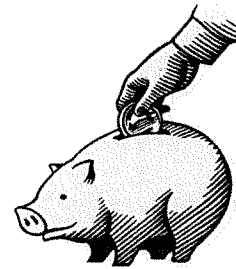
General Registrations Processed	FY19
Motor Vehicle	1719
Resident Boats	212
Snowmobiles	128
ATV's	213
Hunting/Fishing Licenses	191

Taxes

This is a breakdown of the types of taxes collected

Fiscal Year 2019

Excise Tax	FY19
Vehicle Excise	\$200144.25
Boat Excise	\$ 1820.60



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 2020 – 2021 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, 2020. 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 2020-2021 tax amounts.

2020-2021 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 06/30/19**

	2017	2018	2019
A & G Dirtworks, Inc.			2843.58
Cummings, Andy	891.00	931.50	-----
Dunn, Daniel, Sr.	264.00	276.00	105.32
Enfield Technical Services	165.00	172.50	52.09
J & M 95er LLC	-----	-----	56.48
M. O. Harris, Inc.	-----	-----	1482.40
McKechnie, Richard	-----	115.00	-----
Spaulding, Kenneth	77.00	80.50	

**UNPAID 2017 TAX LIEN
AS OF 6/30/19**

Lindsay, Christopher& Rene	552.28
----------------------------	--------

UNPAID 2018 TAX LIENS AS OF 6/30/19

Anderson, Charles	1,270.86
Arthurs, Troy L. & Lynn M.	711.12
Bickford, Max & Nancy	656.51
Brown, Allan ET AL	2,541.67
Buck, Timothy	318.57
Carter-Murdoch, Shannon	596.39
Cousins, Matthew	1,487.91
Cummings, Fern	6,835.36
Cummings, Jason	3,081.29
Cummings, Christine	2,620.81
Cummings, Christine	668.40
Dow, Robert	919.16
Dunn, Daniel & Brenda	259.37
Fowler, Bobbi	264.71
Gagnon, Gerry	357.88
Gagnon, Gladys	1,440.58
Gagnon, Kelly ET AL	588.06
Harris, Birgit Heirs	1,409.02
Haskell, Brent	506.25
Haskell, Lisa	663.22
Havlin, John Heirs	1,104.13
Hazelton, Linda	222.20
Jenkins, Danielle	1,336.92
LaFreniere, Stephen	3,442.74
Leveille, Ernest	181.45
Leveille, Pamela	610.78
Lindsay, Christopher	2,750.58
Mason, Cory	2,586.58
McKinnon, Diane	1,443.14
Mitchell, Burnell	757.97
Phillips, Rae	2,277.78
Saucier, Gregory	1,208.75
Searles, Harvey	200.72
Stead, Ronald	41.66
Stead, Ronald	41.69
Sweet, Marshall	1,374.55
Tamburo, Angelina	1,867.81
Totz, Edward	871.81
Valcourt, Jacques	1,784.79

UNPAID 2019 PROPERTY TAXES AS OF 6/30/2019

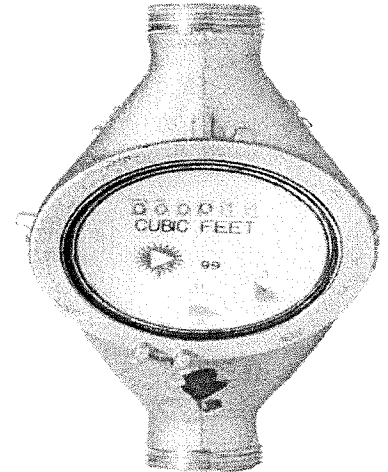
Anderson, Charles	975.01
Arrants, Jeffrey	96.47
Arthurs, Troy & Lynn	533.22
Bay Communications	2,492.46
Bickford, Max & Nancy	490.13
Birgit Harris, Heirs	1,083.78
Birmingham, John	3,437.51
Boobar, Lucas	65.38
Boobar, Lucas	533.47
Brown, Allan ET AL	1,977.32
Buck, Timothy	699.82
Carter-Murdoch, Shannon K.	443.98
Cousins, Matthew R.	724.72
Cummings, Fern	5,364.57
Cummings, Jason	2,403.03
Cummings, Christine	2,039.75
Cummings, Christine	499.52
Dow, III Robert	697.33
Dunn, Daniel & Brenda	176.84
Dunn, Daniel	1,366.24
Dunn, Daniel	881.99
Faloon, Glenn	655.78
Fowler, Bobbi	181.05
Gagnon, Gerry	316.06
Gagnon, Gladys & Yves	1,108.68
Gagnon, Kelly ET AL	637.01
Grabau, Joshua	647.62
Grindle, Raymond	466.94
Haskell, Brent & Lisa	371.59
Haskell, Lisa	693.31
Havlin, John	843.26
Hazelton, Linda	381.55
Heirs of Gertrude Hughes	1,326.14
Heming, Roxann	601.21
J & M 95er LLC	1,481.79
J & M 95er LLC	265.23
Jacobs, Ralph	335.02
Jenkins, Danielle	1,026.91
Lafreniere, Zachary	3,109.47
Lavin, Frank	1,044.91

**UNPAID 2019 PROPERTY TAXES
AS OF 6/30/2019**

Leveille, Ernest	115.37
Leveille, Pamela	1,349.78
Lindsay, Chris & Rene	2,058.71
Martin, Jeremy	479.60
Mason, Cory	2,012.75
McKechnie, Richard	2,305.55
McKinnon, Diane	1,404.16
Mitchell, Burnell	148.88
Morin, Gary	1,181.83
Morin, Gary	736.98
Neel, John	1,099.48
Neel, John	1,707.69
Nicholson, Robert Jr.	390.17
Phillips, Rae	1,822.40
Rackliff, Wendy	571.33
Rackliff, Wendy	629.35
Saucier, Gregory	504.49
Saucier, Thomas	365.38
Searles, Harvey	401.47
Sprague, Brenda ET AL	81.50
Stead, Ronald & Mary	383.08
Stead, Ronald & Mary	385.76
Sweet, Marshall	1,056.59
Swenson, Paul	740.24
Tamburo, Angelina	1,445.72
Totz, Edward	1,971.58
Valcourt, Jacques & Cheryl	1,380.22
Washburn, Lawrence	108.09
Watts, Ralph	1,044.07

Water & Sewer Dept. Statistics

	Year 2018	Year 2019
Residential Water Customers	383	378
Residential Sewer Customers	437	433
Commercial Water Customers	9	9
Commercial Sewer Customers	13	13
Government Water Customers	14	13
Government Sewer Customers	13	13
New Customers	20	24
Connections	26	22
Disconnections	25	26
Collection notices	341	331
Sewer Liens put on	15	4
Dig Safes	62	67
Completed Work Orders	73	74



The Water Department had 2 frozen customer 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 Town hired Seth Dickinson in March 2019 and then left this position as the Water & Wastewater Manager in December 2019. We then hired Stanley Bernard as his replacement, taking him from our Public Works Department. We are working under Al Hodsdon for our operating license until Stanley is able to get his license, which he has also been working alongside MRWA (Maine Rural Water Association). Together, we are keeping the town operating.

There were 2 water main leaks, one at the end of Penobscot Ave. and the other one was on Pleasant Street in 2019. Also, there was 2 water line freeze ups, one on York Street and the other on Dekin Street. With the help of the Public Works Department, the Water Department was able to fix these issues without any major problems.

**UNPAID WATER & SEWER BILLS
AS OF 06/30/2019**

	WATER	SEWER	TOTAL
American Legion Post #97	71.00	85.00	156.00
Anderson, Eileen	107.00		107.00
Anderson, Charles		316.39	316.39
Austin, Lee	205.00		205.00
Barchard, John	25.00		25.00
Batchelder, Rusty	92.08	122.50	214.58
Beeler, Jennifer	1258.00	877.50	2135.50
Bernard, Alfred	142.00	302.00	444.00
Bernard Jr., Francis	71.00	85.00	156.00
Bernard, Stanley		85.00	85.00
Birmingham, John	574.00	13075.00	13649.00
Bishop, Susan	71.00	124.00	195.00
Bolduc, Paul	124.00	190.00	314.00
Boobar Jr., Waverly	655.50	966.50	1622.00
Boober, Graelyn	142.00	388.00	530.00
Brawn, Derrick	98.00	130.00	228.00
Brewer, Sara	71.00	85.00	156.00
Brown, Alan	294.00	613.00	907.00
Brown, Amanda	117.50		117.50
Bryant, Heidi	71.00	85.00	156.00
Buck, Jason	71.00	85.00	156.00
Buck, John	532.00		532.00
Bursey, John	71.00	85.00	156.00
Butts, Wanda	71.00	85.00	156.00
Carr, Edward	78.80	430.20	509.00
Carter, Michael		78.00	78.00
Carver, John	165.50	242.50	408.00
Case, Nathaniel	71.00	85.00	156.00
Cassio, Scott	71.00	85.00	156.00
Chasse, Jeremiah	90.00	189.00	279.00
Clay, Brody	71.00	85.00	156.00
Clukey, Nichole	69.00	85.00	154.00
Cookson, David	71.00	85.00	156.00
Cossette, Carol	71.00	85.00	156.00
Couch, Patricia	71.00	85.00	156.00
Cousins, Matthew	579.00	1919.66	2498.66
Coyle, Chris	432.50	862.50	1295.00
Crawford, Susan	61.00	50.00	111.00
Crocker, David	93.50	122.50	216.00
Cronkite, Leslie	142.00	170.00	312.00
Cummings Healthcare	445.21	2070.00	2515.21

	WATER	SEWER	TOTAL
Cummings, Stephen	71.00	85.00	156.00
Currie, Michael	71.00	85.00	156.00
Damboise, Kimberly	93.50		93.50
Dawson, Ashley	71.00	85.00	156.00
Dawson, Derek	80.00	100.00	180.00
Dawson Jr., Phillip	71.00	85.00	156.00
Delano, Robbie	164.50	467.50	632.00
Dow, Robert	142.00	336.00	478.00
Drost, Kenton		56.62	56.62
Dube, John	25.28	39.00	64.28
Dyer, Sarah	137.50		137.50
Esham, Brad		39.00	39.00
Fair, Scott	142.00	280.00	422.00
Faloon, Glenn	107.00	145.00	252.00
Fowler, Stephen	84.50	107.50	192.00
Fullerton, Cori	182.50	92.50	276.00
Gagnon, Gerry	142.00	155.00	297.00
Gagnon, Yves	98.00	130.00	228.00
Ginn, Amanda	209.50	298.00	508.00
Goolsby, David	84.50	107.50	192.00
Grindle, Muriel	312.42	487.50	799.92
Grindle Jr., Ray	71.00	85.00	156.00
Hallett, Scott	202.00	280.00	482.00
Hallett, Stephen	71.00	85.00	156.00
Harris, Christopher	125.00	794.00	919.00
Haskell, Lisa	75.76	100.00	175.76
Hasty, Charles	945.50	1848.50	2794.00
Hatch, Jolie	301.50	39.00	340.50
Havlin, John	185.45	182.70	368.15
Hazelton, Linda	1225.25	1605.00	2830.25
Helms, Jason	75.50	92.50	168.00
Henrich, David	102.50	137.50	240.00
Hinkley, Donna	71.00	85.00	156.00
Ireland, David	812.00	1159.00	1971.00
Jenkins, Danielle	435.00	110.00	545.00
JMN Associates	142.00	255.00	397.00
JMN Associates	214.00	510.00	724.00
Johnston, Jordan	213.00	369.70	582.70
Jordan, Linda	355.00	386.84	741.84
Kearney, Carol		64.00	64.00
King, Moses	71.00	85.00	156.00
Lafreniere, Kristen	71.00	85.00	156.00
LaPlante, Arthur		52.70	52.70
Lavertu, Melanie	43.00	85.00	128.00
Lavin, Frank	355.00	407.00	762.00
LeBlanc, Andrew	91.50	122.50	214.00

