



***Town of Lamoine,
Maine***

ANNUAL REPORT 2013

Town of Lamoine, Maine Annual Report for 2013

Municipal Officials & Board Reports
Fiscal Report & Audit for year ending June 30, 2013
Annual Town Meeting Warrant for March 11 & 12, 2014



On the Cover

A moored sailboat is silhouetted against the western sky in early June, 2013 at Lamoine State Park. This picture was taken as the Lamoine Fire Department hosted the Flash in the Pans Steel Drum Band performance at the park.

Dedication

Joan Bragdon Strout – June 25, 1929 to October 3, 2013

They don't come any more sincere than Joan Bragdon who served the town as a Tax Assessor in the early 1990's and on the Conservation Commission for several years. Joan was a retired teacher who moved to her Marlboro Beach Road home around 1980. She set up shop as a potter, doing business as Merriewood Pottery and by all accounts was a good neighbor who was dedicated to preserving the natural landscape. In addition to her service on the Board of Assessors and Conservation Commission, Joan was also instrumental in drafting the town's Donation Review Ordinance that guides how the many agencies that are funded by town meeting make application and receive recommendations on their requests. The town office staff, her friends and neighbors will miss her sunny disposition.



Clifton Smith – May 29, 1934 to October 8, 2013



Clif Smith was a key player in shaping much of Lamoine's future in the 1980s, serving on the Town's Planning Board from 1983 to 1994. During that time the Planning Board composed the base language for most of the town's ordinances. A retired Coast Guard Captain, Clif was the group commander for the Southwest Harbor Coast Guard Group until November 1981, serving 29-years in the Coast Guard. He then began a teaching career at Ellsworth High School, instructing students in math courses. He was one of the early pioneers of computer use in the town office, putting many of the town ordinances into early electronic formats. Clif's daughters Kristy and Sherry still live in Lamoine, as does his wife Jan and brother Ken Smith.

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Municipal Officers and Town Officials

As of December 31, 2013

SELECTMEN & OVERSEERS OF THE POOR (Elected, Meets 2nd & 4th Thursdays)

Name	Mailing Address	Phone	Term Expires
Nathan Mason	3 Pasture Way	667-5652	Town Meeting 2016
S. Josephine Cooper, Chair	13 Thaddeus Lane	667-7062	Town Meeting 2015
Cynthia Donaldson	9 Martin's Cove Lane	667-2382	Town Meeting 2014
Bernard H. Johnson Jr.	159 Walker Road	664-4125	Town Meeting 2016
Gary McFarland	15 Douglas Hwy.	460-0678	Town Meeting 2015

TOWN CLERK, TAX COLLECTOR, REGISTRAR OF VOTERS

Jennifer Kovacs	29 Beals Ave., Ellsworth	667-2242	June 30, 2014
Nancy Jones, Assistant	86 Mill Road, Lamoine	667-2242	June 30, 2014

Administrative Assistant to the Selectmen, Treasurer, Deputy Town Clerk, Deputy Tax Collector, Emergency Management Director, General Assistance Administrator, Addressing Officer, Deputy Fire Warden & Road Commissioner

Stu Marckoon	11 Rabbit Run	667-9578	June 30, 2014
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HEALTH OFFICER

Cece Ohmart	8 Fern Lane, Lamoine	667-3129	June 30, 2015
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ANIMAL CONTROL OFFICER

Michael Arsenault	261 Buttermilk Rd	812-0168	June 30, 2014
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FIRE CHIEF

George Smith	819 Douglas Hwy.	667-2532	June 30, 2014
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BOARD OF ASSESSORS (ELECTED, Meets 1st Wednesdays, monthly)

Michael Jordan	PO Box 1590	667-2242	June 30, 2015
E. Jane Fowler, Chair	216 Partridge Cove Rd.	667-5147	June 30, 2016
Terry Towne	9 Cove Rd.	667-4566	June 30, 2014

TRANSFER STATION MANAGER

William Fennelly	35 Fennellyville Rd.	266-0404	June 30, 2014
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CODE ENFORCEMENT OFFICER, BUILDING INSPECTOR, PLUMBING INSPECTOR

Mike Jordan	PO Box 1590, Ellsworth	667-2242	June 30, 2014
Millard Billings, Deputy	160 W. Franklin Rd., Franklin, ME 04634	565-3631	June 30, 2014

HARBOR MASTER

David Herrick	319 Douglas Hwy	667-4089	June 30, 2014
Deputy-Kevin Murphy	17 Hodgkins Lane	667-4134	June 30, 2014

TOWN ATTORNEY

Anthony Beardsley	PO Box 723, Ellsworth	667-7121
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REGIONAL SCHOOL UNIT #24 REPRESENTATIVE (ELECTED)*

Brett Jones	355 Seal Point Rd.	667-0022	July 1, 2015
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*Lamoine withdraws from RSU 24 effective July 1, 2014, and this position will be eliminated. A new school committee will be elected in January 2014, and possibly at the annual town meeting on March 11, 2014.

LOCAL SCHOOL ADVISORY COMMITTEE

Gordon Donaldson	9 Martin's Point Rd.	667-2382	June 30, 2014
Valerie Peacock	76 South Road	667-0758	June 30, 2014
Jon VanAmringe	1369 Shore Road	412-680-9733	June 30, 2014
Kathleen Salkaln	648 Douglas Hwy	570-3539	June 30, 2014

SCHOOL STAFF

Suzanne Lukas, Superintendent	248 State Street, Suite 3A, Ellsworth	667-8136
Principal-Dawn McPhail	53 Lamoine Beach Road	667-8578
Betty Anderson, Adm. Asst.	53 Lamoine Beach Road	667-8578

PLANNING BOARD (Meets 1st Tuesday monthly)

Chris Tadema-Wielandt	50 Point View Lane	266-3123	June 30, 2016
Alternate – Charles Weber	955 Douglas Hwy	610-3315	June 30, 2015
James Gallagher	128 Great Ledge Rd.	667-1282	June 30, 2014
Alternate – Perry Fowler	80 Walker Road	664-0662	June 30, 2015
Donald Bamman	29 Orchard Lane	667-1814	June 30, 2017
Gordon Donaldson	500 Douglas Highway	667-2382	June 30, 2015
John Holt, Chair	23 Lamoine Beach Rd.	667-8733	June 30, 2018

BOARD OF APPEALS (Meets as needed)

James Crotteau	46 Berry Cove Rd.	667-5815	June 30, 2015
Constance Bender	326 Douglas Hwy	812-6160	June 30, 2015
Jay Fowler	216 Partridge Cove Rd.	667-5147	June 30, 2016
Hancock "Griff" Fenton, Chair	28 Marlboro Beach Rd.	667-5608	June 30, 2014
Jon VanAmringe	1369 Shore Rd.	412-680-9733	June 30, 2014

BUDGET COMMITTEE (Meets September-December on Mondays)

Constance Bender, Alternate	326 Douglas Hwy.	812-6160	June 30, 2016
Marion McDevitt	1187 Shore Rd.	667-8046	June 30, 2016
Merle Bragdon	32 Walker Rd.	667-9733	June 30, 2014
Robin Veysey, Chair	54 Mill Rd.	667-7670	June 30, 2014
Kathleen DeFusco	5 Orchard Ln.	664-2768	June 30, 2015
Cece Ohmart	8 Fern Lane	667-3129	June 30, 2015

CONSERVATION COMMISSION (Meets 2nd Wednesday, Monthly)

Anne LaBossiere	68 Falcon Lane	667-6765	June 30, 2014
Lawrence Libby, Chair	37 Cormorant Lane	664-0737	June 30, 2014
Carol Korty	32 Fox Run	667-4441	June 30, 2016
Douglas Stewart	368 Lamoine Beach Rd	667-5607	June 30, 2016

David Legere	45 Meadow Point Rd.	266-8162	June 30, 2015
Alternate-Nancy Pochan	130 Seal Point Rd.	664-0444	June 30, 2013
Alternate-Linda Penkalski	452 Douglas Hwy	667-9479	June 30, 2014

LAMOINE PARKS COMMISSION (Meets 3rd Tuesday, Monthly)

Christa Brey, Chair	187 Partridge Cove Rd.	667-7945	June 30, 2015
Paula Gardner	21 Meadow Point Rd	667-9439	June 30, 2016
Douglas Jones	86 Mill Road	667-4581	June 30, 2015
Matthew Montgomery	60 Point View Lane	460-8471	June 30, 2014
Julie Herrick	319 Douglas Hwy	667-4089	June 30, 2016
Richard Brey, Alt	187 Partridge Cove Rd.	667-7945	June 30, 2015
Jessica Montgomery, Alt	60 Point View Lane	460-8471	June 30, 2014

SHELLFISH HARVESTING ADVISORY COMMITTEE

James Norris-Alternate	183 Marlboro Beach Rd.	667-7690	No formal end date
Richard Fennelly Jr., Municipal Rep.	274 Jordan River Rd.	667-7421	No formal end date
Paul Davis, Regular Rep.	13 Twynahm Lane	664-2103	No formal end date



State Representative to the Legislature
Richard Malaby (District 34*)
52 Cross Road, Hancock Maine 04640
2 State House Station, Augusta, ME 04333

422-3146
266-3710

RepRichard.Malaby@legislature.maine.gov



State Senator
Brian Langley (District 28*)
11 South Street, Ellsworth, ME 04605
3 State House Station, Augusta, ME 04333

667-0625
287-1505

langley4legislature@myfairpoint.net



Representative to US Congress (District 2)
Michael Michaud
1724 Longworth House Office Building
Washington, DC 20515

(202) 225-6306
942-6935

<http://michaud.house.gov/>



US Senator
Angus S. King Jr.
369 Dirksen Senate Office Building
Washington DC 20510

202-224-5344
622-8292

<http://www.king.senate.gov>



US Senator
Susan Collins
413 Dirksen Office Building
Washington DC 20510

202-224-2523
945-0417

<http://collins.senate.gov>

*Beginning with the November 2014 election, Lamoine's Senate District number changes to 7 and the House District number changes to 135. Lamoine, Bar Harbor and Mt. Desert will make up House District 135.

Useful and Important Town Information

Town Office Hours

Monday through Wednesday	9AM to 4PM
Thursday	10AM to 6PM
Friday	8AM to 4PM
First & Last Saturdays of Month	8AM to Noon



Town Office Telephone (207) 667-2242 **FAX** (207) 667-0572

Town's General e-mail address: town@lamoine-me.gov

Website: www.lamoine-me.gov

Motor Vehicle Registration Information



Lamoine is a limited new registration agent for the Maine Bureau of Motor Vehicles. If you have a motor vehicle to register, you will start at the town office by paying excise tax. All re-registrations may be done at the town office, or through the rapid renewal system link on the town's website. If you have an existing license plate and purchased a car from a Maine dealer, the initial registration can also be done at the town office. Proof of insurance is required for all registrations.

Dog Licensing & Animal Control Information



Maine State statute requires all canines be registered when they reach six months of age. Dog licenses expire on December 31st each year and are obtained at the town office or on-line through the town's website. Proof of rabies vaccination is required to register the dog. Lamoine's Animal Control Officer is Mike Arsenault who can be reached at 812-0168. All dogs must be on a leash or under their keepers' voice control and may not run at large. Lamoine contracts with the Small Animal Clinic in Ellsworth to board stray animals.

