

**City of Caribou**  
**September 27, 2013**

**Application to the Maine Department of  
Economic and Community Development for the**

**Downtown Development and  
Tax Increment Financing District  
Development Program and Financing Plan**

*Second Amendment*

**Approved by the Caribou City Council  
September 9, 2013**

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# Application Cover Sheet

MUNICIPAL TAX INCREMENT FINANCING
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## A. General Information

1. Municipality Name: <b>City of Caribou</b>		
2. Address: <b>25 High Street, Caribou, ME 04736</b>		
3. Telephone: <b>207-493-3324 x 230</b>	4. Fax: <b>207-493-3954</b>	5. Email: <b>citymanager@cariboumaine.org</b>
6. Municipal Contact Person: <b>Austin Bleess</b>		
7. Business Name: <b>N/A</b>		
8. Address:		
9. Telephone:	10. Fax:	11. Email:
12. Business Contact Person:		
13. Principal Place of Business:		
14. Company Structure (e.g. corporation, sub-chapter S, etc.):		
15. Place of Incorporation:		
16. Names of Officers		
17. Principal Owner(s) Name:		
18. Address:		

## B. Disclosure

1. Check the public purpose that will be met by the business using this incentive (any that apply): <b>N/A</b>		
job creation	job retention	capital investment
training investment	tax base improvement	public facilities improvement
other (list):		
2. Check the specific items for which TIF revenues will be used (any that apply):		
real estate purchase	machinery & equipment purchase	training costs
debt reduction	√ other (list): Capital costs of downtown improvements, expansion of storm sewer lines, funding a revolving loan fund and economic development expenses, costs related to recreational trails.	

## C. Employment Data

List the Company's goals for the number, type and wage levels of jobs to be created or retained as part of this TIF development project ( <i>please use next page</i> ).
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No jobs are expected to be created or retained as a result of this amendment.

## Statutory Requirements & Thresholds Worksheet

<b>A. ACRE LIMITATION</b>		
1. Total Acreage of Municipality		47,429
2. Total Acreage of Proposed Municipal TIF District		635
3. Total <b>Downtown</b> acres contained in the Proposed Municipal TIF District		635
4. Total <b>Transit</b> acres contained in the Proposed Municipal TIF District		n/a
5. Total acreage of Proposed Municipal TIF District counted towards 2% cap (A2-A3-A4)		n/a
6. Percentage of total acreage in proposed municipal TIF District (cannot exceed 2%) <i>Divide A5 by A1</i>		0
7. Total acreage of all existing and proposed municipal TIF districts in the municipality. <i>Add A2 to sum of all existing TIF district acreage.</i>		1,086
8. Total acreage of an existing or Proposed <b>Downtown</b> TIF District in the municipality.		635
9. Total acreage of all <u>existing</u> <b>Pine Tree Zone</b> TIF Districts in the municipality.		n/a
10. Total acreage of all existing or Proposed <b>Transit</b> TIF Districts in the municipality.		n/a
11. Total acreage of all existing and Proposed Municipal TIF Districts in the municipality counted toward 5% cap. <i>Subtract A8+A9+A10 from A7.</i>		451
12. Percentage of total acreage in all existing and proposed Municipal TIF Districts (cannot exceed 5%) <i>Divide A11 by A1.</i>		0.95%
13. Total Acreage of all real property in the Proposed Municipal TIF District that is:		
(Note: a, b, or c must be at least 25%)		
a. Blighted (Divide acres by A2)	0	
b. In need of rehabilitation/conservation (Divide acres by A2)	0	
c. Suitable for industrial/commercial site (Divide acres by A2)	4.48	100%
<b>TOTAL</b>		
<b>B. VALUATION LIMITATION</b>		
1. Total Aggregate Value (TAV) of Municipality - <i>Use most recent April 1<sup>st</sup></i>		\$352,441,400
2. Original Assessed Value (OAV) of Proposed Municipal TIF District. <i>Use March 31<sup>st</sup> of tax year preceding date of municipal designation</i>		\$0
3. Total OAV of all existing and Proposed Municipal TIF Districts in the municipality. <i>Add b2 to sum of all existing TIF district OAVs</i>		\$60,632,527
4. OAV of an existing or proposed <b>Downtown</b> TIF District in the municipality.		\$49,032,100
5. OAV of all <u>existing</u> <b>Pine Tree Development Zone</b> TIF Districts in the municipality.		n/a
6. OAV of all existing or Proposed <b>Transit</b> TIF Districts in the municipality.		n/a
7. Total OAV of all existing and Proposed Municipal TIF Districts in the municipality counted toward 5% cap - <i>Subtract B4+B5+B6 from B3</i>		\$11,600,427
8. Percentage of total OAV to TAV in all existing and Proposed Municipal TIF Districts (cannot exceed 5%) - <i>Divide B7 by B1</i>		3.3%

## **Development Program Narrative**

### **Introduction**

The City of Caribou requests a second amendment to its Downtown Tax Increment Financing District (Exhibit H), approved in March 2006, and Amendment 1 (Exhibit I), approved March 2008. The purpose of this amendment is to modify the municipal TIF investment plan in order to allocate excess funds from the Downtown District to eligible TIF-related expenditures as specified in Maine Revised Statutes 30-A §5225 Authorized Project Costs.

This second amendment will also redefine this District as an omnibus development district, and allow current or future City Councils to enter into credit enhancement agreements (CEAs) that allow for a portion of new taxes paid on projects within the District to be returned to the Company/Developer for financing purposes. The TIF District is already linked to a CEA with Caribou Management, LLC, owners of the retail space formerly occupied by Ames Department Stores. The CEA is a 15 year agreement due to expire in 2020. In their March 2008 Amendment, the life of the Downtown TIF District was expanded from 15 to 30 years, however, the CEA was not extended.

Further, this Amendment shall allow for adjustment by the City Council should the annual new assessed value fall below Original Assessed Value of the District at the time of approval. In such an event, the City Council, based on an Assessor Opinion, may adjust the Original Assessed Value (OAV) to the new assessed value as set that April 1. The City would provide a revised OAV to DECD at that time.

### **Downtown District Development Program**

The Caribou Downtown Tax Increment Financing District takes its project and program directives from the 2008 Caribou Downtown District Plan (Exhibit J). It also includes some key elements that will assist in enhancing economic development both within the downtown district as well as citywide. All activities are unique to the Downtown TIF District and are not shared with any other TIF District.

<b>City of Caribou Downtown Municipal TIF District Public Projects</b>			
<b>Public Project</b>		<b>Eligibility Under Title 30-A</b>	<b>Estimated Cost</b>
<b>PUBLIC PROJECTS WITHIN THE PROPOSED TIF DISTRICT</b>			
1	Capital costs of improvements including all fees and expenses, including, but not limited to, contractor expenses; development of the Riverfront area of the Downtown District; and construction and improvements to public ways within the District, including sidewalks and public landscaping	30-A §5225 (1)(A)(1)(a)	\$4,431,200
2	Transit-oriented development district capital costs, including but not limited to a signage system for traffic in the Downtown to guide visitors to key destinations within the downtown, bicycle lane construction and recreational trails.	30-A §5225 (1)(A)(1)(a)	\$40,000
3	The demolition, alteration, remodeling, repair, or reconstruction of existing buildings, structures and fixtures for commercial use, including but not limited to building upgrades and repairs, the implementation of a façade improvement program, and the annual removal of slum and blight.	30-A §5225 (1)(A)(1)(b)	\$2,320,000
4	The demolition, alteration, remodeling, repair or reconstruction of existing downtown fire station.	30-A §5225 (1)(A)(1)(b)	\$1,000,000
5	Site preparation and finishing work within the District.	30-A §5225 (1)(A)(1)(c)	\$50,000
6	Possible relocation costs for existing businesses within the District to allow for district development.	30-A §5225 (1)(A)(6)	\$300,000
<b>PUBLIC PROJECTS OUTSIDE DISTRICT BUT DIRECTLY RELATED TO OR MADE NECESSARY BY THE AMENDMENT/OPERATION OF THE DISTRICT</b>			
7	Portion of the costs reasonably related to the construction, alteration or expansion of facilities not located within the district that are required due to improvements or activities within the district, including but not limited to storm sewer lines.	30-A §5225 (1)(B)(1)	\$125,000
<b>COMMUNITY-WIDE PUBLIC PROJECTS</b>			
8	Costs of funding economic development programs or events developed by the City, as well as costs of funding the marketing of the City for commercial district uses, to include funds for the Caribou Area Chamber of Commerce, a municipal sub-department which manages the City's economic development activities. Costs will include but are not limited to a reasonable portion of salaries, overhead costs such as heating, electricity, and other overhead expenses not covered by chamber dues.	30-A §5225 (1)(C)(1)	\$7,284,500
9	Funding for permanent economic development revolving loan funds, investment funds, or grants being administered by the Caribou Economic Growth Council or other third-party group on the City's behalf.	30-A §5225 (1)(C)(3)	\$550,000