	WATER	SEWER	TOTAL
Lee, Brent	164.50	207.50	372.00
Lee, Geraldine	88.00	170.00	258.00
Lee, Rick	858.73	223.24	1081.97
Lee, Roscoe	752.00	950.62	1702.62
Lee, Tammy	71.00	85.00	156.00
Lenfest, Jared	803.50	980.50	1784.00
Leveille, Pamela	71.00	127.00	198.00
Libby, Loree	19.00	85.00	104.00
Lindsay, Rene	84.50	107.50	192.00
M.O. Harris		78.00	78.00
MacDonald, Kendra	71.00	85.00	156.00
Mack, Brian	75.50	92.50	168.00
Marino, Ronald		156.00	156.00
Martin, Wayne	134.00	331.42	465.42
Martin, Wayne	184.00	225.00	409.00
Mason, Cory	396.00	886.50	1282.50
Massey, Jacob	68.00	85.00	153.00
Mathis, Amanda	102.50	137.50	240.00
Mayo, Darrell	69.00	130.00	199.00
McCannell, Jacob	625.00	961.00	1586.00
McCannell, Kevin	146.50	216.50	363.00
Larry McGregor	80.00	100.00	180.00
McIntyre, Kathryn	71.00	85.00	156.00
McKechnie, Paul	355.00	489.00	844.00
McKinnon, Diane	951.50	1232.50	2184.00
McKinnon, Scott	142.00	201.00	343.00
McKinnon, Stephen	1087.00	1470.00	2557.00
Moffatt, Ruth	71.00	85.00	156.00
Moon, William	80.00	100.00	180.00
Moore, Kelly	355.00	436.61	791.61
Morin, Gary	187.00	272.50	459.50
Morin, Gary	187.00	233.00	420.00
Mushero, Timothy		39.00	39.00
Nason, Ralph	317.41	449.93	767.34
Neel, John	147.00	275.00	422.00
O'Connell, Jim	71.00	85.00	156.00
Olsen, Michelle	31.50	92.50	124.00
Pelkey, Jacqueline		46.00	46.00
Pelkey, Joan	71.00	85.00	156.00
Pelkey, Michael	93.50	122.50	216.00
Pelletier, Kelsey	71.00	85.00	156.00
Perry, Jamie	27.00	85.00	112.00
Pettingale, James	71.00	85.00	156.00
Phoenix Property Investments	115.14	78.00	193.14
Pierce, Jana	89.00	115.00	204.00

	WATER	SEWER	TOTAL
Pinkham, Ben	71.00	85.00	156.00
Edward Plourde	40.29	30.06	70.35
Rackliff, Wendy		368.55	368.55
Riess, Melissa	71.00	85.00	156.00
Reed, Robert		39.00	39.00
Roach, Sybil	173.50	200.50	374.00
Robinson, Allison	134.50	132.50	267.00
Salvatore, Joan	71.00	85.00	156.00
Saucier, Gregory	419.00	290.00	709.00
Schmid, Matthew	71.00	85.00	156.00
Scofield, Wendy	71.00	85.00	156.00
Searles, Harvey	210.00	155.00	365.00
Sechrest, Nicholas	71.00	85.00	156.00
Seeley, Joseph	230.82	246.74	477.56
Seeley, Samantha		80.00	80.00
Sereyko, Francis		78.00	78.00
Severance, Beverly	1884.85	2707.50	4592.35
Sherman, Cassie	71.00	85.00	156.00
Lisa Sholler	102.50	195.00	297.50
Shute, Cecil	71.00	85.00	156.00
Shute, Michael	138.50	197.50	336.00
Sides, Joel	80.00	100.00	180.00
Sinclair, Chris	142.00	76.00	218.00
Smith, Jill	71.00	85.00	156.00
Speed, Gary	71.00	85.00	156.00
Stanley, David	122.50	120.00	242.50
Stanley, Jessica	126.10	230.37	356.47
Stevens, Gregory	80.00	100.00	180.00
Stitham, Sheldon	6.64	152.50	159.14
Sweet, Marshall		320.70	320.70
Tamburo, Angelina	984.00	1422.51	2406.51
Tardif, Kent	927.50	1142.00	2069.50
Taylor, Justin	338.00	508.00	846.00
Terjelian, Theodore	129.50	182.50	312.00
Theriault, Carroll	75.50	92.50	168.00
Thibodeau, Melanie	71.00	124.00	195.00
Thurlow, Grady	71.00	85.00	156.00
Totz, Ed	74.90	85.00	159.90
Trapier, Brett	71.00	85.00	156.00
Tuulima, Joseph	532.50	598.50	1131.00
United Methodist Eco. Ministry	184.63	316.50	501.13
Vaillancourt, Shelia	71.00	85.00	156.00
Violette, Selena	16.59		16.59
Walker, Maya	213.00	276.47	489.47
Wallace, Nathan	74.00	100.00	174.00
Watson, Diane	71.00	124.00	195.00

	WATER	SEWER	TOTAL
Weimer, Sandra	71.00	85.00	156.00
Whalen, Karen	362.00	594.00	956.00
Woodman, Randy	187.00	337.50	524.50
Wyman, Donald	71.00	85.00	156.00
York, Rachel	71.00	85.00	156.00
York, Samuel	235.00	290.00	525.00
Young, Scott	93.50	122.50	216.00
Zabierek, Melissa	102.50	137.50	240.00
Zeto, Sheralyn	75.50	92.50	168.00

*These were all account balances that were not paid by the end of the fiscal year 2018/2019. *

Town of Howland

Proposed Budget FY-21

	BUDGET FY 2016	BUDGET FY 2017	BUDGET FY 2018	BUDGET FY 2019	BUDGET FY 2020	BUDGET FY 2021
100 General Government						
100-01 Payroll						
01 Manager Salary	56,500	57,500	53,000	55,500	58,000	57,000
02 OT-Meetings: Clerk	1,290	1,290	1,350	1,350	1,500	1,500
03 Clerk Salary	29,150	29,587	35,000	37,878	38,926	40,416
27 Selectmen Payroll	5,000	5,000	5,000	5,000	5,000	6,000
100-05 Insurance						
01 Employees: Manager & Clerk	29,500	31,049	40,000	46,689	48,047	48,047
09 Liability	1,500	1,500	1,600	1,680	1,670	1,754
13 Public Officials & Property	3,750	3,750	3,800	1,755	2,125	2,231
14 Unemployment Compensation	730	730	730	750	650	681
15 Workers Compensation	1,350	2,265	500	520	500	989
100-10 Supplies & Materials						
01 Postage	2,000	2,000	2,200	2,250	2,500	2,500
03 Office Supplies	1,200	1,200	1,200	1,200	1,200	1,200
74 Miscellaneous Supplies	1,000	1,000	1,000	1,000	1,000	1000
100-20 Utilities						
03 Telephone	1,700	1,700	1,900	1,900	1,900	1,900
10 Sewer Debt (Tannery & front Street)		0	0	-	312	156
100-25 Equipment						
01 Office	250	300	300	150	1,150	800
10 Server		3,100	0	-	-	0
100-30 Repairs & Maintenance						
01 Equipment Service	1,000	1,000	1,000	1,000	1,000	700
100-35 Professional Service						
01 Audit	5,000	5,000	5,300	5,300	6000	6,825
05 Advertising	1,000	1,000	1,000	1,000	1000	1000
15 Tax Maps	1,000	0	0	-	0	1,000
32 Contract (Harris & copier Le	1,000	1,000	1,000	3,930	4000	625
44 Accounting (pay roll) trainin	1,000	250	250	250	0	500
45 IT	1,000	1,000	1,500	1,500	1500	1,500
53 Manager Search	6,000	0	0	-	0	0
100-40 Contracted Services						
05 Deed Transfers	150	150	150	150	150	150
100-50 Ded & Comp						
01 FICA-Medicare	7,045	7,143	7,220	7,250	7,720	7,950
100-80 Fees & Licenses						
08 Equipment Licenses (TRIO)	6,250	6,250	7,150	7,150	9,850	10,125
100-90 Expenses						
01 Liens & Foreclosures	4,000	3,700	2,500	2,500	2,500	2,500
02 Dues (Maine Municipal Ass	2,100	2,100	2,100	2,100	2,100	2,100
05 Training	1,250	1,250	600	500	500	500
08 Bank Charges	1,000	1,000	300	150	75	80
09 Manager's Expense	480	480	500	500	500	500
10 Selectmen Expense	500	500	500	500	500	500
20 Flowers	150	150	150	150	150	150
22 Mileage	600	600	600	600	400	400
42 Meals	50	50	50	50	50	50
51 Christmas Party	50	50	50	50	75	100
GENERAL GOV. DEPT. TOTAL	175,695	174,644	179,500	192,252	202,550	203,429
101 Overlay						
101-15 Assessments						
04 Discount	10,645	12,500	12,500	18,200	20,000	0
05 Abatement			2,000	20,200	10,000	10,000
Overlay						
DISCOUNT DEPT. TOTALS	10,644	36,096	12,500	38,400	30,000	10000
102 Election						
102-01 Payroll						
57 Election Expense	2,500	2,500	2,000	2,000	2,200	2200
102-10 Supplies & Materials						

