

*Town of  
Lamoine*

*Annual Report  
2007*

# Town of Lamoine Annual Report for 2007

Report of the Municipal Officers - Calendar Year 2007  
Boards, Committee, & Department Reports for 2007  
Fiscal Year Report – July 1, 2006 to June 30, 2007  
Fiscal Activities July 1, 2007-December 31, 2007  
Proposed Budget for 2008/09  
Town Meeting Warrant & Ballot – April 1 & 2, 2008

Art-work inside (courtesy of Pat Haugh, art instructor at Lamoine Consolidated School):

<b>Name</b>	<b>Page</b>	<b>Name</b>	<b>Page</b>
Cameron Crawford	8	Ben Curtis	16
Kyle Haslam	22	Robyn Henry	25
Morgaen Jones	26	Jordin Sanchez	54
Jason McMillan	57	Robert Garland	58
Hannah Tardif	71	Dustin Murphy	77
Brittany Fronczak	78		

**Historical Notes:** This year's notes are from the daily journal of Eben King who lived in Lamoine for his entire life. His great-nephew, Arthur Reynolds, transcribed the entries. All the entries are from open town meeting day, April 2<sup>nd</sup>, and reflect everyday life in Lamoine in the 2<sup>nd</sup> half of the 19<sup>th</sup> century.

*Courtesy of Anne Stocking,  
Lamoine Historical Society*

## On the Cover:

*Full Moon over Frenchman Bay @ Lamoine State Park*  
(Photo by Lamoine Volunteer Fire Department)

## **2007 Town Report Dedication**

**James K. Tweedie**  
**March 17, 1920 – February 19, 2007**

Jim Tweedie had Lamoine in his blood, even though he was born in Massachusetts. His mother's family, (the Coggins and the Hodgkins) was among the first to settle in Lamoine, and his many aunts and uncles were a big influence on his early life when he spent his summers here. A World War II Veteran, Jim spent 25 years with the telephone company then eventually retired to Lamoine in the early 1970's. He and his wife Villa built a home on Meadow Point, spending summers there and traveling the world during the winters. An active member and chair of the town's Planning Board, Jim was instrumental in many of the early land use ordinances of Lamoine. He was also a life-time honorary trustee of Maine Coast Memorial Hospital, helping to lead a capital campaign in the 1980's. His daughter Catherine now lives at the family home, and his niece Carol Tweedie Korty is a member of Lamoine's Conservation Commission. Jim's sister, Agnes Beckwith, had the 2001 town report dedicated in her memory.

**Gerald R. Ford**  
**November 21, 1937 to January 21, 2007**

Gerald Ford served as Lamoine's Harbor Master from July of 2005 until his death, and before that was a deputy to the Harbor Master. He was passionate about his post and making sure the harbor rules were followed and the records kept as accurately as possible. Gerry never missed a town meeting and was a frequent attendee of the various board meetings at the town hall. A former Selectman in Levant, Gerry retired to Lamoine after a long career in the auto parts business. He was a Merchant Marine and a member of the Air National Guard. His family was also one of the original settlers of Lamoine, and an ancestor was a veteran of the Revolutionary War and is buried on family land off Seal Point Road. His home was on land that has been in the Ford family since the birth of our nation. Gerry's brother Dennis is currently the town's Code Enforcement Officer and Road Commissioner.

2007 Town Report Table of Contents

*2007 Town Report Dedication*..... 3  
*Lamoine Town Officials As of December 31, 2007*..... 5  
*Important Town Information*..... 8  
*Message from State Representative Robert Eaton*..... 10  
*Message from State Senator Dennis Damon*..... 11  
*Message from US Senator Susan Collins*..... 12  
*Selectmen’s Report for 2007*..... 13  
*Board of Assessors Report*..... 14  
*Hancock County Sheriff’s Department Report*..... 15  
*Report of the Lamoine Volunteer Fire Department*..... 16  
*Planning Board Report*..... 17  
*Board of Appeals Report*..... 18  
*Report from Cable TV Committee*..... 18  
*Code Enforcement Officer’s Report*..... 19  
*Lamoine Parks Commission Report*..... 20  
*Road Commissioner’s Report*..... 21  
*Solid Waste Report*..... 22  
*Conservation Commission Report*..... 23  
*Veterans’ Memorial Committee Report*..... 24  
*Administrative Assistant’s Report*..... 25  
*Town Clerk’s Report*..... 26  
*Tax Collector’s Report-2007 Taxes*..... 27  
*Town of Lamoine – Treasurer’s Report*..... 31  
*Auditor’s Report*..... 61  
*Superintendent of Schools Report*..... 70  
*Proposed Budget – Fiscal Year 2008/09*..... 72  
*Town Meeting Warrant*..... 86  
*Specimen Town Meeting Ballot*..... 92

## Lamoine Town Officials As of December 31, 2007

### SELECTMEN & OVERSEERS OF THE POOR

Name	Mailing Address	Home Phone	Term Expires
Chris Tadema-Wielandt	50 Point View Lane	266-3123	Town Meeting 2010
S. Josephine Cooper, Chair	13 Thaddeus Lane	667-7062	Town Meeting 2009
Cynthia Donaldson	9 Martin's Cove Lane	667-2382	Town Meeting 2008
Richard Fennelly, Jr.	274 Jordan River Rd.	667-7421	Town Meeting 2010
Brett Jones	355 Seal Point Rd.	667-0022	Town Meeting 2009

### TOWN CLERK & TAX COLLECTOR

Jennifer Kovacs	14 Deane St., Ellsworth	667-2242	June 30, 2008
Asst: Kathleen DeFusco	5 Orchard Lane	667-2242	June 30, 2008

### ADMINISTRATIVE ASSISTANT, TREASURER, Deputy TOWN CLERK, Deputy TAX COLLECTOR, EMERGENCY MANAGEMENT DIRECTOR, GENERAL ASSISTANCE ADMINISTRATOR, ASSISTANT FIRE CHIEF

Stu Marckoon	11 Rabbit Run	667-9578	June 30, 2008
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### ROAD COMMISSIONER

Dennis Ford	71 Orlin Lane	667-9987	June 30, 2008
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### REGISTRAR OF VOTERS

Jennifer Kovacs	14 Dean St. Ellsworth	667-2242	December 31, 2008
Deputy-Stu Marckoon	11 Rabbit Run	667-9578	June 30, 2008
Deputy - Kathleen Defusco	5 Orchard Lane	667-2242	June 30, 2008

### HEALTH OFFICER

Cece Ohmart	8 Fern Lane	667-3129	June 30, 2008
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### ANIMAL CONTROL OFFICERS

Harry Louder, Jr.	758 Point Rd., Hancock	422-3133	June 30, 2008
Dep.-Michael Arsenault	261 Buttermilk Rd.	610-0141	June 30, 2008

### FIRE CHIEF

George "Skip" Smith	819 Douglas Hwy.	667-2532	June 30, 2008
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### BOARD OF ASSESSORS

Colene Sharkey	373 Seal Point Road	667-7312	June 30, 2009
E. Jane Fowler, Chair	216 Partridge Cove Rd.	667-5147	June 30, 2010
Terry Towne	9 Cove Rd.	667-4566	June 30, 2008

### TRANSFER STATION MANAGER

Allen Sternfield	13 Jaycee Drive	667-0719	June 30, 2008
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### CODE ENFORCEMENT OFFICER, BUILDING INSPECTOR, PLUMBING INSPECTOR

Dennis Ford	71 Orlin Lane	667-9987	June 30, 2008
Deputy, Michael Jordan	1481 Shore Rd.	667-8084	June 30, 2008

## HARBOR MASTER

David Herrick	319 Douglas Hwy	667-4089	June 30, 2008
Dep. – Brian Corrigan	49 Falcon Lane	664-0404	June 30, 2008

## TOWN ATTORNEY

Anthony Beardsley	PO Box 723, Ellsworth	667-7121
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## SCHOOL COMMITTEE

Nancy Sargent	233 Lamoine Beach Rd.	667-1954	Town Meeting 2010
Julie Tilden*	7 Tilden Way	667-5650	Town Meeting 2009
Faith Perkins, Chair	950 Douglas Hwy.	667-8294	Town Meeting 2010
Robert Pulver	50 Pasture Way	664-2433	Town Meeting 2008
Christina Maguire-Harding	283 Douglas Hwy.	667-9330	Town Meeting 2010

\* Resigned January 2007

## SCHOOL STAFF

James Boothby, Superintendent	443 East Main Street, Ellsworth, ME 04605	667-7571
Val Perkins, Principal	53 Lamoine Beach Road	667-8578

## PLANNING BOARD

Cecilia Ohmart	8 Fern Lane	667-3129	June 30, 2011
Alternate – Michael Jordan	1481 Shore Rd.	667-8084	June 30, 2009
James Gallagher	128 Great Ledge Rd.	667-1282	June 30, 2009
Alternate - Melody Havey	668 Partridge Cove Rd.	664-0662	June 30, 2009
Michael Garrett, Secretary	PO Box 5037, Ellsworth	667-5295	June 30, 2012
Gordon Donaldson, Vice Chair	9 Martin's Cove Ln.	667-2382	June 30, 2010
Stuart Branch, Chair	18 Bloomfield Park Rd.	667-7434	June 30, 2008

Melody Havey became an alternate member, and James Gallagher replaced her as a full member.

## BOARD OF APPEALS

James Crotteau	48 Berry Cove Rd.	667-5815	June 30, 2009
Nicholas Pappas	1581 Shore Rd.	667-2242	June 30, 2009
Jay Fowler	216 Partridge Cove Rd.	667-5147	June 30, 2010
Alternate – Merle Bragdon	32 Walker Rd.	667-9733	June 30, 2009
John Wuorinen	498 Lamoine Beach Rd.	664-2484	June 30, 2008
Hancock "Griff" Fenton	28 Marlboro Beach Rd.	667-5608	June 30, 2008
Alternate-Reginald McDevitt	1187 Shore Rd.	667-8046	June 30, 2009

Chris Tadema-Wielandt resigned upon becoming a Selectman and was replaced by James Crotteau. Merle Bragdon replaces Griff Fenton who became a full voting member upon the resignation of Warren Craft.

## BUDGET COMMITTEE

Henry Ashmore, chair	326 Douglas Highway	667-7991	June 30, 2010
Hubene Brodie	PO Box 879, Ellsworth	667-3052	June 30, 2009
Joseph Young, Jr.	29 Deer Run	667-7199	June 30, 2008
Robin Veysey	54 Mill Rd.	667-7670	June 30, 2008
Alternate- Linda Feury	160 Marlboro Beach Rd.	667-7043	June 30, 2010
Reginald McDevitt	1187 Shore Road	667-8046	June 30, 2009

## CONSERVATION COMMISSION

Fred Stocking	30 Berry Cove Rd.	667-6009	June 30, 2008
Donna Theall	17 Cove Rd.	667-7323	June 30, 2008
Carol Korty	32 Fox Run	667-4441	June 30, 2010
Robert Pulver	50 Pasture Way	664-2433	June 30, 2010
Lynda Tadema-Wielandt	50 Point View Lane	667-3994	June 30, 2009
Alternate – Nancy Pochan	130 Seal Point Rd.	664-0444	June 30, 2010
Associate – Laurence Lovett	91 Bay Road	667-9694	June 30, 2010
Alternate – Annie Crisafulli	130 Seal Point Rd.	664-0444	June 30, 2010
Associate - Joan Bragdon	149 Marlboro Beach Rd.	667-7956	June 30, 2008

## VETERANS MEMORIAL COMMITTEE

Josephine Cooper, Chair	13 Thaddeus Lane	667-7062	June 30, 2012
Kathleen DeFusco, Sec'y	5 Orchard Lane	667-2242	June 30, 2012
Marion McFarland	159 Douglas Hwy.	667-8893	June 30, 2012
Walton McFarland	159 Douglas Hwy.	667-8893	June 30, 2012
Reginald McDevitt	1187 Shore Rd.	667-8046	June 30, 2012
Jay Fowler	216 Partridge Cove Rd.	667-5147	June 30, 2012
George Smith	819 Douglas Hwy	667-2532	June 30, 2012
Kenneth Fredette	22 Pasture Way	341-0555	June 30, 2012

## LAMOINE PARKS COMMISSION

Christa Brey	187 Partridge Cove Rd.	667-7945	June 30, 2009
Sara O'Connell	32 Boulder Cove Way	664-6024	June 30, 2009
Nathan Mason	3 Pasture Way	664-2999	June 30, 2010
Julie Herrick	319 Douglas Hwy	667-4089	June 30, 2010
Kerry Galeaz, Chair	273 Seal Point Rd.	667-1277	June 30, 2008
Alt-Richard Brey	187 Partridge Cove Rd.	667-7945	June 30, 2008
Alt-Shannon Sasso	343 Partridge Cove Rd.	667-0621	June 30, 2010

Mary Henry, Thomas Barr, Steve Valteau, William Fennelly, and Bonnie Moretto resigned during 2007.

*If you are interested in serving on any of the appointed boards, please contact the Selectmen, Town Clerk, or Administrative Assistant so your name can be put on the list for current or future openings.*



Historic entry from Eben King's Journal: **Apr. 2, 1856** *fine day. Andrew and William cut wood for me all day. I cut in A.M. P.M. broke in and went to hauling.*

## Important Town Information

Town Office Hours
Monday 9AM –4PM
Tuesday 9AM-4PM
Wednesday 9AM-Noon, 1:30-4PM
Thursday 10AM – 6PM
Friday 8AM-4PM
Saturday 8AM – Noon (1 <sup>st</sup> & last of month)

Occasionally, the town office is closed for vacation, classes or meetings. We suggest you call ahead of time. Town office phone is 667-2242 (fax is automatic after closing). E-mail address is [town@lamoine-me.gov](mailto:town@lamoine-me.gov). A great deal of information is on the town's web site [www.lamoine-me.gov](http://www.lamoine-me.gov)

**Dog Licenses** are due January 1<sup>st</sup> each year, and during the year when a new dog is acquired or when a puppy reaches 6-months of age. A valid Maine Rabies Certificate, and, if applicable, a spaying or neutering certificate are required.

**Tax Exemptions** – All persons claiming full or partial exemption from property tax must file a written certificate with the Lamoine Board of Assessors on or before April 1, 2008. Tractors and automobiles not excised on or before April 1 are subject to personal property tax. Homestead exemptions renew automatically, but new exemption requests are due by April 1, 2008.

**Automobile Registrations** – Excise tax must be paid at the town hall before registration. The town office staff can re-register most vehicles, but vehicles requiring a new license plate must complete the registration process with the Bureau of Motor Vehicles. To re-register, you must provide proof of insurance and the vehicle's mileage.

**Boats** – All watercraft registrations expire in December. Excise tax must be paid on all boats. Any boat moored at Lamoine State Park must obtain a mooring permit from the Harbor Master. Applications and renewals may be obtained at the Town Hall.

**Snowmobiles & ATVs** – Registration is done at the Town Hall.

Drawing by Cameron Crawford, Grade 8



**Building Permits** – The Lamoine Building & Land Use Ordinance and State Plumbing Code provide for fines of up to \$100 per day for work started prior to obtaining necessary permits. If you are considering projects and you have any doubt as to whether a permit is necessary, call the Code Enforcement Officer before starting. **Building Permits are required!**

**Fiscal Year** – Lamoine’s fiscal year runs from July 1 to June 30. Monies requested during the April 2, 2008 town meeting will cover the budget period from July 1, 2008 to June 30, 2009 unless specified otherwise.

**Tax Bills** – These are mailed once the assessors complete the tax commitment, generally in August. **Interest will accumulate after October 31, 2008.** If you have purchased property before April 1, and you do not receive a tax bill, please contact the Tax Collector or Board of Assessors.

**Appointed Positions** – The Board of Selectmen appoints most of the positions listed on the previous pages. If you are interested in serving in any of these capacities, please contact a Selectman, the Town Clerk or Administrative Assistant.

**Transfer Station** – The Lamoine Transfer Station & Recycling Center is open year round on Fridays and Saturdays. Summer hours on Friday are 8AM to 5PM; winter hours on Friday are Noon to 5PM. Saturday hours year round are 8AM to 5PM. A sticker must be displayed on your vehicle to use the transfer station; they are available from the Town Office. Demolition Debris and bulky waste must be disposed of at your own expense at EMR in Southwest Harbor or the Ellsworth Transfer Station. Permits for the Ellsworth Transfer Station are for sale at the Town Office.

**Burning Permits** – Required for any type of outdoor open burning. They are available from Fire Chief Skip Smith, Captain Jim Hunnewell, and Assistant Chief Stu Marckoon or at the Town Office. Permits are subject to time and condition restrictions.

**Emergency Phone Numbers      911 for all services.**

**Cable Television** – Provided by Time Warner, 1-877-596-5366.  
(Local Government Programming is on Channel 7)



Historic entry from Eben King’s Journal: **Apr. 2, 1863** *Bought a pair of rubber boots of Boynton 450 and 25 lbs. white lead 250. Stormy rain and snow*

## Message from State Representative Robert Eaton



### REPORT TO THE CITIZENS OF LAMOINE

Dear Neighbors:

It is an honor to represent you as your State Representative in the Maine House. The second session of the 123<sup>rd</sup> Legislature is just getting underway and will be busy and challenging with some important issues on the agenda, especially for our coastal communities.

We are all aware that we must find efficiencies and savings in our state functions but the school consolidation legislation has created a savings for the state at the expense of our towns. I will continue my support for repeal until our rural and coastal communities are provided with fair and reasonable alternatives to find the necessary efficiencies.

Our state is facing revenue shortfalls forcing the legislature to consider major cuts in many programs. All too often, these cuts hurt those who are most in need. I am convinced that a sensible tax reform plan like the one we passed in the House last session would have reduced the shortfall by stabilizing state revenue. At the same time it would have reduced Maine's income tax rate from 7<sup>th</sup> highest in the nation to 34<sup>th</sup>. Over 90% of the taxpayers in Maine would benefit from this plan. I remain hopeful that we will have another opportunity to vote for tax reform and tax relief this session.

I am proud to serve on the Marine Resources Committee. The hard working men and women who make their living on our waters and our shores contribute significantly to our economy. Last session we were able to protect our lobster industry from the threat of bycatch. This session many bills and presentations concern shorefront, inter tidal zones, gear and fishing conflict as well as fish restoration.

You can learn more about what I and other legislators have been doing by visiting the House Majority Office Web site: [www.housedemocrats.maine.gov](http://www.housedemocrats.maine.gov). From there you can visit my Web page by clicking on "Representatives."

My job in Augusta is to represent you, so I hope you will contact me to share your concerns. If you need assistance with a state government issue I can be reached at the State House at 287-1400 or toll free 1-800-423-2900. You may also reach me at home on weekends at 422-3918 or by e-mail at [RepRob.Eaton@legislature.maine.gov](mailto:RepRob.Eaton@legislature.maine.gov).

Sincerely,

A handwritten signature in black ink, appearing to read "Rob Eaton".

Rob Eaton  
State Representative

123rd Legislature  
Senate of Maine  
Senate District 28

**Senator Dennis S. Damon**  
Transportation Committee, Chair  
Marine Resources Committee, Chair  
3 State House Station  
Augusta, ME 04333-0003

(207) 287-1515  
256 Oak Point Road,  
Trenton, ME 04605  
(207) 667-9629

## Message from State Senator Dennis Damon

Dear Friends and Neighbors,

It continues to be my honor to represent you, the citizens of Lamoine in Augusta. We have accomplished much during the 1<sup>st</sup> Regular Session of the 123<sup>rd</sup> Legislature, but there is still much to be done. The 2<sup>nd</sup> Regular Session is well underway and we have much to accomplish before adjournment.

Five years ago, when I was first sworn into office as State Senator, we faced a \$1.2 billion dollar budget gap, and our financial reserves were gone. Today, we have built our reserves to almost \$160 million dollars, and no longer rely on borrowing to keep government open. We have invested more than \$1 billion new State dollars in local education. All of this has been accomplished without raising the sales tax or income tax. And we have made real efforts to lower the property tax.

Taxpayers have asked the Maine Legislature for more K-12 education aid. Many years ago, the Legislature mentioned it intended to pay 55% of the cost of K-12 Education. The 123<sup>rd</sup> Legislature has met that goal of funding 55 % of K-12 Education costs. To put it into perspective, our current state budget more than doubles the amount of funding provided to K-12 education since 1990 – from \$609 million then to \$1.2 billion now. Unfortunately, the 55% does not mean every community will get half its school costs paid by the state. The ‘non-receiving’ schools, like so many on the coast including us in Hancock County, will not see the results of the additional state spending for education. Fully 82% of our \$6.3 billion biennial budget goes to support education, health and human services. That doesn’t leave much for us to invest in the rest of Maine’s future. We must improve that. I hope we can.

During my time in the senate the number of state employees has decreased by more than 600 jobs. We have merged two major State departments. Accounting and administrative functions in all State departments has been centralized. In just the first two years, this has saved \$11.5 million dollars. Change has come and we have a leaner, more efficient state government. I am continuing to support government efficiencies while investing in Maine’s future.

If you have any questions or concerns please do not hesitate to contact me at the State House toll free at 1-800-423-6900 or 287-1515.

Sincerely,



Senator Dennis S. Damon  
Senate District #28

Fax (207) 287-1585 \* TTY (207) 287-1583 \* Message Service 1-800-423-6900 \* Web Site: <http://www.state.me.us/legis/senate>  
email: [dsdamon@panax.com](mailto:dsdamon@panax.com)

## Message from US Senator Susan Collins

SUSAN M. COLLINS  
MAINE

410 DIRSDEN SENATE OFFICE BUILDING  
WASHINGTON, DC 20510-1904  
(202) 224-3573  
(202) 224-2993 (FAX)

United States Senate

WASHINGTON, DC 20510-1904

January 2008

COMMITTEES:  
HOMELAND SECURITY AND  
GOVERNMENTAL AFFAIRS,  
Ranking Member  
ARMED SERVICES  
SPECIAL COMMITTEE  
ON AGING

Dear Citizens of Lamoine:

As we mark the beginning of 2008, I welcome this opportunity to share some of the work I've done during the past year representing Maine in the United States Senate.

Maine plays a critical role in our national security through the men and women who serve in our active duty forces and our National Guard and Reserves and through the skilled employees who work at our defense businesses and installations. As a member of the Senate Armed Services Committee, I successfully supported the vital work at Bath Iron Works, Pratt & Whitney, the Portsmouth Naval Shipyard, and the Defense Finance and Accounting Center, as well as at smaller companies like Hodgdon Yachts and Global Research Technologies.

On the Senate Homeland Security Committee, I have worked to better protect our nation against the threat of terrorist attacks and to strengthen the federal partnership with our emergency managers and first responders in responding to natural disasters. The disruption of terrorist plots last year and the improved federal response to natural disasters, such as the Patriots' Day storm here in Maine and the wildfires in California, demonstrate that these efforts are producing real results. Building on our past successful efforts to reform the intelligence community and to increase security at our nation's seaports and chemical facilities, I worked with Senator Joe Lieberman again, to gain approval of a new law further strengthening our homeland security.

With so many pressing needs in this country, we cannot afford to see taxpayers' dollars lost to waste, fraud, and abuse. Working with the Inspectors General, I have written a bipartisan bill to reform wasteful government contracting practices. The Senate approved this bill in November, and I hope it will become law later this year.

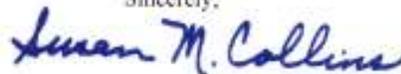
Congress last year passed several bills that I advocated to improve health care, expand aid for education, and protect our environment. These include increased funding for the program to expand access to dental services in rural communities, additional funding for diabetes research, and an extension of a tax deduction for teachers. As a member of the Special Committee on Aging, I worked to create a Task Force on Alzheimer's Disease and introduced a bipartisan bill to block cuts in home health care.

Record-high energy costs are imposing a tremendous burden on our low-income families, truckers, and small businesses. With a bipartisan coalition of Senators, including Olympia Snowe, I fought for increased funding for the Low-Income Home Energy Assistance Program (LIHEAP). We secured a \$400 million increase over last-year's level and will continue to press for additional funding. I also have called upon the Department of Energy to stop buying oil for the Strategic Petroleum Reserve until prices moderate. There is no compelling justification for the Department to take oil off the market at a time when prices are sky high and consumers are struggling to heat their homes and fill their gas tanks.

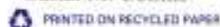
We need to embrace the goal of energy independence to reduce our reliance on imported oil by developing bio fuels, such as cellulosic ethanol, by increasing fuel efficiency standards for vehicles, and by supporting research into better technology. The new energy law takes significant steps in the right direction.

I am grateful for the opportunity to serve the great State of Maine. If ever I may be of assistance to you, please do contact my Bangor office at 945-0417.

Sincerely,



Susan M. Collins



## Selectmen's Report for 2007

We thank-you for allowing us to operate your community during 2007. This past year and the years that follow are likely to be among the most challenging for elected municipal officials. Mandated school consolidation, a severe state budget crunch, and a general economic slowdown will be felt at all levels of government, especially at the local level. Whether it's state aid for education and roads, municipal revenue sharing, or excise tax collections, revenues to help offset the property tax are likely to lag behind previous levels while expenses, are unlikely to decline.

We're pleased to report the Town of Lamoine is on stable footing and the municipal side of the government is running well. Our paid staff remains virtually unchanged from 2006. Administrative Assistant **Stu Marckoon** has completed his 15<sup>th</sup> year on the job, Town Clerk/Tax Collector **Jennifer Kovacs** is back for her 4<sup>th</sup> year after becoming a Mom in January. Assistant Clerk/Tax Collector **Kathy DeFusco** begins her 5<sup>th</sup> year in the office. Code Enforcement Officer **Dennis Ford** and Deputy CEO **Michael Jordan** have teamed up to meet the town's permitting and inspection needs. **Allen Sternfield** will complete his 15<sup>th</sup> year on the job at the transfer station in the summer of 2008.

We have faced some immediate infrastructure needs. When it became clear that no contractor was willing to remove snow from the town roads without a storage facility for salt and sand, the town agreed to fund construction of a brand new salt/sand shed. The facility opened on time in November 2007 and came in slightly under budget. A little bit of site work remains to be done after the snow is gone in the spring, but we're proud of how contractor Jay Fowler and his various sub-contractors built a functional and attractive building next to the transfer station. The Town Hall roof was replaced this past fall by contractor Michael Jordan. He encountered some challenges from the snowiest December weather we've had in a while.

Our roads got some much needed attention – some of it on an emergency basis after a pair of severe storms early in the year. Thanks to the Federal Emergency Management Agency, washed out areas of several local roads were repaired so that they will once again drain properly. We hope to keep up with the road maintenance needs in the coming years – needs that are a constantly growing expense.

Another area we've spent countless hours studying is the security at the Town Hall, and the town meeting will be asked for funds to do some internal renovations to keep our staff and operation safer and more efficient. Those renovations will include new flooring to replace the rapidly decaying softwood floors, a new counter setup for the tax collector's office, moving the Code Enforcement Office to the rear of the building, and installing a new telephone system.

Another area we looked at this year was the annual audit. James Wadman, CPA, met with us and the Budget Committee to explain how the audit report is laid out, how well our finances are doing, and what, if any changes ought to be instituted to better report and protect our funds. We're quite satisfied that the reporting of our funds is accurate, and that short of hiring more staff to segregate the various cash handling functions, the funds are well protected.

*S. Josephine Cooper  
Chris Tadema-Wielandt*

*Cynthia Donaldson  
Richard Fennelly Jr.*

*Brett Jones*

*The Lamoine Board of Selectmen*

## Board of Assessors Report

Municipal Valuations as of April 1, 2007

Classification	Gross Value	Exemptions	Taxable Value
Land Values	\$136,346,800	\$4,068,200	\$132,278,600
Building Values	\$111,896,300	\$3,022,400	\$108,873,900
Personal Property	\$2,271,000		\$2,271,000
Subtotal			\$243,423,500
Homestead Exemptions			\$6,031,600
		<b>Net Taxable Value</b>	<b>\$237,391,900</b>

-  The mill rate for 2007/08 remained at \$7.00 per \$1,000 valuation
-  The Total Tax Commitment was \$1,661,743.30
-  One mill raised \$237,391.90
-  The property tax overlay was \$10,099.71
-  The increase in net taxable valuation from 4/1/06 was \$3,647,800, or 1.56%
-  State Valuation for Lamoine for 2007 was \$228,400,000

The board of assessors granted the following tax abatements during 2007:

Name	Date	Amount	Reason
Marlboro Associates	October 24, 2007	\$16.84	Building Valuation Review
GE Capital/IKON	January 4, 2007	\$11.90	Personal Property not here

The Board of Assessors issued no supplemental tax bills in 2007.

Two applications for tree growth valuation were rejected by the Board after consultation with the Maine Forest Service which determined neither application met statutory requirements.

The Board of Assessors meets regularly the first Wednesday of each month at 7PM at the Town Hall.

*Jane Fowler, Chair*

*Terry Towne*

*Colene Sharkey*

The Lamoine Board of Assessors



Historic entry from Eben King's Journal: **Apr. 2, 1864** At work in shop making stern posts and tuck for another boat. Wind N.E. cold.

# Hancock County Sheriff's Department Report



William F. Clark  
*Sheriff*

Richard D. Bishop  
*Chief Deputy*

Hancock County Sheriff's Department  
State Street, Suite 10  
Ellsworth, Maine 04605  
(207) 667-7575  
Fax (207) 667-7516

TO THE RESIDENTS OF LAMOINE, MAINE

## GREETINGS,

I am please to provide you with a summary of the events our Sheriff's Department was involved with in your town in 2007. Although most incidents were as a result of citizens from your town calling for assistance or to report a crime, some, such as the service of subpoenas, and protection orders were initiated by our office. Also remember this summary only reports those incidents we were involved in and does not include any activity by the Maine State Police.

Agency Assist	10	Intoxicated Person	1
Alcohol Offense	1	Juvenile Problem	1
Arrest Warrants	2	Motor Vehicle Accident	2
Assault	1	Property Watch	1
Attempt To Locate	1	Serve Subpoena	5
Burglary	2	Suspicion	24
Citizen Dispute	4	Serve Protection Order	2
Citizen Assist	11	Traffic Accidents	17
Criminal Trespass	1	Threatening	2
Disorderly Conduct	4	Traffic Offense	4
Domestic	3	Theft	3
Drug Violation	3	Trespassing	5
DUI Alcohol or Drugs	1	Theft, Vehicle, Motorcycle	2
False Alarms	6	Vandalism	4
Harassment	14	Viol. Bail Conditions	2
Information	12	Weapons Offense	1

Respectfully Submitted,

A handwritten signature in cursive script that reads "William F. Clark".

William F. Clark ,Sheriff

## Report of the Lamoine Volunteer Fire Department

Type of Call	Lamoine	Ellsworth	Hancock	Franklin	Trenton	Sullivan	Surry
Medical Assistance	4				1		
Station Coverage/Standby		3	2	1	1		1
Motor Vehicle Accidents	9		1		3		
Structure Fire	1*	1			1	1	
Trees, wire in roadway	14						
False Alarm	4						
Wildfire	1						
Chimney Fire	3		1				
Service Call							
Water Related Rescue	4		1				
Flooding	4						
Hazardous Materials	1						
Lightning Strike	1						
Equipment Fire	3						
<b>Totals – 67 Calls</b>	<b>49</b>	<b>4</b>	<b>5</b>	<b>1</b>	<b>6</b>	<b>1</b>	<b>1</b>
*Hancock Provided Mutual aid to Lamoine							

The Lamoine Fire Department responded to 43% more calls in 2007 than in 2006, marking one of the busiest years in the history of the department. As you can see from the table at the left, many of these calls involved removing hazards from the roads and flooding during 3 severe storms. There were also a lot of traffic accidents we responded to during 2007, some involving personal injury and extrication requests. I'm proud to report the members of the department responded well to all calls for help.