10	Costs associated with creating, maintaining and grooming recreational trails, including but not limited to trail connections from existing trails to the Downtown and Bennett Drive, as well as the purchase of trail grooming equipment.	30-A §5225 (1)(C)(6)	\$1,003,000
11	Costs related to development and implementation of marine resources projects, including but not limited to improvements to the boat landing and riverfront shoreline improvements.	30-A §5225 (1)(C)(8)	\$30,000
		<b>Total:</b>	<b>\$17,133,700</b>

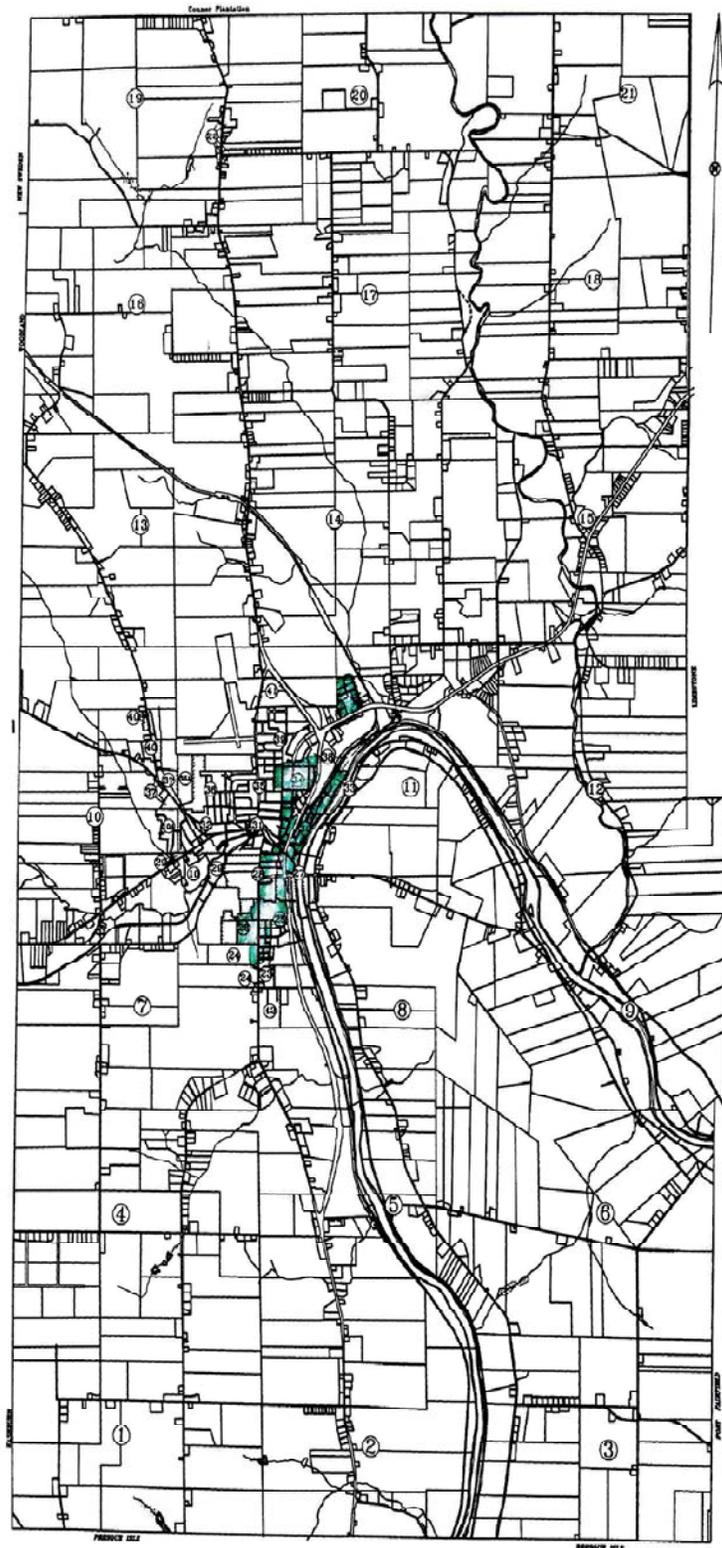
**Public Facilities/Improvements/Program Descriptions**

The City intends to use the TIF revenues from the District to finance some or all of the costs of the public projects listed in the Public Projects table.

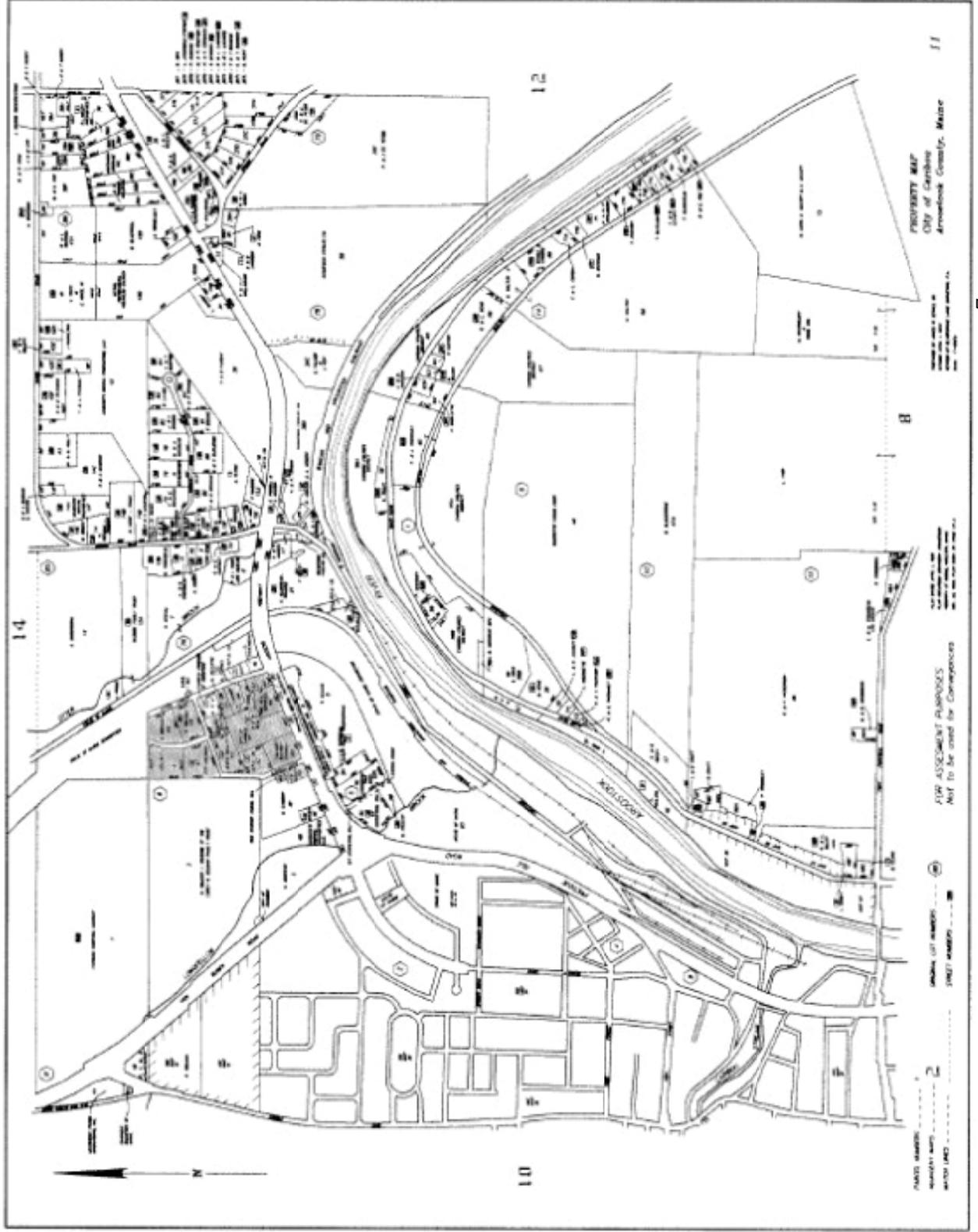
**Private Facilities/Improvements/Program Descriptions**