	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
03 Office Supplies	500	500	500	500	500	700
102-50 Ded & Comp						
01 FICA-Medicare	200	200	155	155	170	175
102-75 Debt-Leases						
04 Voter Machine	745	745	745	745	1,000	745
102-90-Expenses						
42 Meals	200	200	200	200	200	200
ELECTIONS DEPT. TOTALS	4,145	4,145	3,600	3,600	4,070	4020
0103 Town Hall						
103-01 Payroll						
09 Cleaner	2,500	2,500	2,500	2,500	2,575	2675
12 Labor	200	0	0	-		
103-05 Insurances						
04 Building	600	600	630	775	1,500	1500
10 Equipment	200	200	200	100	100	100
103-10 Supplies & Materials						
06 Cleaning Supplies	400	400	300	1,500	1,500	1,500
103-20 Utilities						
01 Electricity	2,000	2,000	2,000	2,000	2,000	2000
05 Heating Oil	7,000	6,000	5,000	4,000	4,000	4000
10 Water-Sewer	625	625	625	625	625	625
103-25 Equipment						
33 Town Hall	100	200	100	100	100	100
103-30 Repair & Maintenance						
10 Furnace	100	200	200	200	200	400
76 AED Battery	300	150	0	0	-	
103-50 Ded & Comp						
01 FICA-Medicare	210	210	210	210	210	220
TOWN HALL DEPT. TOTALS	14,235	13,085	11,765	12,010	12,810	13,120
104 Snowmobile						
104-40 Contracted Services						
52 Snowmobile	1	1	1	1	1	1
SNOWMOBILE DEPT. TOTALS	1	1	1	1	1	1
106 -20 Street Lights Utilities						
20-02 Street Lights	23,000	38,000	23,000	23,000	23,000	24,800
Insurance				809	970	1050
STREET LIGHT TOTALS	23,000	38,000	23,000	23,809	23,970	25,850
107 Police Contract						
107-104	12,000	6,000	12,000	12,000	6,000	6000
POLICE TOTALS				12,000	6,000	6000
111-70-01 General Assistance						
	6,000	6,000	6,000	4,000	4,000	2500
GENERAL ASSIST TOTAL	6,000	6,000	6,000	4,000	4,000	2500
112-01-3 Planning Board						
01-30 Plan Board Stipends	3,000	3,000	1,000	1,000	1,000	1000
35-32 Professional Services	500	0		0	-	
50-01 FICA/Medicare	230	230	77	77	77	85
PLANNING BOARD TOTALS	3,730	3,230	1,077	1,077	1,077	1,085
113-15-01 SAD 31	759,100	804,274	818,232	790,642	817,902	NA
114 Library						
114-01 Payroll						
06 Librarian	3,125	3,125	3,650	3,822	4,100	4200
12 Labor	-	0	0	-		
114-10 Supplies & Materials						

	BUDGET FY 2016	BUDGET FY 2017	BUDGET FY 2018	BUDGET FY 2019	BUDGET FY 2020	BUDGET FY 2021
15 Books	1,750	1,500	1,500	1,500	1,500	1500
114-25 Equipment						
01 Office	300	300	150	150	150	150
114-50 Ded & Comp						
01 FICA-Medicare	240	230	280	295	315	331
LIBRARY DEPT. TOTALS	5,415	5,155	5,580	5,767	6,065	6181
115 Park						
115-30 Repairs & Maint						
01-12 Parks Labor	2,000	1,000	1,000	1,000	3,500	10,922
50-01fica						678
30-45 Parks & Rec Areas						3,500
05-15 workers comp						1,500
115-40 Contract Services						
08 Mowing	200	200	200	-		
10-58 Flags, Supplies, Monument		2,000	500	500	500	5400
PARK DEPT. TOTALS	2,200	3,200	1,700	3,175	4,000	22,000
116 CEO						
116-01 Payroll						
32 CEO	3,250	3,250	3,250	3,250	3250	3250
116-50 Ded & Comp						
01 FICA-Medicare	250	250	250	250	250	250
116-90 Expenses						
22 Mileage	-	0	0	-	100	100
DEPT. TOTALS	3,500	3,500	3,500	3,500	3,600	3600
117 Recreation Summer						
117-01 Payroll						
12 Labor	2,700	2,700	2,700	2,700	2,550	4,017
60 Director	4,400	4,400	4,400	4,400	4,250	4650
62 Assistants	3,850	3,850	3,850	3,850	3,250	3850
70 Maintenance Worker	400	500	500	500	500	500
117-05 Insurance						
04 Buildings	400	400	400	30	46	46
15 Worker's Comp				482	430	600
117-10 Supplies & Materials						
55 Trash Bags	20	20	0	-	0	0
56 T.S. Stickers-RECREATION	1	1	0	-	0	0
74 Misc. Supplies	200	400	400	400	600	600
77 Little League	200	200	0	-	-	-
78 Softball	200	200	0	-	-	-
79 T-Ball	200	200	0	-	-	-
117-20 Utilities						
01 Electricity	1,094	150	800	800	600	800
117-25 Equipment						
31 Little League	500	500	500	500	750	750
32 Softball	500	500	500	500	700	700
36 T-Ball	2,100	2,100	1,000	1,000	700	700
37 Recreation (Used Tractor, E	1,100	1,500	1,500	1,500	800	800
38 BBQ Grill	300	0	0	-	75	75
117-30 Events						
01. Summer Events / Garden Club		1,000	0	-		
117-40 Contracted Services						
01 Equipment		0	0	-		
117-50 Ded & Comp						
01 FICA-Medicare	870	870	870	870	850	975
117-90 Expenses						
42 Meals	2,000	2,000	3,000	5,000	3,500	3630
60 Miscellaneous	75	0	0	-	0	0
DEPT. TOTALS	21,066	21,491	20,420	22,532	19,601	22,693

	BUDGET FY 2016	BUDGET FY 2017	BUDGET FY 2018	BUDGET FY 2019	BUDGET FY 2020	BUDGET FY 2021
119 Cemetery						
12 Labor	1,000	1,000	1,000	1,000	0	0
119-30 Repairs & Maintenance						
59 Flags & Accessories	350	350	350	350	750	1000
70 Maintenance/Gravestones	1,500	1,500	1,500	500	700	1000
DEPT. TOTALS						2000
119-40 Contracted Services						
08-Mowing						
119-50 Ded & Comp						
01 FICA-Medicare	80	80	80	80	0	0
DEPT. TOTALS	11,930	11,930	11,930	1,930	1,450	-
120 - 10 ACO						
01 Payroll						
34 Aco	2,000	2,200	2,200	2,200	2,000	2000
120-05 Insurances						
14 Unemployment Comp.	600	600	600	25	20	20
15 Worker's Comp	-	0	0	40	30	35
120-10 Supplies & Materials						
41 ACO Supplies	200	100	100	100	100	100
120-40 Contracted Services						
42 Shelter	2,000	1,750	1,750	2,200	2,200	2200
120-50 Ded & Comp						
01-FICA-Medicare	155	155	170	170	160	165
120-90 Expenses						
05- Training	-		0	100	100	100
22 - Mileage		100	100	200	500	500
DEPT. TOTALS	4,955	4,905	4,920	5,035	5,110	5,120
121 Donations						
90 Expenses, 50-Food Cupboa	1,000	1,000	1,000	1,000	1,000	1300
DEPT. TOTALS	1,000	1,000	1,000	1,000	1,000	1300
122 Retirement						
05 Retirement	6,000	6,000	6,000	7,000	7,000	7000
DEPT. TOTALS	6,000	6,000	6,000	7,000	7,000	7000
123 County Tax						
15 Assessment 02 County Tax	81,356	82,055	76,522	80,813	86,465	90,417
124 Health						
124-35 Professional Services						
50-01 FICA-Medicare	100	100	100	100	100	100
27 Health Officer	10	10	10	10	10	10
	110	110	110	110	110	110
125 Assessing						
125-35 Professional Services						
Assessing	5,000	5,000	5,000	5,000	6,500	6,500
10 Assessing	5,000	5,000	5,000	5,000	6,500	6,500
126 Hydrant						
126-20 Utilities						
08 Fire Suppression Fee	95,500	95,500	95,500	74,300	74,300	74,300
130 Reserve Transfers						
130-85 Transfers						
01 Sidewalk	5,000	5,000	5,000	5,000	5,000	5,000
02 Recycle	3,000	3,000	3,000	3,000	3,000	0
05 Highway Equipment	8,000	8,000	8,000	8,000	8,000	10,000
06 Fire Department Vehicle	10,000	10,000	10,000	0	10,000	20,000
11 Cemetery Reserve						3,000

	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
DEPT. TOTALS	26,000	26,000	26,000	16,000	26,000	38,000
131 Debt Service						
75-01 Transfer Station Principa	49,136	49,136		0	12,422	12,422.00
75-99 Interest	2,625	2,625		0	9,100	9,476.00
DEPT. TOTALS	51,761	51,761	52,325	0	21,522	21,898.00
132 Contingency						
90 Expenses, 90 Contingency	15,000	10,000	10,000	10,000	10,000	10,000
133 - Debt Service						
31-01/02 Road Improvement Phase I				30,032	51,505	96,928
31-01/03 2017 Ambulance				0	-	
138-25-20 New truck payment						19,255
DEPT. TOTALS				30,032	109,536	116,183.00
133-31-01/02 - Road Project One Time Principal Payment					150,000	
01/02 Down Payment on Public Works Vehicle					100,000	
134 Grounds Keeping						
08 Mowing/Grounds Keeping					25,000	25,000
DEPT TOTALS					25,000	25,000
135 Legal						
35-24 Town Legal Fees	15,000	10,000	15,000	25,000	20,000	20,000
DEPT. TOTALS	15,000	10,000	15,000	25,000	20,000	20,000
136 Economic Development						
136-40-14 Stipend / New Web	0	0	0	0	7,500	7000
136-10-74 Community Events/EDC						3000
DEPT. TOTALS					7,500	10,000
139 Vet Memorial Paving						
139-10-50 Paving						8600
DEPT. TOTALS					7,500	8600
Total All Above					969,237	756,907
Total to be Raised Through Taxation with Fire/EMS, Public Works, Transfer Station & County Tax - Without SAD Budget	1,124,059	1,192,772	1,346,320	1,534,875	2,380,630	2,469,463
Above minus the Fire/EMS Revenue Offset (Revenue used Offset the Amount to be Raised by Taxation	No Offset	No Offset	1,046,320	1,010,120	1,400,940	1,132,230
TOTAL ALL (Inc SAD Budget)	1,883,159	1,997,046	2,379,873	2,325,517		N/A
PROPOSED REVENUES						
General Gov't Revenues - Including Use of Capitol Reserves			292,411	558,180	906,230	632,765

	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Fire/EMS Revenues (to offset Fire/EMS Dept)			300,000	527,755	979,690	1,337,233
State Municipal Sharing			95,228	99,223	138,093	146,705
BETE - Set After Commitment			2,573	2,573	2,486	2,486
Homestead Reimbursement			50,000	50,000	90,978	90,978
Total Proposed Revenues	388,255	356,833	740,212	1,237,731	2,117,477	2,210,167
Total of Town Budget, with Revenues, Minus SAD Figures			588,670	300,144	263,153	259,296
TOTAL TO TAX COMMITMENT	1,329,646	1,351,340	1,406,902	1,090,786		