Our rescue boat and crew saved three more lives this year, pulling a family from Frenchman Bay after their sailboat capsized off Lamoine State Park. The department received an award from Maine Coast Memorial Hospital as



one of the outstanding emergency calls of the year. We also enjoyed growth in our membership numbers in 2007, and three of our members, Jon Harris, Jennifer Reynolds and Angie Butler, have become certified as Firefighter II. The department members continually train and a variety of activities, as we never know what will await us at the scene of a 9-1-1 call.

We also enjoyed a prosperous year of fundraising to purchase equipment for the department. An annual letter writing campaign, a concert at Lamoine State Park by the Flash In the Pans Steel Drum Band, our annual auction, and our annual clam chowder supper raised thousands of dollars, and the department voted to use its funds to upgrade its extrication tools to be more effective on car wrecks. The new equipment arrived in early 2008. We're also hoping to secure grant funding to upgrade the department's air-packs to a lighter weight, longer lasting unit. We applied for a FEMA grant last year, but did not get approval.

I'm extremely grateful to the Budget Committee for recommending that the personnel of your fire department receive a greater expense reimbursement in recognition of the higher cost of fuel to travel to training and calls. The membership of the fire department volunteers hundreds of hours each annually, often at great personal expense to be ready to respond to those who need emergency help.

Many thanks, too, to our mutual aid departments who respond to our town, as we do to theirs. The mutual aid system ensures that when you have an emergency, plenty of help will be available. We hope you won't need us to respond, but be assured if you do, we're ready.

*George "Skip" Smith, Fire Chief*

Drawing by Ben Curtis, Grade 8



## Planning Board Report

Though the housing market slowed significantly, developers did not slow their demand to turn large lots of land into subdivisions in Lamoine during 2007. The Planning Board approved three residential subdivisions during the year, and a fourth was ready for a hearing at the end of the year. An 8-lot subdivision by Wayne Wright received approval, but was subsequently ordered to halt development when the Army Corps of Engineers discovered vernal pools on the land. Another residential subdivision, the first to require installation of a 10,000 gallon tank and fire hydrant, was approved for the end of Seal Point Road, and the first building permit was issued for the project. A subdivision off Walker Road also received approval, though construction on the road had barely begun by year's end.



Heavy equipment constructs the new road into a subdivision at Seal Point

A pair of major projects received approval from the Planning Board in 2007. Bangor Hydro Electric's new transmission line that will pass through North Lamoine received commercial and site plan review permits. Work began on that project in December. And the Town's permit for a salt/sand shed received site plan and municipal building approval, and was constructed in October.

Three businesses received approval for projects. Richard J. King, Inc. received approval for an addition, Barbara Brooks received a commercial building permit for a hay barn at the Seal Cove Goat Farm, and Richard McMullen received approval for a building to house his landscaping business. Christine & Shaun Donovan were issued a home occupation permit.

The Board worked with Selectmen to approve a consent agreement with a subdivision developer off Shore Road over a discrepancy on shore frontage. Several gravel pits were granted temporary renewals until such time as the snow melts and the Board can conduct site visits. A turnaround/parking area for the Small Woodlot Owners Association of Maine was approved on Seal Point Road.

The Board was extremely pleased that voters approved the changes to the Shoreland Zoning Ordinance at the 2007 annual town meeting. The Commissioner of the Department of Environmental Protection has imposed further conditions on that ordinance, and incorporating those conditions into the ordinance will be proposed at the 2008 town meeting. The Board is working on making a common form for subdivisions and site plan review applications. We also have received coastal bluffs maps from the state which will greatly aid in some Shoreland permitting issues.

The Board meets monthly, generally on the 1<sup>st</sup> Tuesday of each month (except on Election Days).

*Stuart Branch, Chairman*

## Board of Appeals Report

The Board of Appeals did not meet during 2007 as no appeal applications were filed. During the year, Chris Tadema-Wielandt resigned from the board upon being elected to the Board of Selectmen. Jim Crotteau was appointed as a full member to fill the vacancy. Merle Bragdon was appointed as an alternate to fill a vacancy created in 2006.

## Report from Cable TV Committee

The Lamoine Cable TV channel enjoyed a very successful year in 2007, airing at least 50 locally produced programs on cable channel 7. Most of the shows aired were Selectmen, Planning Board and other meetings held at the town hall. Field equipment purchased in the past couple years also allowed for recording of meetings at the Lamoine School with higher quality audio. The CTV crew also recorded sporting events and some musical performances at the school. A microphone processor installed at the town hall has greatly improved the sound at meetings in the town office.

The CTV committee is always looking for volunteers to help run the equipment during meetings. From an educational stand point, it's an easy way for High School, and College students to learn about media, and camera operation to prepare them for a career in any media field, from film making to news reporting, it's a skill set that will always come in handy. Plus, it's a great opportunity for students to add to their community service requirements. For adults it's easy to learn and a fun way to keep abreast of developments in local government. The CTV committee met relatively infrequently during 2007 as there were few policy issues to address. Many thanks to those who volunteer their time at the controls, especially to Merle Bragdon who produced numerous meetings, & Stu Marckoon for his constant commitment to the channel. Committee members include Henry Ashmore, Patty Heath, Nicholas Pappas, Stu Marckoon and Merle Bragdon. The committee is a semi-official group of interested folks to help run the channel, new membership is always welcome.

*Bill Butler, Chair  
Lamoine CTV Committee*



Historic entry from Eben King's Journal: **Apr. 2, 1868**  
*Hauled 113 poles from Augustas. at work putting up fence  
round sheep yard.*

## Code Enforcement Officer's Report

2007 saw a slight decrease in the number of permits issued. The Code Enforcement Office issued 58 building and Shoreland permits and 43 plumbing permits as follows:

Permit Type	# Building Permits	# Shoreland Permits	Plumbing Permits	
Additions	12	1	Hookup Only	2
Barn	1		Internal Only	4
Breezeway	1		Internal & Hookup	12
Cabin	2		Internal-Other	1
Decks	5		Replacements	2
Dog Fence	1		Replacement w/ Variance	3
Garages/Sheds	7	2	Septic Systems	18
Greenhouse	1	1	Transfer	1
Hay Barn	1			
Mobile Home	2			
Residences	16	2		
Road in Shoreland		1		
Signs	3			
Steps to Shore		2		

A few inquiries prompted actions by the Code Enforcement Officer this year.

- ✘ Worked with the Department of Environmental Protection to resolve a Shoreland Zoning Complaint in the Eagle Point subdivision. The property owner has replanted trees to the satisfaction of the DEP.
- ✘ Received a complaint about operations at the Seal Cove Goat Farm on Milky Way. The Planning Board and Department of Agriculture met with all parties and determined that the operator of the farm was in compliance with best management practices, though an abutting property owner may have been caused some impact by farm run-off. That was determined to be a civil matter between the parties, not requiring town involvement.
- ✘ Received an inquiry about why a portion of the tidal flats on the Skillings River was showing high pollution levels. An investigation found several unpermitted recreational vehicles in the Shoreland Zone. A notice of violation was issued, the property owner removed some of the RV's and obtained permits for another and is now in compliance. The pollution has reportedly since abated.
- ✘ Received a complaint about a party living in a structure on Mud Creek Road which did not have a building permit. A notice of violation was issued, the structure was removed and the property owner advised to seek permits if a building is desired.
- ✘ Received an inquiry into the parking of vehicles at Bradford's Auto on Jordan River Road. The matter was referred to the Selectmen for enforcement of a 1995 commercial building permit condition by the Planning Board. At year's end, Selectmen and Bradford were in the process of negotiating a consent agreement.

Michael Jordan took over the duties as Deputy Plumbing Inspector and Deputy Code Enforcement Officer in 2007. He's received his CEO certification and expects to receive LPI certification in early January.

*Dennis Ford, Code Enforcement Officer*

## Lamoine Parks Commission Report

2007 was a productive year for the Parks Commission.

We co hosted the 2nd annual Flat Top 5K road race in honor of Bill Pinkham. It was a big success. Thanks again to the Pinkham family for donating a portion of the race proceeds to the Parks Fund. We encourage everyone to join us for the 3<sup>rd</sup> annual on March, 29. This year, a kid's one mile race has been added.

Lamoine Beach had a make over. Everything at the Park received a new paint job with matching colors. New handicap access paths were also installed. The handicap parking stalls and signs will be installed this spring. We will be continuing our effort in keeping Lamoine Beach a clean and enjoyable Park.



Volunteer Chris Weaver assists putting the Lamoine Beach Park sign back up after re-painting

The sign project is nearing completion. We are planning to have the kiosks for Lamoine Beach and Bloomfield Park installed by mid summer.

Bloomfield Park also received a little paint and new picnic tables. We started cleaning up the surrounding woods and plan more of that this spring and summer. Our hopes are to reestablish an old path along the shore and add one or two picnic areas in the woods along the path. Our efforts here we believe are starting to pay off not only in cleanliness, but in creating a positive presence as well. Most of our work here this past year has been dealing with providing suitable road access to the Park. After a couple meetings with the Branch family and the selectmen, a joint plan to re grade the existing entrance and create a new portion of road which will bypass the Branch's home has been proposed for approval at Town Meeting. A small parking area will be created as well. As most of the new roads will be on the Branch's property, they have agreed to grant easements for the road, a future walking path, and use of the shore frontage. This project will fix the pot hole and steep entrance problem as well as deal with the long term issue of the Park's impact on the property in which the Branches currently reside. As the vision of this area continues to develop, we feel this project will prove to be a worthy one.

At Marlboro Beach, nature is still at work!

Also, we welcomed some new members in 2007 and would like to thank our past members for their positive contributions and ideas.

In closing, we continue to believe we are fortunate as a community to possess these three areas to enjoy and will continue our focus and commitment to continually look at ways to maintain them in a manner to protect and preserve them, as well as make them more enjoyable and safe to use by the residents of Lamoine. We meet the third Tuesday of the month and welcome suggestions and ideas regarding these areas. We thank you for your support in 2007

*Kerry Galeaz, Chair, Christa Brey, Julie Herrick,  
Nathan Mason, Sara O'Connell,  
Richard Brey (alternate), Shannon Sasso (alternate)*

## Road Commissioner's Report

The roads in Lamoine took a beating but also received a lot of work in 2007. Severe storms on Valentine's Day, St. Patrick's Day and Patriot's Day caused several washouts and flooding, and brought numerous trees down. Thanks to our fire department volunteers, the immediate issues were cleared quickly and efficiently.

The longer term problems will take a while to address. Much of the work that needs to be done involves the shoulders and ditches on the roads, and that work was started in 2007. The Federal Emergency Management Agency helped with grants to repair those areas worst hit by the storm. That included Cos Cob Avenue which saw the lower end of the road become impassable from one of the severe storms. That was rebuilt and repaved along with areas of Buttermilk Road, Needles Eye Road and Birchlawn Drive. Shoulder and ditching work were completed on Needles Eye and Asa's Lane this year, which will provide much improved drainage. Marlboro Beach Road, Maxwell Avenue and Lorimer Road were repaved in the summer of 2007.



*A snowplow works one of the many storms in December 2007*

The town took a giant leap forward in the way it handles the snow removal contract. After putting the 3-year contract out to bid with options of contractors providing their own storage of salt and sand or having the town provide a facility, only one bid came in, and that was with the town providing the storage. Nankervis Trucking, which has plowed the roads for many years was the sole bidder, and that prompted the town to construct a salt/sand shed facility. Engineer Jim Kiser was hired to design the shed. Jay Fowler and several subcontractors built the facility next to the Transfer Station. The finish was timely – December 2007 was one of the snowiest months in recent memory in Maine, and the contractor utilized the shed successfully to load the plow trucks.

Road work is an expensive proposition and getting more so given the increases in energy costs. I have proposed to the budget committee that ditch and shoulder work get underway in earnest in 2008 and continue for several years to come. Additionally, I have proposed that a fund be set up to anticipate a rebuilding and widening of Buttermilk Road as that becomes more heavily traveled due to many major development projects and traffic reconfiguration in Ellsworth.



*The first load of salt arrives at the new salt/sand shed in November, 2007*

*Dennis Ford, Road Commissioner*

## Solid Waste Report

If it's true that you can tell a lot about a society by what it throws away, then the numbers from 2007 tell a bit of a story. Either Lamoine continued to grow and recycle more materials, or consumption stagnated a bit. The proof is from how much was taken to the PERC trash to energy plant from Lamoine. A half ton less went in 2007 compared to 2006. The town paid for 609.2 tons of trash to be transported and burned.

Our recycling activity for 2007 is still being compiled, but it appeared to remain fairly constant compared to 2006 numbers. The swap shop processed virtually the same amount of activity (13.3 tons of usable materials swapped). The 2006 report from the State Planning Office gives some interesting insight. Lamoine's recycling rate for '06 was 35%, the same as for 2005. We recycled 169-tons of material, most of it cardboard and newspaper. The average person threw out just over a half-ton of trash total, 0.39 tons went to PERC, 0.125 tons were recycled.

Operations at the transfer station were virtually unchanged during 2007. We did replace one of the support beams in the dumpster building that had cracked either from a user backing into it, or from the trash truck/dumpster removal process. Richard McMullen spruced up the station, removing brush around the fence area and giving the entire facility a good mowing last summer. We also installed new directional signs to make sure traffic is moving in the proper direction around the facility.

We continue our successful partnership with Ellsworth for the disposal of bulky wastes. A few accounts, however, remain delinquent, and certified letters will go out in 2008 to those accounts. Lamoine also partnered with the MDI League of Towns to hold a household hazardous waste cleanup in the late summer, and numerous residents brought materials to that which could not be disposed of in the regular trash. Coastal Recycling in Hancock continues to accept our Universal Waste (computer monitors, fluorescent light tubes, etc.) for a reasonable disposal fee.

Incidents of illegal dumping along the roadsides and on the woods roads seem to have abated during 2007, as only a handful of complaints came in during the year. We also thank Georgia Munsell who ran another successful roadside litter cleanup, coordinating many volunteers to pick up the trash in the spring.

Allen Sternfield will complete his 15<sup>th</sup> year of running our transfer station in 2008. Allen has been a dedicated employee, never missing his shift and always keeping us informed of issues surrounding the facility. When Allen had to be away, Chuck Weber has ably filled in at the transfer station.



Drawing by Kyle Haslam, Grade 8

## Conservation Commission Report

The Lamoine Conservation Commission meets the second Wednesday of each month at the Town Hall and provides education about, and a forum for, the conservation concerns of Lamoine citizens. The Commission has no regulatory authority or budget, but works through education, research and advocacy to promote conservation in Lamoine. The Commission sets aside part of every meeting to hear the concerns of those attending.

In May of 2007 the Conservation Commission completed its fifth year and celebrated modestly by producing a summary of its accomplishments, available at the Town Hall.

The Commission tries to have educational speakers several times a year. This year we hosted Jim Wilfong of H2O for ME on drinking water, Representative Rob Eaton, who sparked a spirited discussion of Balancing the Interests in the Intertidal Zone, and Steve Perrin who described his unique conservation vision and considerable experience around Taunton and Frenchman Bays.

The GET WET! water testing program continues in the Lamoine Consolidated School in 2007-2008, and is also being tried out elsewhere in Maine. The fourth annual roadside clean-up took place in May and many participated. Georgia Munsell once again did a fine job with the overall organizing. Georgia has continued her wonderful efforts on behalf of keeping Lamoine beautiful by proposing that Lamoine become an Adopt a Highway town. The Conservation Commission enthusiastically recommended to the Board of Selectmen that they approve. Georgia has already lined up 26 families and businesses committed to adopting a stretch of roadside to keep clean. The 2008 clean-up is scheduled for May 17<sup>th</sup>. Please join us!

The Friends of Lamoine Conservation (FOLC) is now completely independent from the Commission, and is chaired by Lynda Tadema-Wielandt. The group works with Frenchman Bay Conservancy on specific land preservation projects in Lamoine.

The Conservation Commission made its first presentation of the Lamoine Conservation Award at the Town Meeting in March, 2007 to Doug and Bev Coleman of Marlboro for their work in conserving working woodlands and creating public access trails in Lamoine. Also at Town Meeting in 2007, the Town voted to set up a Land Conservation Reserve Fund to hold appropriations for conservation purchases in the future.

The Conservation Commission, and particularly its Recycling Subcommittee, suffered losses in the retirement of Tom Spruce as a full member and Donna Thorburn as an alternate. Both were stalwarts of the Recycling Subcommittee, and the Commission needs volunteers to step up and continue their work. Bob Pulver has moved from alternate to full member and Annie Crisafulli has become an alternate. Conservation within the intertidal zone, preservation of the starlit sky, education on carbon emissions, an inventory or survey of important conservation resources in the Town and making existing planning data more accessible to decision-makers are other projects that await only sufficient volunteer energy. Current Conservation Commission members are Fred Stocking, Chair, Lynda Tadema-Wielandt, Secretary, Bob Pulver, Carol Korty and Donna Theall, with Annie Crisafulli, alternate. All are welcome to attend and participate.

Respectfully Submitted,

Fred Stocking, Chair



Historic entry from Eben King's Journal: **Apr. 2, 1872**  
*at work on Parish House all day. have worked the 10  
days that I agreed to work at 1.50 per day. got it  
studed off below and lathed. wind heavy west.*

## **Veterans' Memorial Committee Report**

*Members – Josephine Cooper (Chair), Kathleen DeFusco (Secretary), Marion McFarland, Walton McFarland, Reginald McDevitt, Jay Fowler, George Smith, Kenneth Fredette*

The Board of Selectmen, acting upon the recommendation of the Long Range Planning Committee that Lamoine should have a Veterans' memorial, appointed a committee to look into the idea.

During 2007, the Committee met on a monthly basis. Initial meetings were devoted to design planning and location. The Committee reviewed other monuments and designs in other towns. The selected design was originally submitted by Reg McDevitt and modified by the committee and the monument company, Fred Wiener Monuments of Milbridge. This company has constructed a number of veterans' memorials around the area. The Committee selected this company because of the high quality of their work.

The monument will be constructed of gray and pink granite and will feature the service emblems of all branches of the military and the Merchant Marine. The stone was ordered in the fall of 2007. The memorial will include two benches. The Cole Foundation is donating another bench that will be placed by the existing flag pole at the Town Hall. The design includes a brick paved walkway and area around the monument, flags and landscaping. The memorial will be placed on the north side of the Town Hall, which will allow for visibility, security and a place where visitors can sit and reflect.

The Committee then turned its attention to fundraising efforts. Total cost of the memorial is estimated to be around \$25,000. The Town has appropriated \$10,000 to date. Jay Fowler is donating the site preparation work and will improve the parking of the Town Hall. We have two grant requests we have submitted, and there are donation jars at the Town Hall, the Lamoine General Store and Ellsworth Giant Sub. Donors can purchase a paving brick and have it inscribed for a donation of \$50.00. Names of Lamoine Veterans will be placed nearest to the monument. Forms to purchase a brick are available at the Town Hall or on the Town web site. The Lamoine School Patrons have supported the effort by holding a family movie night to honor heroes, which was greatly appreciated by the Committee. Each grade at the school will also raise funds for a brick for their grade to be included in the memorial. Other fundraising efforts are underway and we hope all the residents of Lamoine will contribute as they are able. This is an important community effort to honor those who have served our country. We will have a lasting tribute to veterans.

We hope to dedicate the monument on Memorial Day, 2008, with a special celebration.

Respectfully submitted,  
Jo Cooper, Chair

## Administrative Assistant's Report

The Town of Lamoine, I suspect, is like a lot of the small communities in Maine. We have a diverse and talented population and when someone is needed to step forward, you do. Whether it's a volunteer firefighter getting out of a sound sleep at 2AM for a chimney fire, the parks commissioners manning the Flattop 5K Road Race, a Selectman making sure the computer hardware's running smoothly, another Selectman putting up the flags for the summer, it's gratifying that so many people are willing to help if asked.

Our little town continues to be an attractive place. Every time the Code Enforcement Officer issues a new building permit for a residence, I get a feeling of gratitude that someone has chosen to live in Lamoine. During 2007, the town permitted 3 more residential construction projects than in 2006. Given the reported demise of the housing market, that's a real vote of confidence in the town.

Lamoine has accomplished a lot in the past year. Construction of the salt/sand shed leads those accomplishments. The Board of Selectmen are to be commended for dealing swiftly with the need to do this. Plans are being laid to reconfigure the town office to offer greater security for the town's employees and its assets. Again, the Selectmen are to be commended for recognizing there was a problem and proceeding systematically in an effort to resolve it. By year's end, a designer was working on a plan that we hope will offer that security, allow the office to more efficiently deal with a growing number of transactions, and take care of some growing pains and technology needs in the building. The town hall roof was replaced this year, and we've laid the groundwork to lease a plot of land at the old landfill for a cellular telephone transmission tower which will provide much improved wireless coverage for Lamoine, and a little income as well.

Some great challenges lie ahead of the town. As the road system ages, the cost to properly repair that part of the infrastructure continues to soar. School consolidation and the fiscal effect of whatever plan our town and other towns come up with looms. Some interesting land use questions, and how much residential development the town can sustain environmentally will confront the Planning Board and Conservation Commission. The effect of a larger (and aging) population requiring transactions such as vehicle registrations has an effect on staffing at the Town Office, space at the transfer station, and the number of runs for our fire department.

It's been an interesting experience watching our town grow over the past 15-years. I'm grateful for the folks who work regularly at the town office – **Jennifer Kovacs, Kathy DeFusco, Dennis Ford and Jane Fowler** are knowledgeable, reliable, efficient, and competent. They're also just plain good folks to be around.

My family & I thank-you for the opportunity to help shape our community. We start a new chapter of our lives as our older daughter (Sarah) heads to college in 2008, and the younger one (Rebecca) progresses through high school. Their small-town education in Lamoine has served them well, and it's hard to believe that Rebecca who was born just 2-weeks before I started working in this position will soon take her drivers' license test!

*Stu Marckoon, Adm. Asst. to the Board of Selectmen*



Drawing by Robyn Henry, Grade 3

# Town Clerk's Report

January 1, 2007 to December 31, 2007

Jennifer M. Kovacs, Town Clerk  
Kathleen DeFusco, Assistant Town Clerk

## Births

Residents- Out of Town	
Males	5
Females	5
Total	10

No births occurred in Lamoine during 2007

## Marriages

Residents Married Outside of Lamoine	8
Residents Married in Lamoine	4
Non-Residents Married in Lamoine	0
Non-Residents License Issued	1
Total	13



Drawing by Morgaen Jones, Grade 8
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## Deaths

### Residents who died out of Town

Gerald R. Ford, January 21, 2007  
John L. Bonaccorso, January 30, 2007  
James K. Tweedie, February 19, 2007  
Florence A. Peeters, April 11, 2007  
Jennetta D. Kosydar, April 26, 2007  
Eugene Farrin, July 6, 2007  
Ernest H. Taylor, July 16, 2007  
Irving R. Wellman, July 28, 2007  
Robert J. Budwine, August 25, 2007  
William J. Fitzgerald, September 9, 2007

### Residents who died in Town

Ethel A. Hapworth, October 12, 2007

## Dog Licenses Issued for the 2007 Licensing Year\*

(October 16, 2006 to October 15, 2007)

Males/Females	43
Spayed/Neutered	239
Total Dogs Licensed	282

\*Does not include on-line registration sales through the State of Maine

## Tax Collector's Report-2007 Taxes

**Tax Commitment      \$1,661,743.30**

*August 22, 2007*

Prepaid, Prior to Commitment	\$1,219.50
Collected, turned in to Treasurer	\$1,558,866.72
Total Credits	\$1,560,086.22

**Due as of 12/31/07**

**\$101,657.08**

LASTNAME	FIRSTNAME	MI	Sfx	MAP	LOT	LASTDATEPD	TOTALDUE	TOTALPD	BALANCEDUE
Arthur	Susan			10	5- 3	10/31/2007	\$2,472.40	\$0.00	\$2,472.40
Ashey	Michael	P		14	17	10/31/2007	\$399.70	\$0.00	\$399.70
Ashmore	George	P		13	25	10/31/2007	\$704.90	\$0.00	\$704.90
Barnes	Jay			16	16	10/31/2007	\$271.60	\$0.00	\$271.60
Barnes	Pauline estate of	L		16	7	10/31/2007	\$1,043.70	\$0.00	\$1,043.70
Becker	Rita	L.		4	43-2	10/31/2007	\$972.30	\$0.00	\$972.30
Becker	Ronald	L.		4	41-2	10/31/2007	\$445.20	\$0.00	\$445.20
Bentivoglio	Wesley	HA		20	5	10/31/2007	\$842.10	\$0.00	\$842.10
Bentivoglio	Wesley	HA		20	5 (on)	10/31/2007	\$26.60	\$0.00	\$26.60
Berzinis	Nicole			7	3-5	10/31/2007	\$1,661.10	\$0.00	\$1,661.10
Blood	Robert	E.		14	52	10/31/2007	\$443.10	\$0.00	\$443.10
Bonaccorso	John			20	5-3	10/31/2007	\$220.50	\$0.00	\$220.50
Boynton	Clarence	J		15	22-1	10/31/2007	\$1,079.40	\$0.00	\$1,079.40
Bradford	Clifton	E.		6	1-4	10/31/2007	\$233.10	\$0.00	\$233.10
*Briggs	Dexter	C		8	2	10/31/2007	\$1,012.90	\$0.00	\$1,012.90
Brown	Aaron	C		9	24	10/31/2007	\$641.20	\$0.00	\$641.20
Brown	Scott	D.		6	3	10/31/2007	\$1,185.10	\$0.00	\$1,185.10
Cirard	Cory			4	13- 3	10/31/2007	\$1,038.10	\$0.00	\$1,038.10
Clark	Donald	E		15	13	10/31/2007	\$254.80	\$0.00	\$254.80
Clewley	John	K.		16	45	10/31/2007	\$1,165.50	\$0.00	\$1,165.50
Cooney	Liane Hicks			16	19	12/3/2007	\$3,932.60	\$3,889.93	\$42.67
Coward	Avis	T		8	4- 6	10/31/2007	\$1,344.70	\$0.00	\$1,344.70
Curtis	Stacey	W.		2	1-1	10/31/2007	\$182.70	\$0.00	\$182.70
Curtis	Stacey	W.		2	1	10/31/2007	\$760.90	\$0.00	\$760.90
Dalton	Charles	C.	II	20	4-2	10/31/2007	\$953.40	\$0.00	\$953.40
Damon	Michael	E.		3	9-8	10/31/2007	\$576.10	\$0.00	\$576.10
Day	James	A	Sr.	4	54-2	10/31/2007	\$796.60	\$0.00	\$796.60
DeLuca	Margaret	A		6	1-3	10/31/2007	\$1,651.30	\$0.00	\$1,651.30
Driscoll	Justina			4	36- 2	10/31/2007	\$560.00	\$0.00	\$560.00
Dumas	Nancy	M.		4	18	10/31/2007	\$336.70	\$0.00	\$336.70
Fickett	David	C		1	44	10/31/2007	\$1,113.70	\$0.00	\$1,113.70
Fletcher	Clyde		Jr.	20	4-3	10/31/2007	\$28.70	\$0.00	\$28.70
Fletcher	Clyde	M		20	4-4	10/31/2007	\$30.80	\$0.00	\$30.80
**Foster	Daniel	C.		18	7	10/31/2007	\$1,095.50	\$0.00	\$1,095.50
Fowler	E. Jane			4	26	10/31/2007	\$1,290.80	\$0.00	\$1,290.80
Fowler	E. Jane			4	18-2	10/31/2007	\$270.20	\$0.00	\$270.20
Fowler	Jay			0	PP	10/31/2007	\$448.00	\$0.00	\$448.00
Fowler	Jay			4	24-1	10/31/2007	\$1,097.60	\$0.00	\$1,097.60

LASTNAME	FIRSTNAME	MI	Sfx	MAP	LOT	LASTDATEPD	TOTALDUE	TOTALPD	BALANCEDUE
Fowler	Jay	A		4	25	10/31/2007	\$237.30	\$0.00	\$237.30
Frongillo	Douglas	L.		8	4- 1	10/31/2007	\$2,405.90	\$0.00	\$2,405.90
Graham	Charles	R.		3	10	10/31/2007	\$574.00	\$0.00	\$574.00
Graham	Kim			14	24	10/31/2007	\$568.40	\$0.00	\$568.40
*Griffin	Billy	R.		7	18-1	10/31/2007	\$933.80	\$600.00	\$333.80
Grindle	Jerri			2	5	10/31/2007	\$907.20	\$0.00	\$907.20
Hadley	Scott	L		12	5	10/31/2007	\$791.70	\$0.00	\$791.70
Hamby	Michelle	M.		4	34- 2	10/31/2007	\$236.60	\$0.00	\$236.60
Handy	Robert			5	5-1	10/31/2007	\$310.80	\$0.00	\$310.80
Handy	Robert	A		3	9	10/31/2007	\$952.70	\$0.00	\$952.70
**Harris	Mary Beth			4	36-20	10/31/2007	\$182.00	\$0.00	\$182.00
*Hartman	Eric	G.		2	18	10/31/2007	\$1,423.10	\$0.00	\$1,423.10
Haskell	Donna	L.		15	26	10/31/2007	\$452.20	\$0.00	\$452.20
Hatcher	D. Scott			3	18	10/31/2007	\$2,158.80	\$0.00	\$2,158.80
Higgins	Susan	T.		4	14- 1	10/31/2007	\$700.70	\$0.00	\$700.70
Higgins	Tammi	L.		10	1	10/31/2007	\$184.10	\$0.00	\$184.10
**Houmiller	Christian	D.		4	58	10/31/2007	\$374.50	\$0.00	\$374.50
Huebner	Harald			0	PP	12/6/2007	\$178.50	\$176.39	\$2.11
Huebner	Harald	K		14	6-2	12/6/2007	\$1,678.60	\$430.13	\$1,248.47
James	Earl, Heirs of	J	Jr.	15	24-3	11/29/2007	\$725.20	\$718.29	\$6.91
**Johnston	Dorothy	R		13	44	11/6/2007	\$796.60	\$399.02	\$397.58
Jordan	Nancy	E.		9	21	10/31/2007	\$1,038.80	\$0.00	\$1,038.80
Jordan	Richard	D		19	14	10/31/2007	\$364.00	\$0.00	\$364.00
*Karst	John	R.		4	7 on	10/31/2007	\$117.60	\$0.00	\$117.60
**Karst	John	R.		4	7	10/31/2007	\$1,190.00	\$0.00	\$1,190.00
Keene	Michael	O		4	41-A	10/31/2007	\$584.50	\$0.00	\$584.50
**Kohlenbush	Patricia	A.		2	13	11/30/2007	\$1,302.00	\$255.24	\$1,046.76
Ladeau	Richard	W.		4	36- 6	10/31/2007	\$834.40	\$0.00	\$834.40
Lennon	Laurie			1	46	10/31/2007	\$26.60	\$0.00	\$26.60
Linscott	Mark	R		9	16-1	10/31/2007	\$1,174.60	\$0.00	\$1,174.60
Loeper	David	C.		5	14- 2	10/31/2007	\$137.20	\$0.00	\$137.20
Longer	Jerry	T		4	20-3	10/31/2007	\$351.40	\$0.00	\$351.40
Luck	J. Alexander			4	44-2	10/31/2007	\$287.00	\$0.00	\$287.00
McDevitt	Peter	J		1	15-1	10/31/2007	\$1,932.00	\$0.00	\$1,932.00
Menziatti	Raye	C.		1	37-1	10/31/2007	\$157.50	\$0.00	\$157.50
*Menziatti	Raye	C.		1	37	10/31/2007	\$1,735.30	\$0.00	\$1,735.30
**Milner	Evelyn			13	35	10/31/2007	\$592.20	\$0.00	\$592.20
*Milner	Evelyn	S		2	22	12/19/2007	\$959.00	\$943.55	\$15.45
Mingo	Michelle	R.		6	25-3	10/31/2007	\$415.80	\$0.00	\$415.80
Miro	William	V.		3	32-7	10/31/2007	\$593.60	\$0.00	\$593.60
Moala	Semisi	V		5	22-1	10/31/2007	\$690.20	\$0.00	\$690.20
Moldawer	Lyle	L		16	49-1	10/31/2007	\$2,244.90	\$0.00	\$2,244.90
Moon	Leonard	J.		6	25-1	10/31/2007	\$818.30	\$0.00	\$818.30
Morley	Martina	T.		5	4-5	11/24/2007	\$203.70	\$202.09	\$1.61
Mullen	Janet	E.		1	28-1	10/31/2007	\$1,075.20	\$0.00	\$1,075.20
Murphy	Gary			4	31-A	10/31/2007	\$1,253.00	\$0.00	\$1,253.00
Murphy	Ralph	M	III	15	24-1	11/7/2007	\$1,141.70	\$1,139.45	\$2.25
Murphy	Ralph	M.	Jr	3	5	10/31/2007	\$1,325.10	\$0.00	\$1,325.10
Norris	Barry			5	1-1	10/31/2007	\$1,052.10	\$0.00	\$1,052.10
Norris	Barry	E.		0	PP	10/31/2007	\$73.50	\$0.00	\$73.50
Norris	Barry	E		5	2-3	10/31/2007	\$236.60	\$0.00	\$236.60

