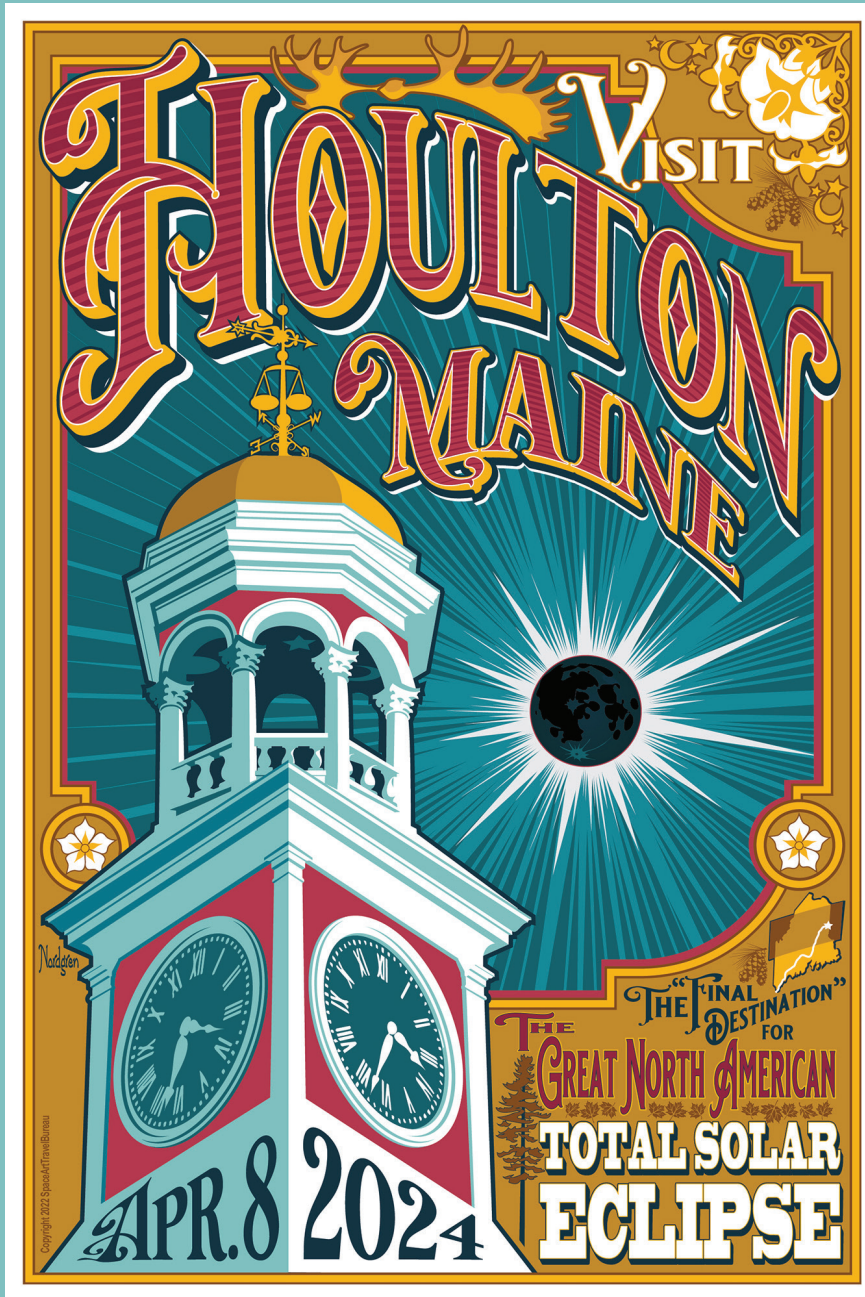


Town of Houlton

Annual Report 2022



21 Water Street, Houlton, ME 04730

Houlton, Maine will be the last place in the United States to view the Total Solar Eclipse on April 8th, 2024. We are on the Path of Totality and will experience 100% totality at 3:32pm for 3 minutes and 19 seconds. This once in a generation event is likely to bring thousands of people to our community to see the phenomenon. And, while the Eclipse doesn't take place until 2024, plans were already underway in 2022 to get us ready. An Eclipse poster by artist Tyler Nordgren was commissioned in late 2022 and the final product was received in early 2023. An image of the poster is the cover of this year's Annual Report. You can find information about the local plans for the Eclipse ... as well as how to get a copy of the poster ... by visiting www.MaineEclipse.com.

TOWN MANAGER

It is my pleasure to present the 2022 Annual Report for the Town of Houlton. This report highlights major accomplishments and initiatives over the past year along with important financial information.

It gives me immense pride to work alongside a team who consistently meet the needs of the Houlton community. Through teamwork and leadership, the Town of Houlton provides essential services to improve and enhance the quality of life of our community.

The year 2022 has been good for the Town of Houlton as we come out of the pandemic and back to enjoying community events.

On behalf of the entire Houlton team, thank you for allowing us to serve you.

Marian L Anderson
Town Manager



Houlton Town Council

2022/2023

Left to Right

Secretary Susan Tortello, Jane Torres, Chairman Christian
Robinson, James Peters, Edward Lake, Mark Horvath,
Eileen McLaughlin

Administrative Officials

Town Manager, Purchasing Agent, Emergency Management Director, Personnel Director	Marian Anderson
Asst. Town Manager, Town Clerk, Municipal Agent, Registrar of Voters, Election Warden, Treasurer	Cathy O'Leary*
Ambulance Director, Fire Chief, Cemetery Director	Milton Cone
Assessor	Theresa Duff
Civic Center Supervisor	Haley Nickerson
Code Enforcement Officer	Kevin Tingley**
Deputy Town Clerk, Deputy Registrar	Gail Cleary
Grant Writer/Community Dev. Director	Nancy Ketch
Parks & Recreation Director	Marie Carmichael
Police Chief	Timothy DeLuca
Public Works, Airport Director & Parks Maintenance Director	Christopher Stewart
Tax Collector/General Assistance Administrator	Khylee Wampler***
Treasurer	Kimberly Denbow

Khylee Wampler, Town Clerk, Municipal Agent, Registrar of Voters, Election
Warden, Deputy Treasurer, May 2022 *

Benjamin Torres, Code Enforcement Officer ** July 2022

Emily Bulley, Tax Collector/General Assistance Administrator,
May – November 2022 ***

Elected Officials

Town Council (Three-year Terms)

Date Indicates Expiration of Term

Christian J. Robinson, Chair – 2024
Edward M. Lake – 2024
James L. Peters – 2023

Eileen E. McLaughlin – 2022
Dennis Harmon – 2022

Mark A. Horvath – 2023
Susan M. Tortello – 2023

Directors of the Houlton Water Company (Three-year Terms)

Date Indicates Expiration of Term

Richard Goodwin – 2023*
Joshua McLaughlin, President – 2022

Albert Fitzpatrick - 2022
Jon Prescott – 2023

Lynette McLaughlin – 2024
Jody Anderson – 2024

*Replaced by Wade Hanson

Trustees of the Cary Library (Five-year Terms)

Date Indicates Expiration of Term

Leigh E. Cummings, Jr, Chair – 2023
Kathy Chase – 2026

Forrest W. Barnes – 2024
Iva Sussman – 2022

Lauren P. Fitzpatrick – 2025

Directors of the School Administrative District No. 29 (Three-year Terms)

Frederick Grant, Chair – 2022
Ellen Askren – 2022
Margaret York – 2024

Tammy Goetsch – 2024
Susan McLaughlin – 2023
Tim Youngfellow – 2023*

D. Scott White – 2024
Erica F. Peabody – 2023

*Replaced by A. John Hyman until November 8, 2022 election

Board of Budget Review (Three-year term)

Date Indicates Expiration of Term

Vacant – 2023
Vacant – 2023
Vacant – 2024

Vacant – 2024
Vacant – 2024
Priscilla Monroe – 2022

David Gates, Chair – 2023
Carl Lord, Jr. – 2022
Donna Barnard – 2022

Houlton International Airport



Phone 207-538-7997

Fax 207-532-1304

5 Industrial Drive
Houlton, Maine 04730

It remains the goal of Houlton International Airport to provide the highest level of service possible to the flying public, and to further the general aviation interest of the Town of Houlton. Through Houlton International's Fixed Based Operator, we continue to offer the following services:

Fuel Sales (100LL & JET-A)
USDA certified re-catering facilities
Tie downs
Aircraft Storage (transient & long term)

27,463.5 gallons of fuel were sold at Houlton International Airport in 2022. 8244.7 gallons of fuel was 100LL, which is a slight decline from 2021, of which 8441.13 gallons were sold. 19,218.8 gallons of JET-A fuel were sold. This represents an increase of 57% from 2021 sales. The fixed based operator services both local and transient general aviation pilots looking for fuel. 100LL is a self-service pump, while JET-A pump is full service. Both pumps are 24 hours.

As of December 31st, 2022, Houlton International Airports hangar is storing 17 fixed wing aircrafts. With a revenue being generated of \$21,780.00 This year's hangar costs are as follows:

Single Engine	Nightly	1-Month	6-Months	Full Year
	\$ 20.00	\$ 130.00	\$ 680.00	\$ 1260.00
Twin Engine	\$ 30.00	\$ 175.00	\$ 900.00	\$ 1700.00

2022 entitlement monies along with discretionary funding were spent to finish up the project started in the spring of 2021, which was full reconstruction of the parallel taxiway. The project is now 100% complete and looks great! During the 2022 season, a new piece of snow removal equipment was agreed to be purchased by MDOT and The Town of Houlton. MDOT pays 90% of the total cost of the machine. A 2023 John Deere front end loader and a 2023 Larue front mounted snow blower were purchased and will be delivered in January of 2023. This is a much-needed equipment upgrade from the older unit that currently takes care of the runway and taxiway. We look forward to the delivery. With the new piece of equipment coming and the newer truck that was purchased in 2018, Houlton International Airport is in very good condition going through the long winter months.

Once again, the USDA held their annual rabies vaccine drop at Houlton International Airport in August. USDA dropped roughly 360,000 rabies vaccine from air and land. This is a four-day event. We look forward to hosting this event in 2023.

Houlton International Airport is sprawled over 1600 acres of land, with that much land comes a lot of responsibilities to maintain the grounds, including:

- Repairing several runway/taxi-way lights
- Obtaining fuel license, which requires the operator to be trained and tested on fuel operations.
- Quarterly storm water samples, testing and shipment.
- Keeping airport grounds mowed and trimmed during the summer months. Raked and repaired during the spring months and marked out to be plowed during the fall and winter months.
- Plow and snow blow over 10,000 feet of runway/taxiway and apron asphalt.
- Crack seal and maintain asphalt as appropriate.
- Complete any deficiencies in the airport's annual 5010 report.
- Keep the airport's courtesy vehicle up and running.
- Repairing/maintaining all aspects of buildings located on the property.
- Completing monthly safety checks of buildings.

This is just a small list of the many items that the Fixed Based Operator is responsible for. Alan Wilson, who I have had the pleasure of working with for several years, is the day-to-day fixed based operator. Alan does a fantastic job keeping the airport in tip top shape. Alan makes himself available 24/7 for the aviation world, fielding calls during work hours and after hours. Alan is a dedicated employee for the Town of Houlton.

You can find Alan 5 days a week from the end of October to the first week of May from 7:00 – 3:30 and Monday through Thursday 6:00 – 4:30 during the summer months.

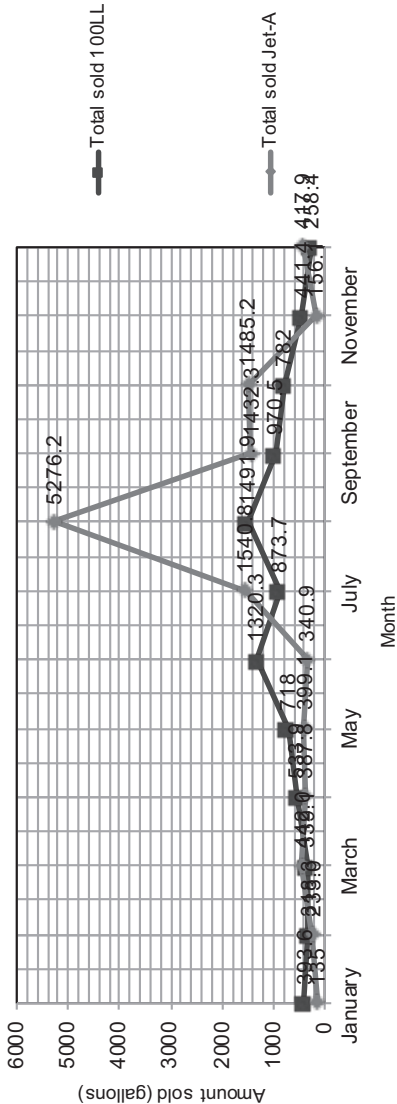
Respectfully Submitted,

Chris Stewart
Airport Director, Houlton International Airport
Airport.FBO@Houlton-maine.com
Office/Fax (207) 532-6223
(24 Hour) Cell: (207) 532-7997

Houlton International Airport
2021 Fuel Summary

Fuel Sale Comparison 2021-2022
Fuel 2021

Month	Total sold 100LL	Total sold Jet-A
January	393.6	135
February	318.3	233.0
March	339.1	442.0
April	533.9	387.8
May	718	399.1
June	1320.3	340.9
July	873.7	1540.8
August	1491.9	5276.2
September	970.5	1432.3
October	782	1485.2
November	441.4	156.1
December	258.4	417.9
Total 2021	8441.13	12246.34

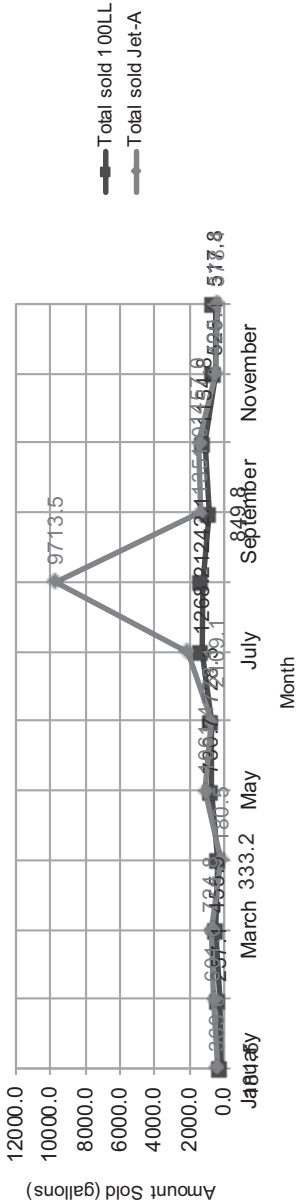


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2022 Fuel Summary

Month	Total sold 100LL	Total sold Jet-A
January	181.5	369.6
February	257.1	601.0
March	455.9	724.8
April	333.2	180.5
May	730.7	1061.4
June	728.5	773.1
July	1268.2	2109.1
August	1242.1	9713.5
September	849.8	1351.0
October	1154.8	1457.0
November	525.1	499.4
December	517.8	378.4
Total 2022	8244.7	19218.8

Fuel 2022



ASSESSING DEPARTMENT

As of 11/30/22 I have completed 5 years as the town's assessor, I am pleased with all that has been accomplished. The BETE and BETR programs have seen an increase in the number of applications, which means more taxpayers are taking advantage of the tax relief programs that they are entitled to. All citizens are reminded to stop by the department or call for assistance with any assessing questions.