Assessing & Property Tax Information



Lamoine's elected Board of Assessors sets the values for all property as of April 1 of each year. If you believe you qualify for a homestead, Veteran's or other exemption, you must file the application by April 1st. Once approved, you do not need to reapply for exemption. Taxes are generally calculated by mid-July and due in two installments, August 31st and February 28th. If you purchase property after April 1st, and before July 1st, a copy of the tax bill will be mailed to you as the new owner but in the name of the owner as of April 1st. If you do not receive a tax bill, and believe you should have one, please contact the town office. Information about property is contained on assessment cards stored at the town office. Property tax assessment information is now posted on the town's website. Lamoine's fiscal year is July 1 to June 30.

Hunting & Fishing Licenses

Lamoine is an agent for the Maine Department of Inland Fisheries & Wildlife for hunting and fishing licenses. These licenses are sold through the MOSES system at the town office. Salt water fishing registration is required; that permission is included with fresh water fishing licenses. First time hunters are required to submit proof of a hunter safety course completion when purchasing a license.



Boats, ATVs and Snowmobiles

Registrations for all recreational vehicles are performed at the Lamoine Town Office. Boat registrations expire December 31st. Snowmobile and ATV registrations expire June 30th. New registrations require a bill of sale, and sales tax is collected at the time of registration, unless the vehicle was purchased from a Maine dealer. Any boat moored off Lamoine State Park must have a mooring permit from the Harbor Master. There is currently a waiting list for moorings.

General Assistance

Lamoine administers a general assistance program as required by state law. Applications are available during regular office hours, and the emergency number for assistance is posted on the bulletin board in front of the town hall. An ordinance is used to determine eligibility for assistance, and it is updated annually by the Board of Selectmen in October.

Police, Fire and Ambulance Information



Any call for emergency should go to **9-1-1**. The call is answered by the Hancock County Regional Communications Center in Ellsworth, and then dispatched to the appropriate agency. Police protection is provided by the Hancock County Sheriff's Department and the Maine State Police on a call sharing system. Ambulance Service is provided by County Ambulance which holds a contract with the Town of Lamoine. The Lamoine Volunteer Fire

Department provides fire suppression and rescue coverage.

All outdoor burning requires a permit which can be obtained (provided conditions are safe) from the Lamoine Town Office or from Fire Chief George Smith.

Non-Emergency Numbers:	County Ambulance	667-3200
	Lamoine Fire Station	667-2623
	Hancock County Sheriff	667-7575
	Maine State Police	866-2121
	Marine Patrol	667-3373
	Maine Warden Service	941-4440
	Coast Guard	244-5517

Waste Disposal

The Lamoine Transfer station is located at 212 Lamoine Beach Road and is open on Fridays from 8AM to 5PM (noon to 5PM in the winter) and Saturdays from 8AM to 5PM.

During the Christmas and New Year Holidays, the hours may shift a bit, please consult the town's website or call the town office for exact hours. Lamoine recycles cardboard, newsprint, #2 plastics, glass and mixed paper. A very popular swap shop is located at the transfer station. There is also a facility where you can drop off returnable containers, and the proceeds go to a different non-profit organization each month. The town participates in a hazardous waste collection with the MDI League of Towns, generally in October. Bulky waste such as furniture must be disposed of elsewhere – the town office can provide information on appropriate facilities.



Permits & Ordinances

Building activity in Lamoine is regulated by numerous ordinances, which are administered by the Code Enforcement Officer and the Planning Board. All the ordinances are posted on the town's website (www.lamoine-me.gov). The newly enacted Maine Uniform Building and Energy Code is not enforced in Lamoine, however, all building construction is expected to meet that code. Failure to obtain a permit and other violations of the various ordinances carry substantial penalties. Please consult the Code Enforcement Officer prior to starting any project. He is in the town office on Tuesdays most weeks and the last Saturday of each month from 9am to Noon; – call the town office to schedule an appointment.

Utility Services



Electricity is supplied by Emera Maine. In the event of a power outage, please call 800-440-1111. The maintenance headquarters for Hancock County is located in Lamoine. Cable TV service is provided by Time Warner Cable under a franchise agreement with the town (1-800-833-2253), and we telecast on cable Channel 121 (digital box channel 5). Land line telephone service is maintained by Fairpoint Communications (repair-1-866-984-1611). Verizon Wireless has located a cellular telephone tower in Lamoine.

On-Line Services & E-mail Reminders

Got a computer? Many services are available electronically, including vehicle re-registration, boat re-registration and dog registrations. The town office also sends out reminders to subscribers, including vehicle registrations, dog license reminders, meeting agendas, voting dates, and even *The Lamoine Quarterly* newspaper which is also available in hard copy at the Town Hall. To get on "the list", please come fill out a form at the town hall, or send an e-mail requesting such service to: town@lamoine-me.gov

Volunteers & Appointed Officials

If you're interested in helping out your town, there are many volunteer opportunities. We have an active litter pickup program, the volunteer fire department is very active, and the school generally has tasks that need people to help. Occasionally appointed board members are needed. Contact the Town Hall at 667-2242 and we'll try to match you up to a volunteer activity.

2013 In Review

January

More than 100-people pack the gym at the Lamoine Consolidated School as the Planning Board hears testimony on a proposal by Harold MacQuinn, Inc. to expand an existing gravel mining operation to more than 100-acres. A new member of the town office “family” is welcomed as Town Clerk Jennifer Kovacs gives birth to her daughter Kali.



February

Lamoine’s Planning Board finishes up the draft of a new Gravel Ordinance which doubles the setbacks from property lines among other significant changes. As a result, at least one gravel mining permit holder informs the town that they will accelerate mining to the 50-foot setback limit in order to access gravel that could potentially off limits with town approval. The Maine Department of Transportation announces it will pave both Route 184 and a section of Route 204 in the summer.

March



Richard Fennelly Jr. retires as Selectman and is honored as the Citizen of the Year for his work with the Joint Municipal Board of the Frenchman Bay Regional Shellfish District. Voters select Nathan Mason and Bernie Johnson as Selectmen at the annual



Mason	Johnson
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town meeting. Voters approve the new Gravel ordinance and the annual town

budget at the open town meeting. SW Boatworks submits plans for a second building at its facility on Douglas Highway. The Conservation Commission releases the Open Space report authored primarily by Fred Stocking. Gerald & Iris Simon are honored by the Lamoine Conservation Commission. Adam Goode wins the annual Flattop 5K Road Race

April

Owners of numerous gravel mining operations file suit against the newly approved Gravel Ordinance claiming the increased setbacks are burdensome. The vault inside the town hall is completely cleaned out and new shelving units installed. The Lamoine Consolidated School receives an “A” ranking from the State Department of Education.



May



The community welcomed the new manager of Lamoine State Park Charlene “Sunshine” Hood and the new pastor of the Lamoine Baptist Church, Brooks Linde and his wife Colleen to town. The Board of Selectmen awards a 3-year plowing contract to Richard McMullen, appoints a committee to study whether the town ought to update its Comprehensive Plan,



and meets with students at the Lamoine School and get feedback about the community.

June

Maine's Education Commissioner approves of the final withdrawal plan from RSU 24 and sets November 5, 2013 as the voting date. The town paves Lamoine Beach and fire station parking lots, Clamshell Alley and Cos Cob Avenue. School Principal Ann McCann announces her retirement.

July

The local government cable TV channel shifts from Analog to digital, moving to channel 121. The Maine DOT paves both Route 184 (the entire length) and Route 204 (Pinkhams Flats and Partridge Cove Road), making the ride on both highways a lot more bearable. Construction begins on a new fire department tanker truck that will be put into service sometime in the winter.



August



Fairpoint Communications completes a major line upgrade that makes broadband Internet service available to previously un-served sections of town. Dawn McPhail is hired as the new principal at the Lamoine Consolidated School. A miniature replica of the East Lamoine Meeting House is returned to town after many years of display next to an Ellsworth motel.



September

Lamoine and three other fire departments quickly extinguish a blaze on Walker Road at the John and Lynne Karst home. The community responds with a fund raising dinner and auction to help the family recover. No one was injured. Habitat for Humanity dedicates its newest home on Misty Way.



October

The Conservation Commission applies for a grant to build a parking lot at the Simon Woods Trailhead. State Park officials meet with town officials to begin planning for an upgrade at the Lamoine State Park Boat Launch. The Comprehensive Plan Planning Committee recommends funding for an update to Lamoine's Comprehensive Plan approved in 1996.

November

Voters overwhelmingly approve of the withdrawal agreement from RSU 24, as do voters in Hancock and Ellsworth. Discussion begins on how to elect a school committee and what provisions to start making to form a Lamoine School Department.

December

The Planning Board approved 7 of 9 gravel permits before them, awaiting further information on two others. Four run for three open seats on the soon to form Lamoine School Committee with the election in January. A major ice storm late in the month causes massive and lengthy power outages and travel problems



Board of Selectmen Report



Jo Cooper



Cynthia Donaldson



Gary McFarland



Bernie Johnson



Nathan Mason

The past year has set up some pretty significant challenges for our town, and two issues occupied the bulk of the activity before the Board of Selectmen: Withdrawal from RSU 24 and the Gravel Ordinance. That's not to say the Board didn't deal with all the other matters that came before the town, and we'll touch on those in this report.

RSU 24 Withdrawal – As you know, the voters of Lamoine overwhelmingly approved of pulling out of RSU 24 along with the City of Ellsworth and the Town of Hancock. During the year, we kept in touch with the Withdrawal Committee which drew up the final agreement that was ultimately approved in November. Our thanks to **Gordon Donaldson, Brett Jones, Doug Stewart** and our own **Gary McFarland** who served on that committee and spent countless hours negotiating with RSU 24 and working cooperatively with the other two communities on the plan. After that plan was approved, the Board appointed an advisory committee to try to assess the impact on the community should the agreement be adopted by voters. We thank **Jon VanAmringe, Perry Fowler, Robin Veysey, Bob Pulver** and our own **Nathan Mason** for producing the document that helped voters assess the impact. Now that withdrawal is a reality, the Selectmen have set a school board election date in January, proposed that the school committee increase to 5-members, and started the transition process so that the new Lamoine School Committee can hit the ground running. The town has to build a new school department by July 1, 2014, and you, the voters, will be asked to approve a budget at some point in the late spring.

Gravel Ordinance – Last year's annual town meeting approved a new gravel ordinance that was crafted by the Planning Board and which the Selectmen placed on the town meeting warrant. Immediately following passage, several landowners who operate gravel pits filed suit against the municipality. The setbacks from property lines changed from 50-feet to 100-feet. There were other significant changes that also upset the pit owners, including additional water monitoring and the requirement that the permitting process be duplicated every three years. The town has hired an attorney to work through a response to the suit, and at the end of the year, there may be some progress toward offering some amendments to the ordinance that was approved last March. The Planning Board has offered three amendments that will likely appear on the town meeting warrant. Other amendments may also go before voters – at year's end there were no solid proposals.

Appointing people to serve on the many boards and committees of town government is a big part of the job, and after a lot of discussion, the Board developed an appointment policy this year which outlines the process. We welcome several folks who are serving the town for the first time on a board or committee, and thank those whose service has ended, including Parks Commissioner **Kerry Galeaz** who retired after serving on that commission since its formation.