LASTNAME	FIRSTNAME	MI	Sfx	MAP	LOT	LASTDATEPD	TOTALDUE	TOTALPD	BALANCEDUE
Norris	Barry Evan			20	20	10/31/2007	\$1,219.40	\$0.00	\$1,219.40
Norris	Eleanor			5	1	10/31/2007	\$619.50	\$0.00	\$619.50
Ouellette	Pamela	C		14	15-4	10/31/2007	\$976.50	\$0.00	\$976.50
Ouellette	Pamela	C.		14	15-3	10/31/2007	\$499.80	\$0.00	\$499.80
Parlee	Bruce			4	14-14	10/31/2007	\$1,063.30	\$0.00	\$1,063.30
Patten	John	M		4	16-2	10/31/2007	\$1,222.20	\$0.00	\$1,222.20
Perry	Stephen	J.		4	46-A	10/31/2007	\$1,679.30	\$0.00	\$1,679.30
Pinkham	David	E.		7	29-3	10/31/2007	\$306.60	\$0.00	\$306.60
*Polley	Mavis	A.		19	15	10/31/2007	\$338.10	\$0.00	\$338.10
*Potter	Harold		III	4	13-6	10/31/2007	\$1,072.40	\$0.00	\$1,072.40
Power	Susan	M.		7	4-A-3	12/19/2007	\$220.50	\$216.95	\$3.55
Reed	Shirley			4	36-17	10/31/2007	\$180.60	\$0.00	\$180.60
Reiner	Rebecca	A.		3	15	10/31/2007	\$1,059.80	\$0.00	\$1,059.80
Richardson	Claris			18	10-5-1T	10/31/2007	\$89.60	\$0.00	\$89.60
Richardson	Dianne	A		18	10-5-1	10/31/2007	\$256.90	\$0.00	\$256.90
Richardson	Dianne	A.		18	10-4	10/31/2007	\$891.80	\$0.00	\$891.80
Richardson	Dianne	A.		18	10-5	10/31/2007	\$161.00	\$0.00	\$161.00
Richter	Gregory	L		4	32	10/31/2007	\$165.90	\$0.00	\$165.90
Richter	Philip	J.	Jr	4	20-1	10/31/2007	\$1,115.10	\$0.00	\$1,115.10
Rohner	Teresa			7	4-3	10/31/2007	\$674.80	\$0.00	\$674.80
Rose	Alisha	M		6	1	10/31/2007	\$452.20	\$0.00	\$452.20
*Sanborn	Reginald	J		4	31-A-1	11/6/2007	\$1,231.30	\$1,228.87	\$2.43
*Sandelli	Alfred	J.	Jr.	14	66	10/31/2007	\$148.40	\$0.00	\$148.40
*Sandelli	Alfred	J.	Jr.	14	56	10/31/2007	\$374.50	\$0.00	\$374.50
Sargent	Philip	E		1	8	10/31/2007	\$874.30	\$0.00	\$874.30
Savage	Constance			4	36-3	10/31/2007	\$541.10	\$0.00	\$541.10
Seaman	John	W	III	11	19	10/31/2007	\$1,571.50	\$0.00	\$1,571.50
Seaman	John	W	III	11	20	10/31/2007	\$1,566.60	\$0.00	\$1,566.60
Sherwood	Ellen	M.		14	7-3	10/31/2007	\$947.80	\$0.00	\$947.80
Shriver	Pamela	J.		8	2-5	12/17/2007	\$282.10	\$277.74	\$4.36
Shriver	Pamela	J.		8	2-6	12/24/2007	\$282.10	\$277.09	\$5.01
Smeal	Cathy	A		18	3	11/8/2007	\$786.80	\$784.73	\$2.07
Smith	George			3	37	10/31/2007	\$72.10	\$0.00	\$72.10
Smith	George	F.		3	38	10/31/2007	\$1,073.80	\$0.00	\$1,073.80
*Smith	Kristina	R.		1	4-1	12/1/2007	\$970.90	\$620.90	\$350.00
Sno-Drum LLC				3	27	10/31/2007	\$2,150.40	\$0.00	\$2,150.40
Spofford	Russell	S		15	21	12/21/2007	\$704.20	\$544.90	\$159.30
Springer	Shirley	A.		3	3	10/31/2007	\$380.80	\$0.00	\$380.80
Spruce	Lori McMillan			13	4	10/31/2007	\$1,026.90	\$0.00	\$1,026.90
St. Pierre	Joanne	J.		9	15-7A	10/31/2007	\$1,188.60	\$0.00	\$1,188.60
Strum	Amy	R.		10	7-1-A	10/31/2007	\$1,244.60	\$0.00	\$1,244.60
Thomas	Tim	M		2	4	10/31/2007	\$82.60	\$0.00	\$82.60
Tilden	Lori			7	29-2	11/24/2007	\$829.50	\$272.14	\$557.36
Tilden	Lori	P		10	29-6 on	10/31/2007	\$184.10	\$0.00	\$184.10
Tozier	Charles			9	15-3A	10/31/2007	\$949.90	\$0.00	\$949.90
*Tracey	Helen			3	2-T	10/31/2007	\$72.80	\$0.00	\$72.80
Tripp	Mark			4	36-7	10/31/2007	\$614.60	\$0.00	\$614.60
Walker	Sally			19	18	10/31/2007	\$802.20	\$300.00	\$502.20

LASTNAME	FIRSTNAME	MI	Sfx	MAP	LOT	LASTDATEPD	TOTALDUE	TOTALPD	BALANCEDUE
Walker	Sally			3	14-2A	10/31/2007	\$112.70	\$0.00	\$112.70
Walker	William	C.		3	10-8	10/31/2007	\$1,069.60	\$0.00	\$1,069.60
Watts	Beverly			19	4	10/31/2007	\$662.90	\$0.00	\$662.90
Weed	Steven			18	18	10/31/2007	\$868.70	\$0.00	\$868.70
Willard	Richard	H.		3	45	10/31/2007	\$1,419.60	\$0.00	\$1,419.60
Wilmerding	Nicholas	H.		4	14- 4	12/14/2007	\$819.70	\$23.71	\$795.99
Witkus	Mark	M.		20	5- 4	10/31/2007	\$220.50	\$0.00	\$220.50
Young	Kristen			12	50	10/31/2007	\$1,238.30	\$0.00	\$1,238.30
Zerrien	Richard	A.	Jr	7	26	10/31/2007	\$62.30	\$0.00	\$62.30

Totals

<b>\$114,958.20</b>	<b>\$13,301.12</b>	<b>\$101,657.08</b>
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\* Paid in full between January 1, 2008 & Publication Date

\*\*Partial payment received between January 1, 2008 & Publication Date

Respectfully submitted,

*Jennifer Kovacs, Tax Collector*

## 2006 Property Tax Commitment

Tax Commitment **\$1,636,068.70**  
*August 8, 2006*

Overpayments Received Prior to Commitment

Nancy Jordan	\$47.82
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Total \$47.82

### Prepaid Taxes

Swift, Susan	\$108.02
Taylor, Dianna	\$1,115.30
McNeal, Deborah	\$1,300.00
Whitaker, Kay	\$76.00
Robertson, Elizabeth	\$950.00
Jordan, Nancy E	\$1,083.32
Total	<b>\$4,632.64</b>

**Net to Collect 8/8/06 \$1,631,483.88**

### Abatements

Shirley Love	\$365.40
GECITS/Ikon Office	\$11.90

**Total Abatements -\$377.30**

### Supplemental Taxes

Patricia/Robert Haslam	\$491.40
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**Total Supplemental Taxes +\$491.40**

Foreclosure - J Kimball -\$43.40

Net to collect **\$1,631,554.58**

Collections Sent to Treasurer \$1,600,968.29

Liens Filed with Treasurer 6/6/07 \$30,428.79

Total To Treasurer by 6/6/07 \$1,631,397.08

**Balance Left 6/19/06 \$157.50**

from Harald Huebner 6/22/07 \$157.50

**Balance \$0.00**

**Town of Lamoine – Treasurer’s Report**  
For Fiscal Year Ending June 30, 2007  
Stuart Marckoon, Treasurer

It has been my honor and pleasure to serve as the Treasurer for Lamoine for nearly 15 years. The fiscal year that ended on June 30, 2007 was successful in that revenues greatly exceeded expectations and expenditures for the most part were less than budgeted. That allowed the town’s undesignated fund balance to swell to over \$468,000. The final budget report later in this book shows where cost and revenue centers ended up in relation to the budget.

Some significant revenue was gained in the fiscal year following reconciliation of the gravel sales over the past several years to Doug Gott & Sons, Inc. A comparison of the removal figures provided by the surveyor agreed to by the Town and Gott showed a significant amount of material removed, and the town realized \$240,000 in unanticipated revenues. Most of that money was placed into a capital improvements fund separate from the general (undesignated fund balance). The Board of Selectmen deserves a lot of credit for pursuing the accurate accounting of the removed gravel.

Excise tax collections which make up a significant portion of the town’s revenue, started to have me worried during the year. During the winter months, the collections started to tail off – a trend noticed statewide and believed to be directly tied to an uncertain economy. By the end of June car sales picked up and collections outpaced the budget. Interest rates, while an enemy of home sales, were a boon for the Town. Our investment accounts returned significantly more interest than budgeted.

On the expense side, we did have to go back to the town meeting to ask for more funding for the roads budget. The cost of petroleum is directly tied to paving and the project that paved the Seal Point Road saw the cost for the project jump significantly. Road work in general is directly tied to petroleum costs and other factors, especially the availability of contractors. After years of minor touch up work, our road infrastructure is starting to cost a lot of money to bring back into shape. This cost trend is likely to continue for the foreseeable future.

The town bid out the snow removal contract during FY 07 and received just one bid, and that was contingent on the town providing a proper storage facility. The town meeting funded the budget for the facility which was ready for the plow season in October. The bids came in slightly under budget and the building will serve Lamoine for many decades to come, protecting the environment and providing a more effective salt/sand mix which will work better on icy roads.

I’d like to think we have one of the most transparent treasury’s in Maine. My bi-weekly reports to the Selectmen, the expenditure warrants, and the checking reconciliation statements are all posted on the website in a timely fashion, allowing the general public to see how their money is being spent. I hope the following accounting is helpful and understandable to give you a good picture of how Lamoine stands at the end of the fiscal year.

**Town of Lamoine Balance Sheet As of June 30, 2007 (audited)**

ASSETS		LIABILITIES AND CAPITAL	
Current Assets		Current Liabilities	
Cash - FNBBH Checking	\$48,539.91	Accounts Payable	\$43,621.22
FNBBH Investment Mgt	\$756,037.03	Conservation Cmsn Payable	\$1.03
Petty Cash	\$200.00	Encumbered funds carried fwd	\$41,498.80
Property Taxes 2007-08	-\$50.00	State Dogs Payable	\$18.00
Personal Property Tax 03-04	\$754.60	IF&W Paper Sales	\$193.00
Tax Liens - 2005/06	\$7,848.87	IF&W MOSES Sales	\$2,566.05
2006/07 Tax Liens	\$22,230.64	Motor Vehicles Payable	\$2,831.00
Accounts Receivable	\$6,451.47	Teacher's Contract Payable	\$99,567.20
Demolition Debris Receivable	\$677.40	Accrued Wages Payable-Ed.	\$15,189.08
Due from Other Funds	\$1,410.51	School Operations Payable	\$57,800.67
Code Enforcement Fund	\$8,934.73	Due to Gen. Fund - Cemetery	\$1,410.51
Fire Truck Reserve Fund	\$11,001.78	Deferred Property Tax Revenue	\$25,499.34
Salt Sand Shed Res Fund	\$54,539.45	Total Liabilities	\$728,740.58
Road Assistance Fund	\$9,889.00		
Education Capital Reserve	\$2,675.11	Capital	
Portable Classroom Maintenance	\$7,165.75	Unreserved/Undesignated Fund	\$458,339.01
Revaluation Reserve	\$29,086.31	Code Enforcement Fund	\$12,517.39
Parks Fund	\$3,597.99	Education Fund	\$99,507.96
Cable TV Fund	\$5,726.31	Fire Truck Reserve Fund	\$11,001.78
Insurance Deductible Fund	\$4,254.59	Salt/Sand Shed Reserve Fund	\$45,662.45
Harbor Fund	\$4,510.45	Road Fund	\$15,699.38
Capital Improvements Account	\$245,582.24	Education Capital Reserve	\$2,675.11
Cemeteries - East Lamoine	\$2,459.47	Portable Classroom Maint Fund	\$6,715.75
Cemeteries - Forest Hills	\$2,254.55	Animal Control Fund	\$365.46
Cemeteries - Marlboro	<u>\$8,140.27</u>	Revaluation Fund	\$29,086.31
		Summer Recreation Fund	\$50.00
Total Current Assets	\$1,243,918.43	Parks & Recreation Fund	\$3,886.41
		Cable TV Equipment Fund	\$11,596.54
Property and Equipment		Insurance Deductible Fund	\$4,254.59
Fixed Assets	<u>\$9,277,172.94</u>	Harbor Fund	\$6,363.19
		Reserved for Endowments	\$11,443.78
Total Property and Equipment	\$9,277,172.94	Capital Improvement Fund	\$245,582.24
		Fixed Assets	\$9,277,172.94
Other Assets		Total Capital	\$10,242,919.29
Education Fund - Receivable	<u>\$11,024.82</u>	Total Liabilities & Capital	<u>\$10,532,116.19</u>
Total Other Assets	<u>\$11,024.82</u>		
Total Assets	\$10,532,116.19		

## Cash Account - Fiscal Year Ending June 30, 2007

Beginning Balance 6/30/06		<b>\$68,688.97</b>
Revenues from Treasurer's Receipts		
	<b>Source</b>	<b>Total</b>
Tax Collector		\$2,015,784.39
Code Enforcement		\$16,396.11
Education-State		\$487,841.35
Revenue Sharing		\$66,918.47
<b>State - Other</b>		
Homestead Reimbursement	\$21,087.00	
Urban Rural Roads Program	\$27,248.00	
Town Hall Accessibility	\$2,642.46	
Parks Revenue Sharing	\$1,636.99	
FEMA (2005 Aid)	\$1,475.55	
Central Voter Registration Entry	\$721.00	
Veterans Exemption	\$681.00	
General Assistance	\$1,223.71	
Snowmobile Reg Fees	\$390.58	
Total		\$57,106.29
Liens, Fees, Interest		\$28,811.26
Transfer In		\$1,250,000.00
<b>Miscellaneous</b>		
Gravel Sale Settlement	\$237,101.25	
Portable Classroom Rental	\$28,416.00	
Cable TV - Time Warner	\$6,945.46	
from Flattop 5K Race	\$400.00	
Check Adjustments/Replacements	\$1,338.02	
Flag Donations	\$500.00	
Parks Use Permit	\$50.00	
Lamoine VFD-Corporate Filing	\$35.00	
Friends of State Park Corporate Filing	\$35.00	
Cable TV Sales	\$20.00	
Tax Overpayment In	\$60.00	
Fax from Berman & Simmons PA	\$2.88	
Total Miscellaneous In		\$274,903.61
<b>Expense Reimbursements</b>		
Municipal Review Committee (PERC)	\$12,775.24	
MMA Insurance	\$1,594.00	
Lamoine Fire Department	\$1,041.94	
James Patterson	\$892.50	
Emerson Energy	\$149.25	
Central ME Fire Attack School	\$115.00	
Hancock County Planning Commission	\$17.00	
Dennis Ford	\$12.00	
MRRA	\$2,303.80	
Total Expense Reimburse		\$18,900.73
Interest		\$7,619.55

Payroll Withholdings		\$19,323.92
<b>Education-Other</b>		
From MSAD 26	\$23,870.75	
from Town of Franklin	\$18,204.21	
from REAP	\$15,412.23	
from Lamoine School Lunch	\$30,695.95	
From Ellsworth School Department	\$3,274.31	
from Otis Mariaville School Department	\$2,480.04	
from Maine School Management Assoc.	\$1,602.00	
From Verizon	\$1,203.43	
From Demco	\$216.86	
from US Cellular	\$99.73	
From Apollo Group	\$70.00	
from Citibank	\$56.32	
Total Education - Other		\$97,185.83
Parks Donations		\$625.00
<b>Total</b>		<b>\$4,341,416.51</b>
Cash Over Adjustments		\$0.50
<b>Total Cash In</b>		<b>\$4,410,105.98</b>
Warrant Expenditures-FY 2007		\$4,339,249.98
Warrant 27 - FY 2007		\$20,914.54
<b>Returned or Miswritten Checks</b>		
Linda Leblanc	\$340.75	
Scott Hadley	\$97.27	
Lorraine Sundt		
Patricia Haslam		
<b>Total Checks</b>		<b>\$1,338.02</b>
Service Charges		\$32.55
Correcting Entries/Deposit Errors		\$30.98
<b>Total Cash Out</b>		<b>\$4,361,566.07</b>
Ending Balance		\$48,539.91

### Warrant Expenditures by Vendors

GL #	Appropriation	Item	Vendor	Amount
5-01-07-11	Solid Waste	HHW Collection	Acadia Disposal District	\$513.90
5-01-01-63	Adm	Entrance Maintenance	ADA Fence Company	\$885.00
5-09-09-55	Roads	Clogged Culverts	Anderson Pressure Washing	\$760.00
5-01-01-202	Adm	Travel	Arby's Restaurant	\$5.96
5-12-05-0300	Animal Control	Labor	Michael Arsenault	\$360.00
5-12-05-0303	Animal Control	Mileage	Michael Arsenault	\$204.57
5-14-04-01	Parks	Lamoine Beach	Aubuchon Hardware	\$113.98
5-15-01	Cable TV	Audio Processor	B&H Photo/Audio	\$129.99
5-20-01.3	Cemeteries	Marlboro Cemetery	Jay Barnes	\$147.00

GL #	Appropriation	Item	Vendor	Amount
5-01-05-109	Fire	Station Supplies	Bard Industries	\$243.60
5-14-04-01	Parks	Lamoine Beach	Thomas Barr	\$14.00
2-01-04	Tax Refunds		Christopher Barstow	\$3.00
2-01-04	Tax Refunds		Mary Barter	\$75.32
5-1-01-205	Planning Board	Advertising	Bangor Daily News	\$201.52
2-01-04	Tax Refunds		Raymond Becker	\$75.15
2-01-04	Tax Refunds		Colleen Begley	\$1,316.70
2-01-04	Tax Refunds		Berry Cove Gardens	\$10.00
5-15-01	Cable TV	DVD Recorder	Best Buy	\$280.98
5-01-11-04	Planning Board	Advertising	Bangor Daily News	\$293.12
2-1-02	Acct Payable	Electricity FY 06	Bangor Hydro	\$348.45
5-01-01-200	Adm	Electricity	Bangor Hydro	\$2,213.69
5-01-01-32	Adm	Gen'l Assistance	Bangor Hydro	\$143.00
5-01-05-100	Fire	Electricity	Bangor Hydro	\$1,222.74
5-01-07-07	Solid Waste	Electricity	Bangor Hydro	\$345.49
5-09-09-60	Roads	Streetlights	Bangor Hydro	\$645.51
2-01-04	Tax Refunds		Birchhaven Property	\$623.00
5-01-05-001	Fire	Stipend	Tyler Black	\$200.00
2-01-02	Acct Payable		Russell Boynton	\$189.00
5-01-05-001	Fire	Stipend	Russell Boynton	\$200.00
5-01-07-12	Solid Waste	Bulky Waste	Russell Boynton	\$50.00
5-14-04-01	Parks	Lamoine Beach	Russell Boynton	\$826.50
5-14-04-02	Parks	Bloomfield Park	Russell Boynton	\$174.00
5-01-5-106.1	Fire	Boat Maintenance	Branch Pond Marine	\$1,366.24
5-01-01-02	Adm	Ballot Clerk	Joan Strout	\$58.50
5-01-01-02	Adm	Ballot Clerk	Joan Broussard	\$108.00
5-01-05-107	Fire	Radio Maintenance	Brown's Communications	\$732.24
5-01-05-150	Fire	Radio Purchase	Brown's Communications	\$860.00
2-01-07	IF&W MOSES	Refund	Hubene Brodie	\$21.00
4-01-45	Agent Fee	Refund	Hubene Brodie	\$2.00
5-01-05-001	Fire	Stipend	Carleton Brodie	\$200.00
2-01-04	Tax Refunds		Paul Brown	\$2.24
2-01-02	Acct Payable	Record Preservation	Brown's River Bindery	\$649.00
5-01-05-001	Fire	Stipend	Angie Butler	\$200.00
5-01-05-001	Fire	Stipend	William Butler	\$200.00
5-01-01-02	Adm	Ballot Clerk	William Butler	\$76.50
5-01-05-122	Fire	Training	William Butler	\$59.79
2-01-04	Tax Refunds		Steven Callahan	\$60.50
5-01-05-104	Fire	Truck Maintenance	NAPA Auto Parts	\$93.06
5-01-05-162	Fire	Truck Testing	NAPA Auto Parts	\$78.99
5-01-05-001	Fire	Stipend	James Carney	\$200.00
1-20-01.1	Cemeteries	Interest Dist.	East Lamoine Cemetery	\$327.45
5-14-04-03	Parks	Vets Graves	East Lamoine Cemetery	\$640.00
1-20-01.2	Cemeteries	Interest Dist.	Forest Hill Cemetery	\$300.20
5-14-04-03	Parks	Vets Graves	Forest Hill Cemetery	\$300.00
5-01-01-206	Adm	Telephone	Choice One Communications	\$114.73

GL #	Appropriation	Item	Vendor	Amount
5-01-05-101	Fire	Telephone	Choice One Communications	\$115.28
2-01-02	Acct Payable	Cell Phones	Cingular	\$41.10
5-01-01-206	Adm	Telephone	Cingular	\$155.66
5-01-05-101	Fire	Telephone	Cingular	\$105.98
5-01-07-07.1	Solid Waste	Telephone	Cingular	\$118.26
5-11-02-04	Portable Classroom	Maintenance	Circle K	\$450.00
5-01-05-114	Fire	Station Maintenance	CK Foster	\$99.13
5-01-05-118.1	Fire	Foam (Disposal)	Clean Harbors	\$865.25
5-01-05-122	Fire	Training	Central ME Fire Attack School	\$230.00
5-01-05-112	Fire	First Aid	Coastal Med Tech	\$10.15
5-01-11-03	Planning Board	Maps	College of the Atlantic	\$100.00
5-01-01-31	Adm	Gen'l Assistance	Coastal Energy	\$229.94
2-01-04	Tax Refunds		Cohen Family Trust	\$21.34
5-01-05-104	Fire	Truck Maintenance	Colwell Diesel	\$617.44
5-01-05-114	Fire	Station Maintenance	Colwell Diesel	\$10.50
5-01-01-01.03	Adm Salary	Selectman Chair	S. Josephine Cooper	\$1,600.00
5-01-01-217	Adm	Town Report	The Copy Center	\$1,354.72
5-01-05-200	Public Safety	Ambulance	County Ambulance	\$8,970.00
5-04-07-05	Solid Waste	Mow Landfill Cap	George Crawford	\$325.00
5-09-09-10.11	Roads	Mowing	George Crawford	\$1,300.00
5-09-09-10.15	Roads	Tree Removal	George Crawford	\$935.00
5-01-01-62	Adm	Maintenance	Coastal Recycling	\$15.28
5-01-01-02	Adm	Ballot Clerk	Catherine Bragdon	\$382.50
5-01-01-01.40	Adm Salary	Health Officer	Cecilia Ohmart	\$100.00
5-01-02-10	Social Services		Downeast Aids Network	\$600.00
5-01-01-01.21	Adm Salary	Asst Clerk/Tax Col'r	Kathleen DeFusco	\$8,665.50
5-01-01-202	Adm	Mileage	Kathleen DeFusco	\$185.60
5-17-01	Harbor		Downeast Fishing Gear	\$26.51
5-01-01-204	Adm	Office Supplies	Dell Computers	\$226.48
5-01-01-204	Adm	Office Supplies	Downeast Office Products	\$459.14
5-01-01-214	Adm	Election Costs	Downeast Office Products	\$17.98
5-01-05-109	Fire	Station Supplies	Downeast Office Products	\$8.49
5-01-07-20	Solid Waste	License	State of Maine DEP	\$220.00
5-01-07-20	Solid Waste	Inspection	State of Maine DEP	\$144.00
2-01-08	Motor Vehicles	Payable	Secretary of State	\$52,259.25
2-01-05	Dog Licenses	Payable	State of Maine	\$984.00
5-01-01-01.04	Adm Salary	Selectman	Cynthia Donaldson	\$1,000.00
5-01-01-02	Adm	Ballot Clerk	Cynthia Donaldson	\$85.50
5-01-01-205	Adm	Website License (Adv)	Registrar-.dot gov	\$125.00
5-01-02-10	Social Services		Downeast Horizons	\$600.00
5-01-07-08	Solid Waste	Stickers	Downeast Graphics	\$286.20
2-01-03	Encumbered	Shore Road	EBS	\$302.00
5-01-01-63	Adm	Maintenance	EBS	\$28.47
5-09-09-10.38	Roads	Birchlawn Dr	EBS	\$1,062.00
5-01-05-107.3	Fire	Equipment Maintenance	Ellsworth Chainsaw	\$42.47
2-01-10	FICA	Payable	Electronic Tax Payment	\$6,659.27

GL #	Appropriation	Item	Vendor	Amount
2-01-10.1	Medicare	Payable	Electronic Tax Payment	\$1,557.47
2-01-10.2	Federal Tax	Payable	Electronic Tax Payment	\$7,028.44
2-01-10.4	Earned Income Credit	Payable	Electronic Tax Payment	-\$313.00
5-01-01-40	Adm-Insurance	FICA	Electronic Tax Payment	\$6,659.24
5-01-01-42	Adm-Insurance	Medicare	Electronic Tax Payment	\$1,557.39
5-01-01-205	Adm	Advertising	Ellsworth American	\$643.41
5-01-01-212	Adm	Misc-Vets Articles	Ellsworth American	\$36.00
5-01-01-220	Adm	Newsletter	Ellsworth American	\$900.00
5-01-11-04	Planning Board	Advertising	Ellsworth American	\$137.18
5-02-12-03	Code Enforcement	Advertising	Ellsworth American	\$79.42
5-09-09-10.40	Roads	Signs	Ellsworth American	\$25.50
2-01-02.1	Demo Debris	Payable	City of Ellsworth	\$2,444.10
5-01-02-30	Library	Appropriation	Ellsworth Public Library	\$5,835.00
5-01-01-218	Adm	Miscellaneous	Ellsworth Florist	\$53.95
2-01-02	Acct Payable		Emerson Energy	\$213.90
5-01-01-60	Adm	Furnace Maint	Emerson Energy	\$189.95
5-01-05-114	Fire	Furnace Maint	Emerson Energy	\$189.95
5-01-02-10	Social Services		Emmaus Center Shelter	\$500.00
5-01-02-10	Social Services		Faith In Action	\$500.00
5-01-05-001	Fire	Stipend	Edward Farnsworth	\$200.00
5-01-01-01.06	Adm Salary	Selectman	Richard Fennelly Jr.	\$1,000.00
5-01-01-02	Adm	Ballot Clerk	Linda Feury	\$58.50
5-01-05-121	Fire	Publications	Firefighter's News	\$29.95
5-01-05-121	Fire	Publications	Fire Engineering Magazine	\$56.95
2-01-04	Tax Refunds		First American Real Estate	\$3,021.90
1-01-02.1	Investment Mgt.	Transfers In	The First Advisors	\$1,303,750.00
5-17-01	Harbor	Harbormaster Salary	Gerald Ford	\$500.00
2-01-02	Acct Payable	Code Enforcement	Dennis Ford	\$106.92
5-02-12-00	Code Enforcement	Salary	Dennis Ford	\$15,500.00
5-02-12-01.1	Code Enforcement	Mileage	Dennis Ford	\$30.80
5-09-09-00	Roads	Commissioner Salary	Dennis Ford	\$500.00
2-01-03	Encumbered	Roads	Jay Fowler	\$11,329.50
5-09-09-10.21	Roads	Shore Road	Jay Fowler	\$2,050.00
5-09-09-10.25	Roads	Asa's Lane	Jay Fowler	\$1,295.00
5-09-09-10.26	Roads	Needles Eye Rd	Jay Fowler	\$1,640.00
5-09-09-10.30	Roads	Marlboro Beach Rd	Jay Fowler	\$1,525.00
5-09-09-10.31	Roads	Seal Point Road	Jay Fowler	\$21,866.04
5-09-09-10.36	Roads	Maxwell Ave	Jay Fowler	\$460.50
5-09-09-10.37	Roads	Lorimer Rd	Jay Fowler	\$460.50
5-09-09-10.38	Roads	Birchlawn Dr	Jay Fowler	\$201.00
5-09-09-55	Roads	Clogged Culverts	Jay Fowler	\$425.00
5-01-01-01.30	Adm Salary	Assessor Chair	Jane Fowler	\$1,250.00
5-09-09-10.14	Roads	Grading	Perry Fowler	\$382.50
5-01-01-01.05	Adm Salary	Selectman	Perry Fowler	\$1,000.00
5-01-05-119	Fire	Airpack Maintenance	Fire Tech & Safety	\$1,285.41
5-01-05-104	Fire	Truck Maintenance	Garmin On Line Store	\$57.80