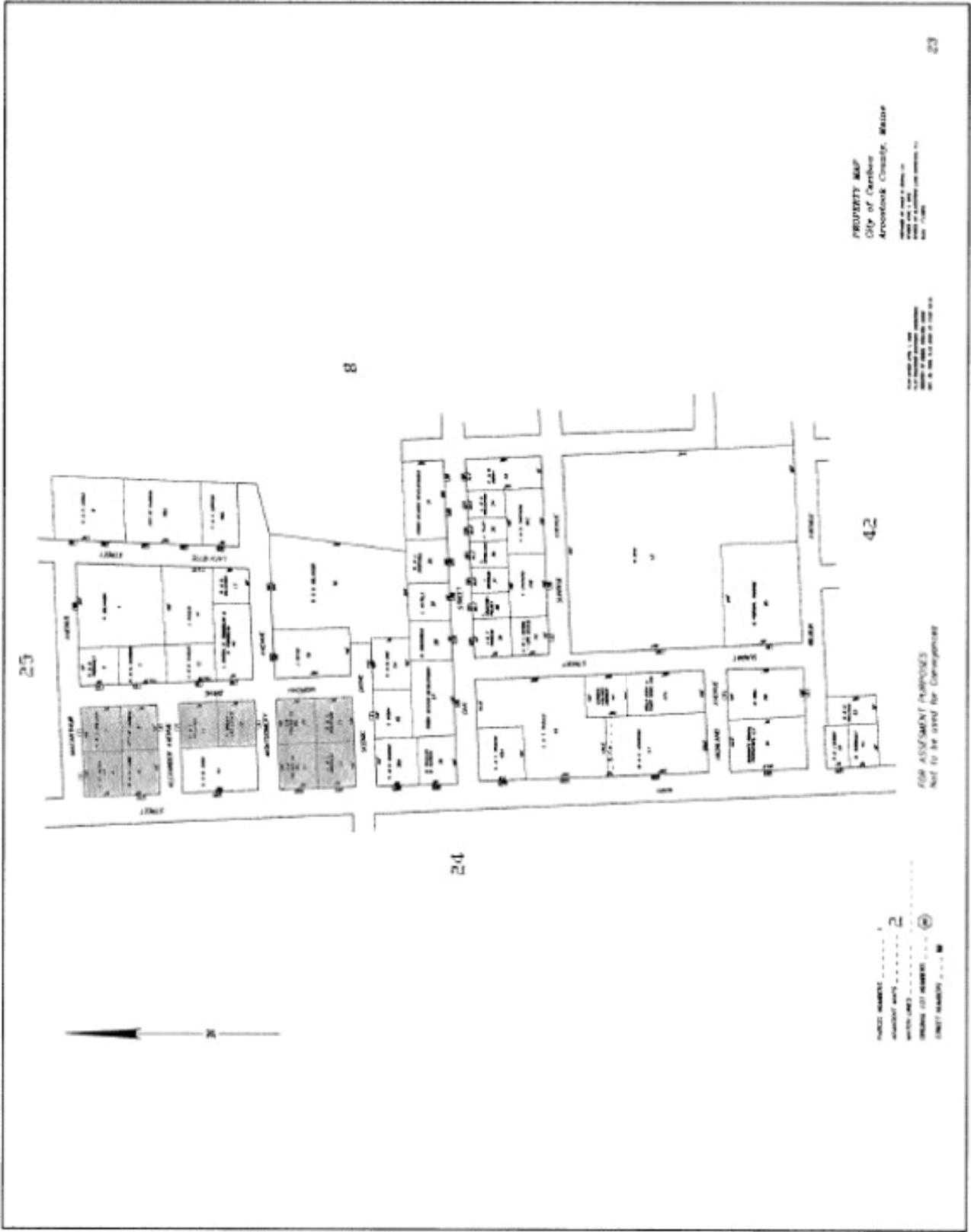
Currently the City of Caribou is not aware of any private investments that are planned within the Downtown District. However, with this TIF amendment the District is being redefined as an omnibus development district. Current or future City Councils may enter into CEAs that allow for a portion of new taxes paid on projects within the District to be returned to the Company/Developer for financing purposes.

# Exhibit A: TIF District Map (Locational)



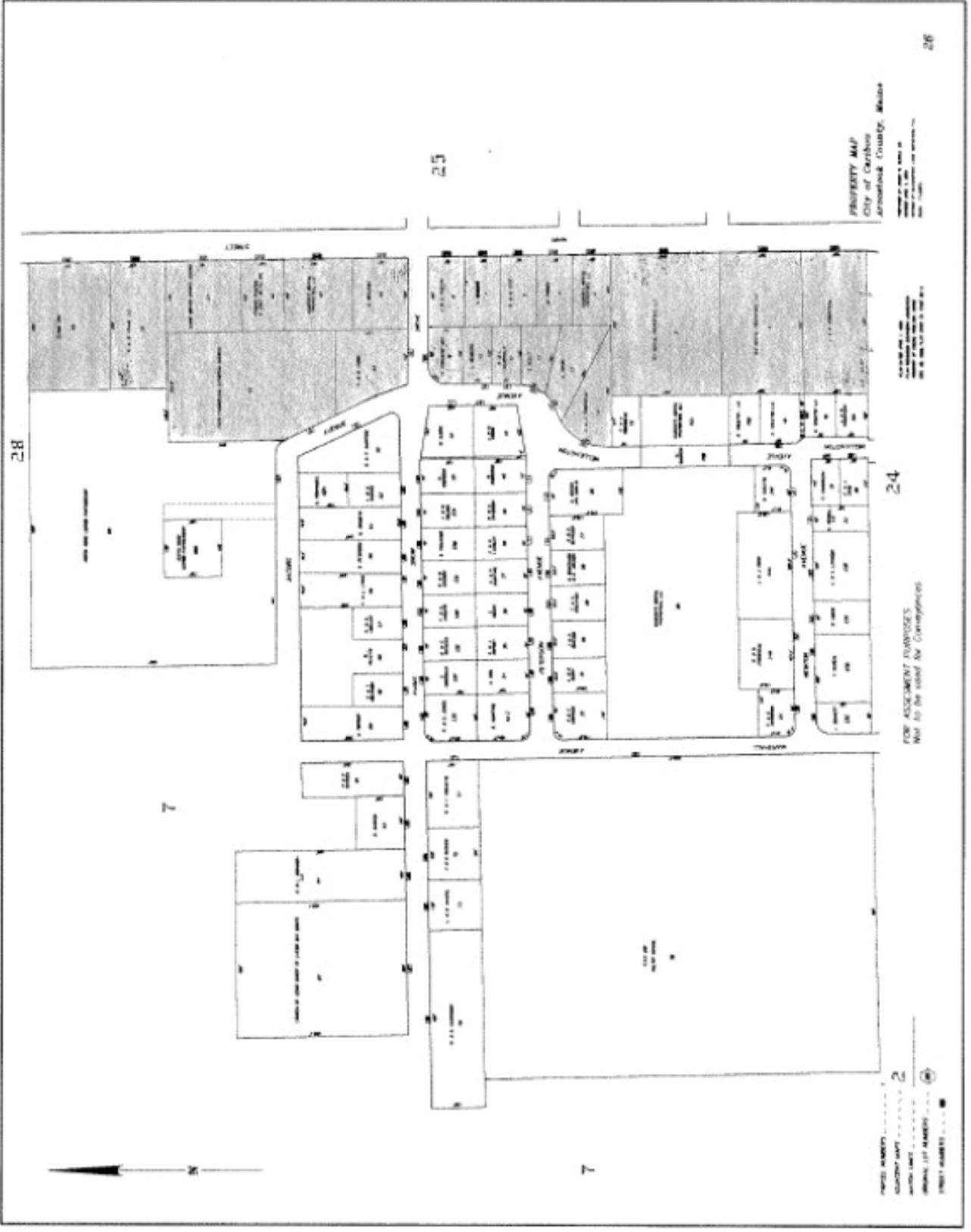
**Exhibit B: TIF District Maps (Site-Specific)**