105 Fire/EMS Department	2018 Fire	2018 EMS	FY 2019	FY 2020	FY-2021
105-01 Payroll					
03 Clerk Salary	300	0	0	0	0
18 Fire Chief (40 hours)	5,000	8,500	33,280	34,212	\$ 38,480
05 Fire Chief Overtime			20,000	20,520	\$ 14,430
20 Assistant Chief/Paramedic Regular(18.36 @56hrs			-	48,223	\$ 40,098
Assistant Chief Overtime			-	8,125	
1st Paramedic Regular \$17.76 42hrs			-	46,905	\$ 39,312
1st Paramedic Overtime			-	8,125	\$ -
2nd Paramedic Regular			-	46,905	\$ 39,312
2nd Paramedic Overtime			-	8,125	\$ -
1st FF EMT\$14.00-\$21.00	0	0	320,000		\$ 30,576
2nd FF EMT\$14.00-\$21.00					\$ 30,576
3rd FF EMT \$14.00-\$21.00					\$ 30,576
4th FF EMT \$14.00-\$21.00					\$ 30,576
On call pay for 6 positions per day					\$ 176,076
21 Fire EMS run pay/OT vacations/ holidays				329,312	\$ 211,112
Totals				\$ 550,452	\$ 681,124
105-05 Insurances					
01 Employees	0	0	27,025	68,903	\$ 187,417
04 Building	200	200	455	494	\$ 500
07 Vehicle	2,900	2,900	5,650	7,381	\$ 8,000
05 Retirement			1,000	5,000	\$ -
09 Liability (Incl. POL)	1,900	1,900	1,635	1,975	\$ 3,000
10 Equipment	500	500	1,000	2,173	\$ 4,000
14 Unemployment Compensation	200	200	2,230	3,302	\$ 6,811
15 Workers Compensation	2,250	2,250	27,900	50,146	\$ 60,000
Totals				139,374	\$ 269,728
105-10 Supplies & Materials					
03 Office Supplies	0	0	0	0	\$ -
04 Training Materials	0	0	0	0	\$ -
06 Cleaning Supplies	750	0	750	1,500	\$ 1,500
18 Gasoline	200	0	200	200	\$ -
21 Diesel	6,000	6,000	35,000	69,000	\$ 69,000
44 Clothing	0	1,500	1,500	1,600	\$ 2,500
73 EMS Supplies	0	10,000	20,000	48,500	\$ 50,000
74 Miscellaneous Supplies	0	0	0	-	\$ -
Totals				120,800	\$ 123,000
105-20 Utilities					
01 Electricity	1,650	1,650	3,300	4,400	\$ 5,300
03 Telephone	600	600	1,500	2,500	\$ 3,000
05 Heating Oil	1,500	1,500	3,000	3,100	\$ 3,500
10 Water-Sewer	400	400	800	1,632	\$ 1,850

Totals				11,632	\$ 13,650
105-25 Equipment					
01 Office	0	500	500	500	\$ 500
12 Fire Equipment (turn out gear, SCBA)	11,050	0	11,050	12,105	\$ 15,000
Totals				12,605	\$ 15,500
105-30 Repairs & Maintenance					
01 Equipment Service	750	750	1,500	1,500	\$ -
02 Vehicle Maintenance	6,500	6,500	13,000	65,000	\$ 82,000
05 Building	1,500	1,500	3,000	3,000	\$ 3,500
10 Furnace	0	0	95	110	\$ -
11. SCBA	0	0	0	0	\$ -
12 Radio & Pagers	0	750	750	750	\$ -
74 Vehicle Inspections	0	0	0	0	\$ -
77 Tires	0	0	0	0	\$ -
78 Equipment Inspection	0	0	0	0	\$ -
Totals				70,360	\$ 85,500
105-35 Prof. Services					
18 Physicals	800	800	1,600	1,600	\$ 1,600
32 Contracts (fire contract/ALS Backup)	0	0	900	16,000	\$ 16,000
47 Cross Connection (Back Flow Split)	0	0	0	60	\$ -
51 Billing Company	0	24,000	40,000	78,000	\$ 89,000
52 Medical Director	0	400	400	500	\$ 1,200
Totals				96,160	\$ 107,800
105-40 Contracted Services					
02 Equipment License Fees/Website	0	400	400	500	\$ 1,000
03 ALS Backup	0	600	600	900	\$ -
06. SCBA's Flow & Hydros	900	0	900	1,200	\$ 1,700
10. Extinguisher Hydros	250	0	250	250	
Website					\$ -
Totals				2,850	\$ 2,700
105-50 Ded & Comp					
01 Fica/Medicare	520	650	28,600	42,100	\$ 52,106
Retirement					\$ 10,000
Totals				42,100	\$ 62,106
105-75 Debt -Leases					
01 Ambulance Lease /payment	0	0	23,000	25,000	
02 Stretcher Lease	0	0	0	0	\$ -
06 Cardiac Monitor Lease /stretcher	0	5,000	5,000	17,000	\$ 13,000
Totals				42,000	\$ 13,000
105-90 Expenses					
02 Dues	200	0	200	200	\$ 100
05 Training	0	0	1,200	5,500	\$ 6,000
42 Meals	200	0	200	200	\$ 1,000
60 Equipment Inspection & MEEMS Lic	0	0	0	0	\$ -

61 EZ Pass	0	350	1,400	2,600	\$ 2,700
Totals				8,500	\$ 9,800
DEPT. TOTALS			640,770	1,096,833	\$ 1,383,908
DEPT. TOTAL FROM TAXATION	47,020	80,300	116,015	117,143	\$ 46,675
REVENUE OFFSET			524,755	979,690	\$ 1,337,233
ADDITIONAL ENFIELD REVENUE			98,721		\$ -
ADDITIONAL PARAMEDIC WAGES ADDED			55,030		\$ -
TOTAL			43,691		\$ 46,675

Estimated Revenues			FY '19	FY '20	FY-21
Revenue from Ambulance			700,000	1,150,000	\$ 1,365,000
Revenue from Fire Contracts			54,500	58,500	\$ 72,223
Total			754,500	1,208,500	\$ 1,437,223

The Revenues from EMS contracts are actual cash-in-hand. Write off amounts are not calculated as useable revenue as they won't be collected

The increase in revenues collected are due to the increase in call volume and addition

Amounts 'Paid by Revenues' are not direct payments, rather they show what the revenue amounts have the ability to cover and assists us in determining what revenues to request to be allocated by voters

Total Expenses from Revenue			527,755	979,690	1,383,908
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Total Estimated Budget			643,770	1,096,833	\$ 1,383,908
Revenue Off-Set			527,755	979,690	\$ 1,337,233

Total Budget Raised by Taxation			116,015	117,143	\$ 46,675
Proposed to Capitol for Future Debt			100,000	100,000	\$ 99,990
Proposed to General Revenue			126,245	128,810	\$ -

	PROPOSED	PROPOSED
SOLID WASTE (108) RECYLING (1	FY '20 TOTAL	FY '21 TOTAL
108/109-01 PAYROLL		
01-12 Labor	23,000	25,709
108/109-05 INSURANCES		
05-04 Building Insurance	226	237
05-09 Public Officials Liability	237	249
05-14 Unemployment Insurance	138	145
05-15 Worker's Compensation	914	955
108/109-10 SUPPLIES & MATERIALS		
10-30 Propane	300	500
10-42 Parts	200	200
10-45 Tires	-	-
10-55 Trash Bags	6,500	6,500
10-56 Transfer Station Stickers	200	-
10-60 Recycling Supplies	100	100
10-61 Building Supplies	250	200
108/109-20 UTILITIES		
20-01 Lights/Power	2,000	1,400
20-02 Streetlights	240	240
20-03 Telephone	-	225
108/109-30 REPAIR & MAINTENANCE		
30-01 Equipment Service	300	300
30-05 Building	500	500
30-10 Furnace	-	200
108/109-40 CONTRACT SERVICES		
40-10 Tipping Fees - PERC	24,000	24,000
40-11 Tipping Fees - Wood Waste	1,800	-
40-15 Tipping Fees - Bulky Waste	4,500	4,500
40-20 Transportation - PERC	6,450	6,250
40-30 Trans & Disposal - Wood Was	1,000	-
40-32 Transportation - Bulky Waste	2,500	3,900
40-36 Contract Regulation Fees	5,200	5,200
40-38 Cardboard Transport		2,200
40-37 Mercury Disposal Fees	-	-
40-51 Equipment Testing	-	-
40-60 Ash disposal	1,700	500
108/109-50 DEDUCTIONS		
50-01 FICA/Medicare	1,760	1,943
108/109-80 FEES & LICENSES		
80-03 Transfer Station License	450	450
108/109-90 EXPENSES		
DEPARTMENT TOTALS	84,465	86,603

	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
	FY '17	FY '18	FY '19	FY'20	FY'21
110 Highway Department					
110-01 Compensation					
110-01-12. Labor	86,275	87,775	85,000	74,319	76,419
110-01-02 Overtime for Full Time Staff				8,000	950
110-01-14 Part Time Wages				7,500	200
110-05 Insurances					
01 Employee	32,000	35,360	38,500	34,055	40,840
04 Building	500	500	350	354	354
07 Vehicle	2,370	2,500	3,040	2,819	320
09 Liability - Includes PC	1,200	1,200	750	316	316
10 Equipment	1,500	1,500	500	284	340
14 Unemployment Comp	675	675	550	550	600
15 Workers Compensati	2,462	5,900	6,220	6,050	6400
0-10 Supplies & Materials					
12 Signs	500	500	500	500	650
18 Gasoline/Diesel	400	400	13,000	13,000	13000
21 Diesel	14,000	13,000	0	0	0
39 Tools	500	500	500	750	750
44 Clothing-Boots	200	200	200	300	1500
45 Tires-Rims	1,500	1,500	1,500	2,000	1500
48 Sand-Salt	20,000	30,000	30,000	30,000	30,000
50 Hot Mix/cold mix	1,000	1,000	1,000	1,000	3500
51 Cold Pack	1,000	1,000	1,000	1,000	-
55 Trash Bags	50	50	0	0	0
74 Miscellaneous Suppli	1,800	1,800	2,500	3,000	3000
110-20 Utilities					
01 Electricity	2,000	2,500	2,500	2,500	2500
03 Telephone	1,000	1,000	1,000	1,000	1050
05 Heating Oil	6,000	6,000	3,500	3,000	3500
10 Water-Sewer	625	625	625	625	625
110-25 Equipment					
10 Plow Equipment	6,000	7,000	7,000	7,000	7000
0-30 Repairs & Equipment					
01 Equip Services-HIGH	12,000	12,000	12,000	15,000	15,000
05 Building	2,000	2,000	2,000	1,000	1000

Previously all straight time, overtime and part time wages were combined. This year we've broken it down so this line only reflects the two full time, regular hourly wages, their OT and the part time staff.