The Selectmen also developed an updated on-line policy that explains how the town's website works.

Perhaps the most fun we had this year came in May at the Lamoine Consolidated School when we met with students to hear about their ideas for the town. We discovered that our next

generation is very much in tune with what goes on in their community – they remarked about the terrible condition of the state highways, and a desire to know more about what is going on. Though we have yet to get around to it, we would like to meet on a regular basis with a student liaison from the school. That’s on the board’s radar for 2014.

A lot of good things happened in town this year. The Maine DOT finally put a new layer of pavement down on both Route 184 and a portion of Route 204, significantly improving the ride into and out of town. Fairpoint Communications significantly upgraded their phone lines and high speed internet service is now available to most areas of town that had not been served before.

The town meeting last March approved of appointing a committee to study whether we ought to update the Comprehensive Plan. That committee was formed and we thank **Fred Stocking, Kathy Gaianguest Valerie Sprague, Joe Young, Amy Duym, Merle Bragdon, and Perry Fowler** for a thorough report that recommends proceeding with updating the now 18-year old plan. We also thank Fred Stocking for drafting the Open Space Report for the Conservation Commission which is a very thorough assessment of Lamoine’s beautiful outdoor areas.

The Town Office saw some significant activity in 2013. The vault was completely cleaned out and with the assistance of members of the Lamoine Historical Society, many unneeded documents were discarded. Inside the vault is a new movable shelf storage system which is working just fine. We congratulate Town Clerk/Tax Collector **Jennifer Kovacs** on becoming a mom again this year and are grateful that **Nancy Jones** agreed to fill in for the few weeks she was out of the office. Our Administrative Assistant **Stu Marckoon** completed his 20th year of service to the town in 2013. A big part of his job is to keep us informed on what’s going on with the rest of the municipality and to help us inform the municipality about what we’re doing. This town report and the *Lamoine Quarterly* newspaper, maintenance of the town’s website and Facebook page are among the ways that’s accomplished, and we hope that’s working.

We’re excited about 2014. We’ll be adding a new tanker truck to the fire department fleet early in the year. The new Lamoine School Department will be formed. We’ve contracted again with **Richard McMullen**’s company to plow our roads – he did such a good job the first three years that we chose his bid, even though it was not the lowest. With Town Meeting approval, the process of updating the Comprehensive Plan will begin.

Finally, allow us to thank ourselves, in some respect. We truly appreciate all that former Selectmen **Richard Fennelly Jr.** accomplished while he served on the board, and honored him as the Citizen of the Year for 2012. And in 2014 Selectman **Cynthia Donaldson** will retire from the Board of Selectmen. In her many terms she has served as the conscience of the board, a tireless advocate for little children, and is always well prepared for meetings. We will miss her.

Jo Cooper, Chair

Gary McFarland

Cynthia Donaldson

Bernie Johnson

Nathan Mason

The Lamoine Board of Selectmen

Board of Assessors Report

Municipal Valuations as of April 1, 2013

Classification	Gross Value	Exemptions	Taxable Value
Land	\$140,151,600	\$4,080,700	\$136,070,900
Buildings	\$124,938,300	\$3,344,600	\$121,593,700
Personal Property	\$3,156,100	\$360,100	\$2,796,000
		Subtotal	\$260,460,600
		Homestead Exemptions	\$4,540,000
		Net Taxable Value	\$255,920,600

 The 2013 property tax rate was 9.3 mills (\$9.30 per \$1,000 valuation), the same as 2012

 The total tax commitment for 2013/14 was \$2,380,061.58

 One mill in 2013/14 raised \$238,006.16

 The decrease in net taxable valuation in 2013/14 was \$531,000, a decrease of 0.02%

 State valuation for Lamoine in 2013 was \$267,500,000, a decrease of 2.28%

Property Tax Abatements Granted in 2013

Name	Map	Lot	Reason	Date	Amount
Richard J. King, Inc	7	4-1A	Lot Split	6/25/13	\$340.38
PJKP Investments	14	5	Taxed to wrong owner	7/29/13	\$453.84
PJKP Investments	14	8	Taxed to wrong owner	7/29/13	\$520.80
Karen & David Hood	1	37-1A	Lane Reconfiguration	8/5/13	\$1,555.89
Estate of Wilda Higgins	20	11	Correction to Valuation	9/16/13	\$31.62
Estate of Wilda Higgins	20	13	Correction to Valuation	9/16/13	\$17.60
Stephen Belden	1	23-2	Property Correction	10/14/13	\$131.13
Jenny Parker	3	15	Property Correction	11/7/13	\$53.39

Supplemental Property Tax Bills Issued in 2013

Name	Map	Lot	Reason	Date	Amount
Beneficial Maine	7	30	Homestead error	2/6/13	\$93.00
Harald Huebner	Pers. Property		Valuation correction	7/11/13	\$237.15
James Pedrone	14	5	Taxed to Correct Owner	7/29/13	\$453.84
Patrick Kearney	14	8	Taxed to Correct Owner	7/29/13	\$520.80
Karen Hood	1	37-1	Land Reconfiguration	8/5/13	\$195.30
Karen & David Hood	1	37-1A	Land Reconfiguration	8/5/13	\$1541.01
Carol Obert	1	23-1	Land Value Adjustment	10/14/13	\$169.26
Rebecca Reiner	3	15B	Previously Assessed to M3 L15	11/7/13	\$963.81

The case involving a valuation dispute with Old Point, Inc. remained unresolved at year's end. The Hancock County Commissioners may deal with this matter in 2014.

The Board of Assessors meets regularly on the first Wednesday morning of each month.

Respectfully submitted,
Jane Fowler, Chair
Terry Towne
Michael Jordan

Hancock County Sheriff's Department Report

William F. Clark
Sheriff

Richard D. Bishop
Chief Deputy



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TO THE RESIDENTS OF LAMOINE, MAINE:

GREETINGS,

Enclosed is a general list of the kinds of complaints, and calls for services, we handled in your town in 2013. These numbers may reflect fewer calls for service due to the call-sharing project we have with the Maine State Police.

Abandoned Vehicle	3	Information	17
Alcohol Offense	1	Intoxicated Person	1
Agency Assist	7	Lost or Found Property	4
Attempted Suicide	1	Littering/Pollution Problem	2
Burglary, Non-Res	1	Message Delivered	1
Burglary, Residence	2	Mental Health Issue	2
Citizen Dispute	4	Missing Person	2
Citizen Assist	6	Motor Vehicle Complaint	11
Criminal Mischief	1	Security Check	1
Check Well Being	5	Special Detail	2
Dead Body	1	Serve Subpoena	13
Disorderly Conduct	4	Suspicion	24
Domestic	4	Traffic Accidents	18
Drug Violation, Poss, Etc.	2	Threatening	3
DUI Alcohol, or Drugs	1	Traffic Offense	4
Escort	2	Theft, Property, Other	6
False 911 Calls	32	Trespassing	4
False Alarm	17	Vandalism	3
Found Property	1	Violation of Bail Conditions	1
Fraud	3	Weapons Offense	1
Harassment	7		

Respectfully Submitted,

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

William F. Clark

Lamoine Volunteer Fire Department Report

A late December ice storm pushed the call volume for the Lamoine Volunteer Fire Department into record territory, and the department responded to some very serious calls both in town and to our mutual aid partners. The Fire Department finished 2013 responding to a total of 72 calls as follow:

Call Type	#	Mutual Aid To	
Motor Vehicle Accidents	7	Ellsworth	6
Alarms	8	Trenton	3
Chimney Fires	4	Tremont	1
Electrical Fire	1	Eastbrook	1
Flare Investigation	1	Sullivan	1
Flooded Cellar	1	Blue Hill	1
Medical Assist	4		
Mutual Aid	13	Mutual Aid From	
Power Lines Down	14	Hancock	3
Smoke Investigation	5	Ellsworth	1
Structure Fire (Lamoine)	1	Trenton	1
Trees in Road	9	Coast Guard	2
Vehicle Fire	1	Forest Service	1
Water Rescue Calls	3		



With help from Ellsworth, Trenton and Hancock, the Lamoine VFD crew extinguished this fire on Walker Road in September. The Karst family was uninjured in the fire and lost many of their possessions. The fast response, though, left the house standing and some belongings were saved. An insurance investigator determined the cause was electrical, originating in the cellar.

We are grateful to the voters who approved purchase of a new tanker truck which at the end of 2013 was still under construction in Aroostook County. It should arrive in town in the winter of 2014, and will double our tanker shuttle capacity, and it will be a 25-year upgrade to the present 1989 tanker which has served us well and will become a backup vehicle.

For the first time in many years, we did not send any of our firefighters to the annual Hancock County Firefighter Academy – all of our interior attack crew has been trained to the Firefighter I or II level over the past several years. Like most fire departments in Maine, the number of folks available to respond to calls during the work day is limited, making our mutual aid agreements with Ellsworth, Trenton and Hancock extremely important. The training academy has made it much easier to work together, and we enjoy a good working relationship with our partners.

Besides responding to calls, the men and women of the fire department also raise funds to help with equipment purchases and training. Over the past year, donations to the fire department made it possible to pay off the existing loan on our utility truck, purchase several sets of turnout gear with help of the Stephen and Tabitha King Foundation, and contribute \$25,000 (plus) to toward the purchase of the new tanker truck. We are truly grateful to the many residents and taxpayers who annually support the fire department.

The Lamoine VFD meets weekly each Wednesday evening at 7:00 PM. We would love to have you join us – it's a great group of folks who share a passion for community service and public safety.

George "Skip" Smith, Fire Chief

Emergency Management Director's Report

Lamoine folks are pretty resilient, and we were tested severely as the year closed out with a severe ice storm followed by bitter cold temperatures. Parts of the town were without power for more than a week. The town office was among the facilities that were unable to function for a few days due to the power outage. It was very reminiscent of the 1998 ice storm, though the duration was much shorter.

There are a lot of folks to thank who got us through the storm. Bangor Hydro Electric (now Emera Maine) which has its maintenance facility here in town deployed every available linemen, hired local tree companies, and brought in hundreds of out of state linemen to restore service.

On the local level, the Lamoine Fire Department responded to 15 ice storm related calls – mostly lines down and trees in the road, and a few vehicle accidents. Plowing contractor Richard McMullen's crew cuts trees from the roadside that blocked traffic and kept things open. Neighbors checked on each other. The fire department loaned a

generator to the Cold Spring Water Company to keep the system charged. The American Red Cross set up an emergency shelter in Ellsworth which was available to Lamoine residents if needed. Though the town office was frequently without power, other computers were available and information about power outages, road conditions and sheltering were posted on the town's Facebook page. The Board of Selectmen met during the emergency, and reviewed what response was ongoing and started discussion about more effective communications and possible installation of a generator at the Town Hall so that it could be an emergency operations and warming center during extended power outages. That discussion is expected to continue in 2014.

The bottom line was that no one was injured, services were maintained and eventually restored town wide, and we got through it.

Stu Marckoon
Local EMA Director

Health Officer's Report

No serious health issues were reported in 2013. Information was distributed regarding rabies and norovirus during the year. There were no health related complaints received.