STATISTICAL DATA

The following is an overview of statistical data for the 2022 tax year as compared to the previous year:

	<u>2020 Tax Year</u>	<u>2021 Tax Year</u>	<u>2022 Tax Year</u>
Taxable Real Estate Valuation	\$254,493,400	\$254,493,400	\$278,417,200
Taxable Personal Property Valuation	\$16,174,600	\$15,575,300	\$16,264,300
Aroostook County Appropriation	\$416,232	\$437,289	\$473,334
RSU #29 Appropriation (Local Share Only)	\$2,400,527	\$2,274,167	\$2,161,466
Total Municipal Appropriation	\$7,986,321	\$8,449,045	\$8,669,142
Total Appropriations	\$11,272,878	\$11,664,258	\$11,809,743
Total Taxes Committed for Collection	\$6,157,134	\$6,161,013	\$6,292,229
Tax Rate	\$22.75	\$22.60	\$22.60

REAL ESTATE MARKET SALES DATA

The assessing office handled **180** real estate transfer documents for the 2022 tax year, as well as many other documents recorded in the Southern Aroostook County Registry of Deeds, such as mortgages, foreclosures, and probate documents.

PROPERTY TAX RELIEF PROGRAMS

The Maine Legislature provides Property Tax Relief through many different programs. The applications, instructions, and other information regarding property tax relief can be found on the State of Maine Revenue Services website. Generally speaking, almost every landowner, homeowner, and business owner, qualify for some form of tax relief, as provided for by the Legislature.

STABILITY TAX PROGRAM (first year of new program – applications due 12/01/2022): The Stability Tax Program was a new law that went into effect on August 1, 2022. This program is for those taxpayers that have reached the age of 65 and have owned a homestead in Maine for 10 years. The program freezes the taxes on the homestead property to what they were in 2022. If the tax goes down, the taxpayer will pay the lower amount, but if the tax goes up, the taxpayer will pay no more than the 2022 tax burden on their homestead property. The law for this program was terminated after only one year in effect. It has now been replaced with changes to The Property Tax Fairness Credit Program and The State Property Tax Deferral Program. These programs are administered through the State of Maine. For more information, please contact Maine Revenue at **207-624-9784** or **prop.tax@maine.gov**.

HOMESTEAD EXEMPTION: To qualify, homeowners must have owned a homestead in Maine for a minimum of 12 months prior to April 1st and declared the homestead to be their permanent place of residence. Once the application is filed, the exemption remains on the property until the owner sells or changes their place of residence. This exemption in 2022 was \$23,750 of taxable valuation exemption. There were **1289** homestead exemptions granted in 2022.

VETERAN EXEMPTION: Any veteran, or the widow or widower of a veteran, who has reached the age of 62 and served on active duty during a federally recognized wartime period may be eligible for this property exemption. Veterans under the age of 62 who served on active duty during a federally recognized wartime period must be receiving a pension or compensation from the US Government for total disability. This exemption was \$5700 in 2022. There were **128** veteran exemptions granted in 2022.

BLIND EXEMPTION: Individuals declared legally blind by a Doctor of Medicine, Doctor of Osteopathy or Doctor of Optometry might be eligible for the exemption that provides up to the whole value of \$4,000 of taxable valuation exemption.

BUSINESS EQUIPMENT TAX EXEMPTION (BETE): Certain businesses may qualify for an exemption on personal property tax for equipment first subject to taxation on or after April 1, 2008. This exemption is not an automatic exemption and must be applied for annually. This program allows certain personal property to be placed in exempt status, thereby saving the business taxpayer from having to pay the tax. Houlton had **196** businesses participate in this program in 2022, resulting in **\$31,804,600** of valuation exempted! Although the program has been available since 2007, many qualifying businesses still have not filed the necessary paperwork to participate in this exemption program!

BUSINESS EQUIPMENT TAX REIMBURSEMENT (BETR): Certain businesses may qualify for tax reimbursement from the State of Maine on personal property tax paid during the previous year. Taxpayers begin the application process by filing an application form with the local assessor's office, followed by the filing of an application form with Maine Revenue Services. This reimbursement must be applied for annually. This program reimburses the business taxpayer for monies that the taxpayer has already paid! In 2022, **174** businesses qualified for this reimbursement program and over **\$236,422.69** in refunds will be dispersed amongst the **174** participating business taxpayers! This program is also being underutilized and I encourage those that qualify to reach out to me for assistance. Although the program has been available since 2007, many qualifying businesses still have not filed the necessary paperwork to participate in this refund program!

PROPERTY TAX FAIRNESS CREDIT: This program is administered by the State of Maine and applicants may file for this refund program as part of their State of Maine income tax return. For more information please visit: www.maine.gov/revenue/taxes/tax-relief-credits-programs/income-tax-credits/property-tax-fairness-credit.

STATE PROPERTY TAX DEFERRAL PROGRAM: This program is administered by the State of Maine and applicants may contact Maine Revenue at **207-924-9784** or **prop.tax@maine.gov**. For more information, please visit: www.maine.gov/revenue/taxes/tax-relief-credits-program/property-tax-relief-programs/deferral-program.

OPEN SPACE TAX LAW: The Open Space Tax Law provides for the valuation of land based on its current use as open space, rather than its highest and best use. To qualify for open space classification, land must be preserved or restricted in use to provide a public benefit.

FARMLAND TAX LAW: The Farm and Open Space Tax Law provides for the valuation of land that has been classified as farmland based on its current use as farmland, rather than its potential fair market value for uses other than agricultural. Property must have a minimum of 5 acres and produce an income from agricultural use. In 2022, we have **18** parcels in this program.

TREE GROWTH TAX LAW: The Maine Tree Growth Tax Law provides for the valuation of land that has been classified as forestland on the basis of productivity value, rather than on just value. A parcel of land must be at least 10 forested acres and produce an income which are harvested for commercial purposes. In 2022, we have **25** parcels in this program.

PROPERTY VALUATION

Property is assessed based on the status of the taxpayer (eligibility for tax exemptions) as well as the location, condition and taxable status of the property as of April 1st of each year in compliance with state statute. However, the tax bills in Houlton cover the time frame of the fiscal year of the town, being January 1st through December 31st.

Mobile homes are considered real estate for property taxation purposes; therefore, an individual buying, selling or moving a mobile home is required to contact the assessor's office to provide information for the updating of ownership records.

The valuation book, digital photography, property tax maps, property valuation reports and real estate transfer tax forms are public records and are available for review at the town office. Citizens are welcome to call or visit the office at any time during regular office hours. Much of this information is available for review on the Town of Houlton website at www.houlton-maine.com.

MARKET ADJUSTMENT PROJECT

The Assessing Department has been diligently working on this project for the past two years. Due to the rapidly increasing real estate market, the sales ratio in the Town of Houlton has been reduced in 2022 from 100% to 85%. Houlton has not had a full revaluation since 2005, again contributing to our reduced sales ratio. The new values based upon sales and updated modified cost schedules will be implemented in 2023.

As Houlton's assessor, I thank the public for their patience through this department's transition, and strongly urge taxpayers to take advantage of the tax relief programs that they may be entitled to. Feel free to contact my office for clarification or assistance with applying for these programs. In closing, my thanks to Khylee Wampler, Emily Bulley, and Emily Crawford for their clerical assistance throughout the year, and to Benjamin Torres for his inspection assistance. There is no way this department could accomplish its goals without their assistance. **Thank you!!**

Respectfully submitted,
Theresa L. Boyd Duff, CMA-4
Tax.assessor@houlton-maine.com
(207) 532-7111

2022 Ambulance Annual Report

The Houlton Ambulance Service's primary mission of emergency response is to provide pre-hospital care at the paramedic level and transport to the nearest medical facility. We also transport patients requiring additional medical services to other hospitals if available.

This past year, we made significant changes to the department. The biggest change has been the addition of a 4th shift. The creation of the 4th shift reduces the number of hours employees work per week, staff went from 56 hours a week to 42 hours. In addition to the two new positions we filled two existing vacancies.

Staff members are, Glen Targonski, Philip Ritchie, Anthony White, Paramedics, and Zachary Batchelder, EMT. New employees hired are Beth Winiarski, Paramedic, Madison Grant, AEMT, Shelby Barnes, and Morgan Grant, EMTs. In addition, we also have Dan Jewell, John Cummings, and Cody Fenderson, Paramedics, and EMT Adam Casillis, that work per diem when available.

For 2022 we responded to 1,588 EMS calls.

Call Disposition:

Treated Transported 1,435

Treated Refused Transport 69

Assisted other Agency 15

Dead at Scene 21

Refused Treatment 48

Respectfully Submitted,

Chief Milton J. Cone

Librarian's Report



The Cary Library trustees and staff appreciate the support shown by the residents of Houlton over the past 118 years. We strive to be a cultural and intellectual center for our community. Our mission is to strengthen our community by enhancing and contributing to individual knowledge and experiences, literacy development and lifelong learning through print, electronic resources, cultural activities, programs and services. We are committed to advancing, cultivating and preserving a culture of diversity, inclusion and belonging because it makes us a stronger, more successful community. This would not be possible without the foresight, dedication and generosity of library donors as well as the continuing support of the Town of Houlton. Our collection includes books, magazines, audio-material, electronic books and many genealogy materials and resources. Thanks to the Interlibrary Loan service, we are able to borrow books to supplement our collection of 60,260 items.

The Library has been busy this year. Our circulation of books, audiobooks and movies is almost 40,000. Our Internet usage has registered 12,000 users and our open wifi was used by over 5,000 people. Our consortium with Cloud library for electronic books and audiobooks continues to be valuable for 3,000 of our readers and listeners. The library website www.cary.lib.me.us has many local genealogy resources available. Our digitized newspapers are found under online collections <https://digitalmaine.com/houlton/>. Digital Maine



newspapers for Houlton were fully downloaded 14,778 times in 2022. Grants allowed the opportunity to host several local authors from Aroostook County to come and speak about their books and experiences writing, increase our Phonics kits, add Play and Learn kits, as well as a new collection of electronic and hardcover books of the United States. We provided 571 take and make kits for our young patrons as well as online story and craft time activities. We provide information literacy through many venues.

Public libraries promote and develop literacy and a love of reading and learning. Our children's librarian, Hayley Jipson, offers several important early literacy programs. This past summer, story and craft hour along with our summer reading program were offered both in person and remotely using a new program called BeanStack. Keeping children and teens reading during the summer months helps them start school prepared to succeed. Literacy, once acquired, opens up whole new worlds and possibilities to young people. Local children read 2568 books and earned 2479 badges during our five week summer reading program. Our partnership with the Rec Center enabled 96 children to participate in Lego Camp. Lego Club is available on Tuesday afternoons through the school year and 446 children build unbelievable creations using highly skilled minds. Our community provided outstanding support for our winter literacy drive allowing us to add 338 books to our collection!



Our Maine history area has new seating for relaxing and reading thanks to a family donation in memory of Houlton-born Patricia Anne Clark, a life-long educator. Our Teen area



has finally received its furniture and is comfortable and inviting. Charles Starkey is vested in keeping our children and teen readers in a warm and welcoming space.

We make every attempt to fulfill needs that fall within our mission and that are important to our community members. Partnerships, grant writing, and creative thinking are some of the ways we strive to bring the services our patrons want and need. We welcome any suggestions you may have on how we can improve. As needs arise, we will continue to provide access to important issues, local author discussions and other events. Our Facebook page provides news, upcoming events and pictures of programs that take place at the library.

Volunteers Alison Bossie, Community Living Association, Houlton High School students, Cynthia Spellman, Jane York, Susan, John & Emily Bushey dedicated hundreds of hours of service to the library. Library staff are Hayley Jipson, Children's Librarian; Barbara Ek, Administrative Assistant; Jody Wellington, Library Assistant/Adult Services; Jenn Smith, Library Assistant/ Circulation and Bert Audette, Technical Advisor.