GL #	Appropriation	Item	Vendor	Amount
5-01-05-001	Fire	Stipend	Robert Gettman	\$200.00
5-01-05-154	Fire	Turnout Gear	Gold Star Cleaners	\$14.00
2-01-04	Tax Refunds		John W. Goodwin, Jr.	\$220.50
2-01-04	Tax Refunds		Helen Grasser	\$120.61
5-01-01-33	Adm	Gen'l Assistance	Green Tree Financing	\$715.08
5-01-05-161	Fire	Rescue Boat Radio/GPS	Hamilton Marine	\$326.52
5-01-01-207	Adm	Lien Filings/Discharges	Registry of Deeds	\$1,237.20
5-01-01-213	Adm	Legal	Registry of Deeds	\$19.00
5-1-01-206	Adm	Appraisal	Registry of Deeds	\$126.11
5-01-02-90	County Taxes		Hancock County Treasurer	\$92,257.87
5-01-05-220	Public Safety	Dispatching	Hancock County Treasurer	\$2,266.28
5-01-05-114	Fire	Station Maintenance	Hancock Oil	\$114.92
4-01-20	Excise Tax		Town of Hancock	\$69.38
5-01-01-34	Adm	Gen'l Assistance	Hannaford Food & Drug	\$604.00
5-09-09-01	Road	Commissioner Exp.	Harmon Tire	\$12.00
5-01-05-001	Fire	Stipend	Mary Harney	\$200.00
5-01-05-001	Fire	Stipend	Jonathan Harris	\$200.00
5-01-05-001	Fire	Stipend	Alex Hartley-Johnson	\$50.00
2-01-04	Tax Refunds		Haslam Septic	\$42.00
5-01-07-40	Solid Waste	End Site Contract	Haslam Septic	\$800.00
5-01-05-121	Fire	Dues & memberships	Hancock County Firefighters	\$216.00
5-01-05-122	Fire	Training	Hancock County Firefighters	\$1,400.00
5-01-02-10	Social Services		Hancock County Home Care	\$579.00
5-01-01-202	Adm	Training	Hancock County Planning Cmsn	\$51.00
5-09-09-52	Roads	Salt	Hancock County Planning Cmsn	\$25.00
5-01-05-001	Fire	Stipend	Albert Herrick	\$200.00
5-01-05-001	Fire	Stipend	David Herrick Sr.	\$200.00
5-17-01	Harbor	Salary, expenses	David Herrick Sr.	\$310.75
5-01-05-001	Fire	Stipend	David Herrick Jr.	\$200.00
5-04-07-08	Solid Waste	Dump Monitoring	State of Maine Health Lab	\$1,780.00
2-01-04	Tax Refunds		Randall Hicks	\$2.67
5-01-02-10	Social Services		Lamoine Historical Society	\$600.00
5-01-02-10	Social Services		Hospice of Hancock County	\$300.00
5-01-01-202	Adm	Training	Holiday Inn	\$180.83
5-01-01-204	Adm	Office Supplies	Home Depot	\$12.89
5-01-01-214	Adm	Election Costs	Home Depot	\$15.96
5-01-01-61	Adm	Lights	Home Depot	\$64.11
5-01-01-62	Adm	Maintenance	Home Depot	\$109.45
5-01-01-63	Adm	Grounds	Home Depot	\$33.94
5-01-01-64	Adm	Keys	Home Depot	\$8.51
5-01-05-107.3	Fire	Equipment Maintenance	Home Depot	\$169.00
5-01-05-109	Fire	Station Supplies	Home Depot	\$24.94
5-01-05-114	Fire	Station Maintenance	Home Depot	\$59.85
5-01-05-154	Fire	Turnout Gear	Home Depot	\$50.91
5-01-07-06	Solid Waste	Maintenance	Home Depot	\$7.97

GL #	Appropriation	Item	Vendor	Amount
5-15-01	Cable TV	Maintenance	Home Depot	\$3.97
5-01-05-001	Fire	Stipend	James Hunnewell	\$200.00
5-01-01-204	Adm	Office Supplies	Hutchins Brothers	\$176.11
5-02-12-04	Code Enforcement	Supplies	IAPMO Publications	\$43.20
2-01-07	IF&W	Payable	Inland Fisheries & Wildlife	\$22.00
2-01-07	IF&W MOSES	Payable	Inland Fisheries & Wildlife	\$17,012.00
5-01-01-201	Adm	Machine Maint	Imagistics	\$901.80
5-09-09-51	Roads	Snow Contract	International Salt Company	\$9,617.30
5-01-05-001	Fire	Stipend	Carlton Johnson	\$200.00
5-01-01-01.07	Adm Salary	Selectman	Brett Jones	\$1,000.00
5-01-01-50	Adm	Computer Equipment	Brett Jones	\$100.00
5-01-05-001	Fire	Stipend	Brett Jones	\$325.00
5-01-05-001	Fire	Stipend	Gerald Jordan	\$200.00
5-01-05-001	Fire	Stipend	Michael Jordan	\$700.00
5-01-05-401	Fire	Roof Replacement	Michael Jordan	\$17,100.00
5-02-12-00.1	Code Enforcement	Deputy CEO Pay	Michael Jordan	\$287.03
5-01-05-001	Fire	Stipend	Nathaniel Jordan	\$100.00
5-01-05-001	Fire	Stipend	Matthew Jordan	\$200.00
2-01-04	Tax Refunds		Nancy Jordan	\$44.52
2-01-02	Acct Payable	Animal Control	John Karst	\$217.47
5-01-05-001	Fire	Stipend	John Karst	\$200.00
5-01-05-108	Fire	Batteries	John Karst	\$10.16
5-01-05-104	Fire	Truck Maintenance	K&T Environmental Equip.	-\$83.00
5-01-05-105	Fire	Pump Maintenance	K&T Environmental Equip.	\$505.08
5-01-05-154	Fire	Turnout Gear	K&T Environmental Equip.	\$1,684.00
5-01-01-02	Adm	Moderator	Harvey Kelley	\$394.00
2-01-03	Encumbered	Roads	Richard J. King, Inc	\$2,480.00
5-01-07-06	Solid Waste	Maintenance	Richard J. King, Inc	\$1,160.00
5-09-09-10.38	Roads	Birchlawn Dr	Richard J. King, Inc	\$561.00
5-07-03	Salt/Sand Shed	Engineering	Kiser & Kiser Company	\$3,877.00
5-01-01-01.2	Adm Salary	Clerk/Tax col'r	Jennifer Kovacs	\$10,594.60
5-01-01-01.5	Adm Salary	Registrar of Voters	Jennifer Kovacs	\$375.00
5-01-01-202	Adm	Mileage	Jennifer Kovacs	\$352.00
5-01-01-207.1	Adm	Lien Labor Costs	Jennifer Kovacs	\$273.00
2-01-04	Tax Refunds		Anne Labossiere	\$40.00
1-01-09	Petty Cash	replenish	Town of Lamoine	\$34.00
2-03-03	Acct Payable	Education	Lamoine School Dept	\$114,211.80
5-03-01	Education	Operations	Lamoine School Dept	\$1,212,034.94
5-03-02	Education	Personnel	Lamoine School Dept	\$904,561.78
5-01-05-106.1	Fire	Boat Maintenance	Lamoine Fire Dept	\$90.00
5-01-05-114	Fire	Station Maintenance	Lamoine Fire Dept	\$85.00
5-01-05-122	Fire	Training	Lamoine Fire Dept	\$60.00
5-01-01-214	Adm	Election Costs	Lamoine General Store	\$50.81
5-01-05-129	Fire	Miscellaneous	Lamoine General Store	\$13.90
5-09-09-10.31	Roads	Seal Point Road	Lane Construction	\$664.80
5-09-09-10.38	Roads	Birchlawn Dr	Lane Construction	\$442.09

GL #	Appropriation	Item	Vendor	Amount
5-09-10.06	Roads	Repave Seal Point	Lane Construction	\$100,171.51
5-01-01-33	Adm	Gen'l Assistance	Lamoine Baptist Church	\$345.00
5-01-05-112	Fire	First Aid	Life Savers, Inc	\$150.00
5-01-02-10	Social Services		Loaves & Fishes Food Pantry	\$600.00
5-12-05-0300	Animal Control	Labor	Harry Louder, Jr.	\$535.00
5-01-05-114	Fire	Station Maintenance	Dennis Louder Plumbing	\$332.98
2-01-04	Tax Refunds		Kenneth/Carolyn Maches	\$10.00
5-04-07-08	Solid Waste	Water Testing	MAI Environmental	\$3,116.00
5-01-01-01.1	Adm	Adm Asst Salary	Stuart Marckoon	\$40,950.00
5-01-01-01.12	Adm	Benefits	Stuart Marckoon	\$5,057.69
5-01-01-202	Adm	Mileage	Stuart Marckoon	\$1,958.15
5-01-01-207.1	Adm	Lien Labor Costs	Stuart Marckoon	\$59.00
5-01-05-001	Fire	Stipend	Stuart Marckoon	\$325.00
5-09-09-01	Road	Commissioner Exp.	Stuart Marckoon	\$48.00
5-15-01	Cable TV	Reimburse	Stuart Marckoon	\$28.00
2-01-02	Acct Payable	Voter Reg Entry	Rebecca Marckoon	\$213.50
2-01-02	Acct Payable	Voter Reg Entry	Sarah Marckoon	\$161.50
5-01-05-001	Fire	Stipend	Michael Maxwell, Sr.	\$100.00
5-01-01-02	Adm	Ballot Clerk	Marion McDevitt	\$315.00
5-01-05-113	Fire	Hepatitis Shots	Maine Coast Memorial Hospital	\$391.79
5-01-05-113.1	Fire	Respiratory Program	Maine Coast Memorial Hospital	\$242.50
5-01-01-63	Adm	Grounds	Richard McMullen	\$610.00
5-01-07-06	Solid Waste	Maintenance	Richard McMullen	\$160.00
5-14-04-01	Parks	Lamoine Beach	Richard McMullen	\$552.00
5-01-05-105	Fire	Pump Maintenance	MC Products	\$1,296.76
5-01-01-209	Adm	Dues & memberships	MDI League of Towns	\$185.98
5-01-05-114	Fire	Station Maintenance	State of Maine - Boiler Program	\$50.00
5-17-01	Harbor	Training	Maine Harbor Masters Assoc	\$220.00
2-01-10.3	State Taxes	Payable	State of Maine	\$4,370.00
5-01-01-221	Adm	Sales Taxes	State of Maine	\$17.56
5-01-05-121	Fire	Dues & memberships	Maine Fire Chiefs Assoc	\$80.00
2-01-02.2	Conservation Cmsn	Grants Payable	Sen. George Mitchell Center	\$1,500.00
5-01-01-209	Adm	Dues & memberships	Maine Municipal Association	\$1,893.00
5-01-01-212	Adm	Books	Maine Municipal Association	\$16.00
5-01-01-43	Adm	Insurance-P & C	Maine Municipal Association	\$7,286.00
5-01-01-44	Adm	Insurance-Liability	Maine Municipal Association	\$3,065.00
5-01-01-45	Adm	Insurance-Workers Comp	Maine Municipal Association	\$2,273.00
5-01-01-48	Adm	Insurance-Unemployment	Maine Municipal Association	\$1,003.50
5-01-11-05	Planning Board	Appeals Board	Maine Municipal Association	\$8.00
5-01-01-202	Adm	Training	Me Mun Tax Collectors Assoc	\$130.00
5-01-01-209	Adm	Dues & memberships	Me Mun Tax Collectors Assoc	\$45.00
5-01-07-00	Solid Waste	Labor	Douglas Morley	\$779.50
5-01-01-62	Adm	Maintenance	Morris Fire Protection	\$114.60
5-01-05-117	Fire	Extinguishers	Morris Fire Protection	\$357.73
5-01-05-119	Fire	Airpack Maintenance	Morris Fire Protection	\$226.60

GL #	Appropriation	Item	Vendor	Amount
2-01-02	Acct Payable		Municipal Review Committee	\$200.87
5-01-07-01	Solid Waste	PERC	Municipal Review Committee	\$623.27
5-01-08-01	Solid Waste	Recycling	Maine Resource Recovery Assoc	\$100.00
5-01-05-121	Fire	Dues & memberships	ME Federation of Firefighters	\$222.00
5-01-01-209	Adm	Dues & memberships	Maine Town Clerk's Assoc	\$60.00
5-01-01-202	Adm	Training	ME Town & City Management	\$129.00
5-01-01-209	Adm	Dues & memberships	ME Town & City Management	\$91.19
5-01-01-62	Adm	Maintenance	Ralph Murphy Builders	\$144.64
5-01-01-33	Adm	Gen'l Assistance	Kathryn Murphy, landlord	\$200.00
2-01-04	Tax Refunds		Robert Nagle	\$60.00
5-09-09-51	Roads	Snow Contract	Nankervis Trucking	\$80,382.70
5-01-01-212	Adm	Books	NE Environmental Fin Ctr	\$10.50
5-01-01-201	Adm	Machine Maint	New Egg.com	\$90.11
5-01-01-208	Adm	Heating Oil	No Frills Oil	\$1,537.50
5-01-01-31	Adm	Gen'l Assistance	No Frills Oil	\$254.90
5-01-05-102	Fire	Heating Oil	No Frills Oil	\$3,287.22
5-01-05-121	Fire	Dues & memberships	NFPA International	\$135.00
5-01-05-130	Fire	Codes	NFPA International	\$675.00
2-01-04	Tax Refunds		Priscilla Noyes	\$67.20
5-01-05-001	Fire	Stipend	Maurice Oliver	\$200.00
5-01-05-104	Fire	Truck Maintenance	Maurice Oliver	\$70.00
5-01-05-114	Fire	Station Maintenance	Maurice Oliver	\$302.04
5-01-05-001	Fire	Stipend	Maury Oliver	\$100.00
5-01-01-206	Adm	Telephone	One Communications	\$571.82
5-01-05-101	Fire	Telephone	One Communications	\$575.48
5-01-01-62	Adm	Maintenance	On the Line, Inc	\$150.00
2-01-04	Tax Refunds		Bruce/Laura Parlee	\$13.00
5-01-01-213	Adm	Legal	Patterson Law Office	\$892.50
5-01-05-129	Fire	Miscellaneous	Pat's Pizza	\$20.49
5-01-01-50	Adm	Software	Peachtree Software	\$274.90
5-01-07-01	Solid Waste	PERC	Penobscot Energy Recovery	\$39,926.81
5-01-07-02	Solid Waste	Transport	Pine Tree Waste	\$27,222.60
5-01-08-01	Solid Waste	Recycling	Pine Tree Waste	\$13,027.00
5-01-01-204	Adm	Office Supplies	Pioneer Print	\$108.24
4-02-10	CEO	Plumbing Fees	State of Maine DHS	\$854.50
5-09-09-10	Roads	Major Paving	Pavement Mgt. Services	\$3,096.32
5-01-01-212	Adm	Books	Price Digests	\$86.00
5-01-01-204	Adm	Office Supplies	Quill Corporation	\$1,150.50
5-01-01-51	Adm	Equipment	Quill Corporation	\$84.99
5-01-01-206	Adm	Telephone	Radio Shack	\$19.99
5-01-01-51	Adm	Equipment	Radio Shack	\$46.98
5-15-01	Cable TV	Equipment, Supplies	Radio Shack	\$253.23
5-01-01-60	Adm	Furnace Maint	Ray Plumbing	\$169.00
5-01-07-03	Solid Waste	Toilet Rental	Ray Plumbing	\$1,012.00
5-01-05-001	Fire	Stipend	Joseph Reynolds	\$200.00

GL #	Appropriation	Item	Vendor	Amount
5-01-05-001	Fire	Stipend	Jennifer Reynolds	\$325.00
5-01-01-37	Adm	Gen'l Assistance	RH Foster	\$25.00
5-01-05-116	Fire	Gas/Diesel	RH Foster	\$876.74
2-01-04	Tax Refunds		Dianne Richardson	\$5.45
5-01-01-62	Adm	Maintenance	Dave Ritton Signs	\$145.00
5-01-01-211	Adm	Appraisal	RJD Appraisal	\$1,700.00
5-01-01-213	Adm	Legal	Roy, Beardsley & Williams	\$820.68
2-01-02	Acct Payable	Voter Reg Entry	Rabbit Run Small Business	\$70.50
5-12-05-0302	Animal Control	Boarding	Small Animal Clinic	\$151.00
5-01-01-02	Adm	Ballot Clerk	Diane Sanderson	\$36.00
5-01-05-001	Fire	Stipend	Diane Sanderson	\$200.00
5-01-05-001	Fire	Stipend	Robert Schust	\$100.00
5-01-01-202	Adm	Training	Sebasco Estates	\$233.00
5-01-01-62	Adm	Maintenance	Seton ID Products	\$32.49
5-01-01-01.31	Adm Salary	Assessor	Colene Sharkey	\$950.00
5-01-05-114	Fire	Station Maintenance	Sherwin Williams	\$18.05
5-14-04-01	Parks	Lamoine Beach	Sherwin Williams	\$242.30
5-01-01-63	Adm	Grounds	Simon's Hancock Farms	\$74.47
5-01-05-000	Fire	Chief Salary	George Smith	\$1,200.00
5-09-09-53	Roads	Hydrant Plowing	George Smith	\$250.00
5-01-05-001	Fire	Stipend	John Smith	\$200.00
5-01-05-108	Fire	Batteries	John Smith	\$29.21
2-01-07.1	Snowmobile Fees	Payable	Frenchman Bay Riders	\$390.58
5-01-05-114	Fire	Station Supplies	Staples	\$29.98
1-01-50	Acct Receivable	Corporate Filings	Secretary of State	\$70.00
5-01-01-209	Adm	Dues & memberships	Secretary of State	\$50.00
5-01-07-00	Solid Waste	Labor	Allen Sternfield	\$8,723.00
5-01-05-001	Fire	Stipend	Kurt Strauch	\$100.00
5-01-01-204	Adm	Office Supplies	Sure Source	\$32.03
5-01-01-50	Adm	Software	Symantec	\$90.97
5-01-05-001	Fire	Stipend	Kermit Theall	\$200.00
2-01-04	Tax Refunds		Shannon Thibeault	\$75.58
5-01-05-122	Fire	Training	Thomas College	\$120.00
5-01-01-01.32	Adm Salary	Assessor	Terry Towne	\$950.00
5-15-04	Cable TV	Internet	Time Warner Cable	\$161.00
5-01-01-203	Adm	Postage	Ellsworth Postmaster	\$872.49
5-01-01-207	Adm	Lien Costs	Ellsworth Postmaster	\$674.74
5-01-11-02	Planning Board	Postage	Ellsworth Postmaster	\$216.36
5-01-11-05	Planning Board	Appeals Board	Ellsworth Postmaster	\$22.23
5-04-07-08	Solid Waste	Water Testing	Ellsworth Postmaster	\$55.55
5-14-04-03	Parks	Fund raising	Ellsworth Postmaster	\$363.87
5-15-01	Cable TV	Maintenance	Ellsworth Postmaster	\$4.30
5-01-01-203	Adm	Postage	Stamp Fulfillment Service	\$658.05
2-01-02	Fire Truck	Bond Payable	Union Trust Company	\$28,237.78
5-01-05-001	Fire	Stipend	Steve Valleau	\$100.00
5-01-01-215	Adm	Audit	James Wadman, CPA	\$3,105.00

GL #	Appropriation	Item	Vendor	Amount
2-01-02	Acct Payable		Wal-Mart	\$64.87
5-01-01-204	Adm	Office Supplies	Wal-Mart	\$401.54
5-01-01-62	Adm	Maintenance	Wal-Mart	\$8.80
5-01-05-106.1	Fire	Boat Maintenance	Wal-Mart	\$17.63
5-01-05-109	Fire	Station Supplies	Wal-Mart	\$33.65
5-14-04-01	Parks	Lamoine Beach	Wal-Mart	\$10.56
5-15-01	Cable TV	Supplies	Wal-Mart	\$233.76
5-01-05-114	Fire	Station Maintenance	Warford & JB Electric	\$156.00
5-01-02-10	Social Services		WHCA	\$600.00
5-01-05-105	Fire	Pump Maintenance	Whitetail Welding	\$500.00
5-01-01-62	Adm	Maintenance	White Sign Company	\$36.87
5-09-09-10.40	Roads	Street Signs	White Sign Company	\$194.10
5-14-04-01	Parks	Lamoine Beach	White Sign Company	\$26.09
5-14-04-02	Parks	Bloomfield Park	White Sign Company	\$26.08
2-01-04	Tax Refunds		Katherine Whitaker	\$76.00
5-01-02-10	Social Services		Downeast Health Services WIC	\$540.00
2-01-04	Tax Refunds		Nicholas Wilmerding	\$35.57
5-01-01-218.1	Adm	Flag Program	World of Flags USA	\$216.26
5-14-04-03	Parks	Cemetery Maint-Flags	World of Flags USA	\$61.68
5-01-05-154	Fire	Turnout Gear	WS Emerson, inc	\$184.00
5-01-02-10	Social Services		Yesterday's Children	\$300.00
5-14-04-10	Parks		Downeast Family YMCA	\$3,000.00
5-01-08-01	Solid Waste	Recycling	You Name It	\$140.00
5-01-05-001	Fire	Stipend	Joseph Young Jr.	\$200.00
<b>Total</b>				<b>\$4,339,249.98</b>

### First National Bank - Investment Management

Account # 1-01-02.1

Beginning Balance	\$880,031.67
Additions	\$1,125,000.00
Withdrawals	-\$1,250,000.00
Adjustments	-\$47,935.14
Interest	\$48,940.52
Ending Balance	\$756,037.05

### Petty Cash

Account # 1-01-09

Petty cash consists of \$200 used for change at the town office. There was no change in the petty cash level from the beginning of the year to the end of the year, though an occasional cash over or cash short and change due from the bank occurred during the normal conduct of business.

### Prepaid Property Tax 2007/08

Account # 1-01-20.07

Beth Levesque \$50.00

**Property Tax Receivable 2005/06**

Account # 1-01-20.05

Beginning Balance	\$27,560.94
Receipts	-\$12,289.67
Tax Liens Filed 7/19/06	-\$15,194.62
Moved to Personal Property	-\$76.65
Ending Balance	\$0.00

**Property Tax Receivable 2006/07**

Account # 1-01-20.06

Prepaid Balance	-\$2,523.32
Rec'd Prior to Commitment	-\$2,109.32
Commitment 8/8/06	\$1,636,068.70
Refunds	\$47.82
Supplements	\$491.40
Abatements	-\$377.30
Foreclosure	-\$43.40
From Tax Collector	-\$1,600,968.29
Liens Filed 6/6/07	-\$30,428.79
Moved to Personal Property	-\$157.50
Ending Balance	\$0.00



**Personal Property Tax 2003/04 (Due 10/31/03)**

Account # 1-01-21.03

Name	Amount Due
Crane, David	\$754.60

**Personal Property Tax 2004/05 (Due 10/31/04)**

Account # 1-01-21.04

Beginning Balance	\$373.98
Payments Received	\$373.98
Ending Balance	\$0.00

**Personal Property Tax 2005/06 (Due 10/31/05)**

Account # 1-01-21.05

Beginning Balance	\$76.65
Payments Received	\$76.65
Ending Balance	\$0.00

**Personal Property Tax 2006/07 (Due 10/31/06)**

Account # 1-01-21.06

Moved from general taxes due	\$157.50
Payments Received (6/22/07)	\$157.50
Ending Balance	\$0.00

**Property Tax Liens 2004/05 (Due 10/31/05)**

Account # 1-01-25-04

Beginning Balance	\$5,654.37
Payments Received	\$5,625.39
Foreclosure (J Kimball)	\$28.98
Ending Balance	\$0.00

Historic entry from Eben King's Journal:  
**Apr. 2, 1874** *Lew and myself went to Franklin to put our timber on board vessel. commenced at 2 o'clock. stopped all night to Tyler Scammons. cold day.*

**Property Tax Liens 2005/06 (Tax due 10/31/05)**

Account # 1-01-25.05

LASTNAME	FIRSTNAME	MAP	LOT	Total Due	Tax	Interest	Fees
Arthur	Susan	10	5- 3	<b>\$3,001.27</b>	\$2,578.36	\$375.63	\$47.28
Brown	Aaron	9	24	<b>\$813.38</b>	\$668.68	\$97.42	\$47.28
Damon	Michael	3	9-8	<b>\$409.24</b>	\$335.71	\$33.39	\$40.14
Day	James	4	54-2	<b>\$1,003.19</b>	\$830.74	\$121.03	\$51.42
Graham	Charles	3	10	<b>\$733.09</b>	\$598.60	\$87.21	\$47.28
Higgins	Tammi	10	1	<b>\$267.24</b>	\$191.99	\$27.97	\$47.28
Kiefer	Louis	4	54-1	<b>\$757.34</b>	\$619.77	\$90.29	\$47.28
Linscott	Mark	9	16-1	<b>\$1,450.68</b>	\$1,224.94	\$178.46	\$47.28
Stuwe	Susan	1	23-4	<b>\$463.39</b>	\$365.00	\$53.18	\$45.21
Stuwe	Susan	1	23-5	<b>\$440.85</b>	\$348.94	\$50.84	\$41.07
Thomas	Tim	2	4	<b>\$145.97</b>	\$86.14	\$12.55	\$47.28

(All balances paid in full prior to automatic foreclosure on 1/19/08)

**Total \$7,848.87**

**Property Tax Liens 2006/07 (Tax due 10/31/06)**

LASTNAME	FIRSTNAME	MAP	LOT	Original Tax	Payments	Net Tax Due	Interest	Fees	Total Due
Arthur	Susan	10	5- 3	\$2,472.40	\$0.00	\$2,472.40	\$256.32	\$48.05	<b>\$2,776.77</b>
Ashmore	George	13	25	\$704.90	\$0.00	\$704.90	\$73.08	\$48.05	<b>\$826.03</b>
Barnes	Pauline estate of	16	7	\$1,043.70	\$0.00	\$1,043.70	\$108.20	\$43.14	<b>\$1,195.04</b>
Becker	Rita	4	43-2	\$972.30	\$0.00	\$972.30	\$100.80	\$48.05	<b>\$1,121.15</b>
Callahan*	Christine	18	11	\$753.90	\$0.00	\$753.90	\$78.16	\$48.05	<b>\$880.11</b>
Cirard	Cory	4	13- 3	\$1,038.10	\$0.00	\$1,038.10	\$107.62	\$48.05	<b>\$1,193.77</b>
Clewley*	John	16	45	\$1,165.50	\$882.09	\$283.41	\$25.03	\$52.96	<b>\$361.40</b>
Damon	Michael	3	9-8	\$576.10	\$0.00	\$576.10	\$59.72	\$43.14	<b>\$678.96</b>
Day	James	4	54-2	\$796.60	\$0.00	\$796.60	\$82.58	\$52.96	<b>\$932.14</b>
Graham	Charles	3	10	\$574.00	\$0.00	\$574.00	\$59.51	\$52.96	<b>\$686.47</b>
Hosack*	Fred	11	13	\$4,362.40	\$0.00	\$4,362.40	\$452.26	\$48.05	<b>\$4,862.71</b>
Huebner*	Harald	14	6-2	\$1,495.90	\$1,457.85	\$38.05	\$1.26	\$0.00	<b>\$39.31</b>
Kiefer*	Louis	4	54-1	\$594.30	\$0.00	\$594.30	\$61.61	\$48.05	<b>\$703.96</b>
Linscott	Mark	9	16-1	\$1,174.60	\$0.00	\$1,174.60	\$121.77	\$57.87	<b>\$1,354.24</b>
Luck	J. Alexander	4	44-2	\$287.00	\$0.00	\$287.00	\$29.75	\$43.14	<b>\$359.89</b>
Mingo	Michelle	6	25-3	\$410.20	\$0.00	\$410.20	\$42.53	\$48.05	<b>\$500.78</b>
Mullen	Janet	1	28-1	\$1,075.20	\$0.82	\$1,074.38	\$111.38	\$48.05	<b>\$1,233.81</b>
Patten	John	4	16- 2	\$1,222.20	\$0.00	\$1,222.20	\$126.71	\$57.87	<b>\$1,406.78</b>
Rohner	Teresa	7	4- 3	\$674.80	\$0.00	\$674.80	\$69.96	\$48.05	<b>\$792.81</b>
Springer	Shirley	3	3	\$471.80	\$0.00	\$471.80	\$48.91	\$43.14	<b>\$563.85</b>
Stuwe*	Susan	1	23-4	\$350.00	\$0.00	\$350.00	\$36.28	\$43.14	<b>\$429.42</b>
Stuwe*	Susan	1	23-5	\$334.60	\$0.00	\$334.60	\$34.69	\$39.00	<b>\$408.29</b>
Thomas	Tim	2	4	\$82.60	\$0.00	\$82.60	\$8.56	\$43.14	<b>\$134.30</b>
Walker*	William	3	10-8	\$1,069.60	\$0.00	\$1,069.60	\$110.89	\$48.05	<b>\$1,228.54</b>
Wilde	Herman, Trustee	18	18	\$868.70	\$0.00	\$868.70	\$90.06	\$52.96	<b>\$1,011.72</b>
*Paid Prior to Town Report Publication 2/08				<b>Total Net Due</b>		<b>\$22,230.64</b>			

## Tax Acquired Property

Account # 1-01-30

The Town of Lamoine acquired property owned by Jayne Kimball (Map 14 Lot 70) for non-payment of a property tax lien. Ms. Kimball subsequently paid all back taxes, fees and interest (\$128.30) on February 14, 2007 and the Board of Selectmen deeded back the land to her. The balance for this account at the beginning and end of the year was \$0.00.

## Foreclosed Installment Receivable

Account # 1-01-50.04

Beginning Balance	\$270.00
Payments Received	\$270.00
Ending Balance	\$0.00

## Town of Lamoine - Accounts Receivable as of 6/30/07

General Fund (1-01-50)		Total	\$6,451.47	
Due From	GL #	For	Amount	Date Rec'd
MRRA	4-01-80	Recycling Revenues	\$764.17	16-Jul-07
State of Maine	4-01-50.1	General Assistance	\$34.76	20-Jul-07
MRC	5-01-07-01	PERC/MRC	\$3,291.16	14-Aug-07
MRRA	4-01-80	Recycling Revenues	\$653.77	20-Aug-07
MMA	5-01-01-43	Adm-P&C Insurance	\$364.00	31-Aug-07
MMA	5-01-01-45	Adm-Workers Comp	\$135.00	31-Aug-07
MMA	5-01-01-48	Adm-Unemployment	\$947.00	31-Aug-07
MRRA	4-01-80	Recycling Revenues	\$261.61	10-Sep-07

## Demolition Debris Accounts Receivable

Account # 1-01-52

Acct #	Name	Weight Chg	Charges	Total Due	Date Paid
BARN01	Barnes, Kent	\$1.80	\$0.33	\$2.13	
BAY001	Bay, Jasmine	\$71.60	\$16.00	\$87.60	
BECK03	Becker, Mandy	\$17.60	\$4.01	\$21.61	14-Sep-07
CHR001	Christie, Susan	\$17.60		\$17.60	23-Jul-07
FOSK01	Foskett, Chris	\$69.60	\$13.35	\$82.95	
GAB001	Gabel-Richards, Steven	\$5.50	\$0.20	\$5.70	
GALE01	Galeaz, Kerry	\$27.50		\$27.50	03-Jul-07
GRAH01	Graham, Richard	\$144.50	\$28.65	\$173.15	
JOH003	Johnson, Carlton	\$38.50		\$38.50	10-Aug-07
LEN001	Lennon, John	\$25.50		\$25.50	1-Aug-07
MCD003	McDonald, Shannon	\$14.00		\$14.00	Partial pmt
PACQ01	Pacquin, Jesse	\$88.00	\$19.45	\$107.45	
PAGE01	Page, Arthur	\$90.00		\$90.00	31-Aug-07
PARLE1	Parlee, Bruce/Laura	\$65.70		\$65.70	16-Aug-07
<b>Total</b>		<b>\$677.40</b>			

## Due from Other Funds

Account # 1-01-70

The amount in this account at the end of FY 07 is due from the Marlboro Cemetery Accounts and is an auditing entry. The balance is \$1,410.51 and is accounted for in the cemetery funds, and is offset by a liability in that fund.