Cece Ohmart, Health Officer



Numerous trees came down over power lines and the roads of Lamoine during the December 2013 Ice Storm

Animal Control Officer's Report

The past year was fairly busy for animal complaints in Lamoine. Most of the issues dealt with sick raccoons – your ACO responded to 8 such calls, and one call for a sick fox. There were a half dozen incidents involving dead animals, another half dozen involving dogs at large, two dog attacks or bites, and even a call for a horse on the loose.

Michael Arsenault, Animal Control Officer

Harbor Master's Report

As of the end of 2013 the town had issued 56 mooring permits out of the maximum 60 allowed in the harbor in front of Lamoine State Park. There currently is no waiting list, though mooring applications are expected to pick up over the winter. Your harbor master and deputy met with the Maine Department of Conservation in October to discuss improvements to the boat ramp facility at the state park. It is our understanding the state will be applying for a better ramp and ground-out float system, perhaps in 2014.

*David Herrick, Harbor Master
Kevin Murphy, Deputy*

Solid Waste Report

Lamoine sent 592-tons of solid waste to the PERC trash to energy plant in Orrington during 2013. That's an increase of 2.22% from 2012. The recycling numbers were not complete at year's end for 2013, but the town recycled more than 54-tons of marketable materials during 2012, generating revenue of \$2,648.52. Recycling is taken to Coastal Process for sorting and storage until marketed by the Maine Resource Recovery Association.

We had one significant change during the year when the facility added a 10-yard dumpster for mixed paper, and dedicated a 40-yard roll off container for cardboard recycling. During the summer of 2012, we found that we could not squeeze 2-weeks worth of cardboard into the roll-off container. Mixed paper processing costs exceeded the revenue stream, so Pine Tree Waste will collect it bi-weekly for now.

Adam Sargent was approved as a back-up attendant at the Transfer Station. The transfer station facility is starting to show some signs of age, but it still works well. The swap shop is still going strong, and the returnable bottle program saw more than \$2,900 distributed to various in town non-profit organizations.

Bill Fennelly, Transfer Station Manager

Code Enforcement Officer's Report

Property owners obtained 40 construction permits this year from the Code Enforcement Officer, and 21 permits from the Plumbing Inspector. The permits issued in 2013 generated a net income of \$6,711.65, up \$627.50 from 2012.

The following types of permits were issued:

Construction Permits		Plumbing Permits	
Shoreland Alteration	3	Internal Plumbing	8
Decks/Enclose Deck	10	Septic Systems	11
Additions	5	Replacement System	1
Garage	2	Hookup Fee	1
Shed	6	Total	21
Mobile Home	1	<i>Several of the permits issued involved both a building and Shoreland Zoning permit.</i>	
Residences	8		
Roof over entry	1		
Advertising Sign	1		
Steps to Shore	3		
Total	40		

The current pricing method for Building and Shoreland permits appears to be working well, generating more revenue, but involving fewer permits. These fees all accrue to the Code Enforcement Fund, which helps offset the portion of Code Enforcement Activities that are funded by property taxes.

The year was relatively quiet in regard to code enforcement complaints. A report of illegal dumping in an active gravel pit was unfounded – the materials being used to stabilize banks was deemed permissible by the Department of Environmental Protection. An illegal junkyard that appeared on Douglas Highway received a notice of violation, and the improper vehicles were either removed or registered. The two licensed junkyards in town passed their annual compliance checks. Notices of violations were issued to the operators of nine gravel operations because their permits expired in the fall of 2013 and new permits were not yet issued by the Lamoine Planning Board. The Board of Selectmen has opted not to pursue the expired permits as they were all in the process of being renewed at the time of expiration. At year's end, only two had not yet made it through the permitting process, and those were scheduled for action in January.

The Selectmen have appointed Millard Billings as the Deputy Code Enforcement Officer/Deputy Plumbing Inspector. Mr. Billings is also the Unorganized Territory manager for Hancock County and the retired Town Manager of Tremont. We did not have to call upon his services in 2013.

The Planning Board was working on several changes to the Building and Land Use Ordinance in response to the Maine Uniform Building and Energy Code (MUBEC) which the town is not required to enforce. It is anticipated that the town meeting will deal with amendments to the ordinance sometime in 2014.

During the year your Code Enforcement Officer attended 35-hours of training to maintain the state required certification as CEO and Local Plumbing Inspector

Respectfully submitted

Michael Jordan, Code Enforcement Officer, Local Plumbing Inspector

Planning Board Report

The Planning Board held 14 regular meetings in 2013. Members of the Planning Board serving in 2013 were regular members Donald Bamman (vice chair), Gordon Donaldson (secretary), James Gallagher, John Holt (chair) and Chris Tadema-Wielandt, and alternate members Perry Fowler and Charles Weber.

Lamoine Gravel Ordinance. In January 2013, the Planning Board completed development of a revised Gravel Ordinance which incorporated features of the Site Plan Review Ordinance and additional requirements regarding ground water protection and setbacks from abutting properties. On Feb 5, the Board voted to recommend to the Selectmen that they place the proposed Lamoine Gravel Ordinance on the Town Meeting warrant. It was approved by the voters at the March Town Meeting. In response to some citizen and Board member concerns raised after approval, the Planning Board subsequently developed three amendments which were recommended to the Selectmen for inclusion in a future Town Meeting.

Gravel Permits issued. Nine gravel permits, subject to the provisions of the newly adopted Gravel Ordinance, were submitted for consideration at the September 3 meeting by three different gravel operators. All were essentially applications to continue existing gravel operations. Seven applications were approved in December, all with conditions to ensure compliance with the new ordinance. Final action on the two remaining applications will likely take place early in 2014.

Maine Uniform Building and Energy Code. By vote of the 2013 Town Meeting, the Planning Board was charged with recommending amendments to the Town's ordinances reflecting the voters' decision that the Town chose not to inspect construction projects according to MUBEC. Code Enforcement Officer Michael Jordan and Administrative Assistant Stu Marckoon developed a first draft of changes for Board consideration. After several discussions, the Board then approved a modest number of amendments to the Town's Building and Land Use Ordinance which it believes will achieve the desired objective and which it will recommend to the Board of Selectmen for Town Meeting action.

Continuation of 2012 Site Plan Review Permit and Gravel Permit applications of Harold MacQuinn, Inc., Map 3 Lots 31 & 33. On Jan 8, 2013, a large gathering of residents attended the public hearing regarding the applications of Harold MacQuinn, Inc. to create a very large (110-acre) gravel pit off Douglas Highway near Lamoine Corner. Many citizens provided testimony for the Board members to consider. In light of the expressed concern regarding the impact of the proposal excavations on groundwater quantity and quality, the Board authorized Robert Gerber of Ransom Consulting Inc. of Portland to review the hydrogeological data submitted in the MacQuinn application and to make recommendations to the Board in light of his analysis. Subsequently, the Board voted to require the applicant to perform additional hydrogeological investigations as recommended by Ransom. As of 12/31/2013, the formal report detailing the results of the additional testing had not been submitted to the Planning Board.

Commercial Building Permit. On May 7, the Board issued a Commercial Building Permit to SW Boatworks to construct a second large commercial building on its Douglas Highway property.

This annual report serves only to summarize the Board's activities. Detailed minutes of all meetings can be found on the Town's website

John Holt, Chair

Board of Appeals Report

During 2013 there were no filings with the Lamoine Board of Appeals. As a result, the board did not meet during the year.

Stu Marckoon, Secretary

Cable TV Committee Report

Lamoine's Cable TV Channel moved during 2013 from the analog channel 7 to digital channel 5 or 121, depending on the type of television you have. The channel has been extremely successful in televising meetings that take place at the Lamoine Town Hall and our operations manager Kendall Davis and volunteers recorded several meetings that took place at the school during 2013.

In addition to the meetings, we were able to slickly produce a couple of programs in 2013. One featured the Flat Top 5K Road Race. Kendall edited the footage shot by Stu Marckoon with interviews with the racers and the race itself. It runs several times on the channel. The other original production is about recycling and solid waste disposal. It features interviews with transfer station manager Bill Fennelly, and video footage at Coastal Recycling in Hancock and the PERC trash to energy plant in Orrington

We are working on another program featuring footage from the Simons Woods trails that was recorded in the fall. It will take a while to finish the editing. Committee member Merle Bragdon recorded a dress rehearsal of the Lamoine Community Arts fall performance for use by the cast members.

The Cable TV committee could always use more members for any of a variety of tasks. The committee meets a few times a year. If you're interested – please contact the town office.

Bill Butler, Chair

Parks Commission Report

Lamoine's Parks Commission underwent a major shift in 2013 when long time chairman Kerry Galeaz retired. We're grateful that Kerry continues to offer his assistance from time to time.

Much of the year was spent doing routine maintenance at the three town parks as follows:

Bloomfield Park

Annual clean-up was done in June and the pet waste center was installed.

Lamoine Beach

Annual painting and up keep was performed throughout the year. New picnic tables were added to the picnic area. Flowers were planted under the large Lamoine Beach sign.

Marlboro Beach

Pet waste continues to be an issue, as we only own a small section of the beach, not sure where we would put it.

The Parks Commission co-hosted the 8th annual Flat top 5K Road race and Kids Fun Run. 247 runners participated. Please join us for the 9th annual. The funds raised from this event benefit our Parks and a Scholarship fund.

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 welcome suggestions and ideas and encourage everyone using these areas to take an active role in their upkeep. Thanks for your continued support of our Parks.

We welcome new members Matthew Montgomery and his wife Jessica who will serve as an alternate member, and Paula Gardner to the Parks Commission who join Doug Jones, Julie Herrick, and Richard Brey.

Respectfully submitted,

Christa Brey, Chair

Comprehensive Plan Planning Committee Report

Following a vote at the March 2013 Town Meeting, the Board of Selectmen appointed a committee to determine the process and likely cost to update the Lamoine Comprehensive Plan which was last passed in 1996. Members of the committee included Fred Stocking (chair), Kathy Gaianguest (vice-chair), Valerie Sprague, Amy Duym, Joseph Young Jr., Merle Bragdon, and Perry Fowler.

The committee met several times during the summer of 2013, including a lengthy meeting with the state government official tasked with assisting municipalities with the comprehensive planning process.

The committee issued a 9-page report to the Board of Selectmen in late October, making the following recommendations:

The Town of Lamoine should undertake to update its Comprehensive Plan, which was approved in 1996. The primary reasons for this are:

- A. The data and citizen input that went into the 1996 Plan are now over 20 years old;
- B. Changing demographics, most notably including an increase in older citizens and a decline in school-age children, as well changes in technology, the local economy, and surrounding areas, require revisiting some assumptions about Lamoine's future;
- C. The 1996 Plan is no longer considered to be consistent with State standards, making Lamoine's land use ordinances more vulnerable to lawsuits;
- D. A renewed whole community discussion of the future of Lamoine may lead to plans and projects which will benefit its citizens; and

- E. Approval of an updated Comprehensive Plan, which might include a Vision for Lamoine, would inform town officials as new challenges present themselves.
- F. A time line sets out one model for how the process of updating the 1996 Plan might be conducted within a reasonable period of time, while assuring adequate citizen input.
- G. The proposed budget calls for \$15,000 in Town funds for the project.

It is the committee's understanding that the proposal will be presented to the March 2014 town meeting , and we encourage folks who are interested in helping to shape the town's future to volunteer to serve on the committee if the voters so approve.