10 Furnace	300	300	200	200	200
25 Mattamiscontis Road	3,500	3,500	4,500	4,500	4500
26 Culverts & Manholes	4,500	4,500	1,500	1,500	5000
74 Vehicle Inspection	100	100	100	100	100
0-35 Professional Services					
47 Cross Connection	51	51	51	51	55
50 Drug & Alcohol Testir	200	200	200	200	200
10-40 Contracted Services					
01 Equipment	0	0	0	0	0
41 Dig Safe Fee	50	50	50	50	
51 Equipment Testing	50	50	50	50	150
110-50 Ded & Comp					
01 FICA-Medicare	6,505	6,715	6,700	6,872	6872
110-40 Fees & Licenses					
09 Boiler Certificate	100	0	0	0	0
11 DEP Permits	500	100	100	100	0
110-90 Expenses					
05 Training	200	200	200	200	200
22 Mileage	100	100	100	150	150
HIGHWAY DEPT. TOTAL	213,713	232,351	227,486	229,895	242,045

Water(200)/Sewer(300)	Water	Sewer	TOTAL	% Split	Water	Sewer	TOTAL	% Split
	FY '20	FY '20	Combined	Water/Sewer	FY '21	FY '21	Combined	Water/Sewer
200/300-01 Payroll								
01 Manager Salary	16,990	25,485	42,475	40/60	15,536	23,304	38,840	40/60
02 Overtime	3,400	5,100	8,500	40/60	3,400	\$ 5,100	8,500	40/60
03 Clerk Salary	11,626	11,626	23,252	40/40	11,626	\$ 11,626	23,252	40/40
12 Labor	-	-	-	0	0.00	0.00	0.00	0
200/300-05 Insurance								
01 Employees	13,938	20,907	34,845	40/60	13,938	20,907	34,845	40/60
04 Building	997	664	1,661	60/40	997	664	1,661	60/40
07 Vehicle Insurance	453	302	755	60/40	453	302	755	60/40
09 Liability (including POL)	438	291	729	60/40	450	300	750	60/40
14 Unemployment Compensation	173	260	433	40/60	200	300	500	40/60
15 Workers Compensation	801	1,203	2,004	40/60	840	1,260	2,100	40/60
200/300-10 Supplies & Materials								
01 Postage	960	640	1,600	60/40	1536	1024	2560	60/40
03 Office Supplies	500	400	900	60/40	540	360	900	60/40
07 Equipment	600	200	800	60/40	480	320	800	60/40
18 Gasoline	2,500	1,500	4,000	60/40	2400	1600	4000	60/40
200-10-44 Clothing					375	249	624	60/40
27 Radios					0	0	0	
50 Hot Mix	50	50	100	50/50	50	50	100	50/50
64 Pipe/Fit/CS	600	0	600	100% Water	900		900	100% Water
72 Lab Supplies	0	1,200	1,200	100% Sewer		1200	1200	100% Sewer
74 Miscellaneous Supplies	2,500	1,500	4,000	60/40	2400	1600	4000	60/40
200/300-15 Assessment								
05 Abatement	-	1,000	1,000	100% Sewer		1000	1000	100% Sewer
200/300-20 Utilities								
03 Telephone	2,010	1,350	3,360	60/40	1620	1080	2700	60/40
05 Heating Oil	600	400	1,000	60/40	900	520	1420	60/40
10 Water-Sewer	471	314	785	60/40	471	314	785	60/40
12 Purchased Water	60,000	0	60,000	100% Water	60000		60000	100% Water
15 Power PA PS	0	400	400	100% Sewer		400	400	100% Sewer

16 Power Rt. 116	0	10,800	10,800	100% Sewer	10800	10800	100% Sewer
17 Power SM PS	0	700	700	100% Sewer	700	700	100% Sewer
19 Power FT PS	0	2,600	2,600	100% Sewer	2600	2600	100% Sewer
21 Power RR PS	0	750	750	100% Sewer	750	750	100% Sewer
23 Power Plant	0	3,500	3,500	100% Sewer	3500	3500	100% Sewer
200/300-30 Repairs & Maintenance							
01 Equipment Service	1,080	720	1,800	60/40	1200	800	60/40
10 Furnace	66	34	100	60/40	180	120	60/40
51 Meter Repair	1,100	0	1,100	100% Water	2500		100% Water
60 PS Repairs	0	2,000	2,000	100% Sewer	4000		100% Sewer
74 Vehicle Inspection	12	8	20	60/40	12	8	60/40
75 Lagoon Spray	0	2,100	2,100	100% Sewer	2700		100% Sewer
75 Penobscot Bridge							
80. Truck Repair & Maintenance	300	200	500	60/40	540	360	60/40
82 Lab Maintenance	0	2,000	2,000	100% Sewer	1000		100% Sewer
81. Line Cleaning	0	1,000	1,000	100% Sewer	2000		100% Sewer
200/300-35 Professional Service							
01 Audit	3,000	2,000	5,000	60/40	3000	2000	60/40
21 Electrical	-	-	-				
32 Contract	28,025	33,100	61,125	est actual	28,025	33,100	est actual
47 Cross Connection	100	0	100	100% Water	100		100% Water
50 Drug & Alcohol Testing	60	40	100	60/40	60	40	60/40
200/300-40 Contracted Services							
01 Equipment	360	240	600	60/40	360	240	60/40
02 Equipment Licenses	1,800	0	1,800	100% Water	1800		100% Water
08 Mowing	0	0	0	actual	0	0	actual
50 Water Analysis	800	0	800	100% Water	850	0	100% Water
41 Dig Safe	25	25	50	50/50	25	25	50/50
200/300-50 Ded & Comp							
01 FICA-Medicare	2,211	3,317	5,528	40/60	3089	2060	40/60
200/300-75 Debt-Leases							
03 Loan Payment Principal (Water)	52,895	0	52,895	100%	41594		100%
03 Loan Payment Principal (Sewer)	0	9,995	9,995	100%	8002		100%

Contract fees include A.E. Hodsdon's Licensing, new Comprehensive Studies to both Water & Sewer Dept. and other regular contract fees.

Per Auditor - Where Enfield Revenue is Received After-

99 Loan Interest (Water)	11,088	0	11,088	100%	22388		22,388	100%	Per Auditor - Where Enfield Revenue is Received After- the-Fact We Can Use It To Fund Reserve Account
99 Loan Interest (Sewer)	0	2,066	2,066	100%		4059	4,059	100%	
200/300-80 Fees & Licenses									
02 Drinking Water Fees	1,700	0	1,700	100% Water	1700		1,700	100% Water	Depreciation Capitol amounts are provided to us by the auditor annually
08 Equipment Licensing	1,440	960	2,400	60/40	1700	1200	2,900	60/40	
200/300-85 Capitol Reserves									
09 - Sewer Capitol Reserve	0	35,000	35,000	100% Sewer		35000	35,000	100% Sewer	Depreciation Capitol amounts are provided to us by the auditor annually
200/300-90 Expenses									
01 Liens & foreclosure	0	700	700	100% Sewer		700	700	100% Sewer	
02 Dues DEP Permitting	960	640	1,600	60/40	960	640	1,600	60/40	Depreciation Capitol amounts are provided to us by the auditor annually
05 Training	750	750	1,500	50/50	750	750	1,500	50/50	
DEPRECIATION CAPITOL	34,500	210,000	244,500	By Auditor	33,274	202,118		By Auditor	
DEPT. TOTALS (minus depreci	227,379	190,037	417,416		229,945	190,634	\$ 420,579		

Department Revenues	
Enfield Revenue (End of Year FY '19)	35,330
Hydrant Maintenance Fee (taxation)	74,300

Department Revenues	
Enfield Revenue (End of Year 2019)	32,700
Hydrant Maintenance Fee (taxation)	74,300

Est. Dept. Totals (w/o Depreciation)	153,079	154,707	307,786	Est Dept Totals (w/o depreciation)	155,645	157,934	313,579
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Estimated User Revenues	160,000	211,583	371,583	Esitimated User Revenues	155,000	208,731	363,731
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Adjusted User Revenue (All)	236,335	199,993	436,328	Adjusted User Revenue (All)	231,510	197,515	429,025
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REVENUES

	BUDGET	PROPOSED	PROPOSED
	FY 2019	FY 2020	FY 2021
100 General Government			
01 Excise	187,206.00	191,660.00	188,962.00
02 Town Fee from registration	6,950.00	6,860.00	6,905.00
03 Boat Excise	1,835.00	2,416.00	1,991.00
04 BETE-Set after Commitm	2,573.00	2,486	2,530
05 Labor			
06 FICA-Medicare			
07 Interest on Taxes & Liens	14,286.00	14,460.00	14,373.00
08 Tree Growth	33,257.00	33,000.00	35,164.00
09 Veterans Reimbursemen	1,229.00	1,394.00	1,312.00
10 Interest Income	3,760.00	11,673.00	11,600.00
11 Timber Harvesting	300.00	100.00	100
12 Maine State Revenue Sh	99,223.00	138,093.00	146,705.00
13 USPS Lease	2,492.00	2,300	2,396.00
14 Fax	205.00	148.00	177.00
15 Work Comp Reimburse	1,000.00	970.00	985.00
16 Unemp. Comp Reinburse	2,200.00	1,500.00	1,850.00
28 Tree Penalty			
928-02 Use of Comprehensive	36,000.00	257,988.00	
32 Bad Check	40.00	-	
34 Homestead Reimb. Set a	50,000.00	90,977.71	90,978.00
35 Tax Acquired Property			0
31 Use of Undes Fund Bala	10,000.00	10,000.00	10,000.00
37 Supplemental Taxes	2,450.00	1,070.00	1,760.00
40 Miscellaneous Income	1,460.00	1,500.00	1,500.00
41 Lien	3,630.00	3,203.00	3,417.00
42 Transfer in From Reserves (Transfer Sta		21,898.00	
74 Under Assessment			
DEPT. TOTALS	460,096.00	793,697.11	522,705.00
104 Snowmobile			
01 Town Fee			
02 Snowmobile	675.00	675.00	675.00
DEPT. TOTALS	675.00	675.00	675.00
105 Fire/EMS			
02 Fire Contracts	54,500.00	58,500.00	72,223.00
04 Ambulance Transport Re	700,000.00	1,150,000.00	\$1,365,000
Use of Insurance Funds		46,250.00	
30 Use of Capitol Reserve - Amb Purchase		50,000.00	
DEPT. TOTALS	754,500.00	1,304,750.00	1,437,223
108 Solid Waste			
01 Trash Bags	14,000.00	11,526.00	12,763.00