**Code Enforcement Fund**

Account # 1-02-01

Beginning Balance	\$24,947.54
Appropriated/Adjusted	-\$16,501.27
Interest	\$488.46
Ending Balance	\$8,934.73

**Education Fund Accounts Receivable**

Account # 1-03-50

			<b>Total</b>	
				<b>\$11,024.82</b>
<b>Due From</b>	<b>GL #</b>	<b>For</b>	<b>Amount</b>	<b>Date Rec'd</b>
State of Maine	4-03-11	Ed-DHS/Agency Client	\$2,312.05	30-Jul-07
Lamoine School Lunch	4-03-09	Ed-School Lunch	\$6,232.73	30-Jul-07
Otis/Mariaville School	4-03-20	Ed-Other	\$2,480.04	15-Aug-07

**Dump Closing Fund**

Account # 1-04-01

Beginning Balance	\$1,130.40
Interest	\$8.16
Moved to General Fund to Close	\$1,138.56
Ending Balance	\$0.00

**Fire Truck Reserve Fund**

Account # 1-06-01

Beginning Balance	\$10,545.81
Interest	\$455.97
Ending Balance	\$11,001.78

**Salt/Sand Shed Reserve Fund**

Account # 1-07-01

Beginning Balance	\$52,279.00
Interest	\$2,260.45
Ending Balance	\$54,539.45

**Road Assistance Fund**

Account # 1-09-01

Beginning Balance	\$26,286.82
Appropriations/Adjustments	-\$16,928.87
Interest	\$531.05
Ending Balance	\$9,889.00

**Education Capital Reserve**

Account # 1-10-01

Beginning Balance	\$2,564.24
Interest	\$110.87
Ending Balance	\$2,675.11



Historic entry from Eben King's Journal:  
**Apr. 2, 1876** (Sunday) went to meeting.  
 Hannah went. fine day. went down to  
 Jims in P.M. he got home from his  
 winters cruise.

### Portable Classroom Maintenance Fund

Account # 1-11-02

Beginning Balance	\$4,883.10
Appropriation In	\$2,000.00
Interest	\$282.65
Ending Balance	\$7,165.75

### Revaluation Reserve

Account # 1-13-01

Beginning Balance	\$17,952.39
Appropriation In	\$10,000.00
Interest	\$1,133.92
Ending Balance	\$29,086.31



### Parks Fund

Account # 1-14-01

Fund Established 9-21-07	\$3,473.75
Interest	\$124.24
Ending Balance	\$3,597.99

Historic entry from Eben King's Journal: **Apr. 2, 1880**  
*hauled out some dressing in A.M. P.M. fencing. snow melting fast. Ovando Cousins here whitewashing. Paid him 75 cts.*

### Cable TV Fund

Account # 1-15-01

Beginning Balance	\$572.58
Income, FY 2006	\$4,951.85
Interest	\$201.88
Ending Balance	\$5,726.31

### Insurance Deductible Fund

Account # 1-16-01

Beginning Balance	\$4,078.25
Interest	\$176.34
Ending Balance	\$4,254.59

### Harbor Fund

Account # 1-17-01

Fund Established 9-21-07	\$4,354.68
Interest	\$155.77
Ending Balance	\$4,510.45

### Capital Improvements Fund

Account # 1-19-01

Fund Established 9-21-07	\$237,101.25
Interest	\$8,480.99
Ending Balance	\$245,582.24

## Cemetery Accounts

<i>Name</i>	<i>Original Funds</i>	<i>Interest Fwd</i>	<i>Interest Income</i>	<i>Distribution</i>	<i>Ending Balance</i>
<b>East Lamoine (1-20-01.1)</b>	<b>\$2,400.00</b>	<b>\$278.05</b>	<b>\$108.87</b>	<b>\$327.45</b>	<b>\$2,459.47</b>
Harding/Hodgkins	\$500.00	\$57.92	\$22.67	\$68.21	\$512.38
Huckins, Harding, Harrington, King	\$1,400.00	\$162.21	\$63.53	\$191.03	\$1,434.71
A&H Googins	\$500.00	\$57.92	\$22.67	\$68.21	\$512.38
<b>Forest Hill (1-20-01.2)</b>	<b>\$2,200.00</b>	<b>\$254.95</b>	<b>\$99.80</b>	<b>\$300.20</b>	<b>\$2,254.55</b>
J&E King	\$1,000.00	\$115.86	\$45.38	\$136.44	\$1,024.80
Hodgkins, Coolidge, Clark	\$1,200.00	\$139.09	\$54.42	\$163.76	\$1,229.75
<b>Marlboro (1-20-01.3)</b>	<b>\$2,477.27</b>	<b>\$5,325.62</b>	<b>\$337.38</b>	<b>\$0.00</b>	<b>\$8,140.27</b>
Percy Bragdon	\$1,977.27	\$4,169.57	\$265.78	\$0.00	\$6,412.62
R&A Smith	\$500.00	\$629.50	\$48.83	\$0.00	\$1,178.33
Town of Lamoine	\$0.00	\$526.55	\$22.77	\$0.00	\$549.32

### FY 2007 Fixed Asset Activity

Account Number(s) 1-30-01, 3-30-01

Town Hall	Telephone (Clerk's Office)	10/30/06	\$39.99
Fire Station	Compressor	11/16/06	\$169.00
Cable TV	Mic Processor	10/25/06	\$129.99
Cable TV	TV, DVD Recorder	4/11/07	\$209.79
<b>Total Added</b>			<b>\$548.77</b>

Nothing in the fixed asset inventory was removed during FY 2007.

Depreciation reduced the value of fixed assets by \$227,728.08

## Liabilities

### Accounts Payable (2-01-02)

**Total \$43,621.22**

<i>Vendor</i>	<i>Item</i>	<i>Amount</i>	<i>Date Paid</i>
PERC	Solid Waste-PERC	\$1,026.36	30-Jul-07
Pine Tree Waste	Solid Waste-Recycle	\$703.00	13-Jul-07
EBS	Parks-Lamoine Beach	\$94.18	13-Jul-07
Jay Fowler	Roads-Buttermilk	\$1,248.00	13-Jul-07
Jay Fowler	Roads-Raccoon Cove	\$396.00	13-Jul-07
Jay Fowler	Roads-Asa's Lane	\$426.00	13-Jul-07
Jay Fowler	Roads-Marlboro Beach	\$366.00	13-Jul-07
Jay Fowler	Roads-Walker Rd	\$366.00	13-Jul-07
Perry Fowler & Dad	Roads-Mill Rd	\$170.00	13-Jul-07
Perry Fowler & Dad	Roads-Asa's Lane	\$170.00	13-Jul-07
Gold Star Cleaners	Fire-Maintenance	\$59.75	2-Jul-07
Colwell Diesel	Fire-Truck Maint (405)	\$670.20	13-Jul-07
Brown's Communications	Fire-Radio Maint	\$225.00	13-Jul-07
Branch Pond Marine	Fire-Boat Maint	\$327.65	13-Jul-07
RH Foster	Fire-Gas/Diesel	\$67.78	13-Jul-07
Michael Arsenault	Animal Control Labor	\$125.00	18-Jul-07
Michael Arsenault	Animal Control Mileage	\$48.80	18-Jul-07
Pine Tree Waste	Solid Waste-Recycle	\$474.60	13-Jul-07
Pine Tree Waste	Solid Waste-Transport	\$2,288.00	13-Jul-07

<b>Vendor</b>	<b>Item</b>	<b>Amount</b>	<b>Date Paid</b>
Pro Auto Center	Fire-Truck Maint (405)	\$50.00	13-Jul-07
Sherwin Williams	Parks-Lamoine Beach	\$24.84	13-Jul-07
Richard McMullen	Solid Waste Maint	\$40.00	13-Jul-07
Richard McMullen	Adm-Grounds Maint	\$38.00	13-Jul-07
Dennis Ford	CEO-Mileage	\$442.80	18-Jul-07
Michael Jordan	CEO-Deputy Wages	\$212.97	18-Jul-07
Municipal Review Cmte	Solid Waste-PERC	\$190.49	27-Jul-07
Union Trust Co	Fire Truck Payment	\$25,323.12	9-Aug-07
Wal-Mart	Adm-Ofc Supply	\$9.68	9-Aug-07
Cingular/ATT	Adm-Phone	\$15.42	7-Aug-07
Cingular/ATT	Solid Waste-Phone	\$9.09	7-Aug-07
Cingular/ATT	Fire-Phone	\$9.49	7-Aug-07
George Crawford	Sweeping	\$1,675.50	9-Aug-07
Russell Boynton, Jr.	Parks-Lamoine Beach	\$132.50	9-Aug-07
Russell Boynton, Jr.	Parks-Bloomfield	\$44.00	9-Aug-07
RJD Appraisal	Adm-Appraisal	\$3,600.00	9-Aug-07
East Lamoine Cemetery	2006 Vets Lots	\$680.00	23-Aug-07
Brown's River Bindery	Record Preservation	\$1,871.00	20-Sep-07

### Conservation Commission Payable

Account # 2-01-02.2

Beginning Balance	\$1,501.03
Pd to Sen. Mitchell Center	\$1,500.00
Ending Balance	\$1.03

### Encumbered Funds

Account # 2-01-03

*Carried Forward, June 2006*

<b>Encumbered Item</b>	<b>Approved</b>	<b>Expended</b>	<b>Remaining</b>
<b>Roads</b>			
Buttermilk Rd.	\$3,500.00	\$1,309.50	\$2,190.50
Birchlawn Drive	\$2,000.00	\$2,000.00	\$0.00
Shore Rd.	\$3,500.00	\$302.00	\$3,198.00
Asa's Lane	\$1,000.00	\$1,000.00	\$0.00
Needles Eye Rd	\$2,500.00	\$2,500.00	\$0.00
Seal Point Rd.	\$7,000.00	\$7,000.00	\$0.00
<b>Total Roads</b>	<b>\$19,500.00</b>	<b>\$14,111.50</b>	<b>\$5,388.50</b>
<b>Administration</b>			
Records Preservation	\$1,000.00	\$0.00	\$1,000.00
Flooring	\$2,000.00	\$0.00	\$2,000.00
<b>Total Administration</b>	<b>\$3,000.00</b>	<b>\$0.00</b>	<b>\$3,000.00</b>
<b>Grand Total Encumbered</b>	<b>\$22,500.00</b>	<b>\$14,111.50</b>	<b>\$8,388.50*</b>

\*\$3,000 returned to general fund balance, \$5,388.50 returned to road fund balance.

Encumbering Order effective 6/30/07

**Encumbered Funds 6-30-07**

Account # 2-01-03	
Emergency Road Repairs	\$2,434.40
Mill Road	\$5,564.12
Needles Eye Road	\$6,815.00
Cos Cob Ave	\$5,535.16
Asa's Lane	\$4,334.00
Buttermilk Road	\$8,542.12
Administration-Records Preservation	\$1,000.00
Administration-Flooring	\$3,600.00
Parks	\$3,674.00

**Total** **\$41,498.80**

**State Dogs Payable, IF&W Paper Sales, IF&W MOSES Sales, and Motor Vehicles Payable**

<b>Acct</b>	<b>Acct #</b>	<b>Amount</b>
State Dogs Payable	2-01-05	\$18.00
IF&W Paper Sales Payable	2-01-06	\$193.00
IF&W MOSES Payable	2-01-07	\$2,566.05
Motor Vehicles Payable	2-01-08	\$2,831.00

All amounts owed to the state were paid on Warrant 1 on July 2, 2007

**Teacher's Contract Payable**

Account # 2-03-01

This amount (\$99,567.20) represents the amount due & payable to school teachers under the provisions of the contract between the Lamoine School Department and the Union River Valley Teachers Association during the interval between July 1, 2007 and the expiration of the contract in September 2007.

**Accrued Wages Payable – Education**

Account # 2-03-02

This amount (\$15,189.08) represents the amount of accumulated benefits time due and payable upon separation to teachers under the collective bargaining agreement between the Lamoine School Department and the Union River Valley Teachers Association and is supplied by the school department.

**School Operations Payable**

Account # 2-03-03

This amount (\$57,800.67) was paid to the Lamoine School Department on Warrant 3 on August 9, 2007. It represents those operating expenses attributed to the Fiscal Year ending June 30, 2007 but not submitted to the town treasurer for payment until after the end of the Fiscal Year.

**Due to General Fund – Cemetery**

Account # 2-20-01

The amount (\$1,410.51) represents the accumulated payments for maintenance at the Marlboro Cemetery and held in a separate fund. This amount for this entry is determined by the town's auditors during the annual audit and is offset by the asset fund entitled "Due from Other Funds".

**Deferred Property Tax Revenue**

Account # 2-40-01

The amount (\$25,499.34) represents receipts from property taxes and liens received during the first two months of fiscal year ending 6/30/08 which are deemed to be available for operations as of the end of FY ending 6/30/07. This amount is determined during the annual independent audit.

## Long Term Liabilities – Notes Payable

Account # 2-01-40

Voters approved a bond in the amount of \$456,610 to be repaid to the Maine Municipal Bond Bank to be used for a renovation project at the Lamoine Consolidated School. At the end of the fiscal year, no proceeds from the bond had been received and the project had not gone out to bid and this liability did not exist.

## Fund Balances

### Unreserved/Undesignated Fund

Account # 3-01-01

Beginning Balance	\$446,065.50
Audit Adjustments	-\$32,864.06
Appropriations FY ending 6/30/07	-\$98,800.00
Closed Designated Fund	-\$5,308.39
Encumbered	-\$3,000.00
Net General Fund Revenues	\$103,884.32
Net General Fund Expenses	\$48,361.64
Ending Balance	\$458,339.1

### Code Enforcement Fund

Account # 3-02-01

Beginning Balance	\$22,446.27
Appropriation	-\$10,000.00
Revenues	\$2,842.14
Expenses	-\$2,771.02
Ending Balance	\$12,517.39



Historic entry from Eben King's Journal: **Apr. 2, 1881** made another bbl soap in A.M. very cold. wind fresh NW. went to store in P.M. bot gal vinegar 26 cts. went down to Jims in eve.

### Education Fund

Account # 3-03-01

Beginning Balance	\$227,861.06
Appropriation	-\$154,268.51
Adjustments - School Department	\$10,780.97
Compensated Absences/ Wages	-\$18,104.26
Revenues	\$77,362.62
Expenses	-\$44,123.92
Ending Balance	\$99,057.96

### Fire Truck Reserve Fund

Account # 3-06-01

Beginning Balance	\$10,545.81
Interest Income	\$455.97
Ending Balance	\$11,001.78

### Salt/Sand Shed Reserve Fund

Account # 3-07-01

Beginning Balance	\$47,279.00
Interest Income	\$2,260.45
Engineering Costs	-\$3,877.00
Ending Balance	\$45,662.45

### Road Fund

Account # 3-09-01

Beginning Balance	\$26,357.95
Appropriations	-\$17,000.00
Lapsed from Encumbered Projects	\$5,388.50
Revenues	\$2,718.60
Expenses	-\$42,765.67
Additional appropriated	\$41,000.00
Ending Balance	\$15,699.38

### Education Capital Reserve

Account # 3-10-01

Beginning Balance	\$2,564.24
Interest Income	\$110.87
Ending Balance	\$2,675.11



### Portable Classroom Maintenance Fund

Account # 3-11-01

Beginning Balance	\$5,883.10
Interest Income	\$282.65
Net from FY 07 Appropriation	\$550.00
Ending Balance	\$6,715.75

Historic entry from Eben King's Journal:  
**Apr. 2, 1883** at office in morning. sawed some wood. hewed some timber. cold day. Rec'd dispatch from Jim in Lewes Del with sails blowed away.

### Animal Control Fund

Account # 3-12-01

Beginning Balance	\$641.83
Revenues	\$1,148.00
Expenses	-\$1,424.37
Ending Balance	\$365.46

### Revaluation Fund

Account # 3-13-01

Beginning Balance	\$17,952.39
Addition from Town Meeting	\$10,000.00
Interest	\$1,133.92
Ending Balance	\$29,086.31

### Summer Recreation Fund

Account # 3-14-01

Beginning Balance	\$50.00
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*There was no activity in this fund during the fiscal year.*

### Parks & Recreation Fund

Account # 3-14-02

Beginning Balance	\$3,473.75
Income	\$1,199.24
Expenses	-\$786.58
Ending Balance	\$3,886.41

### Cable TV Equipment Fund

Account # 3-15-01

Beginning Balance	\$5,524.43
Revenues in excess of budget	\$2,167.34
Expenses under budget	\$3,904.77
Ending Balance	\$11,596.54

### Insurance Deductible Fund

Account # 3-16-01

Beginning Balance	\$4,078.25
Interest	\$176.34
Ending Balance	\$4,254.59

### Harbor Fund

Account # 3-17-01

Beginning Balance	\$4,354.68
Income	\$3,065.77
Expenses	-\$1,057.26
Ending Balance	\$6,363.19

### Reserved for Endowments\*

Account # 3-20-01

Beginning Balance	\$11,672.35
Income	\$546.08
Expenses	-\$774.65
Ending Balance	\$11,443.78

\*Cemetery Funds

### Capital Improvement Fund

Account # 3-19-01

Beginning Balance	\$0.00
From Doug Gott & Sons, Gravel	\$237,101.25
Interest	\$8,480.99
Ending Balance	\$245,582.24



Drawing by Jordin Sanchez,  
Grade 4

Town of Lamoine - Expenditure Budget  
 FY Ended June 30, 2007

**Final Budget Report**

<b>Appropriation</b>	<b>Budget</b>	<b>Expended</b>	<b>Remaining</b>	<b>% Expended</b>
Solid Waste/Recycling	\$92,256.00	\$88,785.69	\$3,470.31	96.24%
Library	\$5,835.00	\$5,835.00	\$0.00	100.00%
Administration	\$143,946.50	\$133,362.70	\$10,583.80	92.65%
Town Hall Flooring	\$3,600.00	\$3,600.00	\$0.00	100.00%
Public Safety	\$43,537.75	\$44,186.09	-\$648.34	101.49%
Fire Station Roof Replacement	\$16,800.00	\$16,800.00	\$0.00	100.00%
Fire Truck Payment	\$28,240.00	\$28,240.00	\$0.00	100.00%
Revaluation	\$10,000.00	\$10,000.00	\$0.00	100.00%
Parks & Recreation	\$10,214.00	\$9,828.58	\$385.42	96.23%
Code Enforcement	\$17,800.00	\$16,571.02	\$1,228.98	93.10%
Planning	\$1,200.00	\$626.60	\$573.40	52.22%
Road Maintenance	\$164,275.00	\$166,097.84	-\$1,822.84	101.11%
Major Road Projects	\$103,000.00	\$102,942.83	\$57.17	99.94%
Salt/Sand Shed	\$0.00	\$3,877.00	-\$3,877.00	100.00%
Social Services	\$5,719.00	\$5,719.00	\$0.00	100.00%
Cable TV Channel	\$5,000.00	\$1,095.23	\$3,904.77	21.90%
Portable Classroom Maint	\$1,000.00	\$1,000.00	\$0.00	100.00%
<b>Total Town Budget</b>	<b>\$652,423.25</b>	<b>\$638,567.58</b>	<b>\$13,855.67</b>	<b>97.88%</b>
<b>Encumbered Funds</b>	<b>\$20,500.00</b>	<b>\$20,500.00</b>	<b>\$0.00</b>	<b>100.00%</b>
<b>EDUCATION</b>	<b>\$2,130,273.47</b>	<b>\$2,174,397.39</b>	<b>-\$44,123.92</b>	<b>102.07%</b>
<b>Local Homestead Share</b>	<b>\$21,065.10</b>	<b>\$21,065.10</b>	<b>\$0.00</b>	<b>100.00%</b>
<b>County Tax</b>	<b>\$92,257.87</b>	<b>\$92,257.87</b>	<b>\$0.00</b>	<b>100.00%</b>
<b>GRAND TOTAL BUDGET</b>	<b>\$2,916,519.69</b>	<b>\$2,946,787.94</b>	<b>-\$30,268.25</b>	<b>101.04%</b>



Historic entry from Eben King's Journal: **Apr. 2, 1884** left for Boston at 7 AM. got to Rockland at 4 P.M. went on board the Cambridge and she went in to Boothbay. [After laying over at Boothbay the following day due to bad weather, King left Boothbay at 8 o'clock on the 4<sup>th</sup>, arriving in Boston at 6 o'clock the same day.]

Town of Lamoine - Revenue Report-FY Ending 6/30/07  
Final Budget Report

Revenue Budget	Approved	Estimated	Actual	Over/Under	Remaining	% Collected
Interest - Taxes	\$7,000.00	\$7,000.00	\$6,731.90	-\$268.10	\$268.10	96.17%
Auto Excise	\$280,000.00	\$280,000.00	\$297,536.79	\$17,536.79	-\$17,536.79	106.26%
Boat Excise Taxes	\$4,000.00	\$4,000.00	\$4,428.00	\$428.00	-\$428.00	110.70%
Administration Fees	\$900.00	\$900.00	\$1,400.33	\$500.33	-\$500.33	155.59%
Tax Lien Charges	\$1,965.00	\$1,965.00	\$2,275.26	\$310.26	-\$310.26	115.79%
Agent Fees	\$5,400.00	\$5,400.00	\$6,204.43	\$804.43	-\$804.43	114.90%
Revenue Sharing	\$67,233.85	\$67,233.85	\$66,918.47	-\$315.38	\$315.38	99.53%
General Assistance Reimburse	\$500.00	\$500.00	\$1,258.47	\$758.47	-\$758.47	251.69%
Interest-Investments	\$24,000.00	\$24,000.00	\$56,560.09	\$32,560.09	-\$32,560.09	235.67%
Surplus Use	\$108,800.00	\$108,800.00	\$108,800.00	\$0.00	\$0.00	100.00%
Education Revenue	\$504,021.22	\$504,021.22	\$581,383.84	\$77,362.62	-\$77,362.62	115.35%
Education Fund	\$154,268.51	\$154,268.51	\$154,268.51	\$0.00	\$0.00	100.00%
CEO Fund Revenue	\$26,000.00	\$26,000.00	\$28,842.14	\$2,842.14	-\$2,842.14	110.93%
Dump Closing Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Road Fund	\$17,000.00	\$17,000.00	\$17,000.00	\$0.00	\$0.00	100.00%
Road Assistance	\$26,536.00	\$26,536.00	\$27,248.00	\$712.00	-\$712.00	102.68%
Portable Classroom Rental	\$28,416.00	\$28,416.00	\$28,416.00	\$0.00	\$0.00	100.00%
Animal Control Fees/Fund	\$700.00	\$700.00	\$1,848.00	\$1,148.00	-\$1,148.00	264.00%
Cable TV Revenues	\$5,000.00	\$5,000.00	\$7,167.34	\$2,167.34	-\$2,167.34	143.35%
Encumbered FY 2006 Funds	\$22,500.00	\$22,500.00	\$22,500.00	\$0.00	\$0.00	100.00%
Homestead Receivable	\$21,065.10	\$21,065.10	\$21,065.10	\$0.00	\$0.00	100.00%
Property Taxes	\$1,611,214.01	\$1,611,214.01	\$1,634,903.16	\$23,689.15	-\$23,689.15	101.47%

<b>Total Revenue</b>	\$2,916,519.69	\$2,916,519.69	\$3,076,755.83	\$160,236.14	-	105.49%
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Town of Lamoine - Treasurer's Cash Report-FY ending 6-30-07  
**Final Budget Report**

Checking-FNBBH	\$48,539.91
FNBBH Investment Mgt	\$756,037.03
Petty Cash	\$200.00
Total Liquid Assets	\$804,776.94

**Non General Fund Balances**

Tax Liens 2006/07	\$22,230.64	Code Enforcement	\$8,934.73
Tax Liens 2005/06	\$7,848.87	Fire Truck Reserve	\$11,001.78
Property Tax 2006/07	\$0.00	Salt/Sand Shed	\$54,539.45
Installment Receivable	\$0.00	Road Assistance	\$9,889.00
Homestead Receivable	\$0.00	Education Capital Reserve	\$2,675.11
Personal Property 2003/04	\$754.60	Portable Classroom Maint.	\$7,165.75
Personal Property 2006/07	\$0.00	Revaluation Reserve	\$29,086.31
		Parks Fund	\$3,597.99
Accounts Receivable	\$6,451.47	Cable TV Fund	\$5,726.31
Demo Debris Receivable	\$677.40	Insurance Deductible	\$4,254.59
Total Receivables	\$37,962.98	Harbor Fund	\$4,510.45
		Capital Improvements	\$245,582.24
Accounts Payable	\$49,229.27	Cemetery Funds (all)	\$12,854.29
Cash after accts payable	\$755,547.67		

Drawing by Jason McMillan, Grade 6



Town of Lamoine - Expenditure Budget  
 FY Ending June 30, 2008  
 December 31, 2007

Appropriation	Budget	Expended	Remaining	% Expended
Solid Waste/Recycling	\$91,342.00	\$43,111.31	\$48,230.69	47.20%
Library	\$6,345.00	\$6,345.00	\$0.00	100.00%
Administration	\$144,016.67	\$72,613.81	\$71,402.86	50.42%
Town Hall Flooring	\$2,500.00	\$0.00	\$2,500.00	0.00%
Town Hall Roof	\$11,500.00	\$11,500.00	\$0.00	100.00%
Public Safety	\$47,565.00	\$39,631.61	\$7,933.39	83.32%
Fire Truck Payment	\$27,430.00	\$2,119.61	\$25,310.39	7.73%
Revaluation	\$10,000.00	\$10,000.00	\$0.00	100.00%
Parks & Recreation	\$10,214.00	\$6,822.29	\$3,391.71	66.79%
Code Enforcement	\$17,950.00	\$8,580.33	\$9,369.67	47.80%
Planning	\$1,200.00	\$412.08	\$787.92	34.34%
Road Maintenance	\$158,575.00	\$70,922.58	\$87,652.42	44.72%
Major Road Projects	\$89,625.00	\$94,253.51	-\$4,628.51	105.16%
Salt/Sand Shed	\$210,000.00	\$180,200.49	\$29,799.51	85.81%
Social Services	\$5,300.00	\$5,300.00	\$0.00	100.00%
Cable TV Channel	\$5,000.00	\$312.14	\$4,687.86	6.24%
Land Conservation	\$1,000.00	\$1,000.00	\$0.00	100.00%
Veterans Memorial Fund	\$10,000.00	\$10,000.00	\$0.00	100.00%



Drawing by Robert Garland,  
 Kindergarten

<b>Total Town Budget</b>	\$849,562.67	\$563,124.76	\$286,437.91	66.28%
<b>Encumbered Funds</b>	\$41,498.80	\$34,027.05	\$7,471.75	82.00%
<b>EDUCATION</b>	\$2,153,895.32	\$818,410.62	\$1,335,484.70	38.00%
<b>County Tax</b>	\$98,608.64	\$98,608.64	\$0.00	100.00%

<b>GRAND TOTAL BUDGET</b>	<b>\$3,143,565.43</b>	<b>\$1,514,171.07</b>	<b>\$1,629,394.36</b>	48.17%
		<b>Expected % Expended</b>		<b>50.14%</b>

**Veterans Memorial Project**

Town Funding	\$10,000.00
Donations & Other Income	\$2,128.25
Total Available	\$12,128.25
Expenditures	\$7,120.00
Balance	\$5,008.25

**Town of Lamoine - Revenue Report-FY Ending 6/30/08**

December 31, 2007

<b>Revenue Budget</b>	<b>Approved</b>	<b>Estimated</b>	<b>Actual</b>	<b>Over/Under</b>	<b>Remaining</b>	<b>% Collected</b>
Interest - Taxes	\$7,500.00	\$3,760.27	\$2,480.21	-\$1,280.06	\$5,019.79	33.07%
Auto Excise	\$300,000.00	\$150,410.96	\$147,210.72	-\$3,200.24	\$152,789.28	49.07%
Boat Excise Taxes	\$3,500.00	\$1,754.79	\$831.64	-\$923.15	\$2,668.36	23.76%
Administration Fees	\$1,000.00	\$501.37	\$585.33	\$83.96	\$414.67	58.53%
Tax Lien Charges	\$1,600.00	\$802.19	\$621.21	-\$180.98	\$978.79	38.83%
Agent Fees	\$5,500.00	\$2,757.53	\$2,703.40	-\$54.13	\$2,796.60	49.15%
Revenue Sharing	\$66,682.98	\$33,432.84	\$28,607.15	-\$4,825.69	\$38,075.83	42.90%
General Assistance Reimburse	\$500.00	\$618.06	\$493.26	-\$124.80	\$124.80	98.65%
Interest-Investments	\$37,000.00	\$18,550.68	\$24,237.53	\$5,686.85	\$12,762.47	65.51%
Surplus Use	\$147,125.00	\$147,125.00	\$147,125.00	\$0.00	\$0.00	100.00%
Education Revenue	\$429,715.66	\$215,446.48	\$240,983.01	\$25,536.53	\$188,732.65	56.08%
Education Fund	\$195,760.80	\$195,760.80	\$195,760.80	\$0.00	\$0.00	100.00%
CEO Fund Revenue	\$16,000.00	\$6,517.81	\$6,668.16	\$150.35	\$9,331.84	41.68%
Road Fund	\$4,000.00	\$4,000.00	\$4,000.00	\$0.00	\$0.00	100.00%
Road Assistance	\$27,428.00	\$13,751.57	\$13,834.00	\$82.43	\$13,594.00	50.44%
Animal Control Fees/Fund	\$1,000.00	\$501.37	\$184.00	-\$317.37	\$816.00	18.40%
Cable TV Revenues	\$5,000.00	\$2,506.85	\$180.68	-\$2,326.17	\$4,819.32	3.61%
Salt/Sand Shed Reserve	\$55,000.00	\$55,000.00	\$55,000.00	\$0.00	\$0.00	100.00%
Capital Improvements Fund	\$125,000.00	\$125,000.00	\$125,000.00	\$0.00	\$0.00	100.00%
Encumbered FY 2006 Funds	\$41,498.80	\$34,027.05	\$34,027.05	\$0.00	\$7,471.75	82.00%
Homestead Receivable	\$0.00	\$21,110.60	\$21,110.60	\$0.00	\$0.00	100.00%
Property Taxes	\$1,672,754.19	\$1,546,461.25	\$1,560,115.99	\$13,654.74	\$112,638.20	93.27%
<b>Total Revenue</b>	<b>\$3,143,565.43</b>	<b>\$2,579,797.48</b>	<b>\$2,611,759.74</b>	<b>\$31,962.26</b>	<b>\$553,034.35</b>	<b>83.08%</b>

Town of Lamoine - Treasurer's Cash Report-FY ending 6/30/08  
 December 31, 2007

Checking-FNBBH	\$83,664.44	<b>Revenue Remaining</b>	\$553,034.35
FNBBH Investment Mgt	\$1,410,579.64	<b>Expenses Remaining</b>	\$1,629,394.36
Petty Cash	\$200.00		
<b>Total Liquid Assets</b>	<b>\$1,494,444.08</b>	<b>Expected Cash 6/30/08</b>	<b>\$404,816.65</b>
Tax Liens 2006/07	\$3,601.09	<b>Non General Fund Balances</b>	
Tax Liens 2005/06	\$13,560.06		
Property Tax 2007/08	\$101,627.31	Code Enforcement	\$9,739.40
Homestead Receivable	\$0.00	Fire Truck Reserve	\$11,270.15
Personal Property 2003/04	\$754.60	Salt/Sand Shed	\$485.85
Accounts Receivable	\$123.76	Road Assistance	\$1,883.42
Demo Debris Receivable	\$788.65	Education Capital Reserve	\$2,740.37
Total Receivables	\$120,455.47	Portable Classroom Maint.	\$6,887.40
		Revaluation Reserve	\$39,865.65
		Parks Fund	\$3,976.20
Warrant Payable	\$13,267.42	Cable TV Fund	\$11,777.22
Cash after accts payable	\$1,481,176.66	Insurance Deductible	\$5,365.37
		Harbor Fund	\$6,486.16
		Capital Improvements	\$125,700.16
		Cemetery Funds (all)	\$13,167.84
		Veterans Memorial Fund	\$10,069.81
		Land Conservation Fund	\$1,006.98

## Auditor's Report

**James W.  
Wadman**  
Certified Public Accountant

Telephone 207-667-6500  
Facsimile 207-667-3636  
E-Mail jimwadman@adelphia.net

November 13, 2007

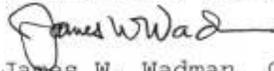
### Management Letter

To the Board of Selectmen  
Town of Lamoine, Maine  
606 Douglas Highway  
Lamoine, ME. 04605

We have completed the Town of Lamoine audit for the fiscal year ended June 30, 2007. The financial records were in excellent condition again this year and Town employees were very cooperative during the process of the audit. Our audit adjustments primarily involved minor reconciliations, fixed asset additions and depreciation and school department related adjustments such as salary accruals.