Respectfully submitted,

Fred Stocking, Chair

Conservation Commission Report

The Conservation Commission meets on the second Wednesday of each month at the Town Hall. The Commission was created in 2002 to focus on the significant natural resource issues of the town, provide a public forum for exchange of ideas on conservation topics and help inform Lamoiners about the conservation topics that they care most about. Meeting minutes are posted on the town web site,

The Open Space Report and Inventory was released in March, available to all on the town web site. Former Commission member Fred Stocking is the primary author, though all members contributed to this detailed discussion of Lamoine's open space attributes, special open space issues, and thoughts for the future.

A guide to Lamoine hiking and ski trails was prepared and posted on the town web site. Further, the Commission has applied to the federally funded Maine Recreation Trails Program for funds to make various improvements to the Simon Woods trail on Partridge Cove Road. The Simon land is under permanent conservation easement to the Frenchman Bay Conservancy. We feel that Lamoine has great hiking and sightseeing possibilities for residents and visitors alike.

With help from professional librarians Anne Stocking, Georgianna Pulver and Catherine de Tuede, the Commission has organized its archives of documents, CD's, maps, photos, and proposals gathered over several years. These are available in the town office for whoever may find them useful.



A bald eagle takes off from a tree overlooking Raccoon Cove.

Photo courtesy of Georgianna Pulver

In March, LCC worked with 5th and 6th graders in Lamoine Consolidated School to test water samples brought from home. This was the 7th year of the GET WET! Program developed by research scientists at the George Mitchell Center at UMaine, to monitor aquifer quality and alert the town to any water quality problems. In the process, our children learn scientific methods of measuring water quality and gain awareness of the importance of the town's potable water supply.

The Commission has worked with UMaine School of Economics faculty to prepare a Lamoine Trade Area Analysis Comparing Lamoine sales trends to those of similar Maine towns. And a second short report by the UMaine economists considers the value of commercial fisheries in Lamoine by species over recent years. We hope that these reports will be useful to long range planning by the town.

The 2013 Conservation Award was presented to Jerry and Iris Simon for their many contributions to conservation of Lamoine's natural resources and particularly their active invitations to all to hike the trail on their protected land.

Bob Pulver left the Commission after 9 years, the last four as Chair. Doug Stewart moved from alternate to regular member and Linda Penkalski joined as a new alternate in 2013. Larry Libby became Chair in July.

We welcome all Lamoiners to attend our regular meetings and our special public education events.

Larry Libby, Chair



John Peckanham leads students from the Lamoine Consolidated School as part of the GET WET project.

Photo by Georgianna Pulver

Road Commissioner's Report

Lamoine's local roads saw relatively minor work during 2013. Clamshell Alley and Cos Cob Avenue each received a new layer of pavement on the section closest to Lamoine Beach Road, while the same paving company also resurfaced the parking lots at Lamoine Beach and the Lamoine Fire Station. The project at the fire station actually expanded the paved area, providing about 5-additional parking spots for firefighters.



The town also resumed crack sealing – a portion of Shore Road and Mill Road were sealed up in hopes to extend the life of the pavement. Trees were a major priority during 2013 with extensive work done on Raccoon Cove Road (the work paid off – there were no tree issues there during the December ice storm) and Seal Point Road. A washed out culvert on Needles Eye Road and eroded shoulders on that road were repaired after a heavy rain storm. That culvert will need to be replaced before the paving job in 2015. The end of Berry Cove Road saw a drainage culvert reopened and material placed to try to prevent heavy ruts from forming in the spring thaw.

Plans for 2014 will include paving a portion of Walker Road and the Lamoine Transfer station. We also hope to install devices in deep ditch/culvert areas of Buttermilk and Mill Road to make those drop offs less severe.

Though the town had nothing to do with it, many residents were grateful that the Maine Department of Transportation put a layer of pavement down on the entire length of Route 184 and on Route 204 on Pinkhams' Flats and Partridge Cove Road.

Respectfully submitted,

Stu Marckoon, Road Commissioner

Addressing Officer's Report

2013 proved to be a very quiet year for building new homes. Only 5 new address assignments were made. There was a numbering reconfiguration made on Lupine Lane to resolve a numbering conflict with a street by the same name in Trenton. The issue came up as year round residents moved onto Lamoine's Lupine Lane. There were no new road names assigned during the year.

The Lamoine Volunteer Fire Department continued to offer reflective street name signs during 2013 with pretty good success. A total of 67 signs were ordered by property owners during the year. These signs make it a lot easier for delivery companies and public safety officials to find a home, especially in the dark. The Penobscot County jail manufactures the signs which range in price from \$7 to \$13, depending on the type of mounting requested.

Stu Marckoon, Addressing Officer

Town Clerk's Report

January 1, 2013 to December 31, 2013

Jennifer M. Kovacs, Town Clerk

Births

Residents- Out of Town	
Males	3
Females	7
Total	10

No births occurred in Lamoine during 2013

Marriages

Residents Married Outside of Lamoine	7
Residents Married in Lamoine	2
Non-Residents Married in Lamoine	1
Non-Residents License Issued	0
Total	10

Deaths

Residents who died out of Town

Ruth Gregory, February 01, 2013

Walter Covey, February 08, 2013

Sally Moore, February 20, 2013

William Parkinson, May 17, 2013

Michael Pierce, July 15, 2013

Joan Strout, October 03, 2013

Clifton Smith, October 08, 2013

William Watson, November 09, 2013

Naomi Alexander, November 17, 2013

Residents who died in Town

Robert Schur, July 31, 2013

Sheila Murray, October 18, 2013

Wilfred Phillips, November 24, 2013

Dog Licenses Issued for the 2013 Licensing Year

(October 16, 2012 to October 15, 2013)

Males/Females	28
Spayed/Neutered	299
Total Dogs Licensed	327

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

Elections

There were two elections held during 2013 at the Lamoine Town Hall. As of December 31, 2013 Lamoine had 1,444 registered voters and utilized the Centralized Voter Registration System.

Turnout was as follows:

Election Date	Election Type	Ballots Cast
March 12, 2013	Annual Town Meeting	202
November 5, 2013	RSU Withdrawal/Referendum	592

Tax Collector's Report

2011-12 Property Taxes

Balance 7/1/12	\$3,793.35	Schedule of Unpaid Personal Property Tax	
Received	\$58.90	Fronczak, Adam	\$950.00
Balance 6/30/13	\$3,734.45	Keene, Michael	\$2,755.00
		OCE Financial	\$29.45
		Total	\$3,734.45

2012-13 Property Taxes

Tax Commitment – July 14, 2012			\$2,384,999.88
<i>Supplemental Taxes</i>			
Towne	8/15/12	\$101.37	
Major	8/15/12	\$499.41	
RJ King, Inc	8/15/12	\$340.38	
Total Supplemental Taxes			\$941.16
<i>Abatements Granted</i>			
Alley/Carter	8/15/12	\$48.36	
Towne	8/15/12	\$526.38	
Miro	10/3/12	\$3,168.51	
RJ King, Inc	6/25/13	\$340.38	
Total Abatements			\$4,083.63
Net to Collect			\$2,381,851.41
Prepaid Taxes		\$9,510.95	
Foreclosure (Map 14 Lot 15-3)		\$664.02	
Submitted to Treasurer		\$2,303,053.95	
Total Collections			\$2,313,228.92
Balance Due – June 30, 2013			\$68,622.49*
Collected July 1 to July 12, 2013			\$10,373.53
Liens Filed July 12, 2013			\$55,296.68
Personal Property Collectible			\$2,952.28

*Schedule on next pages

Schedule of 2012-13 Personal Property Taxes Receivable – July 12, 2013

Brooks	Barbara	\$150.66
Keene	Michael	\$2,697.00
Norris	Christopher	\$104.62
Total		\$2,952.28

Other taxes collected in the Fiscal Year ending June 30, 2013

Interest on Unpaid Taxes	\$10,313.32
Automobile Excise Taxes	\$282,066.28
Watercraft Excise Taxes	\$3,670.60

Schedule of unpaid property taxes – June 30, 2013

LASTNAME	FIRSTNAME	MAP	LOT	BOOK	PAGE	Net Tax
Alley	Tracy	18	16	2947	174	\$1,302.98
Arthur	Susan	10	5- 3	2764	360	\$3,247.56
Barnes	Jay	16	16	1522	467	\$360.84
Barnes	Pauline estate of	16	7	826	206	\$1,358.73
Becker	Ronald	4	41-2	2873	231	\$619.38
Bennett	Bradley	6	8	5537	25	\$481.06
Bennett	Bradley	6	10	5537	25	\$57.19
Bierman	Michael	10	3	2809	44	\$175.77
Bierman	Michael	10	4	4165	188	\$155.77
Blood	Robert	14	52	4257	103	\$611.94
Brooks	Barbara	4	24-2	2457	32	\$1,470.33
Budwine	Rachael	4	20-2	4825	220	\$551.03
Cadillac Associates LLC		6	20	4931	267	\$111.60
Callahan	Christine	18	11	1637	598	\$575.66
Curtis	Anne Metcalf	3	40	3540	8	\$1,215.51
Damon	Michael	3	9-8	4116	221	\$765.39
Day	James	4	54-2	2687	170	\$1,086.24
Dennison	David	10	5-11	3803	234	\$1,534.85
Des Isles	Doris	2	25-1	3872	80	\$732.84
Des Isles	Doris	2	25	1071	466	\$690.06
DesIsles	Doris	14	1	2906	422	\$451.98
Ellis	John	14	22	3892	56	\$106.48
Fickett	David	1	44	4317	292	\$1,201.44
Graham	Charles	3	10	3337	267	\$762.60
Griffin	Harvey	7	18-1	5019	21	\$1,240.62
Handy	Robert	5	5-1	4479	278	\$601.71
Haskell	Donna	15	26	3294	3	\$199.38
Heyse	Paul	2	10	2310	114	\$244.12
Higgins	Susan	4	14- 1	3592	108	\$1,100.19
Hodgdon	Wayne	6	11	2498	343	\$308.30
Johnson	Carlton	3	25-1	2295	19	\$2,632.83
Joy	Steven	4	46	3205	116	\$765.39
Joy	Steven	4	48	3511	13	\$682.62
Joy	Steven	4	55-1	3596	117	\$767.25
Kane	Michael	20	5	5544	283	\$396.08
Karst	John	4	7	3386	311	\$667.01
Keene	Alvin	11	26	1254	78	\$358.98
Keene	Michael	4	41-A	4056	341	\$776.55
King, Inc.	Richard	3	47-3	2476	173	\$444.54
King, Inc.	Richard	3	47-4	2476	173	\$327.36
Kohlenbush	Heirs of Patricia	2	13	1872	418	\$1,771.65
Kohlenbush	Heirs of Patricia	6	35	1872	418	\$841.65
Ladeau	Richard	4	36- 6	2838	23	\$538.34
Leonard-Johnson	Patricia	1	6-A-1	5139	76	\$684.48
Lockhart	Malerie	5	5-2	5260	41	\$1,093.68
Luck	J. Alexander	4	44-2	1229	190	\$381.30