Your gift to the Library's Endowment Fund is a gift for the betterment of your community. Trust funds continue to grow thereby enabling the library to increase its collection in many designated areas. Contributions in 2022 totaled \$27,776.26. Two new trust funds were established: Francis and Barbara Bolton Trust and the Byrna Weir Trust. Significant contributions were received and added to these existing trusts: Thomas Barnes Trust, David N. Fitzpatrick Trust, Stephen, Andrea, Kathryn and Patrick Hutchinson Family Trust, Shelley "Miss Shelley" Murchie Trust, Ted and Iva Sussman added to the Dr. John B. Madigan Trust, David McQuade added to the Laura and Catherine McQuade Trust, Betty Hutchinson added to the Eugene Hutchinson Trust, Charlotte Anne Pettit and Margaret Pettit Caplow added to the Mildred Black and James Louis Pettit Trust, and Ted and Iva Sussman added to the Helen Sussman Trust. The market value of the library's endowment at the end of 2022 was \$2,605,903.02. Library Trustees and staff are very grateful for these contributions.

Respectfully submitted,
Linda Faucher
 Linda Faucher
 Librarian

CARY LIBRARY ENDOWMENT FUNDS 2022

H.M. PAYSON & CO. MANAGED FUNDS	Contributions to 12/31/2022	H.M. PAYSON & CO. MANAGED FUNDS	Contributions to 12/31/2022
Anonymous Donor	20,037.04	Gilpatrick Library Fund	11,500.00
Anonymous Donor II	5,000.00	Good, Lawrence & Florence Fund	5,100.00
Atchison, Roland Fund	1,000.00	Gooding, Garth M. & V. Kathleen	956.21
Barnes Family Trust Fund	8198.25	Goodwin, Dr. Robert Fund	915.00
Barnes, Thomas Putnam	2,215.00	Gowenlock, Agnes Rose Trust Fund	3,295.00
Bartley, C. Eugene	5,520.00	Gray, William H. Fund	2,200.00
Bass, Elizabeth Trust Fund	25,000.00	Gricus, David & Susan Trust Fund	1,901.00
Bell, Ruth Trust Fund	500.00	Groves, Clara G & Robert P.	30,000.00
Berry, Anna Fund	915.00	Hannigan, Owen Trust Fund	1,230.00
Bither, Preston & Christie Trust Fund	2,695.00	Hanson, Robert C. & Robert W. Fund	2,427.50
Bither, Madeline B. & Gordon Haley	1,460.00	Helms, Frank & Maude Fund	5,000.00
Bolton, Francis & Barbara	500.00	Hess, Isabelle Richards Fund	1,150.00
Bone Family Trust Fund	2,170.00	Holden, Barbara B. Fund	1,578.00
Brown-Faucher Family Fund	1,125.00	Hockenhull, Brian "Herbie"	977.00
Burbank, Dr. Bernard	500.00	Hopkins, Helen Atchison	660.00
Burnham, Bruce B. Trust	1,280.00	Houlton Garden Club Trust	419.00
Callnan, Philip & Edrie Fund	2,040.00	Houlton Lodge No. 835 B.P.O. Fund	750.00
Campbell, Mary A. Fund	840.00	Houlton Women's Club Fund	531.00
Carson, Gertrude Trust Fund	500.00	Howard, Ralph Trust Fund	485.00
Carter, Caleb and Brooke	500.00	Hughes, Sophie A.	134,776.06
Carty, Margaret Creighton	3,025.00	Hutchinson, Eugene Fund	5,355.00
Cary, George Book Fund	12,000.00	Hutchinson, Nancy Russell and Carl	3,357.00
Cary, George Cemetery Fund	700.00	Hutchinson, Stephen, Andrea, Kathryn & Patrick Fund	2,400.00
Cary, George Permanent Fund	22,000.00	Ingraham, Glen & Clara Putnam Trust	30,000.00
Cary Library Memorial Book Fund	1,059.00	Ingraham, Helen & Horace Fund	5,235.00
Chamberlain, Geneva Fund	1,000.00	Inman, Harold H. & Cordelia Putnam	5,262.00
Chamberlain, Lucy Trust	1,000.00	Jedrey, Shirley	550.00
Chenevert, Edward & Barbara Fund	1,420.00	Krohn and Holst Trust Fund	500.00
Churchill, Margaret Trust Fund	1,545.00	Lane, Mary Alice Fund	10,000.00
Clark, Vinel W. Trust Fund	750.00	Lane, Virginia & Walter B. Fund	3,332.00
Class of 1944, Houlton High School	500.00	Ludwig, Leland III and Margaret Grant	4,360.00
Community Living Association	1,800.00	McCarthy, Audrey Fund	1,000.00
Cox, Sandra Trust Fund	500.00	McCluskey, Frances E. "Diddie" & G. Ronald & Trust Fund	2,245.00
Cowperthwaite, Albro & Marion	5,345.00	McElwee, Molly Trust Fund	1,520.00
Cowperthwaite, Ethelyn M. Fund	1,500.00	McGillicuddy, Mary Vose Trust Fund	500.00
Craigs, Julia	600.00	McKay, Joseph Hume & Pauline "Polly Grant	1,685.00
Creighton, Alice Starkey and Mary Hoch Trust Fund	11,100.00	McQuade, Laura & Catherine Trust Fund	4,900.00
Denton, Anna Howlett	520.00	Madigan, Dr. John B. Fund	22,132.00
Dow, David J. "Auggie" Trust Fund	810.00	Madigan, James C. & Marie D.	5,050.00
Doyle, Medston	500.00	Mansur, Walter P. Fund	650.00
Drew, Emma H. Fund	10,484.00	Manuel, Bernice Trust Fund	875.00
Drew, Paul & Mary Trust Fund	535.00	Mayberry, Amanda L.	140.00
Dunn, Donald H. Family Fund	3,530.00	Moore Family Fund	123,104.63
Dunphy, Joann	4,220.00	Moorhouse, George A.	500.00
Ellis, Dr. Donald F. Trust Fund	940.00	Murchie, Shelley "Miss Shelley"	1,205.00
Ervin, R. Lafayette & Lydia R. Fund	1,380.00	Myshrall, James & Emily Fund	1,000.00
Fairley, Marjorie & Millard Fund	3,010.00	Nichols, Agnes & David Fund	1,500.00
Fire Repair Fund	1,216.46	Niles, Patricia Fund	1,120.00
Fitzpatrick, David N.	67,759.05	Palmer, Rodney C.	960.00
Flemington Family Fund	2,075.00	Parsons, Willametta Russell Fund	2,025.00

Fortier, Leighton Fund	823.00	Peabody, Mary E. Fund	1,000.00
Gartley, Louis & Heloise	570.00	Peltier, Frank & Rachel Fund	10,876.00
H.M. PAYSON & CO. MANAGED FUNDS	Contributions to 12/31/2022	H.M. PAYSON & CO. MANAGED FUNDS	Contributions to 12/31/2022
Pettit, James Louis & Mildred Black Trust Fund	3,100.00	Small, John & Genesta Memorial Fund	1,125.00
Pierce, James & Winifred Fund	1,712.00	Smith, C. Arthur Fund	2,993.00
Pierce, Mary Alice	10,815.09	Smith, George & Lydia	178,422.80
Potter, Natalie Howard	600.00	Spooner, Gladys H. & Vernon "Rusty" Trust	12,635.00
Prior, Charles A. Trust Fund	1,000.00	Starkey Fund	36,579.47
Prosser, Linda Fund	5,053.00	Steele, Robert Trust	500.00
Pullen, Jean A. & John Fund	13,051.98	Stewart, Dale W.	550.00
Putnam, Aaron Hacker Credit Shelter	84,713.89	Sussman, Helen	9,345.00
Putnam, Elizabeth	25,850.00	Sylvester Family Fund	10,001.38
Putnam, John	10,000.00	Tompkins, Justice Nathaniel & Ragnhild Fund	20,728.00
Putnam, Lona T. Fund	1,183.00	Thompson, Jean & Vaughn Trust Fund	1,485.00
Putnam, Maria Louise	25,550.00	Tyler, Virginia D. Fund	1,000.00
Rich, George & Helen Fund	1,610.00	Upton, Frank & Helen Fund	1,665.00
Richards, George & Jennie Fund	1,000.00	Ward, Lloyd Trust Fund	4,221.00
Roach, George & Jean Fund	909.00	Ward, Lois Hovey & James F. Sr. Trust	5,187.50
Robinson, Arthur E., Sr. Trust Fund	839.00	Weir, Byrna	6089.42
Russell, Ressie Wetmore Fund	1,160.00	West, Julia A.	115.00
Shields, Greta Trust Fund	102,299.19	Weston, William W. Fund	500.00
TOTAL PAYSON FUNDS	1,289,989.92		

2022 Cemetery Annual Report

The Cemetery Department is responsible for four Cemeteries in Houlton. The Evergreen Cemetery on Smyrna Street is the largest consisting of 68 developed acres, and 21 acres available to be developed. The oldest is commonly referred to as the Soldier's Cemetery on White Settlement Road. It was established by the town in 1835, when Joseph Houlton donated the parcel of land to the Town. The Bray Cemetery is approximately one acre, and the Presbyterian is approximately one half acre, both are located on the Foxcroft Road.

The Town Council awarded a three- year contract for the (2022,2023,2024) annual/seasonal mowing/trimming contract to Ray Jay's Lawn Care of Houlton, for the Evergreen Cemetery, Soldier's Cemetery, Bray Cemetery and Presbyterian Cemetery.

The Cemetery Superintendent issued 6 new lots, and with assistance from Ralph Boyington did 35 internments.

Respectfully Submitted,

Milton J. Cone

Cemetery Superintendent

Clerk's Report

The Town Clerk is responsible for maintaining births, deaths and marriages and reporting them to the Office of Vital Statistics in Augusta. The clerk is also responsible for maintaining and preserving town records and issuing licenses as required. Over the past few years there have been many changes to this process. The Office of Vital Records now maintains an electronic birth, death and marriage registration system.

	VITAL RECORDS		
	<u>2022</u>	<u>2021</u>	<u>2020</u>
BIRTHS RECORDED	101	122	113
DEATHS RECORDED	204	195	140
MARRIAGES RECORDED	44	37	35

The Town of Houlton participates with the State of Maine programs that offers our citizens the option to renew their vehicle registrations, ATV's, snowmobiles, hunting/fishing licenses, boat registrations and dog licenses on-line. The Town of Houlton website lists the sites to use these services; www.houlton-maine.com

NUMBER OF LICENSES/PERMITS ISSUED IN 2022

2022 Dog Licenses	983
Precious Metal Licenses	0
Pawnbroker License	0
Solid Waste Collectors Licenses	
Non-Residential	1
Residential	1
Special Amusement Licenses	0
Taxi Establishments	1
Victualer Licenses	53

2022 STATE/MUNICIPAL ELECTIONS

-State of Maine Primary - June 14, 2022

Democrat – 64

Republican – 179

Total Vote – 243

-State of Maine General/Municipal Election – November 8, 2022

Total Vote – 2,051

3,822 Total Registered Voters

819 - Democratic

1,431 - Republican

1,416 - Unenrolled

148 - Green Independent

4 - No Labels

4 - Libertarian

Elections continue to be challenging with new requirements and processes. Changes are ongoing to always provide voters with a safe efficient election. COVID regulations were not as stringent this year but we continued to follow some of the past guidelines to be sure voters felt comfortable coming to the polls while also protecting our workers. Our election workers are an important piece of every election and we truly appreciate their willingness to serve.

Absentee Voting is becoming more popular with voters. There are numerous ways to obtain a ballot which allows voters the flexibility of casting a ballot 30 days before each election.

Respectfully submitted,
Khylee Wampler, Town Clerk/Registrar of Voters
town.clerk@houlton-maine.com
Office (207)521-5927



Town of Houlton **CODE * ENFORCEMENT * OFFICE**

21 Water St. Houlton, ME. 04730
Tel. (207)521-5928, Fax (207)532-1304
E-mail: code.enforcement@houlton-maine.com



In 2022 the Code Enforcement Office issued 86 permits and received \$28,512.00 in permit fees. These included permits for residential and commercial buildings and alterations, mobile homes, fences, decks, driveways, foundations, demolition, signs, change of use occupancy and Shoreland Zoning.

	No. of Permits	Est. Cost of Const.	Fees
New Construction:			
Residential:			
Stick Built	04	\$ 674,000.00	\$ 2,696.00
Commercial:	06	\$ 2,778,400.00	\$ 13,892.00
Additions and Alterations:			
Residential	32	\$ 504,000.00	\$ 2,016.00
Commercial	11	\$ 1,666,400.00	\$ 8,332.00
Misc. Permits	33	\$ 394,000.00	\$ 1,576.00
	86	\$ 6,016,800.00	\$ 28,512.00

The Code Enforcement office also issued 13 internal plumbing and 8 subsurface waste-water permits, and received \$3,110.00 in permit fees, 25% of which is paid to the State for their share.

Zoning Board of Appeals

The Zoning Board meets on an as needed basis, there were no meetings held this year. The Board must decide difficult issues in accordance with Local Ordinances, State laws and court cases. Members include Chairman Carl Lord Jr., Craig Harriman, John Bushey, Nason Graham, Robert Hannigan, and Vicki Goodwin.

Planning Board

The Planning Board meets on the first and third Tuesday of each month to perform their duties as Town Planners. Members include Chairman Kilburn Swallow, Sue Tortello, Jane Torres, Keri Bennett, Rob Monroe, Priscilla Monroe and Donna Barnard. The Board reviewed several Land Use and Zoning Use Permits and worked on keeping Houlton's ordinances up to date.