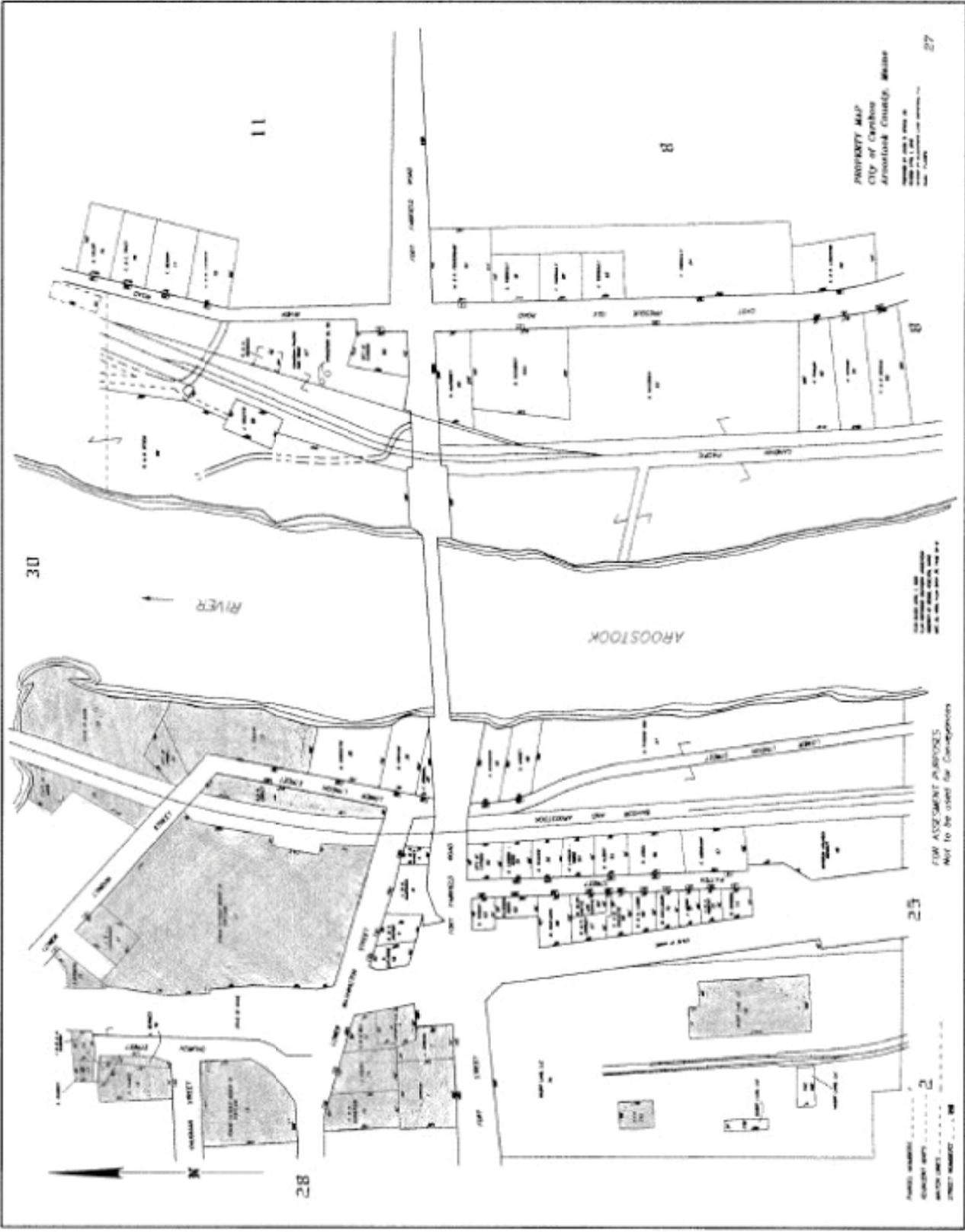






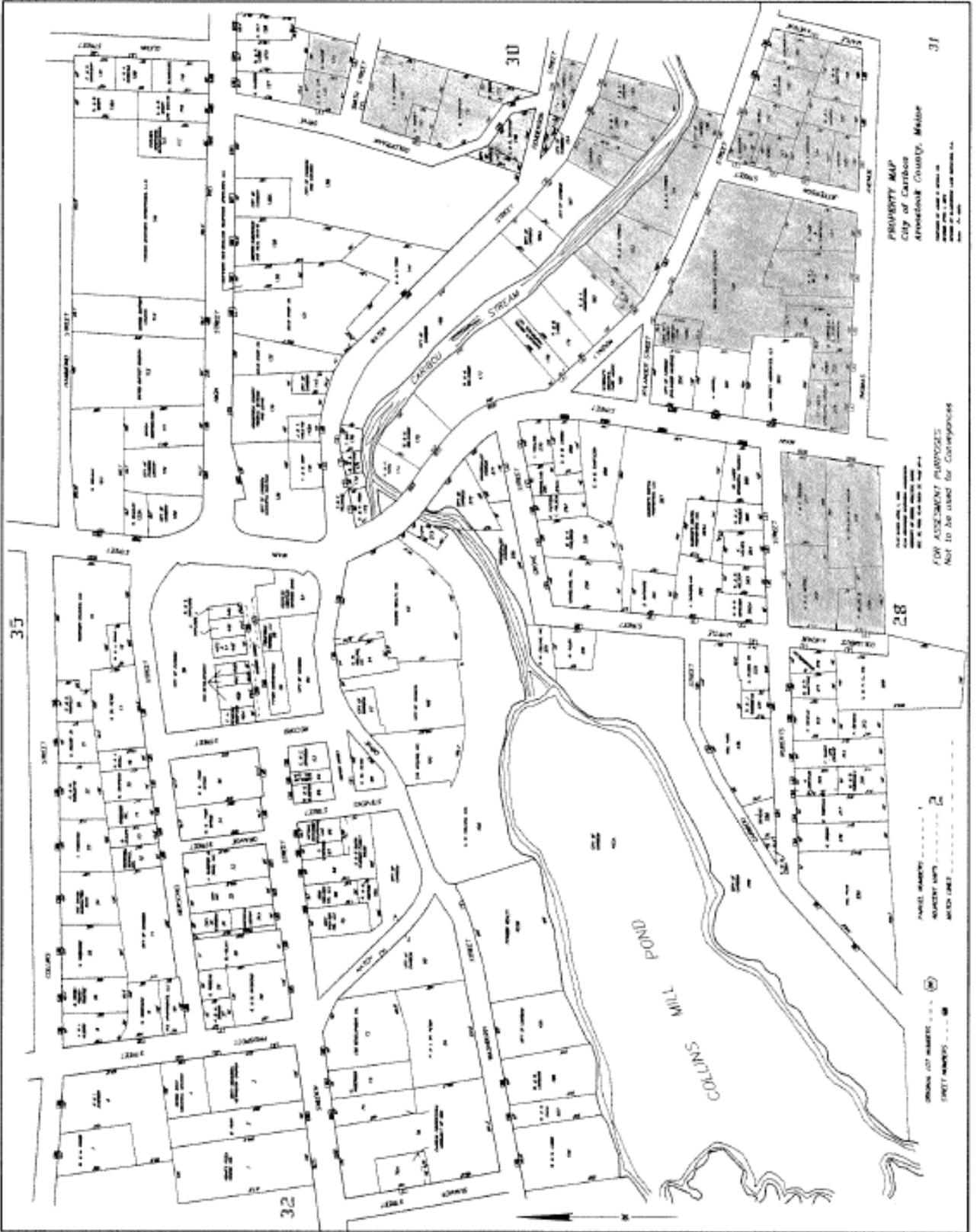


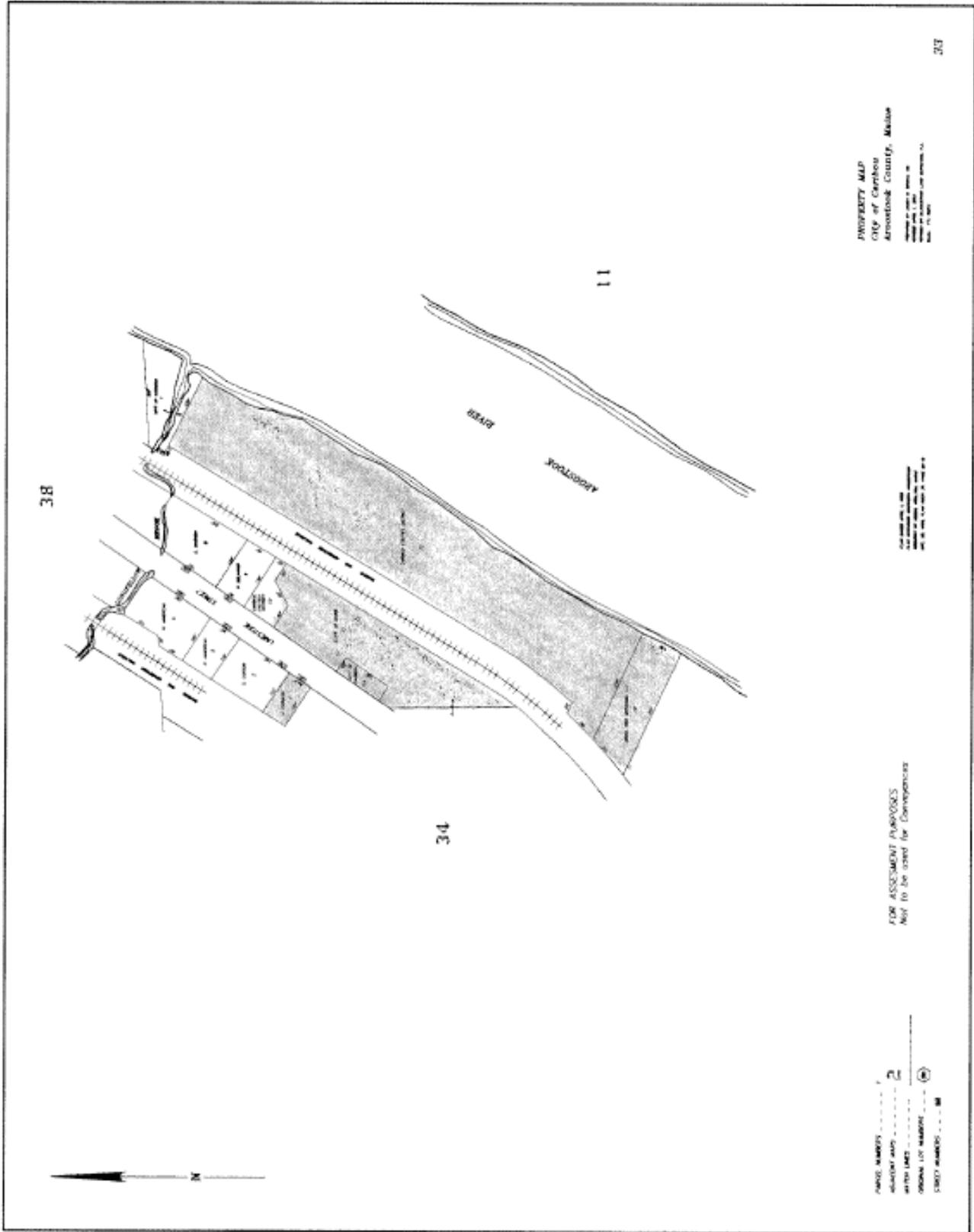


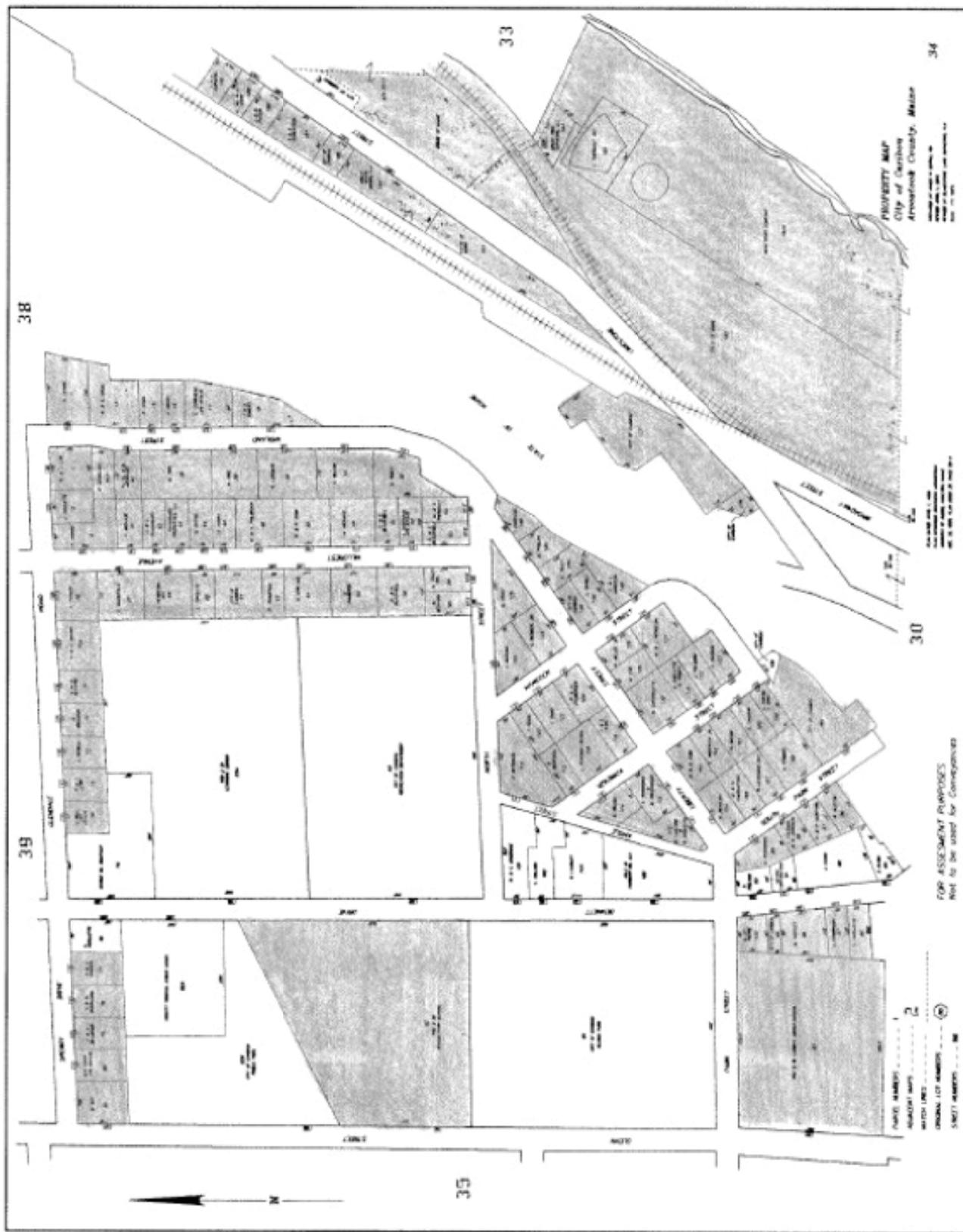


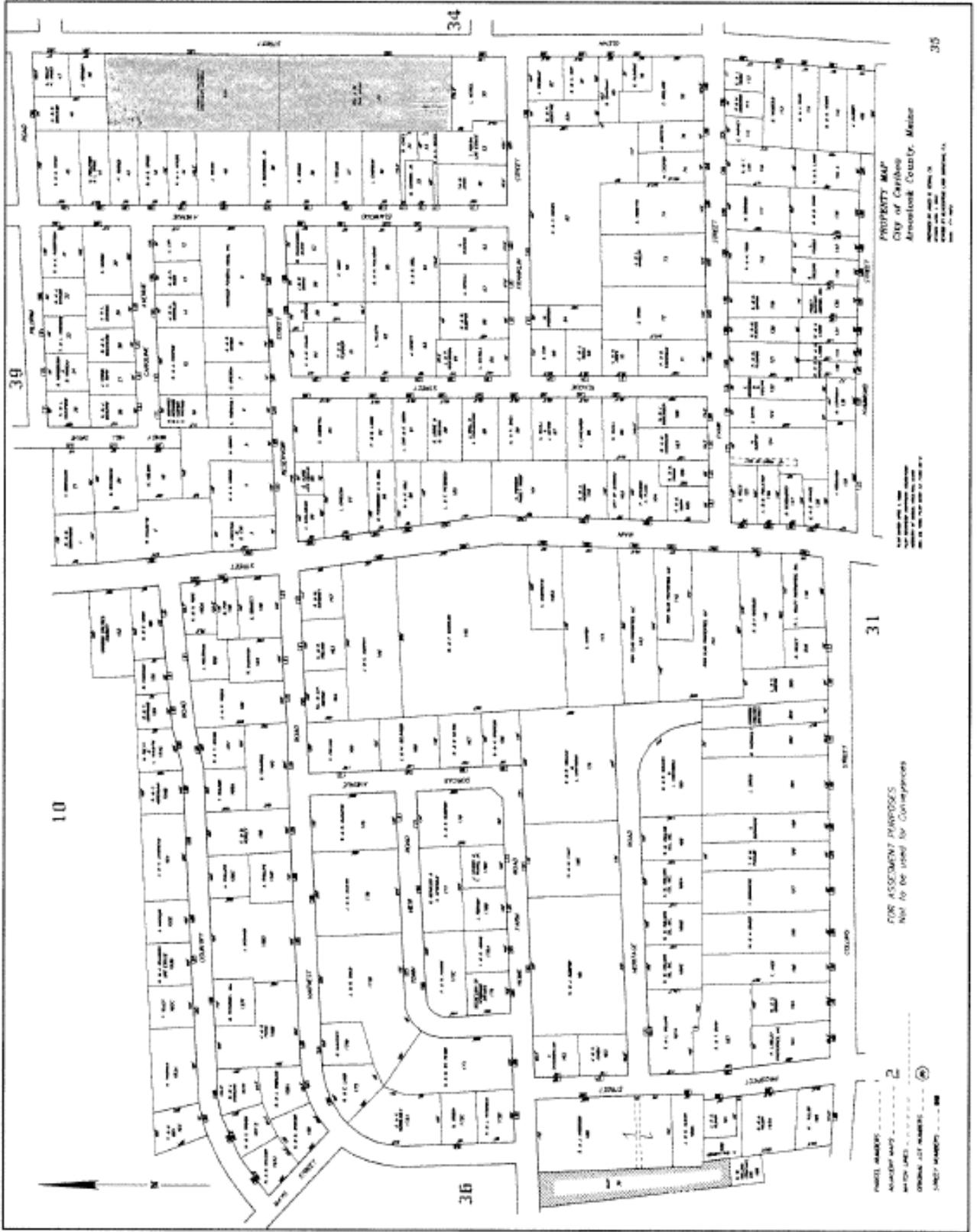


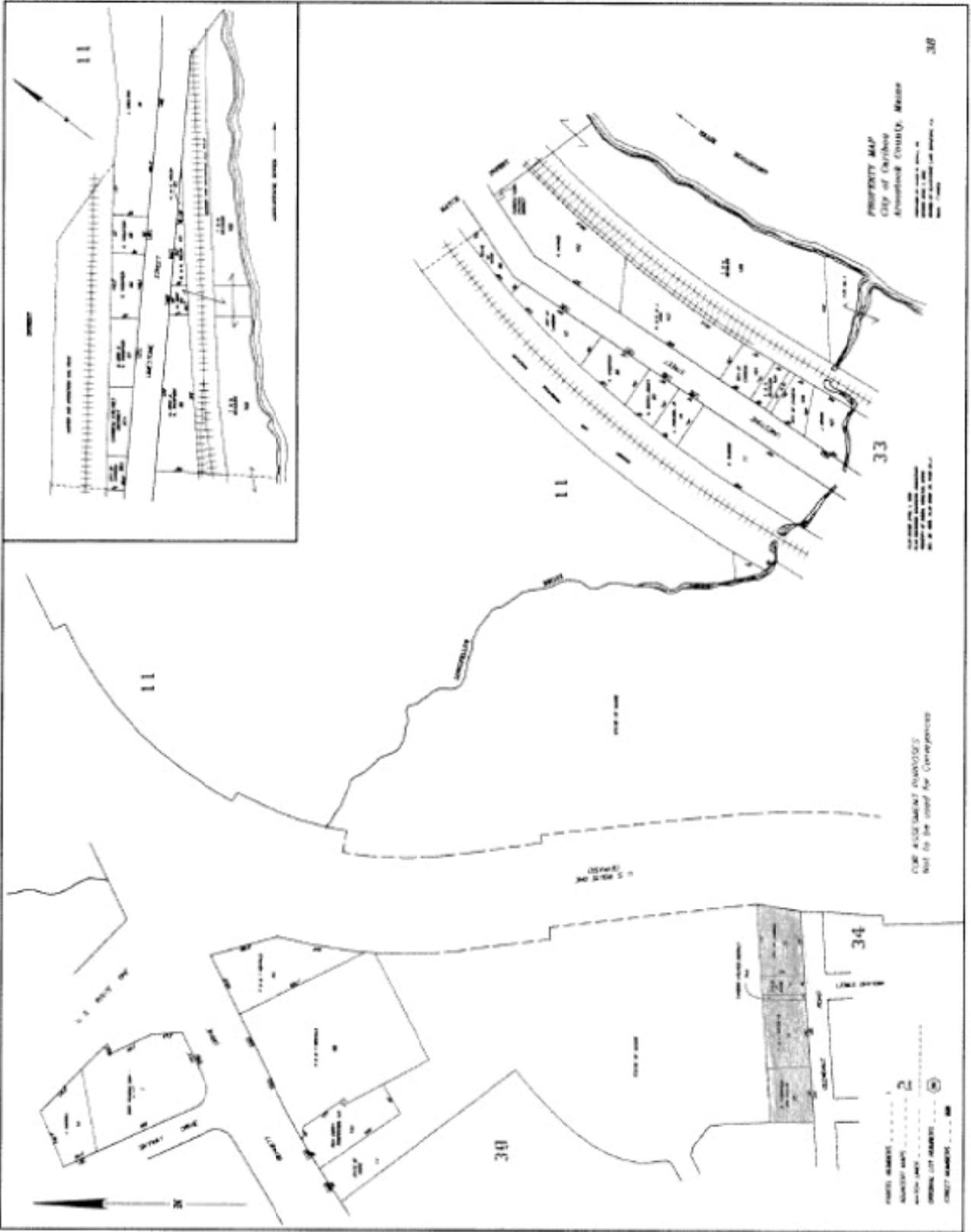














CARIBOU DOWNTOWN

Exhibit C: Revenue Projections

TIF YR.	TAX YEAR (ends Mar 31)	TIF			COMMUNITY			COMPANY		
		Projected Annual Assessed Value	Projected Mill Rate	Gross New Taxes	%	Total Revenues	General Fund	TIF %	TIF Revenues	Total Revenues
Base	2005									
1	2006	\$479,600	\$20.50	\$11,750	100%	\$11,750	\$0	100.0%	\$0	\$11,750
2	2007	\$1,018,800	\$20.50	\$24,452	100%	\$24,452	\$0	100.0%	\$0	\$24,452
3	2008	\$1,777,600	\$20.50	\$42,672	100%	\$42,672	\$18,221	42.7%	\$18,221	\$18,221
4	2009	\$1,830,300	\$20.50	\$43,927	100%	\$43,927	\$19,476	44.3%	\$19,476	\$19,476
5	2010	\$2,333,300	\$20.50	\$56,233	100%	\$56,233	\$31,679	56.3%	\$31,679	\$31,679