02 Appliance	1,250.00	1,250.00	1,250.00
03 Tire	0	100.00	0
04 MRC	5,700.00	3,752.00	-
05 Sticker			
DEPT. TOTALS	20,950.00	16,628.00	14,013.00
109 Recycle			
01 Miscellaneous Income	7,050.00	8,347.00	-
02 Out of Town Fees		180.00	0
DEPT. TOTALS	7,050.00	8,527.00	-
110 HIGHWAY DEPARTMENT			
01 Road Assistance (LRAP)	24,000.00	24,400.00	24,916.00
30 Use of Capitol Reserve -	-	51,700.00	0
DEPT. TOTALS	24,000.00	76,100.00	24,916.00
111 General Assistance			
01 GA Reimbursement	3,000.00	3,000.00	2,500.00
DEPT. TOTALS	3,000.00	3,000.00	2,500.00
112 Planning			
01 Fees	150.00	0	0
DEPT. TOTALS	150.00	0	0
114 Library			
DEPT. TOTALS	0	0	0
116 CEO			
01 Building Permits	500.00	200.00	200
02 Plumbing Permits	200.00	200.00	200
DEPT. TOTALS	700.00	400.00	400
117 Recreation-Summer			
01 Snack	6,500.00	6,200.00	6,350.00
02 Out of Town	4,080.00	3,500.00	3,790.00
03 Uniforms	1,950.00	1,725.00	1,838.00
04 Signs	750.00	775.00	763.00
DEPT. TOTALS	13,280.00	12,200.00	12,741.00
119 Cemetery			
01 Revenue	1,500.00	850	850.00
DEPT. TOTALS	1,500.00	850	850.00
120 Animal Control			
01 Clerk Fees	1,500.00	650	650.00
02 Dog Fines	150.00	0	0
DEPT. TOTALS	1,650.00	650	650.00
REVENUE TOTALS (PROPOSED)	1,287,551.00	2,217,477.11	2,016,673

Total to Offset Fire/EMS Budget	527,755.00	979,690.00	1,383,908
Total to Fire/EMS Reserve Account	100,000.00	100,000.00	0
Total to General Budget	659,796.00	1,137,787.11	632,765

** On Town Tax Commitment the State Revenue Sharing, BETE Reimbursement and Homestead Exemption are Calculated Separately**

SECRET BALLOT ELECTION WARRANT

Tuesday July 14, 2020

To: Kelly Sirois, a resident of the Town of Howland, in the County of Penobscot, State of Maine.

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of the Town of Howland in said county and state, qualified by law to vote in town affairs, to appear at the Town Office in said Town on Tuesday, the 14th day of July, A.D. 2020, at eight o'clock in the forenoon, then and there to act upon Article I and by secret ballot on Articles II through 44 as set out below, the polling hours therefor to be from eight o'clock in the forenoon until eight o'clock in the afternoon, said articles being the following:

Article I: To elect a moderator to preside at said meeting.

Article II: To elect two (2) selectman/assessors for a two-year term.

Article III: To elect two (2) S.A.D. #31 directors for a three-year term.

Referendum Article 1: Shall the town vote to set the interest rate paid by the town on abated taxes at 3.00% for the upcoming fiscal year 2020 - 2021?

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.

Referendum 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?

Referendum Article 3: Shall the town vote to have 2020 - 2021 taxes become due and payable 60 days from the date of commitment?

This sets the date that interest will start on unpaid taxes.

Referendum Article 4: Shall the town vote to charge 7.00% per annum interest on all unpaid Taxes for Fiscal Year 2020 - 2021?

Set by State of Maine

Referendum Article 5: Shall the town vote to raise and appropriate the sum of \$10,000 to the Overlay account to fund Abatements from the Overlay?

This keeps the town from having to make a separate appropriation to cover the costs of Abatements on taxes.

- Referendum Article 6: 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?
- Referendum Article 7: 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 Legislation passed by the State Legislature. This amount hasn't changed since last year.*
- Referendum Article 8: Shall the town vote to raise and appropriate the sum of \$203,429.00 for the operation of the General Government?
- Pays for the operation of the town office-personnel, operating costs and supplies.*
- Referendum Article 9: Shall the town vote to raise and appropriate the sum of \$4,020.00 for Election Expenses?
- Covers the cost of Town, School and State Elections.*
- Referendum Article 10: Shall the town vote to raise and appropriate the sum of \$13,120.00 for the maintenance of the Town Hall?
- Pays for day to day expenses such as lights, heat, upkeep etc.*
- Referendum Article 11: Shall the town vote to raise and appropriate the sum of \$1,300.00 for Charitable Donations?
- Referendum Article 12: Shall the town vote to appropriate the sum of \$1,383,908.00 for the operations and maintenance of the Fire/EMS Department. Of which \$46,675 will be raised through taxation and \$1,337,233 to be paid with Revenues?
- Pays for day to day expenses and equipment for personnel for the department. With revenue allocation by voter approval, the actual cost from taxation is a reduction of 60% from the previous year.*
- Referendum Article 13: Shall the town vote to raise and appropriate the sum of \$25,850.00 for Street Lights?

- Referendum Article 14: Shall the town vote to raise and appropriate the sum of \$6,000.00 for Police Protection?
- This will provide the town with 4 hours of direct Sheriff Department coverage every-other week.*
- Referendum Article 15: Shall the town vote to raise and appropriate the sum of \$86,603.00 for the cost to operate the Transfer & Recycling Facility?
- Pays for contracts, attendants, trash disposal-tipping fees, transportation to disposal site, etc.*
- Referendum Article 16: Shall the town vote to raise and appropriate the sum of \$21,898.00 for principal and interest on the loan for the new transfer station on Lagoon Lane?
- Referendum Article 17: Shall the town vote to raise and appropriate the sum of \$242,045.00 for the Highway Department?
- Pays for the day to day expenses such as lights, heat, gas, maintenance of vehicles, winter salt/sand, personnel, etc.*
- Referendum Article 18: Shall the town vote to raise and appropriate the sum of \$19,255.00 for the principal and interest for the FY21 plow truck payment?
- Referendum Article 19: Shall the town vote to raise and appropriate the sum of \$2,500.00 for General Assistance?
- Referendum Article 20: Shall the town vote to raise and appropriate the sum of \$1,085.00 for the Planning Board?
- Pays Board Members for their time.*
- Referendum Article 21: Shall the town vote to raise and appropriate the sum of \$10,000.00 for assistance with marketing, economic development and designing a new website for the town?
- Referendum Article 22: Shall the town vote to raise and appropriate the sum of \$6,181.00 for the Thomas Free Library?
- Pays the Librarian and book purchases.*

Referendum Article 23: Shall the town vote to raise and appropriate the sum of \$22,000.00 for the maintenance of town parks?

Pays for upkeep/needs of the parks. This also funds a new part-time position to maintain all town owned facilities such as parks, boat launches?

Referendum Article 24: Shall the town vote to raise and appropriate the sum of \$3,600.00 for the Code Enforcement Officer?

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

Referendum Article 25: Shall the town vote to raise and appropriate the sum of \$22,693.00 for Summer Recreation?

Pays personnel that run the summer programs and purchases equipment.

Referendum Article 26: Shall the town vote to raise and appropriate the sum of \$2,000.00 for the maintenance of the Cemetery?

This is for general maintenance of the stones and grounds other than mowing, which is carried in a separate line item.

Referendum Article 27: Shall the town vote to raise and appropriate the sum of \$74,300.00 for Fire Suppression Fees?

This is a fee is required and set by the PUC and is required based on the number of hydrants the town owns and maintains. This is a revenue to the Water Department.

Referendum Article 28: Shall the town vote to raise and appropriate the sum of \$5,120.00 for Animal Control services?

Referendum Article 29: Shall the town vote to raise and appropriate the sum of \$25,000.00 for Municipal Grounds keeping?

This was previously entitled 'Mowing' with costs divided amongst various departments. This is for the grounds keeping of the cemetery and other municipal property. The Board of Selectmen have recommended placing this in a line item by itself and expanding upon the requirements of the contracted services for the betterment of the community.

- Referendum Article 30: Shall the town vote to raise and appropriate the sum of \$7,000.00 for Employee Retirement benefit?
- This will be used to match the full time employees' contribution to their retirement account not to exceed 3%.*
- Referendum 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.*
- Referendum Article 32: Shall the town vote to raise and appropriate the sum of \$6,500.00 for the Assessing Agent?
- Referendum Article 33: Shall the town vote to raise and appropriate \$3,000.00 to fund a cemetery reserve fund for upgrades and improvements?
- This fund would be used to fund improvements such as expansion, improvements and development of existing cemeteries?*
- Referendum Article 34: Shall the town vote to raise and appropriate the sum of \$20,000.00 for the need of Legal fees?
- Referendum Article 35: Shall the town vote to raise and appropriate the sum of \$10,000.00 to add to the Highway Department Equipment Reserve?
- Referendum Article 36: Shall the town vote to raise and appropriate the sum of \$20,000.00 to add to the Fire/EMS Department Apparatus Reserve?
- Referendum Article 37: Shall the town vote to raise and appropriate the sum of \$5,000.00 to add to the Sidewalk Reserve for the maintenance and up keep of Sidewalks?
- Referendum Article 38: Shall the town vote to appropriate the approximate sum of \$96,928.00 for principle payment towards the 2019 Road Improvements?
- The annual payment is \$96,928 for the 2019 road improvements. We anticipate receiving \$24,916 from Local Road Assistance program which will reduce the portion raised by taxation to an estimated \$72,012*
- Referendum Article 39: 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?
- Allows Selectmen to meet emergency needs without having to call a Special Town Meeting.*

Referendum Article 40: Shall the town vote to appropriate from User Fees and miscellaneous fees the sum of \$229,945 for the operation and maintenance of the Water Department?

Referendum Article 41: Shall the town vote to appropriate from User Fees and miscellaneous fees the sum of \$190,634 for the operation and maintenance of the Sewer Department?

Referendum Article 42: Shall the town vote to appropriate the approximate sum of \$8,600 to pave the veterans memorial parking area & access road?

This is a reduced price for allowing Northeast Paving to use the tannery site from May-October.

Referendum Article 43: Shall the town vote to accept estimated revenues anticipated for the fiscal year 2020-2021 and use said revenues to reduce taxes:

General Government (From All Other Sources)	\$392,552
State Revenue Sharing (To Gen Gov't)	\$146,705
BETE Reimbursement (To Gen Gov't)	\$2,530
Homestead (To Gen Gov't).....	\$90,978
Sewer Revenue (To Sewer Department)	\$190,634
Water Revenue (To Water Department)	\$229,945
Fire/EMS Department (from Fire/EMS Revenues)...	\$1,383,908

Referendum Article 44: 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?

James W. Wadman

Certified Public Accountant

Telephone 207-667-6500

Facsimile 207-667-3636

James W. Wadman, C.P.A.

Ronald C. Bean, C.P.A.

Kellie M. Bowden, C.P.A.

Wanese L. Lynch, C.P.A.

Amy E. Atherton, C.P.A.

INDEPENDENT AUDITOR'S REPORT

Members of the Board of Selectmen
Town of Howland
Howland, ME 04448

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Town of Howland, Maine (the Town) as of and for the fiscal year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statement

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

Auditor's Responsibility

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. 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.

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, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Howland, Maine, as of June 30, 2019, and the respective changes in financial position and, where applicable, cash flows thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

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 3 through 6 and 27 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town's financial statements as a whole. The supplementary information is presented for purposes of additional analysis and is not a required part of the financial statements. The supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Respectfully Submitted,

James W. Wadman, C.P.A.