LASTNAME	FIRSTNAME	MAP	LOT	BOOK	PAGE	Net Tax
Mingo	Michelle	6	25-3	3379	151	\$552.42
Moala	Semisi	5	22-1	4081	278	\$939.30
Moore	James	3	9-A	4386	16	\$703.47
Morley	Amy	5	4-5	2900	508	\$270.63
Mullen	Janet	1	28-1	5769	158	\$1,549.38
Nasberg	Gerald	7	3	4710	110	\$867.69
Nichols	Vaughn	9	1-1	2682	344	\$796.96
Ouellette	Pamela	14	15-4	1823	544	\$1,310.37
Parlee	Bruce	4	14-14	3171	262	\$318.81
Pinkham	William	10	29-7	4919	343	\$238.90
Richter	Gregory	4	32	2451	160	\$220.41
Rose	Alisha	6	1	2985	226	\$628.68
Sargent	Dwight	10	4-4	1656	554	\$225.99
Sargent	Philip	1	8	914	46	\$1,189.47
Sarjoy, Inc.		4	36	3526	250	\$325.50
Schur	Robert	10	8-3	3360	146	\$2,301.75
Sherwood	Ellen	14	7-3	3068	32	\$1,296.42
Smith	George	3	37	994	189	\$47.89
Smith	George	3	38	2692	91	\$811.43
Sperry	Lynda Boynton	1	81-06-01	1750	91	\$1,988.34
St. Pierre	Joanne	9	15-7A	3749	86	\$1,126.23
Stetler	Jesse	4	46- 1	5429	271	\$546.84
Sullivan	Peter	4	52	1872	420	\$298.53
Sullivan	Peter	4	53	1872	420	\$54.87
Tilden	Lori	7	29-2A	5050	145	\$172.52
Tozier	Donald	9	15-3	2621	113	\$639.84
Tracy	Juanita	3	43	5397	28	\$1,018.97
Walker	William	3	10-8	3305	37	\$1,421.04
Walker	William	3	14-2	4046	70	\$104.16
Wallace	Richard	10	29-8	5482	49	\$439.89
Watts	Beverly	19	4	1265	619	\$942.09
West	Estate of Sylvia	15	24-5	5451	56	\$1,073.22
Whitcomb	Benjamin	13	8	1793	589	\$542.19
Whitcomb	Benjamin	13	9-2	2041	337	\$4,171.98
Zerrien	Richard	7	26	1761	293	\$82.77

total

\$65,670.21

Respectfully submitted,

Jennifer Kovacs, Tax Collector
Stuart Marckoon, Deputy Tax Collector
Nancy Jones, Assistant Tax Collector

Registrar of Voters Report

As of December 31, 2013, there were 1,444 registered voters in Lamoine. By party enrollment there were:

Party	Number
Democrat	376
Green Independent	64
Republican	526
Unenrolled	478
Total Registered	1,444

During 2013 there were 38 new voters registered, 22 voters who changed party affiliation or address, one who became inactive and 55 voters canceled. The number at year's end represents 33 fewer registered voters than a year ago.

Lamoine will become part of a new Legislative district in 2014 thanks to re-districting by the Maine Legislature.

There were three elections held during 2013. Turnout was as follows:

Date	Election Type	Turnout	Percent
March 2013	Town Meeting	202	13.81%
June 2013	School Budget Validation	68	4.66%
November 2013	RSU Withdrawal, State Bonds	592	40.41%

Jennifer Kovacs, Registrar
Stu Marckoon, Deputy Registrar

Administrative Assistant's Report

We live in a special community here in Lamoine, and we residents should pat ourselves on the back every now and then because we make it that way. Like it or not, everyone is part of the town government – how much of a part you wish to be is pretty much up to you. It continues to amaze me how often people step up to help out when asked – and sometimes the folks who run your town ask a lot.

2013 marked my 21st year as the Administrative Assistant to the Board of Selectmen. Without exception, every board in my time here has been wonderfully supportive, helpful in providing guidance on whatever the opportunity of the moment might be, connected to the community and mindful of all community members. We have been blessed to have neighbors who care enough to run for office and conduct themselves reasonably and fairly. In particular, let me thank Selectman **Cynthia Donaldson** who will finish her third and final term as Selectman as of the March 2014 town meeting. We don't always agree on all issues, but she always has given a well thought out reason for her positions and has without fail been respectful of the positions of others. Her work as a Selectman is tireless – she takes the time to do the job thoroughly and was prepared for every meeting she attended. We share a love of baseball, young people and schools, and I shall miss her at the meeting table.

It was an exciting time in the town office this year as Clerk and Tax Collector **Jennifer Kovacs** became a mom again. That gave an opportunity for **Nancy Jones** to come on board as an assistant to fill in while Jennifer was on leave, and it was a delight to make another good friend who happens to be a co-worker. Even more gratifying, though, was the way folks who came into the office rolled with the flow of having a new person on board who learned “on the job”. The patience and kindness shown by everyone is much appreciated. Often I leave to officiate a basketball, baseball or volleyball game prior to the office closing (I get in early), and it's a relief to know that things are in good hands.

I am particularly proud of my colleagues on the Lamoine Volunteer Fire Department this year. While the town suffered another serious house fire on Walker Road in September, the members performed admirably and with help from our mutual aid companies, the fire was put out. But more importantly, the ice storm in late December saw 15-calls (that's a lot for a small, volunteer department) in a 2-week stretch. Every one of those calls was answered, and by more than one volunteer. I know the members of the department are looking forward to delivery of the new tanker/pumper truck in 2014.

This will mark 30-years for my wife Bonnie and I moved to Lamoine. Our older daughter, Sarah, graduated from college in 2013 and has joined the work force in Southern Maine. Our younger daughter Rebecca is thriving as a college student, pursuing a teaching degree at a school in Vermont. When she's home on break, she substitute teaches at area schools, including Lamoine's.

The town faces two major challenges in 2014. We've got to build a school department following the withdrawal from RSU 24. We also hope to address issues related to gravel mining to both protect our environment and the significant financial investments of those who own the land. I hope to help wherever needed. We have a great community.

Stu Marckoon, Administrative Assistant to the Selectmen

Checking Account (1-01-001)

The town maintains its operational checking account at The First, NA. All receipts and disbursements flow through this account and it is reconciled monthly, with the Board of Selectmen reviewing that reconciliation. The reconciliation for each month is also posted on the town's website.

Audited Beginning Balance 7/1/12	\$52,314.23
Less Outstanding checks 7/1/12	\$6,003.85
Deposits	\$4,017,714.39
Disbursements	\$4,020,913.73
Balance 6/30/13	\$43,111.04

Sources for Deposits

Tax Collector	\$ 2,644,809.91	
Credit Cards	\$ 49,912.53	
Rapid Renewal	\$ 13,975.86	
Code Enforcement	\$ 12,083.76	
Municipal Revenue Sharing	\$ 58,922.50	
Other - State	\$ 52,202.95	
Homestead Exemptions		\$ 21,582.00
Road Assistance		\$ 23,876.00
Tree Growth Reimbursement		\$ 1,527.79
Park Entrance Fees		\$ 1,374.81
General Assistance		\$ 1,380.73
BETE Program		\$ 546.00
Snowmobile Reg Fees		\$ 337.62
Shellfishing Fines		\$ 250.00
Veterans Exemption		\$ 1,328.00
Liens, Fees & Interest	\$ 83,716.49	
Transfers In - First Advisors	\$ 1,046,781.93	
Miscellaneous	\$ 28,580.79	
Hodgkins Trust		\$ 8,626.44
Foreclosed Property Sale		\$ 2,506.60
Applied to Tax Bill/Mowing		\$ 2,182.70
Reimburse for Returned Checks		\$ 1,852.87
Palosky, Karen		\$ 1,343.39
Brooks, Barbara		\$ 174.68
Brann, Charles		\$ 146.98
Hessert, Anthony		\$ 132.60
Loveley, Serena		\$ 55.22
Stale Check Order		\$ 341.14
Commercial Trash Fees		\$ 227.33
Overpayment - Ocwen Bank		\$ 144.15
Acct Receivable - L Sitton		\$ 71.80
Flag Donation		\$ 50.00
Sale of Toner		\$ 40.00
Restitution - Street Sign Theft		\$ 25.00
Lamoine Fire Dept		\$ 20.76
Cell Tower Lease		\$ 12,000.00
RSU 24 - Budget Validation Costs		\$ 492.00
Expense Reimbursements	\$ 18,894.71	
PERC Fees - Mun Rev Cmte		\$ 14,583.48
Harold MacQuinn - Costs		\$ 3,242.00
ME Municipal Assoc. - Insurance		\$ 869.00
Fuel Tax Refund		\$ 111.75
Herrick & Salsbury - Notification Fees		\$ 46.00
Void - Check 7549 (Fire)		\$ 30.00
Norton Anti-Virus Refund		\$ 10.00

Lowe's Refund		\$	2.48
Interest on Checking Acct	\$	1,773.48	
Recycling Revenue	\$	1,847.08	
Parks/Recreation Revenue	\$	1,200.70	
Veterans Memorial Revenue	\$	29.20	
Returnables Payable	\$	2,982.50	

Grand Total Revenues \$ 4,017,714.39

Disbursements

Payee	Total Paid	Appropriation	Items
Acadia Disposal District	\$ 428.85	Solid Waste	HHW Collection
Acadia Fuel LLC	\$ 6,714.57	Adm, Fire	Heating Fuel
Ackley, David	\$ 51.48	Overpayment	Refund
A-Copy Imaging	\$ 510.00	Administration	Office Machine Maint
Amazon.com	\$ 2,063.65	Adm, Fire, CTV	Camera, Office supply
American Red Cross	\$ 600.00	Social Services	Annual Donation
Anderson Pressure Washing	\$ 400.00	Roads	Culvert Cleaning
Anderson, Shon	\$ 15.00	Overpayment	Refund
APC	\$ 80.34	Adm	Office Machine Maint
Arsenault, Michael	\$ 1,743.72	Animal Control	Wages, Expenses
Arthur Ashmore Electric	\$ 411.35	Roads	Salt/Sand Shed Maint.
B&B Paving	\$ 37,049.91	Roads	Paving Program
Bangor Hydro Electric	\$ 6,569.85	Various	Electricity
Bar Harbor Bank & Trust	\$ 15,034.62	Debt Service	2010 Fire Truck
Bard Industries	\$ 365.75	Fire, Parks	Paper Goods
Batterymart.com	\$ 26.48	Cable TV	Maintenance
Bean, Christopher	\$ 396.00	Fire	Reimbursement
Billings, Terry	\$ 5.98	Overpayment	Refund
Bishop, Lance	\$ 50.00	Fire	Stipend
Boynton, Russell	\$ 399.80	Parks, Fire	Maint, Stipend
Branch Pond Marine	\$ 1,557.79	Fire	Rescue Boat Maint
Brann, William	\$ 250.62	Adm.	Selectman-Salary
Brey, Christa	\$ 103.76	Parks	Reimbursement
Brodie, Carleton	\$ 300.00	Fire	Stipend
Broussard, Joan	\$ 130.00	Adm	Ballot Clerk
Brown's Communications	\$ 746.26	Fire	Radio Maint.
Carbonite.com	\$ 59.00	Adm	Computer Backup
Carney, James	\$ 300.00	Fire	Stipend
Carolyn Soares Trust	\$ 7.20	Overpayment	Refund
Central ME Fire Attack School	\$ 150.00	Fire	Training
Channing BETE Co	\$ 86.05	Fire	Training
Child & Family Opportunities	\$ 600.00	Social Services	Annual Donation
City of Ellsworth	\$ 3,840.00	Shellfishing	Enforcement, Licenses
Cold Spring Water Company	\$ 250.00	Fire	Utilities
Colwell Diesel	\$ 2,665.60	Fire	Truck Maint.
Complete Tire	\$ 30.00	Fire	Truck Maint.
Computer Essentials	\$ 269.98	Cable TV	New Hard Drive
Confidential	\$ 502.50	Adm	General Assistance
Cooper, S. Josephine	\$ 1,493.60	Adm	Selectman-Salary
Core Logic Real Estate	\$ 954.18	Overpayment	Refund
County Ambulance, Inc.	\$ 11,586.25	Public Safety	Contract
Crawford, George	\$ 2,100.00	Roads	Mowing