I'd like to thank both the Planning and Zoning Board members for the time, and dedication that they give to Houlton and its citizens. They help with planning ahead, keep us on the road to success and moving in a positive direction.

Respectfully submitted,
Benjamin Torres, CEO/LPI/LHO/AO
code.enforcement@houlton-maine.com
Office (207) 532-7111
Desk (207) 521-5928

2022 was a very busy year! There was lots of grant activity, some new projects and preparation for the Eclipse we will experience in 2024. Below is a summary of the work of the Community Development Department for 2022.

GRANTS

The breakdown of grant activity is as follows:

2022 Awards & Funds Received

- Tribal Wildlife Grant (flow through from HBMI for Culvert) - \$5,401.00 (awarded to HBMI/received 2022)
- RCPP/EQIP Grant (flow through from HBMI for Culvert) - \$270,035.96 (awarded to HBMI/received 2022)
- USDA TA Grant (flow through from HBMI for Culvert) - \$6,189.00 (awarded to HBMI/received 2022)
- CDBG Grants – Economic Development Program - \$100,000 awarded for Louisiana Pacific (received 2022)
 - Public Infrastructure Grant – Houlton Water Company (for Houlton Mobile Home Park) - \$614,137 Awarded
 - Housing Assistance Grant – Shiretown Properties, LLC (for Mansur Block) - \$500,000 Awarded
- EDA Grant – Shiretown Development Corporation (for Tiny Homes project) - \$992,586.00 Awarded
- 2021-2022 Snowmobile Trail Maintenance Grant – \$47,837.73 reimbursed Spring 2022 (\$18,061.06 reimbursed 2021)
- 2022 ATV Trail Maintenance Grant - \$24,300 awarded & received
- Congressionally Directed Spending (CDS) Request For Walkable Houlton Project (Sidewalks) - \$732,000 Awarded
- CDS Request for Entrepreneur Ecosystem Initiative (through Maine Downtown Center) - \$60,000 Awarded to Houlton
- NBRC SEID Grant – Airport Fuel Farm project (assisted Stantec & NMDC w/app) - \$978,880 Awarded
- Vital Pathways Mini Grant – Holiday Decorations (worked on app w/Rec Dept.) - \$745.98 awarded & received
- 2022-2023 Snowmobile Trail Maintenance Grant – \$53,200 Awarded (reimbursement Spring 2023)

2022 Grant Administration

- Maine DOT Transportation Alternatives Program – Downtown Sidewalks - \$500,000 (awarded 2017 & 2018) – Engineering work and coordination with Maine DOT – Work ongoing
- FEMA Pre-Disaster Mitigation Grant – Morningstar Road Culvert - \$585,000 (awarded 2020/received 2021) – work ongoing
- Maine DEP Stream Crossing Grant – Morningstar Road Culvert - \$95,000 (awarded 2019/received 2021) – work ongoing
- Tribal Wildlife Grant (flow through from HBMI for Culvert) - \$192,977.07 (awarded to HBMI/received 2021) – work ongoing
- RCPP/EQIP Grant (flow through from HBMI for Culvert) - \$119,869.04 (awarded to HBMI) – work ongoing
- CDBG Grants – Economic Development Program – Tiny Homes project - \$250,000 (awarded 2021)

- **Total Grant Funds Awarded &/or Received in 2022 - \$4,385,312.67**
- **Total Grant Funds Ongoing Administration - \$1,742,846.04**

- **Total Grant Activity - \$6,128,158.71**

ECONOMIC DEVELOPMENT ACTIVITIES

Several Economic Development related projects were worked on during 2022. These activities include the following:

- Downtown TIF Programs – We only processed one Facade Grant application in 2022 but had multiple inquiries and we were anticipating new applications as the year came to close.
- Entrepreneur Ecosystem (EE) Program – Through Maine Downtown Center (MDC)/Maine Development Foundation (MDF) we are one of 10 communities in Maine to receive funding from Congressionally Directed Spending (CDS) to run the EE program in Houlton to evaluate the support available for local entrepreneurs, identify gaps and develop a plan to fill those gaps. Funding is provided for both the planning and implementation phases. The Kick-Off for the program was held in November in Belfast.
- Eclipse 2024 – Planning continued in earnest in 2022. I Zoomed into the American Astronomical Society's (AAS) Eclipse Planning Workshop. The committee secured numerous sponsors, hired a coordinator, commissioned an artist & ordered eclipse glasses. The community will have many opportunities to get involve in 2023 leading up to the big event.
- Tourism Advertising – We continued our tourism promotion in 2022 with advertising in Portland Monthly Magazine, Maine Invites You and two Maine Maps with several of the ads in conjunction with the Eclipse Committee.
- Houlton Downtown Renaissance Committee (HDRC) – The downtown group got revived in fall of 2022 and scheduled regular meetings – 1st Wednesday of each month at 8:00am for all who are interested.
- Business Assistance – Throughout the year, we talk with local businesses and new entrepreneurs to advise and help direct them to various assistance programs to start or grow their businesses.

COMMUNITY DEVELOPMENT & ENHANCEMENT ACTIVITIES

Making Houlton a better place to live goes hand-in-hand with economic development. Having a well-rounded, vibrant community attracts business investment and development. 2022's activities included the following:

- 26th Annual Moosestompers Weekend – 2022 was a great event with fewer restrictions. Many people attended the festivities which were capped off with a beautiful winter fireworks display. As always, we thank our generous sponsors who support this wonderful community event year after year, which allows us to offer most activities free of charge. Thanks also to the many individuals, organizations & Town Departments that put in their time & effort to create a fun weekend for the community. And a big thanks to all those who came out to enjoy the event!
- Congressionally Directed Spending (CDS) – We were thrilled to be awarded over \$700,000 for our Walkable Houlton Project which will provide funds to repair many of our town's sidewalks. The funding will tie-in with the Downtown Sidewalk Project that we continue to work on with Maine DOT.
- Community Development Block Grants (CDBG) – We have been extremely fortunate to receive numerous CDBG awards in the last few years. In addition to ongoing Economic Development Grants, in 2022 we were awarded grants for Public Infrastructure and Housing. These projects will make a major impact on our town.
- Historic Clock Gift – The Rockabema Lodge IOOF has offered to provide a new ... yet historic looking ... clock to the Town of Houlton as a gift from the Lodge. I was fortunate to sit on the committee to develop recommendations to the Town Council on the clock's design and proposed location.
- Holiday Decorations – The tradition continues to decorate Monument Park for the holidays. We were able to add some new pieces to the display in 2022 thanks to a Vital Pathways Mini-Grant which was worked on with Marie Carmichael and the Rec Department. Our thanks for their generosity. We also thank the Public Works Department who has the major task of installing the decorations. They do a magnificent job of creating a wonderland for the community to enjoy. In addition, JMM Services was on hand to provide additional assistance with this project.

ADDITIONAL ACTIVITIES & DUTIES

Committees & Affiliations - I attended meetings, participated in projects and worked cooperatively with a number of boards and committees in town and throughout the state. These organizations include the following:

- **Houlton Planning Board**
- **Southern Aroostook Development Corporation (SADC)**
- **Greater Houlton Chamber of Commerce**
- **Maine Community Development Association (MCDA)**
- **Maine Downtown Center(MDC)/Maine Development Foundation (MDF)**
- **Maine Department of Economic & Community Development (DECD)/Office of Community Development (OCD)**
- **Maine Office of Tourism (MOT)**
- **Small Business Development Center (SBDC)/Northern Maine Development Commission (NMDC)**

Webinars & Training – I attended and participated in several webinars & trainings during 2022.

- **Eclipse Planning Workshop**
- **FEMA Procurement Training & Hazard Mitigation Workshop**
- **Thrive Maine Webinar**
- **Maine Downtown Center (MDC) Bendable Maine Workshop**
- **Maine Municipal Association (MMA) Convention**
- **Live + Work in Maine Event**
- **Public Information Officer (PIO) Training**

I continue to appreciate the opportunity to work for the people of Houlton. I am blessed to work with many dedicated individuals and organizations. Houlton is a wonderful place to live and work in. The people who make up this town are caring, creative and resilient. I am proud to tell people I am from Houlton. I look forward to continuing our growth together. Please feel free to contact me with any questions or ideas you have.

Respectfully submitted,
Nancy Ketch, Community Development Director

2022 Fire Department Annual Report

Houlton Fire Department is a combination department that provides fire protection to Amity, Cary, Hammond, Houlton, Ludlow and New Limerick. The department has eight full time employees and twenty-two paid call firefighters.

Summary of 2022 Fire Activities

In 2022 we responded to 211 calls for service.

Ambulance Assist - 25	Accidents - 15	Car Fires - 7
Carbon Monoxide - 3	Chimney Fire - 2	Electrical - 12
False Alarms - 43	Grass/Brush - 7	HazMat - 2
Public Service - 45	Smoke Invest. - 19	Stove/Furnace - 8
Structure - 13	Trash/Rubbish – 10	

Equipment

Chief's Truck – 2016 Ford, 4 - wheel drive

401 – 1999 – 1250 GPM Pumper, 1,000 gallons water

402 – 2002 – 1250 GPM Pumper Tanker, 3,000 gallons water

403 – 2018 – 1250 GPM Pumper Tanker, 3,000 gallons water

404 – 2007 - Rescue Truck

406 – 1994 - 105ft, 1250 GPM Ladder Truck,

409 – 1993 – Dodge Brush Truck

HAZMAT/WMD Decon Trailer

Off Road Rescue Trailer with ATV, Snow Sled, and Rescue Boggan

Respectfully Submitted, Chief Milton J. Cone



John A. Millar Civic Center
94 Randall Avenue | Houlton, ME 04730
civic.center@houlton-maine.com
(207) 532-1313



Town Report 2022

The John A. Millar Civic Center strives to provide a space for healthy activities and entertaining events for all who live, work, or visit in Houlton. This year brought a return to more normalcy, and we couldn't have been more excited to open our doors to the community.

- Civic Center on-ice programming was able to make a return to full force this year. We hosted regular Public Skate, Adult Hockey, 14u Stick Time, High School Stick Time, Mini Skate Camp, and Learn to Skate sessions.
- Southern Aroostook Minor Hockey Association (SAMHA) Junior Blackhawks youth hockey hit the ground running in 2022. They brought on new programs made possible by grant funding, including a Girls' practice team, and the 4-week Bruins Academy. Beyond regular practices and games, SAMHA also hosted several fundraisers and events at the Civic Center including Try Hockey Free, Skate with Santa, and Sweetheart Skate.
- The Houlton/Hodgdon/Southern Aroostook/Katahdin Blackhawks worked hard in 2022 to improve upon their skills and build the strength of the varsity program.
- The Civic Center hosted many private ice rentals in 2022 including Houlton Homeschoolers, Hodgdon Middle School, Houlton Southside, Southern Aroostook Elementary, Southern Aroostook Middle, Katahdin, Presque Isle Youth Hockey, and more. We also hosted various birthday parties and family events.
- Moosestompers 2022 was a building year, coming back from more stringent COVID guidelines. At the Civic Center, we were able to provide several Free Skate sessions as well as skating races and slapshot contests, in order to highlight the "Olympic" theme.
- After the ice season, we were so pleased to bring back a slate of spring and summer events. As always, our first big event of the season was the Southern Aroostook Trade Show on April 9-10, put on by the Greater Houlton Chamber of Commerce. The event was a success, with many happy vendors and visitors alike.
- The Black Fly Brewfest made a triumphant return on May 14, and we could not be happier. Good numbers mean the organizers (also the Greater Houlton Chamber of Commerce) will be able to bring the event back again in 2023.
- Houlton High School was able to bring their Graduation ceremony back indoors again this year, and we were happy to see all those smiling faces again, along with the return to normalcy.
- The Northern Maine Soap Box Derby was revived in 2022 after a couple years off due to COVID-related challenges. Between Tech Day on May 21, Final Tech on June 10 and Race Day on June 11, we got lots of racing in this year. New racers and familiar faces are helping to create momentum that will bring an even bigger and better event next year.
- The Shriners Ceremonial was held at the Civic Center on June 17-18 to celebrate its Potentate. It was a fun weekend that brought many new people to Houlton, and we look forward to welcoming the Shriners back in the future.

- The Houlton High School Alumni Association was finally able to host their much-anticipated Alumni Gala, originally scheduled for 2020. For obvious reasons, it had to be delayed and we were thrilled to finally be able to help the group make it a reality. So many Houlton grads reunited at the Civic Center to catch up, and after a tough couple of years, it seemed even more important than ever to provide these opportunities for connection.
- In July, we were able to work with the Rec Center to provide a free youth hiking program – Houlton Hikers. We brought the group on three hikes at Riverfront Park, Aroostook State Park, and Baxter State Park. We look forward to making this a recurring program.
- We also brought back Floor Hockey in July, offering an opportunity for kids to learn a new sport or even get some practice in before the ice hockey season started. This program will continue each year.
- The Greater Houlton Chamber of Commerce joined forces with the Presque Isle Career Center to host a Job Fair at the Civic Center with approximately 20 employers. This provided an important opportunity for employers in need of help to connect with jobseekers in a streamlined manner, and resulted in many good connections being made.
- The Maine Department of Transportation held an employee recognition day at the Civic Center in September, honoring all of their hardworking staff. They did award presentations, catering, games, and more for more than 200 state employees.
- On September 22, we brought in the Children’s Museum and Theater of Maine for a performance of their show, Blueberries for Sal: The Musical. With more than 100 guests, we hope to offer another show in the future.
- Another new event for 2022 was the Fall Fine Art & Craft Fair. We partnered with Maine Craft Weekend for some additional marketing benefits and had a great group of vendors and guests. We are excited to offer it again annually.
- Other events and activities include monthly meeting rentals, annual Smoke School training session, Shiretown Spooktacular, and more. We are happy for each opportunity to provide for our community and look forward to continuing in 2023.