James W. Wadman, C.P.A.
September 23, 2019

TOWN OF HOWLAND, MAINE
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

Exhibit D
Page 1 of 2

	<i>General</i> <i>Fund</i>	<i>Ambulance</i> <i>Fund</i>	<i>Capital</i> <i>Projects</i> <i>Fund</i>	<i>Other</i> <i>Governmental</i> <i>Funds</i>	<i>Totals</i>
<u><i>Revenues</i></u>					
Property Taxes, including Reimbursements	\$1,293,726				\$1,293,726
Excise Taxes	\$201,133				\$201,133
Intergovernmental Revenues	\$172,942			\$5,262	\$178,203
Charges for Services	\$81,913	\$1,230,612	\$7,361	\$8,597	\$1,328,483
Interest Earned	\$16,323			\$50	\$16,373
Interest and Fees on Taxes	\$19,270				\$19,270
Solid Waste Revenues	\$22,092				\$22,092
Insurance Proceeds and Reimbursements	\$49,361				\$49,361
Other Revenues	\$5,325				\$5,325
Total Revenues	\$1,862,086	\$1,230,612	\$7,361	\$13,908	\$3,113,967
<u><i>Expenditures</i></u>					
General Government	\$252,820		\$2,932		\$255,752
Protection	\$1,138,314		\$45,266	\$11,497	\$1,195,077
Health and Sanitation	\$95,013		\$16,475		\$111,488
Public Works and Highways	\$651,314		\$96,043		\$747,357
Cultural and Recreation	\$30,088				\$30,088
Education Assessment	\$790,641				\$790,641
Unclassified	\$12,712			\$13,042	\$25,754
Capital Outlay	\$230,379			\$285,000	\$515,379
Other Assessments	\$207,505				\$207,505
Total Expenditures	\$3,408,785	\$0	\$160,717	\$309,539	\$3,879,041
Excess of Revenues Over (Under) Expenditures	(\$1,546,699)	\$1,230,612	(\$153,356)	(\$295,631)	(\$765,074)
<u><i>Other Financing Sources (Uses)</i></u>					
General Obligation Bond Proceeds	\$186,505			\$285,000	\$471,505
Capital Lease Proceeds	\$43,874				\$43,874
Transfers from Other Funds	\$1,108,284		\$63,000		\$1,171,284
Transfers to Other Funds	(\$63,000)	(\$1,033,184)	(\$75,100)		(\$1,171,284)
Total Other Financing Sources (Uses)	\$1,275,663	(\$1,033,184)	(\$12,100)	\$285,000	\$515,379
Excess of Revenues and Other Financing Sources (Uses) Over (Under) Expenditures	(\$271,037)	\$197,428	(\$165,455)	(\$10,631)	(\$249,695)
<u><i>Beginning Fund Balance</i></u>	\$642,956	\$508,894	\$1,124,785	\$19,769	\$2,296,405
<u><i>Ending Fund Balance</i></u>	\$371,920	\$706,323	\$959,330	\$9,138	\$2,046,710

(Continued)

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

TOWN OF HOWLAND, MAINE

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

**Exhibit D
Page 2 of 2**

Net change in fund balances - total governmental funds (249,695)

Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures while governmental activities
report depreciation expense to allocate those expenditures over the life of the assets:
Depreciation expense

645,923
645,923

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

(9,032)
(9,032)

Expenditures in the Statement of Activities that do not provide current expenditures
are not reported as expenditures in the funds:
Compensated Absences

(259)

(259)

Bond proceeds provided current financial resources to governmental funds, but issuing
debt increases long-term liabilities in the statement of net assets. Repayment of debt
principal is an expenditure in the governmental funds, but the repayment reduces
long-term liabilities in the Statement of Net Position:

Long-term Debt Proceeds

(515,379)

Long-term Debt Retirement

193,071

(322,308)

Change in net position of governmental activities

64,629

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

TOWN OF HOWLAND, MAINE
STATEMENT OF NET POSITION - PROPRIETARY FUNDS
JUNE 30, 2019

Exhibit E

	<i>Sewer Department</i>	<i>Water Department</i>	<i>Totals</i>
<u>Assets</u>			
<u>Current Assets:</u>			
Cash and Equivalents		\$44,250	\$44,250
Accounts Receivable, net of Allowances	\$50,475	\$24,437	\$74,912
Due from Other Funds	\$66,403	\$64,752	\$131,155
Inventory	\$47,608	\$32,161	\$79,770
Total Current Assets	\$164,486	\$165,600	\$330,086
<u>Noncurrent Assets:</u>			
<u>Capital Assets:</u>			
Land	\$65,030	\$5,550	\$70,580
Other Capital Assets, net of Accumulated Depreciation	\$3,049,168	\$4,393,142	\$7,442,310
Total Noncurrent Assets	\$3,114,198	\$4,398,692	\$7,512,890
Total Assets	\$3,278,684	\$4,564,292	\$7,842,976
<u>Liabilities</u>			
<u>Current Liabilities:</u>			
Current Portion of Long-Term Debt	\$7,868	\$41,003	\$48,871
Accrued Interest Payable	\$363	\$2,724	\$3,087
Total Current Liabilities	\$8,231	\$43,727	\$51,957
<u>Noncurrent Liabilities:</u>			
Bonds Payable, net of Current Portion	\$134,640	\$945,411	\$1,080,050
Total Noncurrent Liabilities	\$134,640	\$945,411	\$1,080,050
Total Liabilities	\$142,871	\$989,137	\$1,132,008
<u>Net Position</u>			
Net Investment in Capital Assets	\$2,971,690	\$3,412,278	\$6,383,968
Unrestricted	\$164,123	\$162,877	\$327,000
Total Net Position	\$3,135,813	\$3,575,155	\$6,710,968
Total Liabilities and Net Position	\$3,278,684	\$4,564,292	\$7,842,976

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

TOWN OF HOWLAND, MAINE

Exhibit F

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION

PROPRIETARY FUNDS

FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	<i>Sewer Department</i>	<i>Water Department</i>	<i>Totals</i>
<u>Operating Revenues</u>			
Charges for Services, net of Allowances	\$237,820	\$203,448	\$441,267
<u>Operating Expenses</u>			
Salaries & Benefits	\$80,152	\$45,447	\$125,599
Professional and Contractual Services	\$32,520	\$13,617	\$46,136
Materials and Supplies	\$3,230	\$6,759	\$9,989
Utilities	\$27,504	\$63,930	\$91,434
Maintenance and Other	\$16,672	\$6,634	\$23,306
Depreciation	\$202,118	\$33,274	\$235,393
Total Operating Expenses	\$362,195	\$169,661	\$531,857
<u>Operating Income</u>	(\$124,376)	\$33,786	(\$90,589)
<u>Non-Operating Revenues (Expenses)</u>			
Interest Revenue		\$387	\$387
Other Revenue	\$1,780	\$1,479	\$3,260
Interest Expense	(\$2,940)	(\$24,508)	(\$27,448)
Total Non-Operating Revenues (Expenses)	(\$1,160)	(\$22,642)	(\$23,801)
<u>Change in Net Position</u>	(\$125,535)	\$11,145	(\$114,390)
<u>Beginning Net Position</u>	\$3,261,348	\$3,564,010	\$6,825,359
<u>Ending Net Position</u>	\$3,135,813	\$3,575,155	\$6,710,968

The note to financial statements are an integral part of this statement.

TOWN OF HOWLAND, MAINE
STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

Exhibit G

	<i>Sewer Department</i>	<i>Water Department</i>	<i>Totals</i>
<u><i>Cash Flows from Operating Activities:</i></u>			
Received from Customers	\$251,157	\$214,950	\$466,107
Payments to Suppliers	(\$84,553)	(\$90,715)	(\$175,268)
Payments to Employees and Benefits	(\$80,152)	(\$45,447)	(\$125,599)
Interfund Activity	(\$77,538)	(\$15,320)	(\$92,859)
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>\$8,914</u>	<u>\$63,467</u>	<u>\$72,382</u>
<u><i>Cash Flows from Capital and Related Financing Activities:</i></u>			
Principal Paid on Capital Debt	(\$7,755)	(\$40,495)	(\$48,250)
Interest Paid on Capital Debt	(\$2,940)	(\$24,508)	(\$27,448)
<i>Net Cash Used in Capital and Related Financing Activities</i>	<u>(\$10,695)</u>	<u>(\$65,003)</u>	<u>(\$75,697)</u>
<u><i>Cash Flows from Investing Activities:</i></u>			
Other Nonoperating Fees	\$1,780	\$1,479	\$3,260
Interest and Dividends	\$0	\$387	\$387
<i>Net Cash Provided by (Used in) Investing Activities</i>	<u>\$1,780</u>	<u>\$1,866</u>	<u>\$3,646</u>
<u><i>Net Increase (Decrease) in Cash and Cash Equivalents</i></u>	<u>(\$0)</u>	<u>\$331</u>	<u>\$331</u>
<u><i>Cash Balances - beginning of the year</i></u>	<u>\$0</u>	<u>\$43,919</u>	<u>\$43,919</u>
<u><i>Cash Balances - end of the year</i></u>	<u>(\$0)</u>	<u>\$44,250</u>	<u>\$44,250</u>
<u><i>Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities:</i></u>			
Net Operating Income (Loss)	(\$124,376)	\$33,786	(\$90,589)
Adjustment to Reconcile Net Operating Income to Net Cash			
Cash Provided (Used) by Operating Activities:			
Depreciation and Amortization	\$202,118	\$33,274	\$235,393
(Increase) Decrease in Accounts Receivable	\$13,337	\$11,502	\$24,839
(Increase) Decrease in Interfund Balance	(\$77,538)	(\$15,320)	(\$92,859)
(Increase) Decrease in Inventory	(\$3,261)	(\$797)	(\$4,058)
Increase (Decrease) in Accrued Interest	(\$1,366)	\$1,022	(\$344)
<u><i>Net Cash Provided by (Used in) Operating Activities</i></u>	<u>\$8,914</u>	<u>\$63,467</u>	<u>\$72,382</u>