Crowd Control Experts.com	\$ 368.00	Adm	Elections
Crown Trophy LLC	\$ 54.25	Adm	Citizen of Year Awd
Cub Scout Pack 88	\$ 242.65	Payable	Returnables
Dandurand, Nathan	\$ 300.00	Fire	Stipend
Davis, Barbara	\$ 18,875.34	Abatement	Tree Growth Settlement
Davis, Kendall	\$ 459.54	Cable TV	Ops Manager
Davis, Paul	\$ 155.14	Solid Waste	Xfr Station Attendant
DeFusco, Kathleen	\$ 315.00	Adm	Ballot Clerk
Dell Financial Services	\$ 361.20	Cable TV	Server
Dennis Lounder Plumbing/Heating	\$ 9,100.00	Fire	Boiler
Dennison, David	\$ 42.00	Overpayment	Refund
Department of Health & Human Services	\$ 730.00	CEO	Plumbing Permits
Donaldson, Cynthia	\$ 933.50	Adm	Selectman-Salary
Donnegan Systems, Inc	\$ 8,713.52	Capital Project	Vault Shelving
dotgov.gov	\$ 125.00	Adm	Website Registration
Downeast AIDS Network	\$ 600.00	Social Services	Annual Donation
Downeast Family YMCA	\$ 3,000.00	Parks/Rec	Recreation
Downeast Health - WIC	\$ 600.00	Social Services	Annual Donation
Downeast Horizons	\$ 600.00	Social Services	Annual Donation
Ducharme, William	\$ 51.00	Cable TV	Maintenance
Dumont, Raymonde	\$ 399.99	Overpayment	Refund
East Coast Performance	\$ 1,215.89	Fire	Truck Maint.
Eastern Agency on Aging	\$ 250.00	Social Services	Annual Donation
Eastern Maine Home Care	\$ 579.00	Social Services	Annual Donation
EBS	\$ 201.10	Adm, Fire, CEO	Maint/Training
EFTPS	\$ 27,084.03	Payable	Tax Withholdings
Ellsworth American Inc	\$ 1,944.59	CEO/Adm	Advertising
Ellsworth Chainsaw	\$ 340.48	Fire	Equipment Maint
Ellsworth Public Library	\$ 5,882.00	Library	Appropriation
Emmaus Center Shelter	\$ 400.00	Social Services	Annual Donation
Fail Safe Testing, Inc.	\$ 2,160.00	Fire	Hose Testing
Farnsworth, Edward	\$ 400.00	Fire	Stipend
Fastenal Company	\$ 147.95	Fire	Turnout Gear
Federal Signal Corporation	\$ 25.20	Fire	Truck Maint.
Fennelly, Richard Jr.	\$ 933.50	Adm	Selectman-Salary
Fennelly, William	\$ 9,573.49	Solid Waste	Transfer Stn. Manager
First Advisors	\$ 1,106,585.70	Transfers	Investment accounts
Fletcher, Gail	\$ 4.82	Overpayment	Refund
Ford, Dennis	\$ 1,162.11	CEO	Salary
Forest Hill Cemetery	\$ 450.00	Cemeteries	Vets Graves Care
Fowler, Ellen (Jane)	\$ 1,533.60	Adm	Assessor Salary, mileage
Frenchman Bay Riders	\$ 583.07	Payable	Reg Fees, returnables
Friends in Action	\$ 600.00	Social Services	Annual Donation
Furey, Kathleen	\$ 20.00	Overpayment	Refund
Galeaz, Kerry	\$ 92.36	Parks	Maintenance
Giant Sub	\$ 101.60	Adm	Election costs
Gilman Electric	\$ 38.68	Roads	Salt/Sand Shed Maint.
Girl Scout Troop 796	\$ 170.55	Payable	Returnables
Goebel, Peter	\$ 526.25	Fire	Stipend, Reimbursement
Gold Star Cleaners	\$ 49.00	Fire	Turnout Gear
Goodwin, John W. Jr.	\$ 9,828.00	Roads	Sand (Plow Contract)
Governor's Bakery	\$ 10.49	Adm	Misc Meeting Costs
Grand Auditorium	\$ 600.00	Social Services	Annual Donation

Granville Rental	\$ 95.84	Fire	Station Maintenance
Grindle, Kimberly	\$ 49.87	Cable TV	Labor
Hancock County FF Association	\$ 1,050.00	Fire	Dues, Training
Hancock County Planning Commission	\$ 133.00	Planning Board/Roads	Training, salt bid
Hancock County Treasurer	\$ 111,132.74	County, Pub Safety	Tax, Dispatch
Hannaford	\$ 6.00	Adm	Misc Meeting Costs
Harmon's Upholstery	\$ 140.00	Fire	Truck Maint.
Harold MacQuinn, Inc	\$ 797.11	Tax Abatement	Abatement + Interest
Hartford Life Insurance	\$ 108.00	Adm.	Volunteer Insurance
Haslam Septic	\$ 800.00	Solid Waste	Septage Contract
Henry, David or Mary	\$ 52.00	Overpayment	Refund
Herrick, Anne	\$ 41.56	Marlboro Cemetery	Labor
Herrick, David Sr.	\$ 1,191.01	Harbor, Cemetery	Salary, Labor
Herrick, Julie	\$ 20.92	Parks	Maintenance
Hibbs, Susan	\$ 18.88	Overpayment	Refund
Home Depot	\$ 247.69	Adm, Fire, Parks	Maintenance
Hospice Volunteers of Hancock County	\$ 600.00	Social Services	Annual Donation
Huebner, Harald	\$ 552.50	Solid Waste - Adm	Maintenance
Hunnewell, James	\$ 50.00	Fire	Stipend
IAPMO	\$ 147.24	CEO	Code Book (Plumbing)
Dept of Inland Fisheries & Wildlife	\$ 15,103.45	Payable	Licenses & Registrations
Industrial Protection Services	\$ 4,313.87	Fire	Equipment/Turnout Gear
International Salt Company	\$ 10,592.17	Roads	Salt (Plowing Contract)
Jackson, Robert	\$ 370.61	Overpayment	Refund
James Wadman CPA	\$ 7,300.00	Adm	Audit (2 years)
Jay Fowler & Son, Inc	\$ 8,975.50	Roads	Maintenance
Jay McIntosh (Lamoine State Park)	\$ 15.00	Overpayment	Refund
Jewell, Duane	\$ 14.96	Overpayment	Refund
Johnson, Angela	\$ 65.00	Adm	Ballot Clerk
Johnson, Bernard	\$ 400.00	Fire	Stipend
Jones, Brett	\$ 400.00	Fire	Stipend
Jones, Douglas	\$ 405.88	Fire	Stipend, Reimbursement
Jones, Nancy	\$ 3,377.36	adm	Assistant Clerk Salary
Jordan, Gerald	\$ 400.00	Fire	Stipend
Jordan, Michael	\$ 11,645.73	Fire, CEO, Adm	Salary, Stipend
K&T Environmental Equipment	\$ 773.00	Fire	Truck Maint.
Kaspersky Lab	\$ 44.95	Adm	Anti-virus
Katahdin Analytical	\$ 1,630.00	Solid Waste	Landfill Well Testing
Kelley, Harvey	\$ 235.49	Adm	Moderator Salary
Korty, Carol	\$ 95.00	Adm	Ballot Clerk
Kovacs, Jennifer	\$ 24,014.37	Adm	Clerk/Tax Collector Salary
Lachance, Robert/Linda	\$ 4.94	Overpayment	Refund
Lamoine Bayside Grange	\$ 687.50	Payable	Returnables
Lamoine Fire Department	\$ 360.19	Fire	Maintenance
Lamoine General Store	\$ 24.55	Roads/Solid Waste	Tree Crew/Ice
Lamoine Historical Society	\$ 600.00	Social Services	Annual Donation
Lamoine School	\$ 671.50	Payable	Returnables
Lamoine 8th Grade	\$ 138.00	Payable	Returnables
Lane Construction	\$ 1,190.70	Roads	Needles Eye Maint
Libby, Lawrence	\$ 132.08	Overpayment	Refund
Loaves & Fishes Food Pantry	\$ 600.00	Social Services	Annual Donation
Ludwig-Turner, Rosemary	\$ 39.21	Overpayment	Refund

MAI Environmental Services	\$ 2,200.00	Solid Waste	Landfill Well Testing
ME Assoc. of Assessing Officers	\$ 50.00	Adm	Dues
Maine Coast Baptist Church	\$ 19,578.42	Payable	Tree Growth Settlement
Maine Coast Memorial Hospital	\$ 1,821.00	Fire/Soc. Services	Inoculations/Donation
Maine Environmental Laboratory	\$ 1,360.00	Solid Waste	Landfill Well Testing
Maine Federation of Firefighters	\$ 256.00	Fire	Dues
Manie Fire Chief's Association	\$ 86.00	Fire	Dues
Maine Municipal Association	\$ 15,580.40	Adm	Dues/Insurances
Maine Resource Recovery Assn	\$ 100.00	Solid Waste	Dues (Recycling)
Maine Revenue Services	\$ 350.00	Adm	Assessor Training
Me Tax Colr's & Treasurer's Assoc.	\$ 50.00	Adm	Dues
ME Town & City Clerks Assoc.	\$ 200.00	Adm	Training, Dues
ME Town & City Mgt. Assoc	\$ 155.38	Adm	Dues, Training
Marckoon, Stuart	\$ 46,889.03	Adm, Roads, Fire	Salary, Insurance, Stipend
Marvin, Eric	\$ 571.49	Overpayment	Refund
McDevitt, Marion	\$ 210.00	Adm	Ballot Clerk
McFarland, Gary	\$ 933.50	Adm	Selectman-Salary
McLaughlin, Sean	\$ 25.00	Overpayment	Refund
McMullen Landscape & Construction	\$ 56,470.12	Roads, Parks etc	plowing, mowing
McMullen, Richard	\$ 21,906.11	Roads, Parks etc	plowing, mowing
MDI League of Towns	\$ 192.85	Adm	Dues
ME Harbor Masters Association	\$ 250.00	Harbor	Training, Dues
ME Municipal Health Trust	\$ 9,971.15	Adm	Insurance (Health)
Merrill & Hinckley	\$ 6.46	Fire	Misc (crew food)
Merritt, James	\$ 144.15	Overpayment	Refund
Modern Screenprint	\$ 187.50	Harbor	Mooring Stickers
Morren, Jonathan	\$ 150.00	Fire	Stipend
Morris Fire Protection	\$ 803.10	Fire/Adm/Solid Waste	Extinguishers/Air Bottles
Muir, Andrew	\$ 20.00	Overpayment	Refund
Municipal Review Committee	\$ 759.56	Solid Waste	PERC Fees
Murphy, Dean/Kimberly	\$ 139.34	Overpayment	Refund
Murphy, Kevin	\$ 357.87	Harbor	Dues, Training
NAPA	\$ 710.41	Fire	Truck Maint.
Nickerson, Martha	\$ 80.00	Adm	Ballot Clerk
No Frills Oil Company	\$ 323.90	General Assistance	Oil
Ohmart, Cecilia	\$ 94.35	Adm	Salary Health Officer
Oliver, Maurice	\$ 637.99	Fire	Stipend/Reimbursement
Open Door Recovery Center	\$ 600.00	Social Services	Annual Donation
Patrons of Lamoine School	\$ 159.40	Payable	Returnables
Pavement Management Services	\$ 1,733.33	Roads	Paving Program
PDQ Door	\$ 149.00	Roads	Salt/Sand Shed Maint.
Pelletier, Taylor/Jordan	\$ 10.00	Overpayment	Refund
PERC	\$ 43,536.33	Solid Waste	Disposal Costs
Phillips Farms of Maine	\$ 300.00	Cemeteries	Marlboro Cemetery
Pine Tree Waste	\$ 45,239.60	Solid Waste	Transport, Recycling
Pioneer Products Inc.	\$ 204.74	Fire	Truck Maint.
Postmaster/Fulfillment Center	\$ 1,598.21	Adm	Postage
Price Digests	\$ 39.00	Adm	Excise Tax Books
Quill	\$ 643.32	Adm	Office Supplies
Radio Shack	\$ 162.95	Cable TV	Supplies/Maintenance
Randall Simons	\$ 31.00	Overpayment	Refund
Ransom Consulting, Inc.	\$ 3,242.00	Planning Board	Consulting Fees
Ray Plumbing Company	\$ 199.00	Adm	Furnace Maintenance