In closing, I would like to thank the people of Houlton for their support and resilience. We’re excited to be moving in the direction of normalcy and for the opportunities we will have to provide programming and events to our community in the future.

Respectfully submitted,



Haley Nickerson
Civic Center Supervisor
Town of Houlton, Maine

Houlton Parks & Recreation Department

The Houlton Parks & Recreation Department's year-round operations offers activities for all ages, while continuing to work towards our mission that strives to provide our community with opportunities for recreational activities & experiences that support healthy living & community involvement. Our department offers a variety of youth & adult programs, as well as family outdoor recreational opportunities in the various facilities.

Our program offerings range from parent & tot time, "Just for Kids" summer playground program, and a variety of youth sports to adult pickleball, and basketball nights. We partner with various organizations for events such as the Shiretown Spooktacular, Moosestompers, & Lego Camp just to mention a few. We try to incorporate opportunities for community engagement, with activities such as our ever-popular Winter Crafts & Gifts Fair & opportunities to use our Winter Sports Trailer with Nordic ski packages & snowshoes. Take a look at our next page with some fun facts about our department & participants.

The best way to learn about what our department has to offer is to visit our website, www.houltonrec.com. While here, you can browse the most up-to-date programs, register for activities, create an online account, and learn about payment options. You can also "Like" us on Facebook at Houlton Recreation Department where we post our program highlights, as well as upcoming events that you will not want to miss! And you can always stop by our Recreation office at 128 Main Street and pick up our brochure or seasonal flyer.

I would like to thank Recreation Assistant Owen Gallop, Recreation Supervisor Gwen Dow, & Recreation Administrative Assistant Michele Bye, the maintenance crew of Marcus Neal, Kevin Tingley, Ralph Boyington as well as our part time staff for the enthusiasm and energy that they bring to our programs every day. I would also like to extend a special thank you to all our volunteer coaches - you are the heart of our youth sports programs! Lastly, thank you to the other Town of Houlton Departments, it is a pleasure working with all of you to make Houlton a better place to work, play, and live.

In closing, this will be my final annual report, after 41 years of being part of the Houlton Parks & Recreation Department I will be retiring. As I leave, I would like to thank the Houlton community for allowing me to be part of their lives through our programs, activities & events. We are so fortunate to have such a generous community and I have appreciated all the support they have given me throughout the years. I can only hope that they will continue to support our recreation department in the future. As I depart, I would like to share my favorite saying from my mom, "Just go out & play"! Ok, so she had 14 children, but I still think it's a great saying and I hope you will always take time to play.

Respectfully Submitted By:

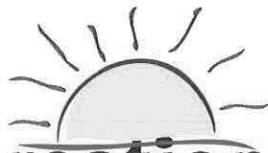
Marie Carmichael, Director

Houlton Parks & Recreation

rec.programs@houlton-maine.com

Office (207) 532-1310

Cell (207) 694-0004



Houlton Recreation 2022 Footprint

We invite you to take a peek at what the Houlton Parks & Recreation was up to in 2022. We have encouraged our community to engage in play to help them relax from their daily demands of work, school, & stresses of the world. We hope they have found a place to gather, socialize and connect with each other. It is our hope to continue to offer a variety of recreational opportunities for families & friends. Thank you to those who have participated in a program, walked our Riverfront Trail, had your picture taken at the holiday light display in Monument Park, played disc golf, or have attended a youth basketball or soccer game, just to mention a few. We hope you have enjoyed your experience and we're looking forward to providing you with more programs & activities in 2023.

983 Number of Individuals that have an online account with our department since May 2022 with our new MyRec service.

16 Number of part-time & seasonal staff members.

1 Number of full time, year-round staff.

YOUTH PROGRAMS

961 Children participated in **43** programs

Youth Sports Snapshot

177 PreK—5th grade soccer registrations

105 K-6th grade basketball registrations

62 Ages 5-8 T-ball/1st Pitch Baseball registrations

40 Track & Field registrations

25 Volunteers with 230 hours of their own time in our sports programs

Facility Improvements

7 Number of new benches donated to Monument Park

(In memory of Clifford L. Colter, Bill & Gladys Belyea, John B. Madigan M.D., Darcie Hutchinson, Alan Fitzpatrick & In honor of Harold & Hilda Hughes Family & Descendants)

4 New Holiday Light Displays for Monument Park

2 New Water Bottle Filler Machines at GMB & Community Park Log Cabin

1 New ADA accessible restroom upstairs at the Gentle Memorial Building

DROP IN PROGRAMS

415+ Children & Adults have participated in our "Drop-In" type programs such as Parent & Tot, Jr. High Dance, Adult & Youth Open Gym & Game Room, Adult Basketball, Pickleball, Line Dancing, Rug Hooking, & Walking.

Houlton Recreation Summer Program

150 Summer participants at the "Just for Kids" playground program

100% Summer youth & adult staff who were CPR/1st Aid certified

No matter your age...make time for recreation!



HOULTON POLICE DEPARTMENT

97 Military Street
Houlton, ME 04730

Phone: 207-532-2287
Fax: 207-532-1323



Chief Timothy B. DeLuca

Captain Jasmine M. Cyr

Annual Report 2022

The Houlton Police Department

Welcome to the Houlton Police Department's Annual Report for 2022.

I would like to recognize and thank the Citizens, Town Council, Town Manager Marian Anderson, and the Men and Women of the Houlton Police Department for making 2022 a successful year.

The men and women of HPD are dedicated professionals who are career minded and work every day to provide a safe community in partnership with our residents. HPD officers, dispatchers and support staff understand community service is of the utmost importance to be successful in meeting our goals and mission. A community in partnership with law enforcement is key to the success of any police department. With this comes teamwork, mutual confidence, respect, support and willingness to make change.

Employees: In 2022, Houlton Police Department continues to be understaffed and having difficulties, like most agencies in Maine and around the U.S., filling Law Enforcement positions. In several cases, the existing eligible officers are being recruited between competing agencies.

*In 2022, the Houlton Police Department lost six employees for a variety of reasons including retirement and a new career path. They are as follows: **Lt. Theron Bickford, Sgt. William Janakis, Cpl. Mallory Clayton, ACO David Rairdon, Dispatcher Dale Foley and Administrative Assistant Melissa Hutchinson.** Thank you for your service!*

New hires for 2022. Administrative Assistant Teresa Lajoie and Officer Joshua Foster.

HPD is actively recruiting and finding creative ways to attract like-minded individuals to our community and police department.

Community Support and Events: The Houlton Police Department believes our success is dependent on our partnership with community. Each year, HPD works with our community to support or create community related initiatives to build awareness and increase community safety. Some of the partners are Living Innovations, Manes and Tails, "Walk for Life, Catholic Charities food Giveaway as well as the Houlton Band of Maliseet Indians, to name just a few.

Annual Training: Part of our professional development, performance and success is dependent on training. Officers are often sent to specialized training such as Drugs Recognition, Crime Scene Processing, Drug Intervention, Civil Rights Officer, Crisis Negotiations, Investigations, Vehicle Operations, Supervisor Development, Police Training Officer (PTO), Crisis Intervention Training and more. Officers are also required to attend mandatory training each year as outlined by the Maine Criminal Justice Academy to maintain their certification. In addition, HPD reviews our performance and professional standards to improve upon or make positive changes.



HOULTON POLICE DEPARTMENT

97 Military Street
Houlton, ME 04730

Phone: 207-532-2287
Fax: 207-532-1323

Chief Timothy B. DeLuca

Captain Jasmine M. Cyr

RSU 29 Houlton School District: HPD works closely with our schools and is proud of our partnership. This often brings us into the schools for special events such as “Read Across America”, law presentations and other special events. HPD partnered with the RSU 29 school administration to update their school safety plans and how that relates to our HPD response to incidents at the schools. In addition, HPD has been training on a threat assessment model specific to student behavior at any RSU 29 facilities.

Grants: HPD received several grants in 2022. These grants include the Department of Justice Ballistics Vest, Inland Fisheries and Wildlife ATV patrols, Edward Byrne Memorial Justice Assistance (JAG) program for equipment, Ed MacDonald Safety Grant. These grants provided funding for impaired drivers, ATV trails and border protection partnerships. In addition, the grants provide equipment to enhance officer safety and officer training.

New Equipment:

HPD purchased a new cruiser. This new vehicle will be equipped as a police patrol vehicle providing emergency response and safety equipment for the officers.

HPD purchased cruiser safety equipment. Rear safety seat replacement units for easier access and safety for both the passenger and officers. In addition, we purchased a new light bar for one of our cruisers replacing our aging equipment.

HPD purchased a radio and telephone recording system. This system records all radio traffic for police, fire, ambulance and public works. Having access to these recordings will provide a review and document calls for emergency reference and prosecution of cases.

HPD purchased a barcoding scanner. This system provides the ability to bar code all evidence in our vault for efficient accountability measures in the preservation of evidence.

Programs: HPD is progressive in developing initiatives and programs to better serve our community. There are too many to list however, listed below are a few to illustrate the type of efforts we make on a daily basis. We are also reporting to the ODMAP (Overdose Detection Mapping Application Program) and the NAMI Maine (National Alliance on Mental Illness). These are voluntary programs to help mobilize resources within our region.

WHOU radio show: Chief DeLuca began a weekly radio show with WHOU called “Coffee with the Chief”. This program has given us the opportunity to report police department operations. The show covered many topics and has proved to be a great success.

Internships: HPD works closely with the University of Maine at Fort Kent and the Greater Houlton Christian Academy enlisting students completing an internship. Students spend the better part of a semester with HPD learning the profession of law enforcement and the HPD mission.



HOULTON POLICE DEPARTMENT

97 Military Street
Houlton, ME 04730

Phone: 207-532-2287
Fax: 207-532-1323



Chief Timothy B. DeLuca

Captain Jasmine M. Cyr

Sweet Treats for Kind Feats: The program objective is to recognize and encourage positive behaviors noticed by our youth and build relationships with the community. When a youth is observed doing a "Kind Feat", an officer can present a coin for a free Ice Cream at Houlton Farms Dairy. We thank Houlton Farms Dairy for the partnership.

Gun lock Giveaway: HPD offers free gunlocks to safeguard our community.

Neighborhood Watch: In response to community or neighborhood concerns, HPD holds collaborative meetings to review neighborhood concerns and put together an action plan to find a resolution. Change can take time but often a resolution can be found.

Drug take back: The Houlton Police Department collects unused medications 24/7 at our dispatch center. HPD and community continue to be in the top 20 by weight in the State of the 120 plus collection points. This speaks highly of the caring nature of our community to keep the drugs from being abused and safeguard our environment. In addition, HPD has a sharps collection box in our lobby.

Social Media:

The Houlton Police Department sponsors a Facebook page and website as a tool to keep the community more informed on how we are completing our mission, locating wanted suspects, community alerts, passing along information combined at times with a sense of humor. This has been a great success in our quest to communicate with the public.

The police department provides a number of additional services to enhance relationships with the community. You can obtain more information at www.houltonpolice.com or our Facebook page.

Enforcement: HPD Officers have worked hard under the example and leadership of Sgt. Travis Smith on street level drug interdiction. Officers enforce illicit drug laws at the street level looking for those furnishing or trafficking illegal drugs. HPD has had great success this year brining in a large amount of drugs, cash and confiscated material belongings.

Investigations: Captain Jasmine Cyr supervises investigations. These investigations are a large part of policing and at times can be in-depth, demanding and take dedication, training and knowledge to be successful.



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In Closing:

The Houlton Police Department pledges and is committed daily to serve our community with respect through professionalism. The department is community minded and believes our success is built upon a strong partnership. Our success depends on our knowledge of community needs and our residents understanding of how we operate. Our highest of all priorities is to enforce all laws equitably and fairly providing a safe and enjoyable community for all. All the members are committed to being approachable and service minded at all times.

I want to thank the many community partners such as The Houlton Band of Maliseet's Indians, Adopt-a-block of Aroostook, town departments, U.S. Customs and Border Protection, Border Patrol, the Maine State Police, Aroostook County Sheriff's Office and the Maine Warden's Service for their assistance throughout the year. Without these agencies and others, our jobs would be more difficult.

The department has many exciting initiatives and programs scheduled for 2023, stay tuned.