6	2011	\$2,415,200	\$20.50	\$63,037	100%	\$63,037	\$36,446	57.8%	\$36,446	\$36,446
7	2012	\$2,382,000	\$20.50	\$19,931	100%	\$19,931	\$0	0.0%	\$0	\$19,931
8	2013	\$17,277,800	\$20.50	\$354,195	100%	\$354,195	\$333,025	94.0%	\$333,025	\$333,025
9	2014	\$17,450,578	\$20.50	\$357,736	100%	\$357,736	\$336,460	50.0%	\$336,460	\$336,460
10	2015	\$17,625,084	\$20.50	\$361,314	100%	\$361,314	\$339,931	50.0%	\$339,931	\$339,931
11	2016	\$17,801,335	\$20.50	\$364,927	100%	\$364,927	\$343,438	50.0%	\$343,438	\$343,438
12	2017	\$17,979,348	\$20.50	\$368,576	100%	\$368,576	\$346,979	50.0%	\$346,979	\$346,979
13	2018	\$18,159,141	\$20.50	\$372,262	100%	\$372,262	\$350,557	50.0%	\$350,557	\$350,557
14	2019	\$18,340,733	\$20.50	\$375,985	100%	\$375,985	\$354,172	50.0%	\$354,172	\$354,172
15	2020	\$18,524,140	\$20.50	\$379,744	100%	\$379,744	\$357,821	50.0%	\$357,821	\$357,821