We have enjoyed working with the Town again this year. Please feel free to contact us with any questions or comments that you may have. It is my understanding that we will be meeting with you this year to review and discuss the audit report or any other questions that you may have. We look forward to meeting at your convenience. Please contact us to schedule this in the near future.

Respectfully Submitted,



James W. Wadman, C.P.A.

JWW/ljw

# James W. Wadman

Certified Public Accountant

Telephone 207-667-6500

Facsimile 207-667-3636

E-Mail jimwadman@adelphia.net

## Independent Auditor's Report

*To the Board of Selectmen  
Town of Lamoine  
Lamoine, Maine 04605*

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Lamoine, Maine (the Town) as of and for the fiscal year ended June 30, 2007, which collectively comprise the Town's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Town of Lamoine's management. Our responsibility is to express opinions on these financial statements and schedules based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Lamoine, Maine as of June 30, 2007, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The management's discussion and analysis and budgetary comparison information on pages 2-4 and 18 are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was made for the purpose of forming an opinion on the basic financial statements that collectively comprise the Town of Lamoine, Maine basic financial statements. The introductory section and other supplementary information are presented for purposes of additional analysis and are not a required part of the basic financial statements of the Town. The other supplementary information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

Respectfully submitted,

*James W. Wadman, C.P.A.*

James W. Wadman, C. P.A.  
November 12, 2007

**TOWN OF LAMOINE, MAINE**  
**Management's Discussion and Analysis**  
**For the Fiscal Year Ended June 30, 2007**

Management of the Town of Lamoine, Maine provides this *Management's Discussion and Analysis* of the Town's financial performance for readers of the Town's financial statements. This narrative overview and analysis of the financial activities of the Town is for the fiscal year ended June 30, 2007. We encourage readers to consider this information in conjunction with the financial statements and accompanying notes that follow.

The financial statements herein include all of the activities of the Town of Lamoine, Maine (the Town) using the integrated approach as prescribed by Government Accounting Standards Board (GASB) Statement No. 34.

**FINANCIAL HIGHLIGHTS – PRIMARY GOVERNMENT**

**Government-wide Highlights:**

*Net Assets* – The assets of the Town exceeded its liabilities at fiscal year ending June 30, 2007 by \$10,255,018 (presented as "net assets"). Of this amount, \$1,027,827 was reported as "unrestricted net assets". Unrestricted net assets represent the amount available to be used to meet the Town's ongoing obligations to citizens and creditors.

*Changes in Net Assets* – The Town's total net assets decreased by \$43,988 (a 0.4% decrease) for the fiscal year ended June 30, 2007.

**Fund Highlights:**

*Governmental Funds – Fund Balances* – As of the close of the fiscal year ended June 30, 2007, the Town's governmental funds reported a combined ending fund balance of \$1,002,327 with \$457,278 being general undesignated fund balance. This undesignated fund balance represents approximately 19.5% of the total general fund expenditures for the year.

**Long-term Debt:**

The Town's total long-term debt obligations decreased by \$25,018 (33%) during the current year. No new debt obligations were issued. Existing debt obligations were retired according to schedule.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

This discussion and analysis are intended to serve as an introduction to the Town's basic financial statements. The Town's basic financial statements include three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains additional required supplementary information (budgetary comparison) and other supplementary information. These components are described below:

**Government-wide Financial Statements**

The Government-wide financial statements present the financial picture of the Town from the economic resources measurement focus using the accrual basis of accounting. They present governmental activities and business-type activities (if applicable) separately. These statements include all assets of the Town (including infrastructure) as well as all liabilities (including long-term debt, if applicable). Additionally, certain elimination entries have occurred as prescribed by the statement in regards to inter-fund activity, payables and receivables.

**Fund Financial Statements**

The fund financial statements include statements for each of the three categories of activities – governmental, business-type (if applicable) and fiduciary. The governmental activities are prepared using the current financial resources measurement focus and the modified accrual basis of accounting. The business-type activities are prepared using the economic resources measurement focus and the accrual basis of accounting. Fiduciary funds are used to account for resources held for the benefit of parties outside the Town government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of these funds are not available to support the Town’s own programs. Reconciliation of the fund financial statements to the Government-wide financial statements is provided to explain the differences created by the integrated approach.

**Notes to the Financial Statements**

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and the fund financial statements. The notes to the financial statements can be found immediately following the fund financial statements.

**Required Supplementary Information**

This section includes a budgetary comparison schedule, which includes a reconciliation between the statutory fund balance for budgetary purposes and the fund balance for the general fund as presented in the governmental fund financial statements (if necessary).

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

**Net Assets**

The largest portion of the Town’s net assets (90%) reflects its investment in capital assets such as land, buildings, equipment and infrastructure (roads, bridges and other immovable assets), less any related debt used to acquire those assets that is still outstanding. The Town uses these assets to provide services to citizens; consequently, these assets are not available for future spending. Although, the Town’s investment in its capital assets is reported net of related debt, if any, it should be noted that the resources needed to repay any debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

	Governmental Activities	Business-like Activities	Total 2007	Total 2006
Current Assets	\$ 1,249,928		\$ 1,249,928	\$ 1,145,576
Capital Assets	\$ 9,277,173		\$ 9,277,173	\$ 9,504,352
<i>Total Assets</i>	\$10,527,101		\$10,527,101	\$10,649,928
Current Liabilities	\$ 231,912		\$ 231,912	\$ 286,317
Other Liabilities	\$ 40,171		\$ 40,171	\$ 64,605
Net Assets;				
Invested in Capital Assets	\$ 9,227,191		\$ 9,227,191	\$ 9,429,352
Designated	\$ 0		\$ 0	\$ 0
Unrestricted	\$ 1,027,827		\$ 1,027,827	\$ 869,654
<i>Total Liabilities and Net Assets</i>	\$10,527,101		\$10,527,101	\$10,649,928

**Changes in Net Assets**

Approximately 62 percent of the Town’s total revenue came from property and excise taxes, approximately 24 percent came from State subsidies and grants, and approximately 14 percent came from services, investment earnings and other sources. Depreciation expense on the Town’s governmental and business-like activity assets (if any) represents \$395,396 of the total expenses for the fiscal year.

	Governmental Activities	Business-like Activities	Total 2007	Total 2006
<i>Revenues:</i>				
Tax Revenues	\$ 1,965,967	\$ 0	\$ 1,965,967	\$ 2,041,087
Program Revenues	\$ 801,061	\$ 0	\$ 801,061	\$ 842,393
Investments	\$ 75,724	\$ 0	\$ 75,724	\$ 45,369
Revenue Sharing	\$ 66,918	\$ 0	\$ 66,918	\$ 83,876
Other	\$ 253,803	\$ 0	\$ 253,803	\$ 20,186
<i>Total Revenues</i>	\$ 3,163,474	\$ 0	\$ 3,163,474	\$ 3,032,910
<i>Expenses:</i>				
Administration	\$ 151,503	\$ 0	\$ 151,503	\$ 153,158
Protection	\$ 72,046	\$ 0	\$ 72,046	\$ 76,941
Health/Sanitation	\$ 89,055	\$ 0	\$ 89,055	\$ 71,874
Transportation	\$ 443,759	\$ 0	\$ 443,759	\$ 454,504
Education	\$ 2,334,586	\$ 0	\$ 2,334,586	\$ 2,282,547
Unclassified	\$ 21,033	\$ 0	\$ 21,033	\$ 9,543
Assessments	\$ 95,480	\$ 0	\$ 95,480	\$ 139,664
<i>Total Expenses</i>	\$ 3,207,463	\$ 0	\$ 3,207,463	\$ 3,188,231
<i>Changes in Net Assets</i>				
	\$ (43,988)	\$ 0	\$ (43,988)	\$ (155,322)

#### **FINANCIAL ANALYSIS OF THE TOWN'S INDIVIDUAL FUNDS**

##### **Governmental Funds**

The focus of the Town's governmental funds is to provide information on near-term inflows, outflows, and balances of expendable resources. Such information is useful in assessing the Town's financing requirements. In particular, undesignated fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At the end of the fiscal year, the Town's governmental funds reported ending fund balances of \$1,002,327, an increase of \$158,359 in comparison with the prior year. Approximately 46 percent of this total amount constitutes undesignated fund balance. The remainder is reserved to indicate that it is not available for spending because it has been committed to liquidate contracts and commitments of the prior fiscal year or for a variety of other purposes.

#### **CAPITAL ASSET ADMINISTRATION**

##### **Capital Assets**

The Town's investment in capital assets for its governmental and business-like activities (if any) amounts to \$18,858,386, net of accumulated depreciation of \$9,581,213, leaving a net book value of \$9,277,173. Current year additions include \$17,100 for fire station roof, \$1,160 of transfer station improvements, \$3,877 for salt/sand shed and \$146,079 of infrastructure were made. There were no current year retirements.

#### **REQUESTS FOR INFORMATION**

This financial report is designed to provide a general overview of the Town's finances for all citizens, taxpayers, investors and creditors. This financial report seeks to demonstrate the Town's accountability for the money it receives. Questions concerning any of the information provided in this report or requests for additional information should be addressed to: Town of Lamoine, 606 Douglas Highway, Lamoine, ME 04605.

TOWN OF LAMOINE, MAINE  
STATEMENT OF NET ASSETS  
JUNE 30, 2007

(Exhibit I)

	<u>Assets</u>	<u>Governmental Activities</u>
Cash and Cash Equivalents		\$54,463
Investments, at Fair Market Value		\$1,141,940
Accounts Receivable, net of Allowance for Uncollectible Accounts		\$21,153
Taxes and Tax Liens Receivable		\$30,834
Inventory		\$1,538
Capital Assets, net of Accumulated Depreciation		<u>\$9,277,173</u>
<u>Total Assets</u>		<u>\$10,527,101</u>
	<u>Liabilities</u>	
Accrued Teacher's Contracts		\$99,567
Accrued Compensated Absences		\$15,189
Accounts Payable		\$107,345
General Obligation Bonds Payable:		
Payable within 1 year		\$25,000
Payable in more than 1 year		<u>\$24,982</u>
<u>Total Liabilities</u>		<u>\$272,083</u>
	<u>Net Assets</u>	
Investment in Capital Assets, net of Related Debt		\$9,227,191
<u>Unrestricted:</u>		
Reserve Funds (Exhibit A-4)		\$494,965
Reserve for Inventory		\$1,538
Reserve for Encumbrances		\$41,499
Unrestricted		<u>\$489,825</u>
<u>Total Net Assets</u>		<u>\$10,255,018</u>
<u>Total Liabilities and Net Assets</u>		<u>\$10,527,101</u>

The Notes to the Financial Statements are an Integral Part of this Statement.

**TOWN OF LAMOINE, MAINE**  
**STATEMENT OF ACTIVITIES**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2007**

(Exhibit II)

<b><u>Functions/Programs</u></b>	<b><u>Expenses</u></b>	<b><u>Program Revenues</u></b>		<b><u>Net (Expense)</u></b>
		<b><u>Charges for</u></b>	<b><u>Operating</u></b>	<b><u>Revenue and Changes</u></b>
<b><u>Primary Government</u></b>		<b><u>Services</u></b>	<b><u>Grants</u></b>	<b><u>in Net Assets</u></b>
<b><u>Governmental Activities</u></b>				<b><u>Governmental</u></b>
				<b><u>Activities</u></b>
Administration	\$151,503	\$14,354		(\$137,150)
Protection	\$72,046			(\$72,046)
Health & Sanitation	\$89,055	\$1,848		(\$87,207)
Transportation	\$443,759		\$27,248	(\$416,511)
Education	\$2,334,586	\$95,225	\$651,436	(\$1,587,924)
Unclassified	\$21,033	\$10,950		(\$10,083)
Assessments	\$95,480			(\$95,480)
<b><u>Total Governmental Activities</u></b>	<b><u>\$3,207,463</u></b>	<b><u>\$122,377</u></b>	<b><u>\$678,684</u></b>	<b><u>(\$2,406,401)</u></b>
<b><u>Total Primary Government</u></b>	<b><u>\$3,207,463</u></b>	<b><u>\$122,377</u></b>	<b><u>\$678,684</u></b>	<b><u>(\$2,406,401)</u></b>
<b><u>General Revenues:</u></b>				
Tax Revenues, Including Homestead Exemption				\$1,657,270
Excise Taxes				\$301,965
State Revenue Sharing				\$66,918
Donations				\$1
Investment Earnings				\$75,724
Interest and Fees on Delinquent Taxes				\$6,732
Sale of Town Assets				\$237,101
Other Revenues				\$16,701
<b><u>Total Revenues</u></b>				<b><u>\$2,362,413</u></b>
<b><u>Changes in Net Assets</u></b>				<b><u>(\$43,988)</u></b>
<b><u>Net Assets - Beginning</u></b>				<b><u>\$10,299,006</u></b>
<b><u>Net Assets - Ending</u></b>				<b><u>\$10,255,018</u></b>

The Notes to the Financial Statements are an Integral Part of this Statement.

**TOWN OF LAMOINE, MAINE**  
**BALANCE SHEET - GOVERNMENTAL FUNDS**  
**JUNE 30, 2007**

(Exhibit III)

<u>Assets</u>	<u>General Fund</u>	<u>Community Facilities School Lunch</u>	<u>Total Governmental Funds</u>
Cash On Hand and On Deposit	\$48,740	\$5,723	\$54,463
Investments, at Fair Market Value	\$1,141,940		\$1,141,940
Accounts Receivable	\$18,154	\$1,588	\$19,742
Property Taxes Due	\$30,834		\$30,834
Due from Other Funds	\$1,411		\$1,411
Inventories		\$1,538	\$1,538
<b><u>Total Assets</u></b>	<b><u>\$1,241,078</u></b>	<b><u>\$8,850</u></b>	<b><u>\$1,249,928</u></b>
<b><u>Liabilities &amp; Fund Balances</u></b>			
<b><u>Liabilities:</u></b>			
Accrued Teacher's Contracts	\$99,567		\$99,567
Accrued Compensated Absences	\$15,189		\$15,189
Accounts Payable	\$107,081	\$264	\$107,345
Deferred Tax Revenue	\$25,499		\$25,499
<b><u>Total Liabilities</u></b>	<b><u>\$247,337</u></b>	<b><u>\$264</u></b>	<b><u>\$247,600</u></b>
<b><u>Fund Balance:</u></b>			
Reserve Funds	\$494,965		\$494,965
Reserve for Inventory		\$1,538	\$1,538
Reserve for Encumbrances	\$41,499		\$41,499
Undesignated Fund Balance	\$457,278	\$7,048	\$464,326
<b><u>Total Fund Balance</u></b>	<b><u>\$993,741</u></b>	<b><u>\$8,586</u></b>	<b><u>\$1,002,327</u></b>
<b><u>Total Liabilities &amp; Fund Balance</u></b>	<b><u>\$1,241,078</u></b>	<b><u>\$8,850</u></b>	<b><u>\$1,249,928</u></b>
<b><u>Total Fund Balance - Governmental Funds</u></b>			<b><u>\$1,002,327</u></b>
<i>Net assets reported for governmental activities in the statement of nets assets are different because:</i>			
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds			\$9,277,173
Delinquent taxes are recognized as revenue in the period for which levied in the government-wide financial statements, but are reported as deferred revenue (a liability) in governmental funds			\$25,499
Some liabilities, including bonds payable, are not due and payable in the current period and therefore, are not reported in the funds			(\$49,982)
<b><u>Net Assets of Governmental Activities</u></b>			<b><u>\$10,255,018</u></b>

*The Notes to the Financial Statements are an Integral Part of this Statement.*

TOWN OF LAMOINE, MAINE

(Exhibit IV)

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - GOVERNMENTAL FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2007

	<u>General</u> <u>Fund</u>	<u>Community</u> <u>Facilities</u> <u>School Lunch</u>	<u>Total</u> <u>Governmental</u> <u>Funds</u>
<b><u>Revenues:</u></b>			
Tax Revenues, Including Homestead Reimbursement	\$1,657,456		\$1,657,456
Excise Taxes	\$301,965		\$301,965
State Retirement Contribution	\$125,493		\$125,493
State Revenue Sharing	\$66,918		\$66,918
Investment Earnings (Includes Unrealized Gains / Losses)	\$75,715	\$9	\$75,724
Interest and Fees on Delinquent Taxes	\$6,732		\$6,732
Intergovernmental Revenues	\$3,171	\$27,473	\$30,644
Portable Classroom Lease	\$28,416		\$28,416
School Lunch Program		\$21,487	\$21,487
Gain on Sale of Assets	\$237,101		\$237,101
Other Revenues	\$13,481		\$13,481
<b><u>Total Revenues</u></b>	<b><u>\$2,516,448</u></b>	<b><u>\$48,970</u></b>	<b><u>\$2,565,418</u></b>
<b><u>Expenditures (Net of Departmental Revenues):</u></b>			
Administration and Planning	\$134,289		\$134,289
Protection	\$59,888		\$59,888
Health & Sanitation	\$88,362		\$88,362
Highways & Bridges	\$225,081		\$225,081
Education	\$1,580,787		\$1,580,787
Unclassified	\$10,083		\$10,083
Assessments and Debt Service	\$120,498		\$120,498
State Retirement Contribution	\$125,493		\$125,493
School Lunch Program		\$62,579	\$62,579
<b>Total Expenditures</b>	<b><u>\$2,344,480</u></b>	<b><u>\$62,579</u></b>	<b><u>\$2,407,059</u></b>
<b><u>Excess Revenues Over Expenditures</u></b>	<b><u>\$171,968</u></b>	<b><u>(\$13,609)</u></b>	<b><u>\$158,359</u></b>
<b><u>Other Financing Sources (Uses):</u></b>			
Operating Transfers In		\$20,000	\$20,000
Operating Transfers Out	(\$20,000)		(\$20,000)
<b><u>Excess of Revenues and Other Sources Over Expenditures and Other Uses</u></b>	<b><u>\$151,968</u></b>	<b><u>\$6,391</u></b>	<b><u>\$158,359</u></b>
<b><u>Beginning Fund Balances</u></b>	<b><u>\$841,773</u></b>	<b><u>\$2,195</u></b>	<b><u>\$843,968</u></b>
<b><u>Ending Fund Balances</u></b>	<b><u>\$993,741</u></b>	<b><u>\$8,586</u></b>	<b><u>\$1,002,327</u></b>
<b><u>Reconciliation to Statement of Activities, changes in Net Assets:</u></b>			
Net Change in Fund Balances - Above			\$158,359
Deferred Revenue			(\$186)
Governmental funds report bond proceeds as an Other Financing Source, while repayment of a bond principal is reported as an expenditure. This amount reflects bond principal repayment.			\$25,018
Governmental funds report capital outlays as expenditures, while in the statement of activities, the cost of those assets is allocated over the estimated useful lives as depreciation expense.			\$168,216
Depreciation expense on capital assets is reported in the Government-Wide Statement of Activities and Changes in Net Assets, but they do not require the use of current financial resources.			
Therefore, depreciation expense is not reported as expenditures in Governmental Funds.			(\$395,396)
<b><u>Changes in Net Assets of Governmental Activities</u></b>			<b><u>(\$43,988)</u></b>

The Notes to the Financial Statements are an Integral Part of this Statement.

The entire audit report is available for review at the Lamoine Town Office and on the town's web site ([www.lamoine-me.gov](http://www.lamoine-me.gov))

## Superintendent of Schools Report

TO: Municipal Officers and Citizens of Lamoine  
 This Annual Report is submitted for your review:

Your student enrollment, as of October 1, 2007 was as follows:

K	1	2	3	4	5	6	7	8	K-8 Total	Grade 9	10	11	12	Total
10	12	10	15	14	20	17	11	17	126	26	18	21	21	86

Total K-12: 212

Our secondary enrollment as of October 1, 2007 was 86: Ellsworth High School (41), Mount Desert Island High School (41), Sumner High School (1), John Bapst (2), and Washington Academy (1).

The following personnel were employed by the School Committee for the 2006-2007 school year:

Principal	Val Perkins	68,868.89
Grades 6/7/8	Christopher James	34,308.00
Grades 6/7/8	Tim Barlow	48,707.00
Grades 6/7/8	Carol Duffy	48,707.00
Grade 5	Linda Brooks	43,870.00
Grade 4	Sherry Young	30,934.00
Grade 3	Laurie Davis	37,121.00
Grade 2	Leah Treadwell	31,777.00
Grade 1	Amy Duym	40,495.00
Kindergarten	Julie Jordan	35,996.00
Special Education	Tracy Willis	36,839.00
Speech (2/5)	Sharon Knopp	16,198.00
Physical Education	Michelle Morse	32,621.00
Art (2/5)	Patricia Haugh	12,711.00
Music	Karen Hawthorne	40,214.00
Title I/Early Literacy/RR/G/T	Margaret Burnett	43,870.00
School Nurse	Jacqueline Grohoski, R.N.	Contracted
Secretary	Betty Anderson	13.46/hr
Librarian Ed Tech	Robin Veysey	12.00/hr
Ed Tech Spec Ed	Theresa Gordon	11.24/hr
Ed Tech Spec Ed	Christine Donovan	11.63/hr
Ed Tech Spec Ed	Ronda Chamberland	12.81/hr
Ed Tech Spec Ed	Barbara Engstrom	11.24/hr
Ed Tech Spec Ed	Lee Whitaker	12.00/hr
Cook	Barbara Stratton	13.38/hr
Cook Assistant	Doreen Boynton	11.35/hr
Custodian	Lenny Bright	11.06/hr
Part-time Custodian	Timothy Turner	10.87/hr

The Lamoine Consolidated School faculty, staff, and School Board continue to work to meet the educational needs of the students of Lamoine. Again this year, the Lamoine students met the Federal academic performance requirements as measured by the Maine Educational Assessment given to students in grades three through eight. The faculty has participated in curriculum revision work to align the curriculum with the recently revised Maine Learning Results. These academic performance targets continue to increase with the ultimate goal of all students meeting or exceeding the established standards by 2014. Additionally, the faculty and staff have

been participating in a Content Literacy Grant initiative that was awarded to Union 92 and its member schools. The focus of this grant provides support for teachers to enhance literacy opportunities in all areas of the curriculum.

A major focus of attention for the upcoming year will be the continuation of activities surrounding the School Administration Consolidation Law. The Town of Lamoine has been well represented, through a series of meetings and discussions with neighboring communities, by a reorganization committee comprised of representative members from the school board, selectmen and community. They have committed countless hours to understand the complexities of the law and attended meetings with a number of potential partners. At the time of this writing, the Legislature and Department of Education continue to define and potentially amend this Law. The reorganization committee will ultimately bring any reorganization plan to the public for a vote to either approve or not approve.

On a very positive note, I would like to thank the citizens of Lamoine for their support of the renovation project. The four projects covered in the renovation work will address a number of issues that directly impact the health and safety needs of the building. The renovation work will serve to provide a building that will be more efficient to operate and an improved learning environment for the children of Lamoine. It is the goal of the School Board to have the projects go out for bid by the first week of March and actual construction beginning as soon as possible.

Respectfully submitted,

James S. Boothby  
Superintendent of Schools



Drawing by Hannah Tardif,  
Grade 8

## Proposed Budget – Fiscal Year 2008/09

	2006-07 Approved	2006-07 Actual	2006-07 Remaining	2007-08 Approved	2007-08 Actual	2008-09 Proposed	Increase/ (Decrease)	% Inc/Dec	5 Year Average
<b>Administration</b>									
<b>Salaries</b>									
Selectman Chair	\$1,600.00	\$1,600.00	\$0.00	\$1,600.00	\$800.00	\$1,600.00	\$0.00	0.00%	\$1,300.00
Selectman 2	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$500.00	\$1,000.00	\$0.00	0.00%	\$820.00
Selectman 3	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$500.00	\$1,000.00	\$0.00	0.00%	\$820.00
Selectman 4	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$500.00	\$1,000.00	\$0.00	0.00%	\$220.00
Selectman 5	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$500.00	\$1,000.00	\$0.00	0.00%	\$220.00
Adm. Asst	\$40,950.00	\$40,950.00	\$0.00	\$42,550.00	\$25,214.91	\$43,700.00	\$1,150.00	2.70%	\$37,620.00
Benefits	\$5,700.00	\$5,057.69	\$642.31	\$5,550.00	\$3,849.80	\$6,250.00	\$700.00	12.61%	\$3,069.54
Clerk/Tax Collector	\$14,400.00	\$10,594.65	\$3,805.35	\$14,828.00	\$7,832.00	\$15,600.00	\$772.00	5.21%	\$10,697.71
Assistant Clerk/Tax Collector	\$9,850.00	\$8,625.00	\$1,225.00	\$9,328.00	\$4,378.00	\$9,600.00	\$272.00	2.92%	\$7,021.98
Assessor Chair	\$1,250.00	\$1,250.00	\$0.00	\$1,500.00	\$750.00	\$1,500.00	\$0.00	0.00%	\$1,250.00
Assessor 2	\$950.00	\$950.00	\$0.00	\$1,250.00	\$625.00	\$1,250.00	\$0.00	0.00%	\$950.00
Assessor 3	\$950.00	\$950.00	\$0.00	\$1,250.00	\$625.00	\$1,250.00	\$0.00	0.00%	\$950.00
Health Officer	\$100.00	\$100.00	\$0.00	\$100.00	\$100.00	\$100.00	\$0.00	0.00%	\$100.00
Reg. of Voters	\$400.00	\$375.00	\$25.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$350.00
Election Workers	\$1,150.00	\$1,555.00	-\$405.00	\$1,300.00	\$427.50	\$1,900.00	\$600.00	46.15%	\$1,057.90
<b>Total Salaries</b>	<b>\$81,300.00</b>	<b>\$76,007.34</b>	<b>\$5,292.66</b>	<b>\$83,256.00</b>	<b>\$46,602.21</b>	<b>\$86,750.00</b>	<b>\$3,494.00</b>	<b>4.81%</b>	<b>\$66,447.13</b>

<b>Administrative Expenses</b>	2006-07 Approved	2006-07 Actual	2006-07 Remaining	2007-08 Approved	2007-08 Actual	2008-09 Proposed	Increase/ (Decrease)	% Inc/Dec	5 Year Average
Electricity	\$2,000.00	\$2,213.69	-\$213.69	\$2,400.00	\$1,720.13	\$2,650.00	\$250.00	10.42%	\$1,854.69
Machine Maint.	\$1,000.00	\$991.91	\$8.09	\$1,100.00	\$0.00	\$1,100.00	\$0.00	0.00%	\$1,127.57
Travel/Education	\$3,000.00	\$3,208.54	-\$208.54	\$3,400.00	\$1,298.34	\$3,400.00	\$0.00	0.00%	\$3,136.82
Postage	\$1,500.00	\$1,527.55	-\$27.55	\$1,500.00	\$1,365.86	\$1,650.00	\$150.00	10.00%	\$1,682.31
Office Supplies	\$2,000.00	\$2,576.61	-\$576.61	\$2,000.00	\$1,044.42	\$2,600.00	\$600.00	30.00%	\$2,182.93
Advertising	\$400.00	\$969.93	-\$569.93	\$400.00	\$112.00	\$400.00	\$0.00	0.00%	\$684.64
Telephone	\$940.00	\$855.88	\$84.12	\$940.00	\$779.55	\$1,020.00	\$80.00	8.51%	\$740.09
Lien Costs	\$1,600.00	\$2,355.44	-\$755.44	\$1,250.00	\$333.02	\$2,000.00	\$750.00	60.00%	\$1,529.67
Lien Costs - Wages	\$365.00	\$332.00	\$33.00	\$350.00	\$27.00	\$350.00	\$0.00	0.00%	\$322.40
Heating Oil	\$2,200.00	\$2,050.00	\$150.00	\$2,400.00	\$2,461.05	\$3,000.00	\$600.00	25.00%	\$1,405.13
Dues/Memberships	\$2,400.00	\$2,325.17	\$74.83	\$2,400.00	\$2,371.75	\$2,400.00	\$0.00	0.00%	\$2,271.54
Banking Costs	\$50.00	\$32.77	\$17.23	\$50.00	\$29.55	\$50.00	\$0.00	0.00%	\$47.40
Tax Maps	\$1,500.00	\$1,700.00	-\$200.00	\$1,700.00	\$1,700.00	\$1,700.00	\$0.00	0.00%	\$1,269.45
Books & Publications	\$250.00	\$132.50	\$117.50	\$250.00	\$161.50	\$200.00	-\$50.00	-20.00%	\$176.70
Records Preservation	\$1,000.00	\$2,871.00	-\$1,871.00	\$1,000.00	\$0.00	\$1,000.00	\$0.00	0.00%	\$1,675.64
Legal Fees	\$2,500.00	\$839.68	\$1,660.32	\$2,500.00	\$372.50	\$2,500.00	\$0.00	0.00%	\$1,357.09
Other Election Costs	\$150.00	\$84.75	\$65.25	\$150.00	\$30.88	\$200.00	\$50.00	33.33%	\$84.11
Audit	\$3,105.00	\$3,105.00	\$0.00	\$3,200.00	\$3,200.00	\$3,295.00	\$95.00	2.97%	\$2,964.00
Assessing-Appraisal	\$4,000.00	\$3,726.11	\$273.89	\$5,300.00	\$0.00	\$5,300.00	\$0.00	0.00%	\$3,699.72
Assessing - Quarter Review	\$4,000.00	\$0.00	\$4,000.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Town Report & Meeting Exp.	\$1,300.00	\$1,354.72	-\$54.72	\$1,300.00	\$0.00	\$1,300.00	\$0.00	0.00%	\$1,134.24
Miscellaneous	\$0.00	\$63.95	-\$63.95	\$0.00	\$99.00	\$0.00	\$0.00	0.00%	\$101.94
Flag Program	\$0.00	\$140.00	-\$140.00	\$200.00	\$0.00	\$200.00	\$0.00	0.00%	\$180.00
Tax Bills	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$16.50
Newsletter	\$900.00	\$900.00	\$0.00	\$900.00	\$675.00	\$900.00	\$0.00	0.00%	\$812.15
Sales Tax	\$25.00	\$17.56	\$7.44	\$25.00	\$9.80	\$25.00	\$0.00	0.00%	\$14.55
<b>Total Expenses</b>	<b>\$36,185.00</b>	<b>\$34,374.76</b>	<b>\$1,810.24</b>	<b>\$34,715.00</b>	<b>\$17,791.35</b>	<b>\$37,240.00</b>	<b>\$2,525.00</b>	<b>7.27%</b>	<b>\$30,471.27</b>
<b>Gen'l Assistance</b>	<b>\$500.00</b>	<b>\$2,516.92</b>	<b>-\$2,016.92</b>	<b>\$500.00</b>	<b>\$1,595.71</b>	<b>\$2,500.00</b>	<b>\$2,000.00</b>	<b>400.00%</b>	<b>\$831.39</b>