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

TOWN OF HOWLAND, MAINE
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

Exhibit H

	<i>Original</i>	<i>Final</i>		<i>Variance</i>
	<i>Budget</i>	<i>Budget</i>	<i>Actual</i>	<i>Favorable</i>
				<i>(Unfavorable)</i>
<u>Revenues</u>				
Property Taxes, including Reimbursements	\$1,227,508	\$1,227,508	\$1,293,726	\$66,218
Excise Taxes	\$189,041	\$189,041	\$201,133	\$12,092
Intergovernmental Revenues	\$161,384	\$161,384	\$172,942	\$11,558
Charges for Services	\$81,727	\$81,727	\$81,913	\$186
Interest Earned	\$3,760	\$3,760	\$16,323	\$12,563
Interest and Fees on Taxes	\$17,916	\$17,916	\$19,270	\$1,354
Solid Waste Revenues	\$28,000	\$28,000	\$22,092	(\$5,908)
Insurance Proceeds and Reimbursements	\$1,000	\$1,000	\$49,361	\$48,361
Other Revenues	\$6,274	\$6,274	\$5,325	(\$949)
Total Revenues	\$1,716,610	\$1,716,610	\$1,862,086	\$145,476
<u>Expenditures (Net of Departmental Revenues)</u>				
General Government	\$249,439	\$249,439	\$252,820	(\$3,381)
Protection	\$1,036,669	\$1,036,669	\$1,138,314	(\$101,645)
Health and Sanitation	\$97,986	\$97,986	\$95,013	\$2,973
Public Works and Highways	\$728,608	\$728,608	\$651,314	\$77,294
Culture & Recreation	\$31,474	\$31,474	\$30,088	\$1,386
Education Assessment	\$790,642	\$790,642	\$790,641	\$1
Unclassified	\$21,430	\$21,430	\$12,712	\$8,718
Capital Outlay	\$230,379	\$230,379	\$230,379	\$0
Other Assessments	\$168,139	\$168,139	\$207,505	(\$39,366)
Total Expenditures	\$3,354,766	\$3,354,766	\$3,408,785	(\$54,019)
<u>Excess Revenues Over Expenditures</u>	(\$1,638,156)	(\$1,638,156)	(\$1,546,699)	\$91,457
<u>Other Financing Sources</u>				
General Obligation Bond Proceeds	\$186,505	\$186,505	\$186,505	\$0
Capital Lease Proceeds	\$43,874	\$43,874	\$43,874	\$0
Transfers from Other Funds	\$963,755	\$963,755	\$1,108,284	\$144,529
Transfers to Other Funds	(\$63,000)	(\$63,000)	(\$63,000)	\$0
Total Other Financing Sources	\$1,131,134	\$1,131,134	\$1,275,663	\$144,529
<u>Net Change in Fund Balance</u>	(\$507,022)	(\$507,022)	(\$271,037)	\$235,985
<u>Beginning Fund Balances</u>	\$642,956	\$642,956	\$642,956	\$0
<u>Ending Fund Balances</u>	\$135,934	\$135,934	\$371,920	\$235,985

**TOWN OF HOWLAND
GENERAL FUND**

**STATEMENT OF DEPARTMENTAL OPERATIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

*Exhibit A-1
Page 1 of 2*

	<i>Beginning Balance</i>	<i>Budget</i>	<i>Receipts and Transfers In</i>	<i>Expenditures and Transfers Out</i>	<i>Ending Balance</i>	<i>Lapsed (Over) Under</i>
<i>General Government;</i>						
General Administration		\$192,252		\$192,042		\$210
Assessing Assistance		\$5,000		\$5,000		\$0
Elections		\$3,600		\$3,580		\$20
Code Enforcement		\$3,500		\$3,499		\$1
Planning Board		\$1,077		\$14		\$1,063
Employee Retirement		\$7,000		\$8,680		(\$1,680)
Legal		\$25,000		\$24,755		\$245
Town Hall		\$12,010		\$15,250		(\$3,240)
		\$249,439	\$0	\$252,820		(\$3,381)
<i>Protection;</i>						
Police Protection		\$12,000		\$10,741		\$1,259
Fire Department / EMS		\$971,525	\$105,429	\$1,076,954		\$0
Fire Department Training			\$2,285		\$2,285	\$0
Fire Department - EMS Insurance Proceeds			\$46,250		\$46,250	\$0
Animal Control		\$5,035		\$4,880		\$155
Street Lights		\$23,809		\$21,439		\$2,370
Hydrant Rental		\$74,300		\$74,300		\$0
	\$0	\$1,086,669	\$153,964	\$1,188,314	\$48,535	\$3,784
<i>Health & Sanitation;</i>						
Solid Waste		\$52,200		\$59,104		(\$6,904)
Trash Bags		\$9,000		\$5,883	\$3,118	\$0
Recycling		\$32,676		\$25,396		\$7,280
Transfer Station	\$27,304			\$4,522	\$22,782	\$0
Health Officer		\$110		\$108		\$2
General Assistance		\$4,000				\$4,000
	\$27,304	\$97,986	\$0	\$95,013	\$25,900	\$4,378
<i>Public Works and Highways</i>						
Highway Department		\$231,586	\$2,149	\$247,132		(\$13,397)
Paving	\$497,022			\$404,182	\$92,840	\$0
Highway Equipment Reserve		\$8,000		\$8,000		\$0
Sidewalk Maintenance Reserve		\$5,000		\$5,000		\$0
	\$497,022	\$244,586	\$2,149	\$664,314	\$92,840	(\$13,397)

TOWN OF HOWLAND

GENERAL FUND

STATEMENT OF DEPARTMENTAL OPERATIONS

FOR THE FISCAL YEAR ENDED JUNE 30, 2019

Exhibit A-1
Page 2 of 2

	Beginning Balance	Budget	Receipts and Transfers In	Expenditures and Transfers Out	Ending Balance	Lapsed (Over) Under
<i>Cultural and Recreation;</i>						
Thomas Free Library		\$5,767		\$4,888		\$879
Summer Recreation		\$22,532		\$20,979		\$1,553
Snowmobile Club				\$662		(\$662)
Memorial Park		\$3,175		\$3,559		(\$384)
	\$0	\$31,474	\$0	\$30,088	\$0	\$1,386
<i>Education;</i>						
MSAD #31 Assessment		\$790,642		\$790,641		\$1
	\$0	\$790,642	\$0	\$790,641	\$0	\$1
<i>Unclassified;</i>						
Cemetery Care		\$10,430		\$11,625		(\$1,195)
Donations		\$1,000		\$1,000		\$0
Contingency		\$10,000		\$87		\$9,913
	\$0	\$21,430	\$0	\$12,712	\$0	\$8,718
<i>Other Assessments;</i>						
Debt Service		\$30,032	\$39,100	\$69,132		\$0
County Tax		\$80,813		\$80,813		\$0
Overlay		\$57,294		\$57,560		(\$266)
	\$0	\$168,139		\$207,505	\$0	(\$266)
<i>Totals</i>	\$524,326	\$2,690,365	\$156,113	\$3,241,406	\$167,275	\$1,222

TOWN OF HOWLAND, MAINE
 COMBINING BALANCE SHEET
 NON-MAJOR SPECIAL REVENUE FUNDS
 JUNE 30, 2019

Exhibit B-1

Assets	Fire /EMS Fund	Veteran's Memorial	Wellness Grant	MMA Safety Grant	Rural Business Enterprise Grant	EMS Community Fund	Gazebo Grant	Totals
Cash and Equivalents	\$705							\$705
Due from Other Funds		\$80	\$1,320			\$55	\$5,500	\$6,955
<u>Total Assets</u>	<u>\$705</u>	<u>\$80</u>	<u>\$1,320</u>	<u>\$0</u>	<u>\$0</u>	<u>\$55</u>	<u>\$5,500</u>	<u>\$7,660</u>
<u>Liabilities and Fund Balances</u>								
<u>Liabilities</u>								
Due to Other Funds				\$3,480	\$1,648			\$5,128
<u>Total Liabilities</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$3,480</u>	<u>\$1,648</u>	<u>\$0</u>	<u>\$0</u>	<u>\$5,128</u>
<u>Fund Balances</u>								
Restricted			\$1,320					\$6,820
Assigned	\$705	\$80				\$55	\$5,500	\$840
Unassigned				(\$3,480)	(\$1,648)			(\$5,128)
<u>Total Fund Balances</u>	<u>\$705</u>	<u>\$80</u>	<u>\$1,320</u>	<u>(\$3,480)</u>	<u>(\$1,648)</u>	<u>\$55</u>	<u>\$5,500</u>	<u>\$2,532</u>
<u>Total Liabilities and Fund Balances</u>	<u>\$705</u>	<u>\$80</u>	<u>\$1,320</u>	<u>\$0</u>	<u>\$0</u>	<u>\$55</u>	<u>\$5,500</u>	<u>\$7,660</u>

TOWN OF HOWLAND, MAINE

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS

FOR THE FISCAL YEAR ENDED JUNE 30, 2019

Exhibit B-2
Page 1 of 2

	Fire /EMS Fund	Veteran's Memorial	Wellness Grant	MMA Safety Grant	Rural Business Enterprise Grant
<u>Revenues</u>					
Intergovernmental				\$5,262	
Local Sources	\$2,047	\$50			
Interest Earned	\$0				
<u>Total Revenues</u>	\$2,047	\$50	\$0	\$5,262	\$0
<u>Expenditures</u>					
Protection					
Capital Outlay	\$6,236			\$5,262	
Unclassified		\$12,042			
<u>Total Expenditures</u>	\$6,236	\$12,042	\$0	\$5,262	\$0
<u>Excess of Revenues Over (Under) Expenditures</u>	(\$4,188)	(\$11,992)	\$0	\$0	\$0
<u>Other Financing Sources (Uses)</u>					
General Obligation Bond Proceeds	\$0	\$0	\$0	\$0	\$0
<u>Total Other Financing Sources (Uses)</u>					
<u>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</u>	(\$4,188)	(\$11,992)	\$0	\$0	\$0
<u>Beginning Fund Balance</u>	\$4,893	\$12,072	\$1,320	(\$3,480)	(\$1,648)
<u>Ending Fund Balance</u>	\$705	\$80	\$1,320	(\$3,480)	(\$1,648)

TOWN OF HOWLAND, MAINE

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS

FOR THE FISCAL YEAR ENDED JUNE 30, 2019

Exhibit B-2
Page 2 of 2

	EMS Community Fund	Gazebo Grant	Transfer Station Project	Internship Grant	Totals
<u>Revenues</u>					
Intergovernmental					\$5,262
Local Sources		\$5,500		\$1,000	\$8,597
Interest Earned					\$0
<u>Total Revenues</u>	\$0	\$5,500	\$0	\$1,000	\$13,859
<u>Expenditures</u>					
Protection					\$11,497
Capital Outlay			\$285,000		\$285,000
Unclassified				\$1,000	\$13,042
<u>Total Expenditures</u>	\$0	\$0	\$285,000	\$1,000	\$309,539
<u>Excess of Revenues Over (Under) Expenditures</u>	\$0	\$5,500	(\$285,000)	\$0	(\$295,680)
<u>Other Financing Sources (Uses)</u>					
General Obligation Bond Proceeds			\$285,000		\$285,000
<u>Total Other Financing Sources (Uses)</u>	\$0	\$0	\$285,000	\$0	\$285,000
<u>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</u>	\$0	\$5,500	\$0	\$0	(\$10,680)
<u>Beginning Fund Balance</u>	\$55	\$0	\$0	\$0	\$13,212
<u>Ending Fund Balance</u>	\$55	\$5,500	\$0	\$0	\$2,532