16	2021	\$18,709,382	\$20.50	\$383,542	100%	\$383,542	\$383,542	100.0%	\$383,542	\$383,542
17	2022	\$18,896,475	\$20.50	\$387,377	100%	\$387,377	\$387,377	100.0%	\$387,377	\$387,377
18	2023	\$19,085,440	\$20.50	\$391,251	100%	\$391,251	\$391,251	100.0%	\$391,251	\$391,251
19	2024	\$19,276,295	\$20.50	\$395,164	100%	\$395,164	\$395,164	100.0%	\$395,164	\$395,164
20	2025	\$19,469,058	\$20.50	\$399,115	100%	\$399,115	\$399,115	100.0%	\$399,115	\$399,115
21	2026	\$19,663,748	\$20.50	\$403,106	100%	\$403,106	\$403,106	100.0%	\$403,106	\$403,106
22	2027	\$19,860,386	\$20.50	\$407,137	100%	\$407,137	\$407,137	100.0%	\$407,137	\$407,137
23	2028	\$20,058,989	\$20.50	\$411,209	100%	\$411,209	\$411,209	100.0%	\$411,209	\$411,209
24	2029	\$20,259,579	\$20.50	\$415,321	100%	\$415,321	\$415,321	100.0%	\$415,321	\$415,321
25	2030	\$20,462,175	\$20.50	\$419,474	100%	\$419,474	\$419,474	100.0%	\$419,474	\$419,474