"Proactive is early...reactive is late"

Sincerely,
Chief Timothy B. DeLuca
Chief.tim.deluca@houlton-maine.com 207-532-2287

Houlton Police Department

Law Total Incident Report, by Agency, Nature

Agency: Houlton Police Department

<u>Nature of Incident</u>	<u>Total Incidents</u>
911 Hang up Call	197
Abandoned Vehicle	10
Animal Control Complaints	145
Residential Alarm	11
Animal Attacks	15
Animal Problem	81
Assault	49
Assist Another Agency	204
Assist DHHS	11
Attempt to Locate	9
ATV Complaint	12
Bail Check	18
Bank Escort	19
Burglary	35
Larceny - From Auto	10
Business Alarm	66
Evading/High Speed Chase	1
Citizen Assist	371
Citizen Dispute	57
Civil Problem	44
Counterfeiting	11
Court Activity	28
Traffic Accident-Non Reportabl	12
PD-Traffic Accident	240
PI-Traffic Accident	9
Criminal Mischief	60
Criminal Threatening	31
Death Investigation	17
Detail	15
Referral DHHS	12
Disorderly Conduct	81
Medication Disposal	2
Domestic Disturbance	82
Drug Paraphernalia	19
Drug Intelligence Information	20
Controlled Substance Problem	12
EMS Medical	47
Erratic/Reckless Driving	6
Escort	22
Family Fight	30
Fingerprint-Non Criminal	62
Fire Alarm	3
Electrical Fire	1

<u>Nature of Incident</u>	<u>Total Incidents</u>
Fire Other	8
Structure Fire	6
Fireworks	1
Firing Weapon	3
Follow Up to Prev Incident	405
Found Property	80
Fraud	20
Supplying Alcohol to a Minor	2
Harassment	85
Hit And Run	1
Hospital Assignment	9
Information Report	79
Intoxicated Person	6
Juvenile Runaway	3
Juvenile Problem	29
Liquor Enforcement	1
Liquor Offenses	1
Lost Property	48
Mental Health Issues	121
Missing Person	17
Stranded Motorist	12
Neighborhood Dispute	4
Noise Disturbance	109
Operating After Suspensions	4
Internet/Text Harassment	9
Driving Under Influence Liquor	4
Driving Under Influence Drugs	1
Overdose	16
Paper Service	79
Parking Problem	50
Pedestrian Check	3
Protective Order Service	55
Violation of Protection Order	29
Police Service Generic	47
Public Relations - Talk or Lec	14
Property Check Requested	22
Property Check Officer Initiat	820
Found Property	8
Lost Property	3
Recovered Stolen Property	2
Repossession	1
Returned Property	1
Road Hazards (Sign/Signal/Debr	27
Safekeeping Property	15
School Resource Officer SRO	2
School Visit/Patrol Check	9
Search Warrant	1
Sex Offense	9
Sex Off Update Registration	11
Sex Offender Registration Viol	1

<u>Nature of Incident</u>	<u>Total Incidents</u>
Suspicious Person, Circumstnce	432
Tampering with Witness/Victim	2
Terrorist Threat	1
Theft	265
Citizen Traffic Complaint	154
Traffic Violation	3
Traffic Stop	555
Trespassing	157
Utility Problem	74
VIN Serial Nmbr Inspection	2
Violation Condition of Release	22
Wanted Person	29
Criminal Arrest Warrant	47
Weapon Offense	1
Welfare Check	193
Total Incidents for This Agency	6417

Total reported: 6417

Report Includes:

All dates between '00:00:01 01/01/22' and '23:59:00 12/31/22', All agencies matching 'HPD', All natures, All locations, All responsible officers, All dispositions, All clearance codes, All observed offenses, All reported offenses, All offense codes, All circumstance codes

Public Works Department

Public Works Staff

Director Chris Stewart	8 years
Asst. Director Robert Monfils	16 years
Steve Hagerman	25 years
Timothy Bragan	18 years
Daniel Toby Jr.	8 years
Daniel London	7 years
Matthew Tidd	5 years
Kevin Pray	4 Year
Lenny Quint	4 Year
Fred Craig	28 years

Houlton International Airport

Alan Wilson	15 years
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Park Maintenance Staff

Marcus Neal	3 years
Matthew Quint	7 years
Ralph Boyington	2 years

Public works/Park maintenance projects completed in 2022 are as follows:

- Rebuilt Hovey Road. This consists of rebasing several sections of the roadway that turned into mud during the spring months. Those sections were repaired with filter fabric and new clean gravel. During the project, the shoulders of the roadways were cleaned, culverts replaced and ditches with too much slope was rip rapped. Once the road was built back to spec, a topcoat of clean screened gravel was applied.
- The towns fuel farm was replaced. The old fuel farm system had gone past it's useful life of 30-years. The underground tank was removed along with old concrete pad and fuel pumps. A new above ground tank was installed. A new concrete slab was poured, with new pumps and fuel monitoring system. The new system does not have

an expiration date like the old fuel farm did. The new system will provide the town with years of reliable fueling service.

- While the front yard of the public works department yard was dug up to remove the old fuel system, there was no better time to rebuild the front driveway. Soft spots were dug out and repaired, new asphalt was placed around the fuel farm. This was a much-needed upgrade, as the asphalt was in deplorable condition.
- Rebuilt the Houlton Police Departments driveway. As the asphalt needed to be removed and several spots rebased. New material was laid and fine graded with the proper slope to distribute water. The front walkway, which is used by residents was also rebuilt. New pavement was placed along with new striping paint to clearly show the parking stalls.
- Removed asphalt from in front of the Houlton Fire Department overhead doors. The asphalt had severe ruts from the weight of the fire trucks coming in and out of the building over the years. Public works removed a small section of the rutted asphalt and regraded. New pavement was placed.
- Park maintenance removed the winter ice from the arena during the month of March. It takes nearly a week to remove the ice, glass, and boards. Once completed, spring, summer and fall events can take place inside the arena.
- Shimmed and top coated Mill Street with pavement.
- Widened Abraham Street, this was done to keep storm water in the roadway, as there are no catch basins along the roadway, until you get to the lower end. The work completed will help in keeping the shoulders of the roadway from washing out. The Street was then shimmed and paved.
- Repaired several small sections of sidewalks. Sidewalk repair will be a focus in 2023.
- Shimmed small sections of Maple St., Old Calais Road, and Park Street.
- Completed yearly activities such as: Street sweeping all areas throughout town, roadside mowing, Landfill mowing, sidewalk sweeping, washing down sidewalks in the downtown area, getting flowerpots put out and watered twice weekly, paving projects, line striping throughout. There are several other small jobs we complete daily, including catch basin repairs and pothole patching.
- Completed testing and mowing of the towns 8-acre septic site. This site is located off the North Road and is managed by the public works department. The site is looked after by the Maine Department of Environmental Protection.
- New fencing was installed at Community Park. We will continue replacing the old, wooded fencing throughout the next couple of years.
- Spring brings extremely busy work for the park maintenance department. The work consist of cleaning up all parks from winter debris, opening the Riverfront Park bathrooms for the season, tennis courts ready for play, all ballfields are worked over for the spring baseball and softball season. All this work must be completed by the first game of the season. Typically, the third week of April. Kudos to the crew for completing all this work in the short time allowed. Once the sports seasons have

started, it is non-stop mowing and weed eating. With around 40-acres of grass to be mowed. Parks are cleaned daily, along with trash cans emptied, ballfields bunker raked and striped for game day.

- Crack sealed several of the streets that have received pavement in the past 5 years. Crack sealing is part of our maintenance program, crack sealing helps with the longevity of our current pavement. As the town struggles to keep up with demands of our streets and infrastructure, crack sealing will delay the start of new potholes and deterioration of our roadways.
- Repaired cemetery roads several times throughout the summer months. The repair work was due to heavy rainfall that we received. The roads are not built to withstand rain coming down at a heavy rate. We will continue to monitor the roads and fix appropriately.
- Hooked on to our chipper and cut brush back from several roadways. This is part of our summer maintenance program. Public works will cut brush for two to three weeks during the summer and fall months.
- Park maintenance team members groomed the ski trails at Community Park and Riverfront Park all winter long. Great job keeping the trails up to par.
- Ditched and installed new culverts on Foxcroft CT. The stretch of roadway that was ditched takes a significant amount of water, causing erosion. Ditches were cleared of debris and filter fabric and rip rap was installed.
- Installed and removed Christmas lights from Monument Park. This is a great time of year for our team members to get into the holiday spirit.
- Held a large-scale vehicle and equipment auction. Public works along with other town departments had several pieces of equipment that was non serviceable and ready for a new home. The town was able to raise nearly \$20,000 from the auction.
- During the fall months, park maintenance employees have several jobs to complete before snow flies: Removing disk golf, removing all nets, aerating all ball fields, weatherizing all Community Park buildings and Riverfront Park restrooms, installing boards and glass at Arena for winter activities, servicing equipment for the winter months and so on.
- Rebuilt the Access Road. Ditched several sections of the roadway that had built up debris.
- Cleaning out several catch basins with the town's new versatile sweeper. The sweeper has the option of sucking out mud and debris from catch basins. This will take us several years to get around to all the basins throughout town, but we have started the process and will continue to do so until all have been cleaned.
- Applied roughly 20,000 gallons of Magnesium Chloride for the purpose of dust control on over 11 miles of dirt roads throughout Houlton. The process of applying starts with a well graded road. Once the product is applied, the product will keep the dust under control for several months.

- Held several training sessions for all team members. This is done annually to keep up with the ever-changing environment we work in.
- Installed three dog waste stations throughout town. We are hopeful this will help alleviate the problem of dog waste on our streets and sidewalks. If all goes well, we could expand the project to encompass more of the town.

Equipment Acquired

- 2022 Chevrolet 2500 Crew Cab Work Truck
- 2022 Freightliner M2 Street Sweeper

I would like to thank all team members that I have the privilege to work with. All members give their best to make Houlton what it is. They all take pride in their work, trying to achieve the highest level of service to all residents of Houlton. Their dedication during the winter months to be on call and respond when called upon is a true testament to their dedication to the town. Residents of Houlton, thank you for keeping us up to date on any issues that may arise throughout the year. Your calls and comments are appreciated.

Respectfully Submitted,
Christopher Stewart, Public Works Director
Public.works@houlton-maine.com
(207)532-1325

DELINQUENT REAL ESTATE TAXES AS OF DECEMBER 31, 2022

* INDICATES PARTIAL PAYMENTS HAVE BEEN MADE ON TAXES AFTER THE BOOKS CLOSED ON DECEMBER 31, 2022 AND THAT BALANCES AND/OR CHARGES ARE STILL OUTSTANDING AS OF FEBRUARY 1, 2023

** INDICATES TAXES ASSESSED PLUS INTEREST CHARGES WERE COMPLETELY PAID BEFORE FEBRUARY 1, 2023, AFTER THE BOOKS CLOSED ON DECEMBER 31, 2022

	CURRENT	PREVIOUS
A		
ACOTT, DARLENE L	339.00	
ACOTT, TIMOTHY & ACOTT, RICKY D	514.15	1,145.72
ADAMO, ALYCIA L	1,430.58	1,549.35
ALBERT, ALFREDA M (HEIRS)	1,518.72	
ANDERSON, CAROLYN M	1,029.43	
ATKINSON, JERRY ALLEN	162.72	
AUSTIN, VERNON B (HEIRS)	1,204.58	1,321.13
AXE, J COOPER & AXE, JEAN A	988.75	1,059.41
B		
B & R REALTY LLC	5,661.30	
BARNES,TOM HEIRS & C/O PENNY LOUISE LANE	1,148.08	1,254.91
BARROW, ROBERT D (DEVISEES)	659.92	1,132.69
BARTLEY, FRANCIS	1,659.97	1,831.98
BARTMAN, WILLIAM J 7 BARTMAN, SHAUNLEA D	821.51	
BELL, ALICIA M, LIFE ESTATE & BICKFORD, DAVID E & FOSTER, KELSEY J	1,183.11	
BELYEA, DAVID A	1,693.87	
BELYEA, PERLEY A & BELYEA, BRENDA J	1,273.51	25.58
BELYEA, RODNEY D & RANDALL C & JOAQUIN, HEIDI L	1,429.45	
BENNETT, BENSON B	514.15	564.76
BICKFORD, KENT A & BICKFORD, ANGELA M	561.61	
** BLAKE, AARON K & BLAKE, ISHA	140.12	
BLAKE, DEANNA	5.75	
BLANCHARD, SUE A	1,210.23	
BOTTING, FREDERICK NORMAN	485.90	
BOUTILIER, MARK C		576.80
BOYCE, DANYA M	333.35	321.99
BREWER, ROBERT L & BREWER, BEVERLY P	98.31	
BRODER, ISABELLE R ESTATE & BRENDA L BRODER & BRODER, BERNARD J III	226.00	
BROWN,KATHERINE A (HEIRS)	1,611.38	3,262.39
BUBAR, STACEY L	724.33	783.82
BUFFALO HOLDINGS LLC	8,291.94	8,992.16
BULLEY, JOHN J & BULLEY, SHARON L	1,563.76	
BURPEE, RUTHANN	878.01	951.32
BUZBEE, JONATHAN D & BUZBEE, ANGELA L	939.03	
C		
CALLNAN, RYAN & CALLNAN, JAMI	2,288.25	
CARLOS, MICHAEL N & CARLOS, MARY R	927.73	
CARPENTER, RICHARD A	412.57	
CASSIDY, BRENT D	1,409.52	
* CAUSEY, AUSTIN B	1,359.19	
CHAPMAN, BEVERLY	1,393.29	
CHECKETTS, STACY T & CHECKETTS, MICHELLE S	194.36	
CHEESEBOROUGH, LUIS A & SARA & RAFAEL	534.40	
CLEARY, PAUL J	1,329.46	
CLIFFORD, SUSAN M	1,794.44	
COLLINS, EDWARD R	832.81	904.21
CONDON, ALAN & CONDON, LISA	1,893.88	2,036.98
COREY, CHRISTINE L	1,187.63	
** COTE, LAUREN I	28.21	
** COX, CRAIG R & COX, TERRY R	906.25	