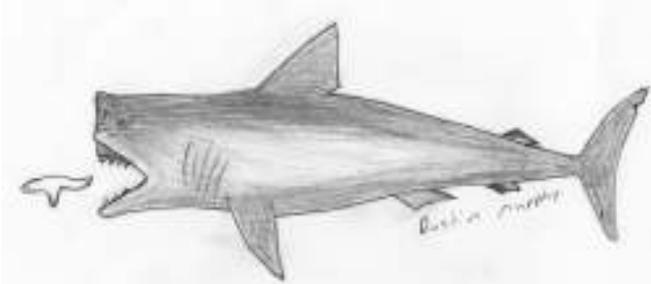
<b>Insurances</b>	2006-07 Approved	2006-07 Actual	2006-07 Remaining	2007-08 Approved	2007-08 Actual	2008-09 Proposed	Increase/ (Decrease)	% Inc/Dec	5 Year Average
FICA-Town Share	\$6,938.73	\$6,604.99	\$333.74	\$7,432.44	\$3,835.24	\$8,016.60	\$584.16	7.86%	\$5,538.57
Medicare - Town Share	\$1,622.77	\$1,544.70	\$78.07	\$1,738.23	\$896.95	\$1,874.85	\$136.62	7.86%	\$1,295.31
Property & Casualty	\$7,000.00	\$6,585.00	\$415.00	\$6,800.00	\$6,858.00	\$7,500.00	\$700.00	10.29%	\$6,627.80
Public Officials	\$3,100.00	\$3,065.00	\$35.00	\$3,100.00	\$3,020.00	\$3,100.00	\$0.00	0.00%	\$2,180.00
Workers Comp	\$2,400.00	\$881.00	\$1,519.00	\$2,250.00	\$2,437.00	\$2,000.00	-\$250.00	-11.11%	\$1,774.00
Volunteer Coverage	\$450.00	\$0.00	\$450.00	\$425.00	\$296.25	\$425.00	\$0.00	0.00%	\$132.00
Unemployment	\$400.00	\$56.50	\$343.50	\$500.00	\$530.50	\$300.00	-\$200.00	-40.00%	\$155.20
Deductible Fund	\$0.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	\$0.00	0.00%	\$0.00
<b>Total Insurance</b>	<b>\$21,911.50</b>	<b>\$18,737.19</b>	<b>\$3,174.31</b>	<b>\$23,245.67</b>	<b>\$17,873.94</b>	<b>\$24,216.45</b>	<b>\$970.78</b>	<b>4.18%</b>	<b>\$17,702.87</b>
<b>Equipment</b>									
Hardware/Software	\$300.00	\$465.87	-\$165.87	\$1,000.00	\$91.98	\$1,000.00	\$0.00	0.00%	\$644.75
Other	\$300.00	\$131.97	\$168.03	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$772.04
<b>Total Equipment</b>	<b>\$600.00</b>	<b>\$597.84</b>	<b>\$2.16</b>	<b>\$1,000.00</b>	<b>\$91.98</b>	<b>\$1,000.00</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$1,416.79</b>
<b>Town Hall Maintenance</b>									
Furnace Maint.	\$200.00	\$271.15	-\$71.15	\$200.00	\$169.00	\$200.00	\$0.00	0.00%	\$200.85
Lighting	\$100.00	\$64.11	\$35.89	\$100.00	\$186.96	\$100.00	\$0.00	0.00%	\$100.34
General Maint.	\$200.00	\$0.00	\$200.00	\$200.00	\$155.39	\$100.00	-\$100.00	-50.00%	\$719.01
Grounds	\$2,750.00	\$784.88	\$1,965.12	\$750.00	\$220.00	\$900.00	\$150.00	20.00%	\$645.60
Keys & Locks	\$200.00	\$8.51	\$191.49	\$50.00	\$0.00	\$200.00	\$150.00	300.00%	\$40.84
Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$12.32
Plumbing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
<b>Total Maint.</b>	<b>\$3,450.00</b>	<b>\$1,128.65</b>	<b>\$2,321.35</b>	<b>\$1,300.00</b>	<b>\$731.35</b>	<b>\$1,500.00</b>	<b>\$200.00</b>	<b>15.38%</b>	<b>\$1,718.95</b>
<b>TOTAL ADMINISTRATION</b>	<b>\$143,946.50</b>	<b>\$133,362.70</b>	<b>\$10,583.80</b>	<b>\$144,016.67</b>	<b>\$84,686.54</b>	<b>\$153,206.45</b>	<b>\$9,189.78</b>	<b>6.38%</b>	<b>\$118,588.40</b>

<b>SOCIAL SERVICES</b>	2006-07 Approved	2006-07 Actual	2006-07 Remaining	2007-08 Approved	2007-08 Actual	2008-09 Proposed	Increase/ (Decrease)	% Inc/Dec	5 Year Average
American Red Cross-E.ME	\$0.00	\$0.00	\$0.00	\$100.00	\$100.00	\$240.00	\$140.00	140.00%	\$360.20
CHCS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00%	\$360.20
Child & Family Opportunities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$600.00	\$600.00	100.00%	\$120.00
Northeast Contact	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00%	\$0.00
Down East AIDS Network	\$600.00	\$600.00	\$0.00	\$600.00	\$600.00	\$0.00	-\$600.00	-100.00%	\$120.20
Downeast Horizons	\$600.00	\$600.00	\$0.00	\$600.00	\$600.00	\$0.00	-\$600.00	-100.00%	\$360.00
EAAA	\$0.00	\$0.00	\$0.00	\$250.00	\$250.00	\$250.00	\$0.00	0.00%	\$140.20
Emmaus Homeless Shelter	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00%	\$100.00
FIA-Community Connection	\$500.00	\$500.00	\$0.00	\$600.00	\$600.00	\$600.00	\$0.00	0.00%	\$100.20
Hancock County Home Care	\$579.00	\$579.00	\$0.00	\$0.00	\$0.00	\$579.00	\$579.00	100.00%	\$231.60
Hospice of Hancock County	\$300.00	\$300.00	\$0.00	\$150.00	\$150.00	\$600.00	\$450.00	300.00%	\$120.20
Lamoine Historical Society	\$600.00	\$600.00	\$0.00	\$600.00	\$600.00	\$600.00	\$0.00	0.00%	\$120.20
Loaves & Fishes Food Pantry	\$600.00	\$600.00	\$0.00	\$600.00	\$600.00	\$600.00	\$0.00	0.00%	\$480.20
Me. Coast Hospital	\$0.00	\$0.00	\$0.00	\$600.00	\$600.00	\$600.00	\$0.00	0.00%	\$360.20
Open Door Recovery Center	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00%	\$0.20
Warren Center						\$500.00	\$500.00	100.00%	\$0.00
WHCA	\$600.00	\$600.00	\$0.00	\$600.00	\$600.00	\$600.00	\$0.00	0.00%	\$480.00
WIC Clinic	\$540.00	\$540.00	\$0.00	\$600.00	\$600.00	\$480.00	-\$120.00	-20.00%	\$462.20
Yesterday's Children	\$300.00	\$300.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00%	\$80.20
<b>Total</b>	\$5,719.00	\$5,719.00	\$0.00	\$5,300.00	\$5,300.00	\$6,249.00	\$949.00	17.91%	\$3,996.00
<b>Ellsworth Library</b>	\$5,835.00	\$5,835.00	\$0.00	\$6,345.00	\$6,345.00	\$6,180.00	-\$165.00	-2.60%	\$3,767.00
<b>County Tax</b>	\$92,257.87	\$92,257.87	\$0.00	\$98,608.64	\$98,608.64	\$101,314.00	\$2,705.36	2.90%	\$88,085.47

<b>PUBLIC SAFETY Fire Department</b>	2006-07 Approved	2006-07 Actual	2006-07 Remaining	2007-08 Approved	2007-08 Actual	2008-09 Proposed	Increase/ (Decrease)	% Inc/Dec	5 Year Average
Chief's Salary	\$1,200.00	\$1,200.00	\$0.00	\$1,200.00	\$1,200.00	\$1,400.00	\$200.00	16.67%	\$1,200.00
Personnel Reimbursements	\$5,500.00	\$6,250.00	-\$750.00	\$6,000.00	\$6,300.00	\$10,200.00	\$4,200.00	70.00%	\$5,635.00
Electricity	\$1,400.00	\$1,222.74	\$177.26	\$1,500.00	\$847.24	\$1,500.00	\$0.00	0.00%	\$1,240.20
Telephone	\$700.00	\$806.23	-\$106.23	\$750.00	\$701.28	\$900.00	\$150.00	20.00%	\$893.51
Heating Oil	\$3,000.00	\$2,774.72	\$225.28	\$3,500.00	\$4,244.54	\$4,500.00	\$1,000.00	28.57%	\$2,465.34
Truck Maintenance	\$3,500.00	\$1,475.50	\$2,024.50	\$3,500.00	\$1,172.28	\$3,500.00	\$0.00	0.00%	\$2,791.53
Pump Maintenance	\$1,000.00	\$2,301.84	-\$1,301.84	\$1,000.00	\$1,276.00	\$1,500.00	\$500.00	50.00%	\$895.64
Body Work	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	\$50.00	-\$450.00	-90.00%	\$413.60
Rescue Boat Maintenance	\$300.00	\$1,801.52	-\$1,501.52	\$300.00	\$301.13	\$300.00	\$0.00	0.00%	\$704.85
Radio Maintenance	\$800.00	\$957.24	-\$157.24	\$700.00	\$400.66	\$700.00	\$0.00	0.00%	\$722.05
Equipment Maintenance	\$500.00	\$271.22	\$228.78	\$500.00	\$1,356.00	\$500.00	\$0.00	0.00%	\$397.25
Lights & Batteries	\$300.00	\$39.37	\$260.63	\$300.00	\$7.49	\$300.00	\$0.00	0.00%	\$274.01
Station Supplies	\$300.00	\$310.68	-\$10.68	\$300.00	\$0.00	\$300.00	\$0.00	0.00%	\$238.05
Hand Tools	\$100.00	\$0.00	\$100.00	\$100.00	\$23.57	\$100.00	\$0.00	0.00%	\$175.22
First Aid	\$250.00	\$160.15	\$89.85	\$300.00	\$0.00	\$300.00	\$0.00	0.00%	\$151.20
Inoculation Prg.	\$300.00	\$391.79	-\$91.79	\$500.00	\$85.97	\$500.00	\$0.00	0.00%	\$227.69
Respiratory Fit Testing	\$400.00	\$242.50	\$157.50	\$400.00	\$16.00	\$400.00	\$0.00	0.00%	\$240.25
Station Repairs	\$500.00	\$1,632.16	-\$1,132.16	\$800.00	\$1,868.32	\$1,000.00	\$200.00	25.00%	\$1,356.48
Hydrants	\$1,500.00	\$0.00	\$1,500.00	\$1,000.00	\$55.50	\$1,000.00	\$0.00	0.00%	\$421.69
Gas & Diesel	\$1,000.00	\$899.31	\$100.69	\$1,000.00	\$877.84	\$1,500.00	\$500.00	50.00%	\$755.75
Extinguishers	\$100.00	\$335.23	-\$235.23	\$100.00	\$83.58	\$200.00	\$100.00	100.00%	\$121.35
Oil & Fluids	\$100.00	\$0.00	\$100.00	\$350.00	\$0.00	\$350.00	\$0.00	0.00%	\$104.25
Foam	\$350.00	\$865.25	-\$515.25	\$300.00	\$0.00	\$300.00	\$0.00	0.00%	\$270.69
Air Pack Maint.	\$1,300.00	\$1,512.01	-\$212.01	\$1,300.00	\$128.97	\$1,500.00	\$200.00	15.38%	\$996.32
Fire Prevention	\$50.00	\$0.00	\$50.00	\$50.00	\$0.00	\$50.00	\$0.00	0.00%	\$76.38

Fire Dept- Continued	2006-07	2006-07	2006-07	2007-08	2007-08	2008-09	Increase/	%	5 Year
	Approved	Actual	Remaining	Approved	Actual	Proposed	(Decrease)	Inc/Dec	Average
Dues & Memberships	\$500.00	\$739.90	-\$239.90	\$500.00	\$128.97	\$700.00	\$200.00	40.00%	\$537.05
Training	\$1,500.00	\$1,754.79	-\$254.79	\$1,500.00	\$1,190.65	\$1,500.00	\$0.00	0.00%	\$1,077.63
Other	\$0.00	\$34.39	-\$34.39	\$0.00	\$28.73	\$50.00	\$50.00	100.00%	\$51.60
NFPA Books	\$650.00	\$675.00	-\$25.00	\$700.00	\$697.50	\$725.00	\$25.00	3.57%	\$614.30
Pager	\$1,600.00	\$860.00	\$740.00	\$1,750.00	\$1,840.00	\$1,900.00	\$150.00	8.57%	\$947.80
Attack Hose/Nozzles	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00%	\$412.34
Supply Hose	\$650.00	\$0.00	\$650.00	\$650.00	\$333.00	\$0.00	-\$650.00	100.00%	\$152.60
Indian Tanks	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00%	\$26.49
Turnout Gear	\$1,500.00	\$1,932.91	-\$432.91	\$2,000.00	\$2,333.77	\$2,500.00	\$500.00	25.00%	\$2,981.41
Radio Purchases	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00%	\$211.80
Air Pack Replacement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00%	\$215.35
Equipment Purchases	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00%	\$961.89
Truck/Ladder/hose Testing	\$250.00	\$78.99	\$171.01	\$250.00	\$355.00	\$250.00	\$0.00	0.00%	\$34.00
<b>Total Fire</b>	<b>\$31,600.00</b>	<b>\$31,525.44</b>	<b>\$74.56</b>	<b>\$33,600.00</b>	<b>\$27,853.99</b>	<b>\$40,475.00</b>	<b>\$6,875.00</b>	<b>20.46%</b>	<b>\$30,992.58</b>
Ambulance	\$8,970.00	\$8,970.00	\$0.00	\$10,465.00	\$10,465.00	\$10,465.00	\$0.00	0.00%	\$7,889.00
Police Patrol*	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Dispatching	\$2,167.75	\$2,266.28	-\$98.53	\$2,300.00	\$2,346.93	\$2,300.00	\$0.00	0.00%	\$1,955.64
Animal Control	\$800.00	\$1,424.37	-\$624.37	\$1,200.00	\$2,032.64	\$2,000.00	\$800.00	66.67%	\$893.19
<b>TOTAL PUBLIC SAFETY</b>	<b>\$43,537.75</b>	<b>\$44,186.09</b>	<b>-\$648.34</b>	<b>\$47,565.00</b>	<b>\$42,698.56</b>	<b>\$55,240.00</b>	<b>\$7,675.00</b>	<b>16.14%</b>	<b>\$41,730.40</b>

Drawing by Dustin Murphy, Grade 8



<b>WASTE DISPOSAL Transfer Station</b>	2006-07 Approved	2006-07 Actual	2006-07 Remaining	2007-08 Approved	2007-08 Actual	2008-09 Proposed	Increase/ (Decrease)	% Inc/Dec	5 Year Average
Labor	\$9,500.00	\$9,502.50	-\$2.50	\$10,122.00	\$6,075.60	\$10,400.00	\$278.00	2.75%	\$8,990.02
PERC	\$36,300.00	\$25,258.03	\$11,041.97	\$28,500.00	\$19,493.48	\$32,300.00	\$3,800.00	13.33%	\$29,863.65
Transportation	\$28,266.00	\$29,510.60	-\$1,244.60	\$28,600.00	\$17,153.60	\$30,200.00	\$1,600.00	5.59%	\$22,575.78
Toilet	\$1,160.00	\$1,012.00	\$148.00	\$1,140.00	\$644.00	\$1,140.00	\$0.00	0.00%	\$1,071.20
Maintenance	\$500.00	\$1,350.47	-\$850.47	\$500.00	\$809.75	\$1,000.00	\$500.00	100.00%	\$1,140.63
Electricity	\$400.00	\$345.49	\$54.51	\$400.00	\$1,623.48	\$400.00	\$0.00	0.00%	\$315.99
Telephone	\$180.00	\$127.35	\$52.65	\$180.00	\$96.77	\$180.00	\$0.00	0.00%	\$151.08
Other	\$0.00	\$286.20	-\$286.20	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$125.51
Hazardous Waste	\$600.00	\$513.90	\$86.10	\$600.00	\$283.77	\$600.00	\$0.00	0.00%	\$253.77
Demolition Debris	\$200.00	\$70.00	\$130.00	\$200.00	\$0.00	\$200.00	\$0.00	0.00%	\$157.02
DEP Permits	\$350.00	\$364.00	-\$14.00	\$500.00	\$375.00	\$400.00	-\$100.00	-20.00%	\$367.60
Septic Sludge	\$800.00	\$800.00	\$0.00	\$800.00	\$800.00	\$800.00	\$0.00	0.00%	\$800.00
Recycling Contract	\$9,000.00	\$14,328.60	-\$5,328.60	\$14,800.00	\$9,510.41	\$15,300.00	\$500.00	3.38%	\$6,687.60
Dump Closing/Monitoring	\$5,000.00	\$5,316.55	-\$316.55	\$5,000.00	\$0.00	\$5,700.00	\$700.00	14.00%	\$14,415.61

**Total Solid  
Waste/Recycling**

	<b>\$92,256.00</b>	<b>\$88,785.69</b>	<b>\$3,470.31</b>	<b>\$91,342.00</b>	<b>\$56,865.86</b>	<b>\$98,620.00</b>	<b>\$7,278.00</b>	7.97%	<b>\$86,915.45</b>
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Drawing by Brittany Fronczak, Grade 6

<b>PLANNING</b>	2006-07 Approved	2006-07 Actual	2006-07 Remaining	2007-08 Approved	2007-08 Actual	2008-09 Proposed	Increase/ (Decrease)	% Inc/Dec	5 Year Average
<b>Planning Board</b>									
Supplies	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00	\$100.00	\$0.00	0.00%	\$113.75
Postage	\$400.00	\$142.07	\$257.93	\$400.00	\$247.24	\$400.00	\$0.00	0.00%	\$155.84
Maps/Mylars	\$100.00	\$100.00	\$0.00	\$100.00	\$0.00	\$100.00	\$0.00	0.00%	\$45.50
Advertising	\$300.00	\$354.30	-\$54.30	\$300.00	\$96.89	\$300.00	\$0.00	0.00%	\$327.02
Planning Resources	\$100.00	\$0.00	\$100.00	\$100.00	\$100.00	\$100.00	\$0.00	0.00%	\$17.26
Appeals Board	\$200.00	\$30.23	\$169.77	\$200.00	\$8.00	\$200.00	\$0.00	0.00%	\$8.44
<b>Total Board</b>	\$1,200.00	\$626.60	\$573.40	\$1,200.00	\$452.13	\$1,200.00	\$0.00	0.00%	\$667.80
Hancock Cty Plng	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
<b>Total Planning</b>	<b>\$1,200.00</b>	<b>\$626.60</b>	<b>\$573.40</b>	<b>\$1,200.00</b>	<b>\$452.13</b>	<b>\$1,200.00</b>	<b>\$0.00</b>	0.00%	<b>\$667.80</b>

**CODE ENFORCEMENT**

Salary	\$15,500.00	\$16,000.00	-\$500.00	\$16,000.00	\$9,890.60	\$16,435.00	\$435.00	2.72%	\$11,125.00
Deputy Wages	\$500.00	\$0.00	\$500.00	\$500.00	\$250.00	\$515.00	\$15.00	3.00%	\$58.50
Supplies/Printing	\$300.00	\$0.00	\$300.00	\$100.00	\$132.99	\$300.00	\$200.00	200.00%	\$311.68
Mileage	\$650.00	\$473.60	\$176.40	\$500.00	\$145.34	\$450.00	-\$50.00	-10.00%	\$405.51
Phone	\$50.00	\$0.00	\$50.00	\$50.00	\$0.00	\$50.00	\$0.00	0.00%	\$4.97
Legal	\$500.00	\$0.00	\$500.00	\$500.00	\$4.57	\$250.00	-\$250.00	-50.00%	\$71.31
Advertising	\$0.00	\$49.42	-\$49.42	\$0.00	\$16.93	\$0.00	\$0.00	0.00%	\$12.62
Training	\$200.00	\$48.00	\$152.00	\$200.00	\$0.00	\$150.00	-\$50.00	-25.00%	\$82.00
Miscellaneous	\$100.00	\$0.00	\$100.00	\$100.00	\$30.64	\$100.00	\$0.00	0.00%	\$159.33
<b>Total CEO Budget</b>	<b>\$17,800.00</b>	<b>\$16,571.02</b>	<b>\$1,228.98</b>	<b>\$17,950.00</b>	<b>\$10,471.07</b>	<b>\$18,250.00</b>	<b>\$300.00</b>	1.67%	<b>\$12,230.92</b>

<b>EDUCATION</b>	<b>\$2,130,273.47</b>	<b>\$2,174,397.39</b>	<b>-\$44,123.92</b>	<b>\$2,153,895.32</b>	<b>\$1,258,568.51</b>	<b>\$2,258,524.97</b>	<b>\$104,629.65</b>	4.86%	<b>\$2,040,240.61</b>
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	2006-07 Approved	2006-07 Actual	2006-07 Remaining	2007-08 Approved	2007-08 Actual	2008-09 Proposed	Increase/ (Decrease)	% Inc/Dec	5 Year Average
<b>ROAD MAINTENANCE</b>									
Road Commissioner Salary	\$500.00	\$500.00	\$0.00	\$500.00	\$250.00	\$500.00	\$0.00	0.00%	\$500.00
Road Commissioner Exp.	\$250.00	\$60.00	\$190.00	\$250.00	\$10.44	\$350.00	\$100.00	40.00%	\$326.92
Total Road Commissioner	\$750.00	\$560.00	\$190.00	\$750.00	\$260.44	\$850.00	\$100.00	13.33%	\$826.92
<b>GENERAL MAINTENANCE - Non Specific Road Items</b>									
General Maintenance	\$37,000.00	\$2,759.40	\$34,240.60	\$1,000.00	\$325.00	\$1,000.00	\$0.00	0.00%	\$2,638.31
Mowing	\$1,750.00	\$1,300.00	\$450.00	\$1,800.00	\$1,400.00	\$1,750.00	-\$50.00	-2.78%	\$1,232.00
Sweeping	\$2,000.00	\$1,675.50	\$324.50	\$2,300.00	\$0.00	\$2,300.00	\$0.00	0.00%	\$1,764.10
Crack Sealing	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$0.00	\$5,000.00	\$0.00	0.00%	\$1,720.00
Grading	\$600.00	\$382.50	\$217.50	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$241.50
Tree Removal	\$2,500.00	\$935.00	\$1,565.00	\$4,000.00	\$0.00	\$4,000.00	\$0.00	0.00%	\$1,192.80
<b>Specific Roads</b>									
Buttermilk Road	\$1,900.00	\$11,840.12	-\$9,940.12	\$3,500.00	\$0.00	\$4,000.00	\$500.00	14.29%	\$3,997.03
Shore Road	\$2,900.00	\$0.00	\$2,900.00	\$15,500.00	\$9,331.22	\$2,500.00	-\$13,000.00	-83.87%	\$5,221.25
Mill Road	\$1,200.00	\$5,904.12	-\$4,704.12	\$1,600.00	\$2,892.28	\$1,000.00	-\$600.00	-37.50%	\$2,184.06
Walker Road	\$2,500.00	\$366.00	\$2,134.00	\$4,000.00	\$5,617.75	\$1,500.00	-\$2,500.00	-62.50%	\$332.26
Asa's Lane	\$1,100.00	\$6,055.00	-\$4,955.00	\$1,100.00	\$96.50	\$1,000.00	-\$100.00	-9.09%	\$2,108.29
Needle's Eye Road	\$1,000.00	\$8,455.00	-\$7,455.00	\$1,000.00	\$1,869.72	\$2,500.00	\$1,500.00	150.00%	\$2,989.09
Clamshell Alley	\$200.00	\$0.00	\$200.00	\$1,000.00	\$0.00	\$500.00	-\$500.00	-50.00%	\$0.00
Cos Cob Avenue	\$200.00	\$5,535.16	-\$5,335.16	\$1,000.00	\$0.00	\$500.00	-\$500.00	-50.00%	\$1,107.03
Raccoon Cove Road	\$700.00	\$396.00	\$304.00	\$2,500.00	\$500.00	\$700.00	-\$1,800.00	-72.00%	\$79.20
Marlboro Beach Rd	\$800.00	\$1,891.00	-\$1,091.00	\$2,000.00	\$0.00	\$500.00	-\$1,500.00	-75.00%	\$568.20
Seal Point Road	\$6,900.00	\$22,530.84	-\$15,630.84	\$2,000.00	\$1,000.00	\$1,000.00	-\$1,000.00	-50.00%	\$6,218.32
Berry Cove Road	\$200.00	\$0.00	\$200.00	\$600.00	\$1,500.00	\$600.00	\$0.00	0.00%	\$515.00
Gully Brook Road	\$200.00	\$0.00	\$200.00	\$300.00	\$0.00	\$300.00	\$0.00	0.00%	\$0.00
MacQuinn Road	\$200.00	\$0.00	\$200.00	\$200.00	\$0.00	\$0.00	-\$200.00	100.00%	\$0.00
Maxwell Avenue	\$200.00	\$460.50	-\$260.50	\$200.00	\$0.00	\$200.00	\$0.00	0.00%	\$92.10
Lorimer Road	\$200.00	\$460.50	-\$260.50	\$200.00	\$0.00	\$200.00	\$0.00	0.00%	\$638.90
Birchlawn Drive	\$400.00	\$2,266.09	-\$1,866.09	\$4,000.00	\$5,954.25	\$500.00	-\$3,500.00	-87.50%	\$1,309.77

<b>Snow Removal</b>	2006-07 Approved	2006-07 Actual	2006-07 Remaining	2007-08 Approved	2007-08 Actual	2008-09 Proposed	Increase/ (Decrease)	% Inc/Dec	5 Year Average
Plow Contract	\$90,000.00	\$90,000.00	\$0.00	\$100,000.00	\$49,825.00	\$85,000.00	-\$15,000.00	-15.00%	\$93,445.00
Salt/Sand	\$0.00	\$25.00	-\$25.00	\$25.00	\$0.00	\$25.00	\$0.00	0.00%	\$5.00
Hydrant Plowing	\$250.00	\$250.00	\$0.00	\$250.00	\$0.00	\$300.00	\$50.00	20.00%	\$200.00
Salt/Sand Shed Maintenance	\$300.00	\$0.00	\$300.00	\$0.00	\$376.12	\$500.00	\$500.00	100.00%	\$14.97
Clogged Culverts	\$500.00	\$1,185.00	-\$685.00	\$500.00	\$0.00	\$1,200.00	\$700.00	140.00%	\$716.00
<b>Total Snow</b>	<b>\$91,050.00</b>	<b>\$91,460.00</b>	<b>-\$410.00</b>	<b>\$100,775.00</b>	<b>\$50,201.12</b>	<b>\$87,025.00</b>	<b>-\$13,750.00</b>	<b>-13.64%</b>	<b>\$94,380.97</b>

Streetlights	\$825.00	\$645.51	\$179.49	\$750.00	\$414.49	\$750.00	\$0.00	0.00%	\$693.61
<b>Total Maintenance</b>	<b>\$164,275.00</b>	<b>\$166,097.84</b>	<b>-\$1,822.84</b>	<b>\$158,575.00</b>	<b>\$82,072.62</b>	<b>\$121,675.00</b>	<b>-\$36,900.00</b>	<b>-23.27%</b>	<b>\$132,834.70</b>

### MAJOR PROJECTS

Mill Road Paving	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$4,337.58
Townwide Ditching Upgrades							\$0.00	100.00%	\$0.00
Salt Sand Shed Engineering	\$0.00	\$0.00	\$0.00	\$0.00	\$4,595.01	\$0.00	\$0.00	0.00%	\$0.00
Walker Rd. Paving	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$74,000.00	\$74,000.00	0.00%	\$4,272.58
Route 204/184 Intersection	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$1,518.68
Buttermilk Road Paving	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$6,345.33
Shore Road Paving	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$18,783.91
Maxwell, Lorimer, Marlboro Beach Road Paving	\$0.00	\$0.00	\$0.00	\$89,625.00	\$89,658.50	\$0.00	-\$89,625.00	100.00%	\$0.00
Birchlawn Drive						\$40,000.00	\$40,000.00	100.00%	\$0.00
Seal Point Road Paving	\$103,000.00	\$102,942.83	\$57.17	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$20,588.57

<b>Total Major Projects</b>	<b>\$103,000.00</b>	<b>\$102,942.83</b>	<b>\$57.17</b>	<b>\$89,625.00</b>	<b>\$94,253.51</b>	<b>\$114,000.00</b>	<b>\$24,375.00</b>	<b>27.20%</b>	<b>\$59,812.00</b>
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<b>Total Roads</b>	<b>\$267,275.00</b>	<b>\$269,040.67</b>	<b>-\$1,765.67</b>	<b>\$248,200.00</b>	<b>\$176,326.13</b>	<b>\$235,675.00</b>	<b>-\$12,525.00</b>	<b>-5.05%</b>	<b>\$192,646.70</b>
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<b>Portable Classroom Maint</b>	<b>\$1,000.00</b>	<b>\$1,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$80.85</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$600.00</b>
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	2006-07 Approved	2006-07 Actual	2006-07 Remaining	2007-08 Approved	2007-08 Actual	2008-09 Proposed	Increase/ (Decrease)	% Inc/Dec	5 Year Average
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**PARKS & RECREATION**