26	2031	\$20,666,797	\$20.50	\$423,669	100%	\$423,669	\$423,669	100.0%	\$423,669	\$423,669
27	2032	\$20,873,465	\$20.50	\$427,906	100%	\$427,906	\$427,906	100.0%	\$427,906	\$427,906
28	2033	\$21,082,199	\$20.50	\$432,185	100%	\$432,185	\$432,185	100.0%	\$432,185	\$432,185
29	2034	\$21,293,021	\$20.50	\$436,506	100%	\$436,506	\$436,506	100.0%	\$436,506	\$436,506
30	2035	\$21,505,952	\$20.50	\$440,872	100%	\$440,872	\$440,872	100.0%	\$440,872	\$440,872
<b>Cumulative</b>				<b>\$9,370,575</b>		<b>\$9,370,575</b>	<b>\$0</b>		<b>\$9,042,039</b>	<b>\$9,042,039</b>
<b>Avg. Annual</b>		<b>\$15,218,597</b>	<b>\$20.50</b>	<b>\$312,353</b>		<b>\$312,353</b>	<b>\$0</b>		<b>\$301,401</b>	<b>\$301,401</b>

ASSUMPTIONS	
Years in projection	30
Mill Rate (per thousand)	20.50
Annual Appreciation of district	1.00%
Original Assessed Value, 2005 and 2007 tax year OAVs	\$49,032,100