CRAIG, SARAH E	107.23	
CROCE, HILARY M & MARTIN, DAVID J	1,749.27	
CROPLEY, BRADLEY J & CROPLEY, SHANNON M	706.25	
CUMMING, JAMES A	899.48	
CUMMINGS, RENA	401.47	
CUSHING, ARTHUR P JR & CUSHING, LORRAINE	489.29	
D		
** DAVIS, BILLIE JO	5,477.53	
DESAUTEL, RICHARD T (HEIRS)	565.00	
** DESIDERIO, SUZANNE M	18.07	
DEVOE, CAROLYN M & TRUSTEE OF DEVOE REALTY TRUST	933.70	
DEVOE, GRACE (HEIRS)	1,102.88	957.94
DICKISON, BRIAN G & DICKISON, JULI A	954.85	
DOUGHTY, SHANNON M	2,142.48	2,349.65
DRAKE, GEORGE	1,954.90	
DRAUS, FRANK T & DRAUS, SHELLEY A	2,165.76	
DUCHESNEAU, MARK & DUCHESNEAU, TIFFANY	848.63	
DUMONT, DOUGLAS O	1,005.70	
** DUNN FUNERAL HOME INC & AKA DONALD DUNN FUNERAL HOME INC	171.76	
** DUNN FUNERAL HOME OF HOULTON	8,334.88	
DUNN, DAVID B & JOHN B DUNN REVOCABLE TRUST	1,680.31	1,777.80
KNAPP, CHARLES J & KINNEY, CANDICE E	1,770.71	
KUNZE, MARGO B	605.68	
L		
LARRABEE, NICKI J	4,235.24	
LARSON, WILLIAM T SR	1,142.43	1,212.51
LAWLESS, BRYAN	1,369.56	
LAWLESS, ROBERT J & HARNISH, KATHRYN B	3,056.65	
LAWLIS, ROBERT M JR AS TRUSTEE OF & THE JOAN LAWLIS TRUST	1,992.01	
LEE, DIANE S & LEE, JAMIE D	1,179.72	
LEIGHTON, ANDREW H & LEIGHTON, LAURIE A	500.59	
LEWIS, MATTHEW J & LEWIS, KAREN P	179.67	
LINNEUS REALTY TRUST & ALBERT WITHAM, TRUSTEE	1,611.38	
LLOY, PETER & LLOY, WENDY	522.06	602.45
LLOY, PETER	432.79	479.96
LONDON, KYLEE A & SCOTT, LAEL	546.56	
** LONG, DEANNIE E	21.07	
LOOMES, CAROLYN K	1,042.99	1,087.29
LUGO, MAXIMO & PAGAN, PATRICIA	2,696.18	
LUNDY, GARVEY & LUNDY, CAMILLE V	944.68	
M		
MACDONALD, TRACY A	2,792.23	
MACGLASHING, SUSAN T	409.06	
MARGISON, LAWRENCE S JR & MARGISON, SHELLEY L	792.13	
* MASON, ALICON	703.06	
MASON, BRUCE & MASON, DORIS	1,012.48	1,113.58
* MASON, ROGER J	242.95	
MCAFFEE, MICHAEL & MCAFFEE, MARK	431.66	
MCAFFEE,JOHN W - TRUSTEE (HEIRS) & MCAFFEE FAMILY REALTY TRUST	1,222.66	8,994.13
MCCLURE, MICHELLE L	727.72	859.46
* MCCLUSKEY, G WILLIAM & MCCLUSKEY, MARTINE B	1,800.09	
MCDONALD, STEPHEN L	1,752.64	
MCGARY, JEFFREY & MCGARY, QUINSEY	1,239.67	
MCGILLICUDDY, RENE	3,758.38	
** MCGRAW, JAMES A & MCGRAW, SHARON M	297.19	
MCINTOSH, HAZEL	1,099.49	
MCQUEEN, DONAT DAVID & WALLACE, SANDRA MARIE	150.29	
MERRILL, ASHLEY		92.60
MERRITT, ANN	671.82	
** MONTHEARD, LAURENCE & MONTHEARD, BARBARA	1,324.36	
MOODY. GEORGE M & MOODY. JANE M	2,230.62	

MOOERS, DONALD E & MOOERS, ROXANA R	7,264.77	6,294.74
MOOERS, DONALD E	585.34	668.40
MOORE, NICHOLAS C JR & MOORE, JACQUELINE P	258.77	
MOORE, ROY L & MOORE, LINDA C	661.58	
MOORE, STEVEN J & MOORE, DOROTHY C	99.78	
MORAN, BONNIE M	163.85	790.39
** MOUNTAIN, THEODORE E JR & MOUNTAIN, BONITA L	28.25	
N		
NADEAU, LUCAS N & NADEAU, CORINNE	135.60	
NATALUK, MELISSA	169.50	
NATALUK, MELISSA A	2,037.77	
NEHAL	13,555.50	
** NELSON, ERIC L	7,302.06	
NEUREUTHER, CHRISTINA & NEUREUTHER, JOHN	1,715.34	1,846.14
NIGHTINGALE, STEPHEN W	39.67	
O		
OLIVER, JOEL B & OLIVER, LYNN W	3,378.70	
P		
P&L HOLDINGS LLC.	12,314.74	
PAGE, COLLEEN G & MORSE, KEVIN D	2,228.36	
PARKS, CHRISTINE M (LIFE ESTATE) & PARKS, CHRISTINA (REMAINDER)	936.77	
PEABODY EQUIPMENT CO INC	420.36	503.78
PELTON, FELICIA A & PELTON, BAYARD	1,374.08	1,490.46
PEREZ, JOSHUA F & PEREZ, MELISSA E	1,122.09	
PHILLIPS, BETTY J	306.23	
** PHILLIPS, DIANNE C	28.25	
PHILLIPS, STEVEN P	1,214.75	
PICKERING,JEFFREY AS TRUSTEE & NORTHROAD REALTY TRUST	1,491.60	1,656.92
** POLCHIES, PAULINE (HEIRS)	164.98	
PORTER, JOSEPH M & PORTER, MISTY A	4,853.35	
POTTER, BARRETT S & POTTER, MARY L	2,218.19	
POWER, ROBERT & POWER, JUNE A	725.94	
PRYOR, RANDALL R	1,962.81	
Q		
QUINLAN, DANNY J	1,708.56	
* QUINN-SCHNEIDER, SHEILA	552.57	
R		
RAMSAY, JOHN (HEIRS)	910.78	
RAMSEY, JOHN & RAMSEY, SABRINA R	162.72	227.92
RAUB, ALLEN EDWARD & RAUB, KRISTIN LEAH	3,125.58	
** REILLY, JOHN M & GILLESPIE, SUSAN M	1,086.70	
RICH, JOSHUA L & RICH, EMILY F	494.94	
RICHARDSON, DAVID R	2,683.75	3,005.17
RICHARDSON, MARISA L & MICHAUD, RICHARD D JR	893.83	1,564.01
RICHARDSON, MELISSA L & TUCK, JEREMY L	1,169.55	
RILEY-MALONE, LEA	656.56	
ROCHFORD, JAMES J & ROCHFORD, KAREN E	691.56	
ROCKWELL, JAIME M & ROCKWELL, ERICA D DAVIS	406.80	12,337.52
ROSS, DONALD J (HEIRS)	793.26	899.76
ROSS, HOLLY A	536.75	588.31
** ROWE, GLEN D & ROWE, BEVERLY B	1,235.09	
* RUSH, STEPHEN D & RUSH, WANETA	1,638.50	
RUSH, WILLIAM A (HEIRS)	180.80	
RUSSELL, JOYCE A	642.97	614.72
RYAN, JOHN & RYAN, WENDY	2,667.93	4,201.06
S		
SCHOOLS, MICHAEL	833.94	927.50
SCHOOLS,JERRY A(HEIRS)	1,299.50	1,420.06
SCOTT, MICHAEL A	688.17	
SENNETT, DANIEL & SENNETT, ANGIE	516.41	
SHANNON, THERESA L	358.21	402.23
SHAW, SOLOMON E & SHAW, MONICA G	1,211.36	

SHEA, GARY C	1,615.90	1,763.37
SHEAVES, TREVOR	896.09	970.16
SHIRETOWN TAXI, INC	2,000.10	
SILLIBOY, KATELYN	926.60	1,024.08
SMITH, DAVID	1,190.83	
SMITH, ROBERT W	264.42	333.92
SNYDER, NANCY & SNYDER, TODD & SHEAVES, KIMBERLY	1,183.11	63.77
SONGS FOR CENTURIES STUDIOS	727.72	824.12
SOTO, JONATHAN	645.46	
SOTO, JONATHAN & HUDSON, ASHLEY	98.31	
SOUCY, DANNY A & SOUCY, ERICA M	2,153.78	
SPELLMAN, JOAN L	333.35	
STAUFFER, VERONICA	3,551.59	3,339.98
STEWART, KYLE W	491.55	
STILLMAN, MARIANNE R - LIFE ESTATE & MACELWAIN RAIRDON, BONITA E	44.07	
SUITTER, ERVIN D & SUITTER, DEBIE L	2,258.87	2,383.19
SUITTER, KEITH A (HEIRS)	194.36	77.26
T		
TAPLEY, RANDOLPH	1,898.40	2,044.26
TAYLOR, DEBORAH M	1,274.64	1,401.48
* TAYLOR, LISA J & TAYLOR, ELIZABETH J	1,133.39	
TBK MAINE PROPERTIES LLC	13,664.65	
TD BANK, NA	1,055.42	
TENBRINK, MARY F	1,459.96	
THIBODEAU, SETH F & THIBODEAU, BRITTAINY L	545.79	
THOMAS, RODERICK H	1,379.73	1,466.91
TIDD, CHRISTINE	525.45	
TIDD, KELLI MARIE	1,793.31	
TOMPKINS, WILLIAM & TOMPKINS, TAMMY	175.15	
TORRES, RICHARD J	972.93	
TOUPIN, SHAWN E	551.44	
** TUCKER & TUCKER TAKEOUT LLC	2,335.30	
TUCKER, CLARE J & TUCKER, CAROL A	3,655.55	
U		
US BANK NATIONAL ASSOCIATION, TRUSTEE	1,256.76	
V		
VANDYKES, CONNIE E	376.29	
VARGAS, KEVIN	1,459.96	
W		
WARDWELL, DEBORAH L		278.02
WARDWELL, STEVEN W JR	187.58	450.23
WATSON, CALEB	665.57	
WENTWORTH, FREDRICK E	1,618.16	
WESTAR LOGISTICS INC	9,543.98	11,706.96
WIGGINS, REBA Y	333.35	
WIGGINS, STEPHEN	116.39	
WILLARD, DANE H	946.94	131.47
WOLHAUPTER, CHARLENE M	1,051.47	
WOODS, JAMES A & MYRON, ROSALIE D	5,158.67	
WRIGHT, RICKY C	292.98	
WRIGHT, DAVID M & WRIGHT, STEPHEN & TENANTS IN COMMON	1,914.22	2,053.42
Y		
YORK, BARRY	237.30	
YORK, JENNIFER L	826.03	889.81
YORK, JENNIFER LEE	235.04	303.30
YORK, ROBERT A DEVISEES	682.52	769.68
** YOUNG, CAROLYN	287.98	
TOTAL	396,235.68	157,492.59

DELINQUENT PERSONAL PROPERTY TAXES AS OF DECEMBER 31, 2022

* INDICATES PARTIAL PAYMENTS HAVE BEEN MADE ON TAXES AFTER THE BOOKS CLOSED ON DECEMBER 31, 2022 AND THAT BALANCES AND/OR CHARGES ARE STILL OUTSTANDING AS OF FEBRUARY 1, 2023

** INDICATES TAXES ASSESSED PLUS INTEREST CHARGES WERE COMPLETELY PAID BEFORE FEBRUARY 1, 2023, AFTER THE BOOKS CLOSED ON DECEMBER 31, 2022

	CURRENT	PREVIOUS
A		
AROOSTOOK VENDING LLC	27.12	
B		
BILLIE'S ARCH	45.20	
C		
CHEESEBOROUGH,LUIS A & SARA	65.54	67.80
D		
DAVIS, BILLIE JO	9.04	
DENG,JIA DE & LIANG,QING XIA	65.54	
DONAHUE, MATTHEW	137.86	
DONAHUE'S MAINTENANCE & MASONRY	4.52	
** DUNN FUNERAL HOME INC	289.28	
F		
** FITZPATRICK, SERENNA	6.78	
FLEWELLING, ERIC J	36.16	
G		
GANEM, BARBARA	108.48	
** GC PIZZA HUT LLC	3,105.24	
GENTIL, BYLL G	24.86	
GETCHELL BROTHERS INC	27.12	
GRIFFITH,FREDERICK M & LEIGH C	97.18	101.43
H		
HARTNETT, DANIELLE	108.48	
** HAYMART LLC/AGRI-CAL USA	8.87	
HENDERSON, KARL A	31.64	33.90
HUNT, CHRISTINE	108.48	
J		
J.E.I. SPORTS	24.86	
J-SQUARED LLC	501.72	
L		
LAWLIS,ROBERT M JR, TRUSTEE	65.49	
M		
MCINTOSH, HAZEL	97.18	
MONFILS, LORRAINE	22.60	
MOODY,GEORGE M & JANE M	13.56	
MOOERS,DONALD E & ROXANA R	15.82	
MURCHIE, SHEILA	108.20	
N		
NATALUK, MELISSA	155.94	
NORTHERN NEW ENGLAND COMMUNITY RESOURCE	108.48	
P		
PARKVIEW TERRACE RENTALS INC	22.60	
PRAXAIR DISTRIBUTION INC	6.78	
R		
** RED DOOR PROPERTIES OF MAINE, INC	323.18	

S			
**	SHIREWOOD SMOKEHOUSE	811.34	
	SMITH, GREGORY C	18.05	
	SOUCY,DANNY & ERICA	2.26	
T			
	TAPLEY, RANDOLPH	115.26	103.96
	TOOK A LEAP FARM	108.48	
W			
**	WOTTON, SAMANTHA LINDSAY	108.22	
TOTAL		6,937.41	307.09



August 30, 2023

Town Council
Town of Houlton
Houlton, Maine

We were engaged by the Town of Houlton, Maine and have audited the financial statements of the Town of Houlton, Maine as of and for the year ended December 31, 2022. The following schedules have been excerpted from the 2022 financial statements, a complete copy of which, including our opinion thereon, are available for inspection at the Town. Included herein are:

Balance Sheet - Governmental Funds	Statement C
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	Statement E
Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund	Schedule 1
Schedule of Departmental Operations - General Fund	Schedule A
Combining Balance Sheet - Nonmajor Governmental Funds	Schedule B
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds	Schedule C

RHR Smith & Company

Certified Public Accountants

STATEMENT C

TOWN OF HOULTON, MAINE

BALANCE SHEET - GOVERNMENTAL FUNDS
DECEMBER 31, 2022

	General Fund	Tax Increment Financing	Airport Projects	Cemetery Fund	Other Governmental Funds	Total Governmental Funds
ASSETS						
Cash and cash equivalents	\$ 5,642,453	\$ -	\$ -	\$ 12,166	\$ 540,617	\$ 6,195,236
Investments	50,000	-	-	526,845	-	576,845
Accounts receivable (net of allowance for uncollectibles):						
Taxes	452,967	-	-	-	-	452,967
Liens	129,967	-	-	-	-	129,967
Other	523,729	-	-	-	-	523,729
Inventory	52,916	-	-	-	-	52,916
Due from other funds	64,948	3,167,289	73,074	3,806	594,505	3,903,622
TOTAL ASSETS	<u>\$ 6,916,980</u>	<u>\$ 3,167,289</u>	<u>\$ 73,074</u>	<u>\$ 542,817</u>	<u>\$ 1,135,122</u>	<u>\$ 11,835,282</u>
LIABILITIES						
Accounts payable	\$ 279,424	\$ -	\$ -	\$ -	\$ -	\$ 279,424
Accrued payroll	132,593	-	-	-	-	132,593
Due to other governments	17,064	-	-	-	-	17,064
Due to other funds	3,838,674	-	-	-	64,948	3,903,622
TOTAL LIABILITIES	<u>4,267,755</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>64,948</u>	<u>4,332,703</u>
DEFERRED INFLOWS OF RESOURCES						
Prepaid taxes	19,441	-	-	-	-	19,441
LRAP funding	58,642	-	-	-	-	58,642
Deferred revenue	-	-	-	-	518,636	518,636
Deferred taxes	482,331	-	-	-	-	482,331
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>560,414</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>518,636</u>	<u>1,079,050</u>
FUND BALANCES						
Nonspendable	52,916	-	-	-	-	52,916
Restricted	-	3,167,289	73,074	542,817	75,077	3,858,257
Committed	-	-	-	-	514,545	514,545
Assigned	-	-	-	-	17,317	17,317
Unassigned (deficit)	2,035,895	-	-	-	(55,401)	1,980,494
TOTAL FUND BALANCES	<u>2,088,811</u>	<u>3,167,289</u>	<u>73,074</u>	<u>542,817</u>	<u>551,538</u>	<u>6,423,529</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 6,916,980</u>	<u>\$ 3,167,289</u>	<u>\$ 73,074</u>	<u>\$ 542,817</u>	<u>\$ 1,135,122</u>	<u>\$ 11,835,282</u>

See accompanying independent auditor's report and notes to financial statements.

STATEMENT E

TOWN OF HOULTON, MAINE

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCES GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022

	General Fund	Tax Increment Financing	Airport Projects	Cemetery Fund	Other Governmental Funds	Total Governmental Funds
REVENUES						
Taxes:						
Property taxes	\$ 6,126,154	\$ -	\$ -	\$ -	\$ -	\$ 6,126,154
Excise taxes	1,089,830	-	-	-	-	1,089,830
Intergovernmental revenue	2,414,269	-	134,502	-	576,623	3,125,394
Interest	116,634	-	-	239	300	117,173
Charges for services	1,386,989	-	-	-	-	1,386,989
Other revenues	267,547	7,639	9,046	1,650	469,184	755,066
TOTAL REVENUES	11,401,423	7,639	143,548	1,889	1,046,107	12,600,606
EXPENDITURES						
Current:						
General government	807,379	-	-	-	-	807,379
Protection	3,001,618	-	-	-	-	3,001,618
Public services	1,138,364	-	-	-	-	1,138,364
Employee benefits	1,491,084	-	-	-	-	1,491,084
Health and culture	312,828	-	-	-	-	312,828
Parks and recreation	562,259	-	-	-	-	562,259
Airport	172,889	-	-	-	-	172,889
Education	2,161,466	-	-	-	-	2,161,466
County tax	473,334	-	-	-	-	473,334
Unclassified	115,340	33,942	-	11,467	92,470	253,219
Capital outlay	-	124,256	79,789	-	1,259,703	1,463,748
Debt service:						
Principal	355,713	-	-	-	-	355,713
Interest	53,936	-	-	-	-	53,936
TOTAL EXPENDITURES	10,646,210	158,198	79,789	11,467	1,352,173	12,247,837
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	755,213	(150,559)	63,759	(9,578)	(306,066)	352,769
OTHER FINANCING SOURCES (USES)						
Proceeds from debt issuance	-	-	-	-	49,828	49,828
Transfers in	-	505,801	-	-	435,443	941,244
Transfers (out)	(941,244)	-	-	-	-	(941,244)
TOTAL OTHER FINANCING SOURCES (USES)	(941,244)	505,801	-	-	485,271	49,828
NET CHANGE IN FUND BALANCES	(186,031)	355,242	63,759	(9,578)	179,205	402,597
FUND BALANCES - JANUARY 1	2,274,842	2,812,047	9,315	552,395	372,333	6,020,932
FUND BALANCES - DECEMBER 31	\$ 2,088,811	\$ 3,167,289	\$ 73,074	\$ 542,817	\$ 551,538	\$ 6,423,529

See accompanying independent auditor's report and notes to financial statements.

TOWN OF HOULTON, MAINE

BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
 BUDGET AND ACTUAL - GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2022

	Budgeted Amounts			Variance Positive (Negative)
	Original	Final	Actual	
Budgetary Fund Balance, January 1	\$ 2,274,842	\$ 2,274,842	\$ 2,274,842	\$ -
Resources (Inflows):				
Property taxes	6,292,229	6,292,229	6,126,154	(166,075)
Excise taxes	1,099,800	1,099,800	1,089,830	(9,970)
Intergovernmental	2,338,672	2,338,672	2,414,269	75,597
Interest income	94,000	94,000	116,634	22,634
Charges for services	1,323,906	1,323,906	1,386,989	63,083
Other revenues	217,138	217,138	267,547	50,409
Amounts Available for Appropriation	<u>13,640,587</u>	<u>13,640,587</u>	<u>13,676,265</u>	<u>35,678</u>
Charges to Appropriations (Outflows):				
General government	817,023	817,023	807,379	9,644
Protection	3,046,372	3,046,372	3,001,618	44,754
Public services	1,071,995	1,071,995	1,138,364	(66,369)
Employee benefits	1,725,553	1,725,553	1,491,084	234,469
Health and culture	336,233	336,233	312,828	23,405
Parks and recreation	596,798	596,798	562,259	34,539
Airport	77,485	77,485	172,889	(95,404)
Education	2,161,466	2,161,466	2,161,466	-
County tax	473,334	473,334	473,334	-
Unclassified	213,739	213,739	115,340	98,399
Debt service:				
Principal	408,144	408,144	355,713	52,431
Interest	53,936	53,936	53,936	-
Transfers to other funds	941,064	941,064	941,244	(180)
Total Charges to Appropriation	<u>11,923,142</u>	<u>11,923,142</u>	<u>11,587,454</u>	<u>335,688</u>
Budgetary Fund Balance - December 31	<u>\$ 1,717,445</u>	<u>\$ 1,717,445</u>	<u>\$ 2,088,811</u>	<u>\$ 371,366</u>
Utilization of Unassigned Fund Balance	<u>\$ 557,397</u>	<u>\$ 557,397</u>	<u>\$ -</u>	<u>\$ (557,397)</u>

See accompanying independent auditor's report and notes to financial statements.

SCHEDULE A

TOWN OF HOULTON, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

	Original Budget	Adjustments	Final Budget	Actual Expenditures	Variance Positive (Negative)
GENERAL GOVERNMENT					
Administration	\$ 593,570	\$ -	\$ 593,570	\$ 605,567	\$ (11,997)
Assessing	97,177	-	97,177	86,559	10,618
Code enforcement	62,854	-	62,854	54,538	8,316
Community development	60,572	-	60,572	60,566	6
Planning board	2,850	-	2,850	149	2,701
Total	817,023	-	817,023	807,379	9,644
PROTECTION					
Protection	462,626	-	462,626	503,006	(40,380)
Police department	1,250,263	-	1,250,263	1,160,596	89,667
Fire department	591,997	-	591,997	582,732	9,265
Ambulance department	741,486	-	741,486	755,284	(13,798)
Total	3,046,372	-	3,046,372	3,001,618	44,754
PUBLIC SERVICES					
Public services	853,654	-	853,654	905,031	(51,377)
Road maintenance	218,341	-	218,341	233,333	(14,992)
Total	1,071,995	-	1,071,995	1,138,364	(66,369)
EMPLOYEE BENEFITS					
	1,725,553	-	1,725,553	1,491,084	234,469

SCHEDULE A (CONTINUED)

TOWN OF HOULTON, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

	Original Budget	Adjustments	Final Budget	Actual Expenditures	Variance Positive (Negative)
HEALTH AND CULTURE					
Health and social services	34,606	-	34,606	13,733	20,873
Outside agencies	203,529	-	203,529	201,728	1,801
Cemeteries	98,098	-	98,098	97,367	731
Total	336,233	-	336,233	312,828	23,405
PARKS AND RECREATION					
Administration	97,760	-	97,760	89,896	7,864
Youth	102,500	-	102,500	91,739	10,761
Maintenance	191,869	-	191,869	184,794	7,075
Arena	204,669	-	204,669	195,830	8,839
Total	596,798	-	596,798	562,259	34,539
AIRPORT					
Administration	77,485	-	77,485	172,889	(95,404)
Total	77,485	-	77,485	172,889	(95,404)
EDUCATION	2,161,466	-	2,161,466	2,161,466	-
COUNTY TAX	473,334	-	473,334	473,334	-
DEBT SERVICE					
Principal	408,144	-	408,144	355,713	52,431
Interest	53,936	-	53,936	53,936	-
Total	462,080	-	462,080	409,649	52,431

SCHEDULE A (CONTINUED)

TOWN OF HOULTON, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

	Original Budget	Adjustments	Final Budget	Actual Expenditures	Variance Positive (Negative)
UNCLASSIFIED					
Public buildings	34,776	-	34,776	30,533	4,243
White building	5,700	-	5,700	7,203	(1,503)
Capital plan projects	60,000	-	60,000	60,000	-
Abatements	20,000	-	20,000	17,604	2,396
Overlay	93,263	-	93,263	-	93,263
Total	213,739	-	213,739	115,340	98,399
TRANSFERS					
Capital projects funds	435,443	-	435,443	435,443	-
Tax increment financing	505,621	-	505,621	505,801	(180)
Total	941,064	-	941,064	941,244	(180)
TOTAL DEPARTMENTAL OPERATIONS	\$ 11,923,142	\$ -	\$ 11,923,142	\$ 11,587,454	\$ 335,688

TOWN OF HOULTON, MAINE

COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2022

	Special Revenue Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 525,348	\$ 15,269	\$ 540,617
Due from other funds	92,394	502,111	594,505
TOTAL ASSETS	<u>\$ 617,742</u>	<u>\$ 517,380</u>	<u>\$ 1,135,122</u>
LIABILITIES			
Due to other funds	\$ 62,113	\$ 2,835	\$ 64,948
TOTAL LIABILITIES	<u>62,113</u>	<u>2,835</u>	<u>64,948</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred revenue	518,636	-	518,636
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>518,636</u>	<u>-</u>	<u>518,636</u>
FUND BALANCES			
Nonspendable	-	-	-
Restricted	75,077	-	75,077
Committed	-	514,545	514,545
Assigned	17,317	-	17,317
Unassigned (deficit)	(55,401)	-	(55,401)
TOTAL FUND BALANCES	<u>36,993</u>	<u>514,545</u>	<u>551,538</u>
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 617,742</u>	<u>\$ 517,380</u>	<u>\$ 1,135,122</u>

See accompanying independent auditor's report and notes to financial statements.

TOWN OF HOULTON, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022

	Special Revenue Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
REVENUES			
Intergovernmental	\$ 54,235	\$ 522,388	\$ 576,623
Interest income	-	300	300
Other	78,809	390,375	469,184
TOTAL REVENUES	<u>133,044</u>	<u>913,063</u>	<u>1,046,107</u>
EXPENDITURES			
Capital outlay	281,954	977,749	1,259,703
Other	76,250	16,220	92,470
TOTAL EXPENDITURES	<u>358,204</u>	<u>993,969</u>	<u>1,352,173</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(225,160)</u>	<u>(80,906)</u>	<u>(306,066)</u>
OTHER FINANCING SOURCES (USES)			
Proceeds from debt issuance	-	49,828	49,828
Transfers in	186,443	249,000	435,443
Transfers (out)	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>186,443</u>	<u>298,828</u>	<u>485,271</u>
NET CHANGE IN FUND BALANCES	(38,717)	217,922	179,205
FUND BALANCES - JANUARY 1	<u>75,710</u>	<u>296,623</u>	<u>372,333</u>
FUND BALANCES - DECEMBER 31	<u><u>\$ 36,993</u></u>	<u><u>\$ 514,545</u></u>	<u><u>\$ 551,538</u></u>

See accompanying independent auditor's report and notes to financial statements.