Lamoine Beach	\$2,894.00	\$3,208.95	-\$314.95	\$5,649.00	\$3,009.29	\$3,265.00	-\$2,384.00	-42.20%	\$1,607.08
Bloomfield Park	\$1,943.00	\$1,574.08	\$368.92	\$392.00	\$513.00	\$3,704.00	\$3,312.00	844.90%	\$368.62
Marlboro Beach	\$1,357.00	\$1,681.68	-\$324.68	\$153.00	\$0.00	\$153.00	\$0.00	0.00%	\$336.34
Cemetery Lots	\$1,020.00	\$363.87	\$656.13	\$1,020.00	\$300.00	\$1,020.00	\$0.00	0.00%	\$441.46
YMCA Recreation	\$3,000.00	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00	0.00%	\$2,600.00
<b>Total Parks &amp; Rec.</b>	<b>\$10,214.00</b>	<b>\$9,828.58</b>	<b>\$385.42</b>	<b>\$10,214.00</b>	<b>\$6,822.29</b>	<b>\$11,142.00</b>	<b>\$928.00</b>	9.09%	<b>\$5,353.49</b>

**CABLE TV CHANNEL**

Equipment Fund	\$3,500.00	\$940.26	\$2,559.74	\$3,500.00	\$127.71	\$3,500.00	\$0.00	0.00%	\$3,070.87
Supplies	\$500.00	\$23.97	\$476.03	\$500.00	\$9.88	\$500.00	\$0.00	0.00%	\$4.79
Maintenance	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$640.00	-\$360.00	-36.00%	\$5.20
Internet	\$0.00	\$131.00	-\$131.00	\$0.00	\$240.00	\$360.00	\$360.00	100.00%	\$26.20
<b>Total Cable TV Channel</b>	<b>\$5,000.00</b>	<b>\$1,095.23</b>	<b>\$3,904.77</b>	<b>\$5,000.00</b>	<b>\$377.59</b>	<b>\$5,000.00</b>	<b>\$0.00</b>	0.00%	<b>\$3,107.06</b>

**Capital Projects/Fund Additions (Non-Road)**

Town Hall Floor/Carpeting	\$1,600.00	\$3,600.00	-\$2,000.00	\$2,500.00	\$0.00	\$0.00	-\$2,500.00	-100.00%	\$1,162.67
Town Hall Roof	\$0.00	\$0.00	\$0.00	\$11,500.00	\$11,500.00	\$0.00	-\$11,500.00	-100.00%	\$0.00
FIRE TRUCK RESERVE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$3,000.00
Anderson Garage Upgrade	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00	\$2,000.00	100.00%	\$0.00
Bloomfield Park Entrance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,292.00	\$10,292.00	100.00%	\$0.00
Town Hall Renovations	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25,000.00	\$25,000.00	100.00%	\$0.00
Debt Service - Fire Truck	\$28,240.00	\$28,240.00	\$0.00	\$27,430.00	\$2,119.61	\$26,624.44	-\$805.56	-2.94%	\$16,522.18
Fire Dept. Ventilation/Painting	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$7,700.00
Fire Dept. Roof Replace	\$16,800.00	\$16,800.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$3,360.00
Road Improvements Fund						\$25,000.00	\$25,000.00	100.00%	\$0.00
Salt/Sand Shed Reserve	\$0.00	\$0.00	\$0.00	\$210,000.00	\$180,200.49	\$0.00	-\$210,000.00	-100.00%	\$1,000.00
Land Conservation Fund	\$0.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	\$0.00	0.00%	\$0.00
Veteran's Memorial Fund				\$10,000.00	\$13,240.00		-\$10,000.00	-100.00%	\$0.00
REVALUATION	\$10,000.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0.00%	\$7,400.00
<b>Total</b>	<b>\$56,640.00</b>	<b>\$58,640.00</b>	<b>-\$2,000.00</b>	<b>\$272,430.00</b>	<b>\$207,060.10</b>	<b>\$99,916.44</b>	<b>-\$172,513.56</b>	-63.32%	<b>\$40,144.85</b>

## 2008/09 Total Budget

	2006-07 Approved	2006-07 Actual	2006-07 Remaining	2007-08 Approved	2007-08 Actual	2008-09 Proposed	Increase/ (Decrease)	% Inc/Dec	5 Year Average
Solid Waste/Recycling	\$92,256.00	\$88,785.69	\$3,470.31	\$91,342.00	\$56,865.86	\$98,620.00	\$7,278.00	7.97%	\$86,915.45
Library	\$5,835.00	\$5,835.00	\$0.00	\$6,345.00	\$6,345.00	\$6,180.00	-\$165.00	-2.60%	\$3,767.00
Administration	\$143,946.50	\$133,362.70	\$10,583.80	\$144,016.67	\$84,686.54	\$153,206.45	\$9,189.78	6.38%	\$118,588.40
Public Safety	\$43,537.75	\$44,186.09	-\$648.34	\$47,565.00	\$42,698.56	\$55,240.00	\$7,675.00	16.14%	\$41,730.40
Capital Project/Fund Additions	\$56,640.00	\$58,640.00	-\$2,000.00	\$272,430.00	\$207,060.10	\$99,916.44	\$172,513.56	-63.32%	\$40,144.85
Parks & Recreation	\$10,214.00	\$9,828.58	\$385.42	\$10,214.00	\$6,822.29	\$11,142.00	\$928.00	9.09%	\$5,353.49
Code Enforcement	\$17,800.00	\$16,571.02	\$1,228.98	\$17,950.00	\$10,471.07	\$18,250.00	\$300.00	1.67%	\$12,230.92
Planning	\$1,200.00	\$626.60	\$573.40	\$1,200.00	\$452.13	\$1,200.00	\$0.00	0.00%	\$667.80
Road Maintenance	\$164,275.00	\$166,097.84	-\$1,822.84	\$158,575.00	\$82,072.62	\$121,675.00	-\$36,900.00	-23.27%	\$132,834.70
Major Road Projects	\$103,000.00	\$102,942.83	\$57.17	\$89,625.00	\$94,253.51	\$114,000.00	\$24,375.00	27.20%	\$59,812.00
Social Services	\$5,719.00	\$5,719.00	\$0.00	\$5,300.00	\$5,300.00	\$6,249.00	\$949.00	17.91%	\$3,996.00
Land Search	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Cable TV Channel	\$5,000.00	\$1,095.23	\$3,904.77	\$5,000.00	\$377.59	\$5,000.00	\$0.00	0.00%	\$3,107.06
Portable Classroom Maint	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$80.85	\$0.00	\$0.00	0.00%	\$600.00
<b>TOTAL TOWN BUDGET</b>	<b>\$650,423.25</b>	<b>\$634,690.58</b>	<b>\$15,732.67</b>	<b>\$849,562.67</b>	<b>\$597,486.12</b>	<b>\$690,678.89</b>	<b>\$158,883.78</b>	<b>-18.70%</b>	<b>\$509,748.08</b>
<b>EDUCATION</b>	<b>\$2,130,273.47</b>	<b>\$2,174,397.39</b>	<b>-\$44,123.92</b>	<b>\$2,153,895.32</b>	<b>\$1,258,568.51</b>	<b>\$2,258,524.97</b>	<b>\$104,629.65</b>	<b>4.86%</b>	<b>\$2,040,240.61</b>
<b>County Tax</b>	<b>\$92,257.87</b>	<b>\$92,257.87</b>	<b>\$0.00</b>	<b>\$98,608.64</b>	<b>\$98,608.64</b>	<b>\$101,472.68</b>	<b>\$2,864.04</b>	<b>2.90%</b>	<b>\$88,085.47</b>
<b>GRAND TOTAL BUDGET</b>	<b>\$2,872,954.59</b>	<b>\$2,901,345.84</b>	<b>-\$28,391.25</b>	<b>\$3,102,066.63</b>	<b>\$1,954,663.27</b>	<b>\$3,050,676.54</b>	<b>-\$51,390.09</b>	<b>-1.66%</b>	<b>\$2,638,074.16</b>

<b>Revenue Budget</b>	2006-07 Approved	2006-07 Actual	2006-07 Remaining	2007-08 Approved	2007-08 Actual	2008-09 Proposed	Increase/ (Decrease)	% Inc/Dec	5 Year Average
Interest - Taxes	\$7,000.00	\$6,731.90	\$268.10	\$7,500.00	\$3,692.56	\$6,700.00	-\$800.00	-10.67%	\$7,602.09
Auto Excise	\$280,000.00	\$297,536.79	-\$17,536.79	\$300,000.00	\$172,976.79	\$305,000.00	\$5,000.00	1.67%	\$279,855.41
Boat Excise Taxes	\$4,000.00	\$4,428.00	-\$428.00	\$3,500.00	\$1,068.74	\$4,300.00	\$800.00	22.86%	\$3,948.05
Administration Fees	\$900.00	\$1,400.33	-\$500.33	\$1,000.00	\$641.92	\$1,200.00	\$200.00	20.00%	\$1,397.64
Tax Lien Charges	\$1,965.00	\$2,275.26	-\$310.26	\$1,600.00	\$1,051.45	\$2,350.00	\$750.00	46.88%	\$2,029.35
Agent Fees	\$5,400.00	\$6,204.43	-\$804.43	\$5,500.00	\$3,289.65	\$5,800.00	\$300.00	5.45%	\$5,508.23
Revenue Sharing	\$67,233.85	\$66,918.47	\$315.38	\$66,682.98	\$35,690.43	\$60,000.00	-\$6,682.98	-10.02%	\$77,741.67
General Assistance Reimburse	\$500.00	\$1,258.47	-\$758.47	\$500.00	\$618.04	\$1,250.00	\$750.00	150.00%	\$405.72
Interest-Investments	\$24,000.00	\$56,560.09	-\$32,560.09	\$37,000.00	\$29,909.69	\$46,000.00	\$9,000.00	24.32%	\$31,946.35
Gravel Sales Income	\$0.00	\$237,101.25	-\$237,101.25	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$64,939.94
Surplus Use	\$108,800.00	\$72,800.00	\$36,000.00	\$147,125.00	\$147,125.00	\$100,000.00	-\$47,125.00	-32.03%	\$55,354.00

<b>Total General Fund Rev.</b>	<b>\$499,798.85</b>	<b>\$753,214.99</b>	<b>-\$253,416.14</b>	<b>\$570,407.98</b>	<b>\$396,064.27</b>	<b>\$532,600.00</b>	<b>-\$37,807.98</b>	<b>-6.63%</b>	<b>\$530,728.45</b>
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<b>Education Revenues</b>									
Education Fund	\$154,268.51	\$154,268.51	\$0.00	\$195,760.80	\$195,760.80	\$29,010.51	\$166,750.29	-85.18%	\$129,073.48
Education Capital	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
State GPA	\$504,021.22	\$461,188.61	\$42,832.61	\$429,715.66	\$250,667.46	\$343,772.53	-\$85,943.13	-20.00%	\$462,940.30
Other Education Revenue	\$0.00	\$120,195.23	-\$120,195.23	\$0.00	\$28,604.26	\$13,000.00	\$13,000.00	0.00%	\$77,766.93
<b>Total Education Revenue</b>	<b>\$658,289.73</b>	<b>\$735,652.35</b>	<b>-\$77,362.62</b>	<b>\$625,476.46</b>	<b>\$475,032.52</b>	<b>\$385,783.04</b>	<b>\$239,693.42</b>	<b>-38.32%</b>	<b>\$669,780.71</b>

CEO Fees	\$9,000.00	\$12,258.64	-\$3,258.64	\$9,500.00	\$6,067.61	\$9,500.00	\$0.00	0.00%	\$11,103.69
CEO Fund Xfr	\$14,000.00	\$14,000.00	\$0.00	\$3,000.00	\$3,000.00	\$0.00	-\$3,000.00	-100.00%	\$6,700.00
Plumbing Fees	\$3,000.00	\$2,583.50	\$416.50	\$3,500.00	\$1,706.75	\$2,500.00	-\$1,000.00	-28.57%	\$3,979.38
<b>Total CEO Fund Revenue</b>	<b>\$26,000.00</b>	<b>\$28,842.14</b>	<b>-\$2,842.14</b>	<b>\$16,000.00</b>	<b>\$10,774.36</b>	<b>\$12,000.00</b>	<b>-\$4,000.00</b>	<b>-25.00%</b>	<b>\$21,783.07</b>

Revenue Budget	2006-07	2006-07	2006-07	2007-08	2007-08	2008-09	Increase/	% Inc/Dec	5 Year
	Approved	Actual	Remaining	Approved	Actual	Proposed	(Decrease)		Average
Dump Closing Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$950.00
Road Assistance	\$26,536.00	\$27,248.00	-\$712.00	\$27,428.00	\$13,834.00	\$27,428.00	\$0.00	0.00%	\$26,597.65
Road Fund Use	\$17,000.00	\$17,000.00	\$0.00	\$4,000.00	\$4,000.00	\$1,500.00	-\$2,500.00	-62.50%	\$6,600.00
Salt/Sand Shed Reserve	\$0.00	\$0.00	\$0.00	\$55,000.00	\$55,000.00	\$0.00	-\$55,000.00	-100.00%	\$0.00
Portable Classroom Rental	\$28,416.00	\$28,416.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$28,416.00
Revaluation Reserve	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$7,200.00
Land Search Encumbrance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$600.00
Parks & Recreation Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	0.00%	\$0.00
Cable TV Revenues	\$5,000.00	\$7,167.34	-\$2,167.34	\$5,000.00	\$235.30	\$5,000.00	\$0.00	0.00%	\$2,665.12
Animal Control Fees/Fund	\$700.00	\$1,848.00	-\$1,148.00	\$1,000.00	\$561.00	\$1,000.00	\$0.00	0.00%	\$1,318.20
Capital Projects Fund	\$0.00	\$0.00	\$0.00	\$120,000.00	\$120,000.00	\$36,000.00	-\$84,000.00	-70.00%	\$3,200.00

<b>Total Revenue</b>	<b>\$1,261,740.58</b>	<b>\$1,599,388.82</b>	<b>-\$337,648.24</b>	<b>\$1,424,312.44</b>	<b>\$1,075,501.45</b>	<b>\$1,002,311.04</b>	<b>-\$422,001.40</b>	<b>-29.63%</b>	<b>\$1,299,839.19</b>
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Total Municipal Budget	\$650,423.25	\$634,690.58	\$15,732.67	\$849,562.67	\$597,486.12	\$690,678.89	-\$158,883.78	-18.70%	\$509,748.08
Total Municipal Revenue	\$603,450.85	\$863,736.47	-\$260,285.62	\$798,835.98	\$600,468.93	\$616,528.00	-\$182,307.98	-22.82%	\$630,058.49
Municipal Tax Commitment	\$46,972.40	-\$229,045.89	\$276,018.29	\$50,726.69	-\$2,982.81	\$74,150.89	\$23,424.20	46.18%	-\$120,310.40

Total School Budget	\$2,130,273.47	\$2,174,397.39	-\$44,123.92	\$2,153,895.32	\$1,258,568.51	\$2,258,524.97	\$104,629.65	4.86%	\$2,040,240.61
Total School Revenues	\$658,289.73	\$735,652.35	-\$77,362.62	\$625,476.46	\$475,032.52	\$385,783.04	-\$239,693.42	-38.32%	\$669,780.71
School Tax Commitment	\$1,471,983.74	\$1,438,745.04	\$33,238.70	\$1,528,418.86	\$783,535.99	\$1,872,741.93	\$344,323.07	22.53%	\$1,370,459.90

County Tax Commitment	\$92,257.87	\$92,257.87	\$0.00	\$98,608.64	\$98,608.64	\$101,314.00	\$2,705.36	2.90%	\$88,085.47
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<b>Grand Total Budget</b>	<b>\$2,872,954.59</b>			<b>\$3,102,066.63</b>		<b>\$3,050,517.86</b>	<b>-\$51,548.77</b>	<b>-1.66%</b>	<b>\$2,638,074.16</b>
Non RE Revenue	\$1,261,740.58			\$1,424,312.44		\$1,002,311.04	-\$422,001.40	-29.63%	\$1,299,839.19
Tax Commitment Needed	\$1,611,214.01			\$1,677,754.19		\$2,048,206.82	\$370,452.63	22.08%	\$1,338,234.96

Town Valuation	231000000	233724100		240407700	243423500	244000000	\$576,500.00	0.24%
Projected Mill Rate	\$6.97	\$7.00		\$6.98	\$7.00	\$8.39	\$1.42	20.29%

## Town Meeting Warrant

Town of Lamoine

State of Maine

Hancock, ss.

To: Stuart Marckoon, Deputy Town Clerk, Town of Lamoine, Maine

Greetings:

In the name of the State of Maine, you are hereby required to notify and warn the voters of the Town of Lamoine, in said county, qualified by law to vote in town affairs, to meet at the Lamoine Town Office in said town on Tuesday, April 1, 2008 at 9:55 AM then and there to act on articles 1 and 2, and to warn and notify the voters to meet at the Lamoine Consolidated School Gymnasium in said town on Wednesday, the 2<sup>nd</sup> day of April, 2008 at six o'clock in the evening (6:00 PM) then and there to act on articles 3 through 35, all of said articles being set out below, to wit:

1. To choose a moderator to preside over said meeting.
2. To elect the following Town Officers by secret ballot:
  - A. Selectman & Overseer of the Poor (1 position, term to end town meeting 2011)
  - B. School Committee Member (1 position, term to end town meeting 2011)
  - C. School Committee Member to fill the unexpired term of Julie Tilden, (term to end town meeting 2009)
  - D. Assessor (1 position, term to begin July 1, 2008 and end June 30, 2011)

### ***Open Town Meeting Wednesday, April 2, 2008 6:00 PM***

3. To see if the Town will vote to set October 31, 2008 as the date when all personal property and real estate taxes for the Fiscal Year July 1, 2008 to June 30, 2009 are due and payable, and to see if the town will vote to fix a rate of interest of 11.00% to be charged on taxes unpaid after November 1, 2008 and to see if the town will vote to fix the rate of interest for tax overpayment at 7.00% annually.
4. To see if the Town will vote to authorize the Selectmen to sell and/or dispose of any property acquired by tax liens after first offering the property to the previous owners for payment of all back taxes, fees and interest, and if they decline, advertising for sealed bids on same, and stating the lowest bid acceptable, and to allow the Selectmen to authorize the Treasurer to waive automatic lien foreclosures when it is in the best interest of the Town.
5. To see if the Town will vote to authorize the Selectmen to sell and/or dispose of any property or fixtures deemed to be surplus and unusable to the Town and worth less than \$1,000 fair market value, under such terms and conditions as they deem advisable.

6. To see if the Town will vote to appropriate all funds from the money received from the State of Maine for registration of snowmobiles to the Frenchman Bay Riders Snowmobile Club for the purpose of maintaining their snowmobile trails, to be open for the use of the public at all times, and to authorize the municipal officers to enter into an agreement with the Club, under such terms and conditions as the municipal officers may deem advisable, for that purpose.
7. To see if the Town will vote to authorize the tax collector or treasurer to accept pre-payments of 2008/2009 taxes not yet committed pursuant to 36 M.R.S.A. § 506.
8. To see if the Town will vote to authorize expenditures to pay tax abatements and applicable interest granted during the fiscal year beginning July 1, 2008.
9. To see if the Town will vote to amend an ordinance entitled "Lamoine Shoreland Zoning Ordinance", to incorporate language mandated by the Commissioner of the Department of Environmental Protection.
10. To see if the town will vote to loan the Veterans' Memorial Committee an amount not to exceed \$12,000 to complete the memorial project during the fiscal year ending June 30, 2008, and to authorize repayment terms to be negotiated by the Board of Selectmen – said funds to be made available from, and paid back to, the Capital Improvements Fund.
11. To see if the Town will authorize the Board of Assessors to reduce the real estate and personal property tax commitment by an amount not to exceed any additional amount the Town may receive from the foundation allocation or debt service allocation once the Maine Legislature has established those amounts. *(The Budget Committee recommends a vote in favor)*
12. To see what sum the Town will vote to raise and appropriate for Administration and to set the salaries of the following elected officers whose salaries will be paid from the Administration Account of the General Fund, and to authorize the Board of Selectmen to establish the rate of compensation for appointed officials.

<b>Position</b>	<b>Recommended Salary (Budget Committee &amp; Selectmen)</b>
Selectman (Chair)	\$1,600.00
Selectman (non-chair, 4 positions)	\$1,000.00
Assessor (Chair)	\$1,500.00
Assessor (non-chair, 2 positions)	\$1,250.00

*(The Budget Committee & Selectmen recommend \$153,206.45 and the salaries as outlined above.)*

13. To see what sum the Town will vote to raise and appropriate for capital projects. *(The Selectmen & Budget Committee recommend \$23,292.00, including \$10,292 for construction of a new entrance road into Bloomfield Park, \$2,000.00 for upgrades to the town owned storage garage at 252 Lamoine Beach Road, \$10,000 to add to the Revaluation Reserve, and \$1,000.00 to add to the Land Conservation Fund.)*

14. To see what sum the Town will vote to raise and appropriate for major renovations at the Lamoine Town Hall. *(The Selectmen and Budget Committee recommend \$25,000.00)*
15. To see what sum the Town will vote to raise and appropriate for Code Enforcement, and to authorize expenditure of the state share of local plumbing fees to the Maine Department of Human Services. *(The Selectmen and Budget Committee recommend \$18,250.00.)*
16. To see what sum the Town will vote to raise and appropriate for the Planning and Appeals Boards. *(The Planning Board, Selectmen and Budget Committee recommend \$1,200.00.)*
17. To see what sum the Town of Lamoine will vote to raise and appropriate for the support of social service organizations listed below, which made written requests for funding from the Selectmen, and met the criteria of the Town Meeting Donation Requests Ordinance adopted November 7, 2000.

<b>Requesting Agency</b>	<b>Requested</b>	<b>Budget Cmte</b>
American Red Cross – Pine Tree Chapter	\$240.00	\$240.00
Community Health & Counseling Service	\$600.00	\$0.00
Child & Family Opportunities	\$600.00	\$600.00
Northeast Contact	\$175.00	\$0.00
Eastern Area Agency on Aging	\$250.00	\$250.00
Emmaus Homeless Shelter	\$600.00	\$0.00
Faith In Action – Community Connection	\$600.00	\$600.00
Hancock County Home Care	\$579.00	\$579.00
Hospice of Hancock County	\$600.00	\$600.00
Lamoine Historical Society	\$600.00	\$600.00
Loaves & Fishes Food Pantry	\$600.00	\$600.00
Maine Coast Memorial Hospital	\$600.00	\$600.00
Open Door Recovery Center	\$600.00	\$0.00
Warren Center for Hearing	\$500.00	\$500.00
Washington/Hancock Community Agency	\$600.00	\$600.00
Women's Infants & Children (Downeast Health)	\$480.00	\$480.00
Yesterday's Children	\$300.00	\$0.00
<b>Total</b>	<b>\$8,324.00</b>	<b>\$6,249.00</b>

(The Budget Committee recommends \$6,249.00 as outlined above. The donation requests ordinance requires the Board of Selectmen to recommend no more than 5% of one mill, which is \$11,870.00)

18. To see what sum the Town will vote to raise and appropriate for Parks & Recreation. *(The Parks Commission and Budget Committee recommend \$11,142.00).*
19. To see what sum the Town will vote to raise and appropriate for library services. *(The Selectmen and Budget Committee recommend \$6,180.00. The Ellsworth Public Library has requested funding of \$6,180.00).*

20. To see what sum the Town will vote to raise and appropriate for Public Safety Expenditures. *(The Budget Committee, Selectmen and Fire Department recommend \$55,240.00)*
21. To see what sum the Town will vote to raise and appropriate to pay debt service (fire truck loan approved June 8, 2004). *(The Budget Committee and Selectmen recommend \$26,624.44)*
22. To see what sum the Town will vote to raise and appropriate for Road Maintenance. *(The Budget Committee and Selectmen recommend \$121,675.00.)*
23. To see what sum the Town will vote to raise and appropriate for major road projects including re-pavement of Walker Road, Birchlawn Drive & South Birchlawn Drive. *(The Selectmen and Budget Committee recommend \$114,000.00).*
24. To see what sum the Town will vote to raise and appropriate for ditch construction and reconstruction. *(The Road Commissioner recommends \$60,000.00, the Budget Committee recommends \$0.00)*
25. To see what sum the Town will vote to raise and appropriate to establish a new fund entitled "Road Improvement Fund". *(The Road Commissioner, Budget Committee and Selectmen recommend \$25,000.00.)*
26. To see what sum the Town will vote to raise and appropriate for operation of the Local Government Cable TV Channel(s). *(The Selectmen and Budget Committee recommend \$5,000.00 – operational funds to come from the Cable TV Franchise Fee)*
27. To see what sum the Town will vote to raise and appropriate for waste disposal including operation of the Lamoine Transfer Station, shipment to the Penobscot Energy Recovery Company, recycling contractor, monitoring of wells around the former landfill, and to authorize the Selectmen to continue the contract of disposal of septic sludge. *(The Selectmen and Budget Committee recommend \$98,260.00)*
28. To see which revenues the Town will vote to appropriate for inclusion in the non-education portion of the budget to offset local property taxes.

<b>Revenue Fund</b>	<b>Amount</b>	<b>Fund Total</b>
<b>General Fund</b>		
Automobile Excise Taxes	\$305,000.00	
Agent Fees	\$5,800.00	
Interest on Real Estate Taxes	\$6,700.00	
Interest on Investments	\$46,000.00	
Use of Surplus	\$100,000.00	
Watercraft Excise Taxes	\$4,300.00	
Tax Lien Charges	\$2,350.00	
Administration Fees	\$1,200.00	
General Assistance Reimbursement	\$1,250.00	
		<b>\$472,600.00</b>

<b>Road Fund</b>		
URIP Program (State Funding)	\$27,428.00	
Use of Road Fund	\$1,500.00	<b>\$28,928.00</b>
<b>Code Enforcement Fund</b>		
Local Plumbing Fees	\$2,500.00	
Code Enforcement Fees	\$9,500.00	<b>\$12,000.00</b>
<b>Animal Control Fund</b>		
Local Animal Control Fees		<b>\$1,000.00</b>
<b>Cable TV Revenues</b>		
Cable TV Franchise Fees		<b>\$5,000.00</b>
Parks & Recreation Fund		<b>\$1,000.00</b>
Capital Projects Fund		<b>\$36,000.00</b>
<b>Total Offsets to Local Property Tax</b>		<b>\$556,528.00</b>

\*Municipal Revenue Sharing will also reduce the tax commitment and is not included in the above figure. (The Selectmen and Budget Committee recommend the revenue figures listed above.)

29. To see if the Town will vote to establish and/or continue the following funds:

<b>Fund Balance Account</b>	<b>Balance as of 6/30/07*</b>
Code Enforcement Fund	\$12,517.39
Fire Truck Reserve Fund	\$11,001.78
Road Assistance Fund	\$15,699.38
Education Capital Fund	\$2,675.11
Animal Control Fund	\$365.46
Revaluation Reserve Fund	\$29,086.31
Insurance Deductible Fund	\$4,254.59
Harbor Fund	\$6,363.19
Cable TV Channel Fund	\$11,596.54
Parks & Recreation Fund	\$3,886.41
Capital Improvements Fund	\$245,582.24

\*Note that most funds are part of continuing operations, so the balance of 6/30/07 does not reflect any appropriations, expenditures or revenues for the current fiscal year. (The Selectmen and Budget Committee recommend continuing the above funds)

30. To see if the Town will vote to discontinue and transfer certain designated fund balances as follow:

<b>Fund Name</b>	<b>Move Balance To:</b>	<b>Balance 12/31/07</b>
Salt/Sand Shed Reserve	Capital Improvements	\$485.85
Portable Classroom Maintenance	Education Construction Fund	\$6,887.40
Summer Recreation Fund	Parks & Recreation Fund	\$50.00

31. To see if the Town will authorize transfer of any unexpended funds from salt/sand shed construction project to the Capital Improvements Fund. *(The Budget Committee & Selectmen recommend approval of this article – expected amount is approximately \$15,000.00)*
32. To see if the Town will authorize the Selectmen to delineate town owned property on Tax Map 15 Lots 24 and 27 in order to clarify the portions of those lots designated for school use, fire department use, and town recreational use. *(The Selectmen recommend passage in anticipation that the Lamoine Consolidated School land and buildings will eventually be owned by a Regional School Unit).*
33. To see if the Town will authorize expenditure of funds from the Harbor Fund for improvements at the Harbor area as suggested to and approved by the Board of Selectmen, and to authorize the Selectmen to set the compensation of the Harbor Master and Deputy Harbor Master to be paid from the Harbor Fund. *(The Selectmen and Budget Committee recommend approval as written).*
34. To see if the Town will vote to dedicate 50% of any revenues derived from the lease of town owned land to Verizon Wireless and / or successors during Fiscal Year 2009 to the Parks Fund to be used for capital improvement projects subject to town meeting approval and 50% of the revenues to be added to the town's capital improvement fund.
35. To see if the town will vote to increase the maximum property tax levy limit established by State law, in the event that the municipal budget approved at this town meeting results in a tax commitment in excess of the maximum property tax levy otherwise allowable, such that the increased maximum property tax levy hereby established will equal the amount committed. (By state law, the vote on this article must be by written ballot). *(The Selectmen and Budget Committee Recommend approval.)*

Voting on articles 3 through 35 will take place in open town meeting at the Lamoine Consolidated School beginning at 6:00 PM on Wednesday, April 2, 2008. The Registrar of Voters will hold office hours while the polls are open on April 1, 2008 to correct any error in, or change a name or address on the voting list, to accept registration of any person eligible to vote, and to accept new enrollments. A person who is not registered as a voter in the Town of Lamoine may not vote in any election.

***Signed at the Town of Lamoine February 21, 2008***

/s/ S. Josephine Cooper  
 /s/ Cynthia Donaldson  
 /s/ Richard Fennelly, Jr.  
 /s/ Brett Jones  
 /s/ Chris Tadema-Wielandt

*The Lamoine Board of Selectmen,  
 Municipal Officers of the Town of Lamoine*



**Specimen Town Meeting Ballot**  
**Town of Lamoine, Maine**  
 April 1, 2008



**Voter Instructions**

Place a cross (x) or a checkmark (✓) into the box to the left of the candidate for whom you choose to vote. Follow the directions as to the number of candidates to be marked for each office. You may vote for a person whose name does not appear on the ballot by writing the person's full name and address in the blank space provided, and marking the box at the left. If you make a mistake, you may request a new ballot. **DO NOT ERASE OR MAKE STRAY MARKS ON YOUR BALLOT**

**For Selectmen and Overseer of the Poor** **Vote for One**  
**3 Year Term** **(1)**

<input type="checkbox"/>	Donaldson, Cynthia T. 9 Martin's Cove Lane
<input type="checkbox"/>	Sharkey, Robert G. 373 Seal Point Road
<input type="checkbox"/>	_____

**For Tax Assessor 3 Year Term** **Vote for One (1)**

<input type="checkbox"/>	Towne, Terry N. 9 Cove Road
<input type="checkbox"/>	_____

**For School Committee-3 Year Term** **Vote for One (1)**

<input type="checkbox"/>	Pulver, Robert J. 50 Pasture Way
<input type="checkbox"/>	_____

**For School Committee-1 Year Term** **Vote for One (1)**

<input type="checkbox"/>	Rybarz, Kathleen L. 50 Ice House Lane
<input type="checkbox"/>	_____

# *Annual Town Meeting*

Voting: Tuesday, April 1, 2008  
10AM – 8PM @ Town Hall

Open Town Meeting  
Wednesday, April 2, 2008  
6:00 PM @ Lamoine School Gym

*The town meeting and validation referendum for the Education Budget will be held at a date and time to be announced.*