## Exhibit D: Tax Shift Calculations

### TAX INCREMENT FINANCING DISTRICT TAX SHIFT CALCULATIONS

TIF YR.	TAX YEAR (ends Mar 31)	EPS Education Shift	Revenue Sharing Shift	County Tax Shift	Total Tax Shift
Base	2005				
1	2006	\$ -	\$ -	\$ -	\$ -
2	2007	\$ -	\$ -	\$ -	\$ -
3	2008	\$ 3,770	\$ 1,014	\$ 476	\$ 5,260
4	2009	\$ 11,777	\$ 2,151	\$ 1,040	\$ 14,969
5	2010	\$ 25,749	\$ 3,746	\$ 1,866	\$ 31,361
6	2011	\$ 40,136	\$ 3,857	\$ 1,975	\$ 45,968
7	2012	\$ 58,475	\$ 4,910	\$ 2,589	\$ 65,975
8	2013	\$ 77,459	\$ 5,081	\$ 2,756	\$ 85,296
9	2014	\$ 96,181	\$ 5,012	\$ 2,796	\$ 103,989
10	2015	\$ 231,985	\$ 34,976	\$ 20,792	\$ 287,752
11	2016	\$ 369,146	\$ 35,310	\$ 21,595	\$ 426,051
12	2017	\$ 507,679	\$ 35,647	\$ 22,430	\$ 565,756
13	2018	\$ 647,598	\$ 35,987	\$ 23,296	\$ 706,881
14	2019	\$ 788,916	\$ 36,331	\$ 24,196	\$ 849,443
15	2020	\$ 931,646	\$ 36,677	\$ 25,131	\$ 993,455
16	2021	\$ 1,075,805	\$ 37,027	\$ 26,102	\$ 1,138,933
17	2022	\$ 1,221,404	\$ 37,380	\$ 27,110	\$ 1,285,894
18	2023	\$ 1,368,460	\$ 37,736	\$ 28,157	\$ 1,434,354
19	2024	\$ 1,516,986	\$ 38,095	\$ 29,245	\$ 1,584,327
20	2025	\$ 1,666,998	\$ 38,458	\$ 30,375	\$ 1,735,831
21	2026	\$ 1,818,510	\$ 38,824	\$ 31,548	\$ 1,888,882
22	2027	\$ 1,971,536	\$ 39,193	\$ 32,767	\$ 2,043,496
23	2028	\$ 2,126,093	\$ 39,565	\$ 34,033	\$ 2,199,691
24	2029	\$ 2,282,196	\$ 39,941	\$ 34,033	\$ 2,356,170
25	2030	\$ 2,439,860	\$ 40,320	\$ 35,347	\$ 2,515,527
26	2031	\$ 2,599,100	\$ 40,703	\$ 36,713	\$ 2,676,516
27	2032	\$ 2,759,933	\$ 41,089	\$ 39,604	\$ 2,840,625
28	2033	\$ 2,922,374	\$ 41,478	\$ 41,134	\$ 3,004,986
29	2034	\$ 3,086,439	\$ 41,871	\$ 42,723	\$ 3,171,033
30	2035	\$ 3,252,145	\$ 42,268	\$ 44,373	\$ 3,338,786
31	2036	\$ 3,419,508	\$ 42,668	\$ 46,087	\$ 3,508,263
32	2037	\$ 3,588,545	\$ 43,071	\$ 47,867	\$ 3,679,483
<b>Cumulative</b>		<b>\$ 42,906,412</b>	<b>\$ 920,387</b>	<b>\$758,154</b>	<b>\$44,584,953</b>
<b>Avg. Annual</b>		<b>\$1,430,214</b>	<b>\$30,680</b>	<b>\$25,272</b>	<b>\$1,486,165</b>

## Exhibit E: Assessor's Certificates



### *City of Caribou, Maine*

*Municipal Building  
25 High Street  
Caribou, ME 04736  
Telephone (207) 493-3324  
Fax (207) 498-3954  
www.cariboumaine.org*

CERTIFICATE  
CITY OF CARIBOU, MAINE  
MUNICIPAL ASSESSOR

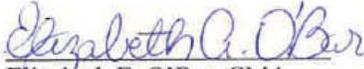
The undersigned City Assessor for the City of Caribou, Maine does hereby certify pursuant to the provisions of 30-A M.R.S.A. Section 5227(2) that the taxable real assessed value of the **Downtown Tax Increment Financing District** as described in the Development Program Application to which this Certificate is included was

**\$21,619,600.00 as of April 1, 2006 (March 31, 2007)**

The undersigned further certifies that the tax map and municipal map on which the District is delineated and which are attached to the Development Program referenced above as Exhibits and are accurate depictions of the District and the municipality.

**IN WITNESS WHEREOF**, this Certificate has been executed this 22<sup>nd</sup> day of August, 2013.

City of Caribou

  
Elizabeth E. O'Bar, CMA  
Assessor's Agent



## *City of Caribou, Maine*

*Municipal Building*  
25 High Street  
Caribou, ME 04736  
*Telephone (207) 493-3324*  
*Fax (207) 498-3954*  
[www.cariboumaine.org](http://www.cariboumaine.org)

CERTIFICATE  
CITY OF CARIBOU, MAINE  
MUNICIPAL ASSESSOR

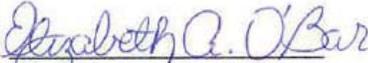
The undersigned City Assessor for the City of Caribou, Maine does hereby certify pursuant to the provisions of 30-A M.R.S.A. Section 5227(2) that the taxable real assessed value of the **Downtown Tax Increment Financing District** as described in the Development Program Application to which this Certificate is included was

**\$27,412,500.00 as of April 1, 2004 (March 31, 2005)**

The undersigned further certifies that the tax map and municipal map on which the District is delineated and which are attached to the Development Program referenced above as Exhibits and are accurate depictions of the District and the municipality.

**IN WITNESS WHEREOF**, this Certificate has been executed this 22<sup>nd</sup> day of August, 2013.

City of Caribou

  
Elizabeth E. O'Bar, CMA  
Assessor's Agent

## Exhibit F: Notice of Public Hearing

AROOSTOOK REPUBLICAN AND NEWS, WEDNESDAY, AUGUST 21, 2013, PAGE 8

### CARIBOU CITY COUNCIL NOTICE OF PUBLIC HEARINGS

The Caribou City Council will hold Public Hearings on Monday, September 9, 2013 at 7:00 pm in City Council Chambers, 25 High Street to receive written and verbal comments on the following:

**Public Hearing #1:** A proposed Boarding House Moratorium Ordinance for the City of Caribou.

**Public Hearing #2:** A Charter Amendment which reads:  
Shall the municipality approve the charter amendment reprinted below?  
Amending Caribou City Charter Section 2.01 (c) to read:  
The terms of municipal officials shall begin the first **Monday business day** of January.

**Public Hearing #3:** A Charter Amendment which reads:  
Shall the municipality approve the charter amendment reprinted below?  
Amending Caribou City Charter Section 2.02 to read:  
A councilor may elect to receive all of, a portion of or not to receive compensation for a calendar year.

**Public Hearing #4:** A Charter Amendment which reads:  
Shall the municipality approve the charter amendment summarized below?  
A Charter Amendment which modifies Section 5 of the Caribou City Charter to change the operating fiscal year for the City from a Calendar Year to a July 1 – June 30 Fiscal Year beginning July 1, 2015 and modifies the budget timelines in the Caribou City Charter accordingly.

**Public Hearing #5:** A Charter Amendment which reads:  
Shall the municipality approve the charter amendment reprinted below?  
Amending Caribou City Charter Section 2.01 (b) to read:  
(b) Eligibility. Only qualified voters of the City, ~~who are current for all annual personal and real property taxes due to the city on or before December 31st of the previous year,~~ shall be eligible to hold the office of Councilor.

And Amending Caribou City Charter Section 2.06 (b) (6) to remove:  
~~fails to pay all annual personal and real property taxes on or before December 31st of the previous year,~~

**Public Hearing #6:** To solicit comments regarding the approval of an amendment to the Tax Increment Financing District for the Caribou Downtown TIF District pursuant to Title 30-A M.R.S.A. §5226.

A copy of these proposed Ordinances and Charter Amendments are available in the City Clerk's Office and on the City website, [www.cariboumaine.org](http://www.cariboumaine.org), for public review. Interested individuals are encouraged to attend. All people requiring special accommodations to participate in these hearings, and those wishing to submit comments in writing may contact Austin Bleess, City Manager, 25 High St, Caribou, Maine 04736 telephone 207-493-3324 ext. 230, fax 207-498-3954, or via email at [citymanager@cariboumaine.org](mailto:citymanager@cariboumaine.org).

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## **Exhibit G: Attested Minutes of Public Hearing and Record of Council Action**

(We have these and will insert them.)

September 9, 2013

Please Print

Erin Cate

Milo Haney

Shirley Martin

VAUGHN BREWER

Seth Williams

ROBERT HUSTON

NORMA MITTON

SAM COLLINS

HUGH KIRKPATRICK

DAVE CHELLETTE

William Tasker

Scott Susi

Brenda St. Peter

CLINTON ST. PETER

Kirsten Albair

STEVE WENTWORTH

Patrick Bennett

Philip ST. PETER

Tonice St. Peter