Registry of Deeds	\$ 1,204.60	Adm	Liens, Discharges
Returned Check (Brann)	\$ 146.98	Acct Receivable	Returned Check
Returned Check (Palosky)	\$ 1,343.39	Acct Receivable	Returned Check
Returned Check (Hessert)	\$ 107.60	Acct Receivable	Returned Check
Returned Check (Lovely)	\$ 55.22	Acct Receivable	Returned Check
Returned Check (Seal Cove Farm)	\$ 179.68	Acct Receivable	Returned Check
Reynolds, Joseph	\$ 500.00	Fire	Stipend
RH Foster	\$ 463.99	Fire	Diesel
RJD Appraisal	\$ 4,400.00	Adm	Appraisal, Tax Maps
Roteck.com	\$ 31.50	Adm	Election supplies
Roy, Beardsley, Williams & Granger	\$ 3,404.00	Adm	Legal
Regional School Unit #24	\$ 2,097,219.54	Education	RSU Share
Rudman & Winchell	\$ 6,440.57	Adm	Legal
Sanderson, Daine	\$ 50.00	Fire	Stipend
Schust, Robert	\$ 150.00	Fire	Stipend
Secretary of State	\$ 64,175.25	Payable	Vehicle Registrations
Service Charges - The First	\$ 53.40	Adm	Banking Costs
Shell	\$ 772.59	Fire	Diesel
Small Animal Clinic	\$ 72.00	Animal Control	Boarding Fee
Smith, George	\$ 1,820.90	Fire/Roads	Chief Salary/Plowing
Smith, John	\$ 411.95	Fire	Stipend/Reimbursement
St. Pierre, Joseph	\$ 6.50	Overpayment	Refund
Stamps.com	\$ 1,423.93	Adm	Postage/Lien Costs
Staples	\$ 31.48	Adm	Office Supplies
State of Maine	\$ 5,896.84	Payable	Registration, Taxes
TGP Ent.-Downeast Supervac	\$ 1,700.00	Roads	Sweeping
The Connectivity Group	\$ 2,069.98	Cable TV	Hard Drive, Info Channel
The Traffic Store	\$ 51.63	Roads	Street Sign Holder
Theall, Kermit	\$ 70.00	Parks	Maintenance
Time Warner	\$ 1,436.47	Adm, Fire, CTV	Telephone, Internet
Towne, Terry	\$ 1,400.24	Adm	Assessor Salary, mileage
Treadwell, Leah	\$ 3.18	Overpayment	Refund
Trenton Marketplace	\$ 13.90	Fire	Hose Testing
Upbeat Site Furnishings	\$ 374.54	Parks	Dog Stations
UPS Store	\$ 321.00	Adm/Waste/Conservation	Shipping, Copies
US Diary	\$ 142.65	Adm	Office Supplies
Verizon Wireless	\$ 1,145.59	Adm/Fire/Roads/ACO	Cell phones
Viking, Inc	\$ 1,559.88	Roads/Capital Projects	Culverts, Front Door
Volkoff Andrew	\$ 8.28	Overpayment	Refund
Wal-Mart	\$ 893.06	Various	Supplies/Maintenance
WB Mason	\$ 340.36	Adm	Office Supplies
Wendy's	\$ 12.91	Fire	Truck Testing
Weston, Elizabeth	\$ 1,018.35	Overpayment	Refund
Washington/Hancock Cmty Agency	\$ 600.00	Social Services	Annual Donation
White Sign Company	\$ 897.15	Roads	Street Signs
Whitetail Welding	\$ 120.00	Fire	Boat Maintenance
World of Flags, USA	\$ 641.25	Adm/Flag Program	Flags
Xpress Copy of Maine	\$ 1,152.06	Adm	Town Reports
Yesterday's Children	\$ 300.00	Social Services	Annual Donation
Young, Joseph H. Jr.	\$ 532.50	Fire	Stipend/Reimbursement
Zacchio, Michael	\$ 2.78	Overpayment	Refund
Total Expenditures	\$ 4,020,913.73		

Investment Management Account - General Fund (1-01-02.1)

The town invests cash assets with the First Advisors in government backed instruments and Certificates of Deposit with federally insured banks. The interest on this account is expressed as a net amount as service fees are charged for management of the account. The adjustment line accounts for shifts within the various investment accounts for other funds during the previous fiscal year.

Beginning Balance 7/1/12	\$516,863.75
Deposits	\$1,050,000.00
Withdrawals	\$(1,035,000)
Net Interest	\$5,341.46
Ending Balance 6/30/13	\$537,205.21

Petty Cash (1-01-09)

The town office maintains a \$200.00 balance in its cash drawers for daily operations. The cash count on June 30, 2013 reconciled to the \$200.00 balance.

Prepaid Property Taxes (1-01-20.00)

Town meeting annually approves acceptance of property tax payments prior to the tax commitment. The balance on June 30, 2013 was \$9,600.09 credited as follows:

Taxpayer Name	Amt Rec'd
Ackley, David	\$617.76
Berzinis, Nicole	\$850.00
Dow, Brian	\$1,076.48
Hemingway, Charles	\$500.00
Racicot, Mary	\$350.00
Schmidt, Katherine	\$709.59
Schoene, Laura	\$5,496.26
Total	\$9,600.09

2012/13 Property Taxes (1-01-20.12)

Of the \$2,384,999.88 committed to the tax collector on July 14, 2012, \$68,622.49 remained outstanding on June 30, 2013. A complete analysis and schedule of unpaid taxes is included in the tax collector's report on pages 26-28.

BETE Receivable (1-01-21)

The Business Equipment Tax Exemption program reimburses the town for personal property enrolled in the program as reported on the tax commitment.

Tax Commitment 7/14/12	\$538.47
Received from State of Maine	\$546.00
Closed to General Fund	\$7.53
Ending Balance 6/30/13	\$0.00

Personal Property Receivable 2011/12 (1-01-21.11)

The following personal property tax bills remained unpaid on June 30, 2012:

Last Name	First Name	Amount Due
Fronczak	Adam	\$950.00
Keene	Michael	\$2,755.00
OCE Financial		\$29.45
	Total	\$3,734.45

Homestead Reimbursement Receivable (1-01-22.00)

The State of Maine delayed reimbursement of the Homestead Exemption payment until after June 30, 2012.

Beginning Balance 7/1/12	\$5,159.00
Tax Commitment 7/14/12	\$21,390.00
Received from State of Maine	(\$21,582.00)
Ending Balance*	\$4,967.00

*Rec'd July 22,2013 from State of Maine

Tax Liens 2011/12

The schedule of tax liens filed for the 2011/12 property tax commitment on June 30, 2012 was as follows:

LASTNAME	FIRSTNAME	MI	SF	MAP	LOT	Net Tax
Arthur	Susan			10	5- 3	\$3,355.40
Barnes	Jay			16	16	\$368.60
Barnes	Estate of Pauline	L		16	7	\$1,387.95
Becker	Ronald	L.		4	41-2	\$440.17
Blood	Robert	E.		14	52	\$625.10
Brooks	Barbara			4	24-2	\$1,479.15
Curtis	Anne Metcalf			3	40	\$811.16
Damon	Michael	E.		3	9-8	\$781.85
Day	James	A	Sr.	4	54-2	\$1,109.60
Fickett	David	C		1	44	\$0.00
Graham	Charles	R.		3	10	\$779.00
*Griffin	Harvey	R.		7	18-1	\$1,267.30
Handy	Robert			5	5-1	\$570.12
Higgins	Susan	T.		4	14- 1	\$1,123.85
*Houmiller	Christian	D.		4	58	\$508.25
Joy	Steven	E.		4	55-1	\$664.05
Joy	Steven	E.		4	46-10	\$384.75
Joy	Steven	E.		4	46-11	\$386.65
Joy	Steven	E.		4	46-12	\$302.10
Joy	Steven	E.		4	46-13	\$300.20
Joy	Steven	E.		4	46-14	\$305.90
Joy	Steven	E.		4	46-15	\$308.75
Joy	Steven	E.		4	46-16	\$311.60
Joy	Steven	E.		4	46-17	\$826.50
Joy	Steven	E.		4	46-18	\$716.30
Keene	Michael	O		4	41-A	\$793.25
King, Inc.	Richard	J.		3	47-3	\$454.10
King, Inc.	Richard	J.		3	47-4	\$334.40
Lockhart	Malerie	J.		5	5-2	\$1,117.20
Mingo	Michelle	R.		6	25-3	\$564.30
Moala	Semisi	V		5	22-1	\$959.50
Morley	Martina	T.		5	4-5	\$138.23
Norris	Peter			5	1-3	\$945.25
Ouellette	Pamela	C		14	15-4	\$1,338.55
Rose	Alisha	M		6	1	\$642.20
Sherwood	Ellen	M.		14	7-3	\$25.86
St. Pierre	Joanne	J.		9	15-7A	\$1,150.45
Tozier	Donald			9	15-3	\$326.80
Watts	Beverly			19	4	\$181.54
Zerrien	Richard	A.	Jr	7	26	\$84.55

Total Liens **\$28,170.48**

*Acquired by the Town of Lamoine through automatic foreclosure process on December 17, 2013.

Accounts Receivable – GL # 1-01-50

Due From	Item	Amount	Date Rec'd
Maine Resource Recovery Assoc	Recycling Revenue	\$28.00	1-Jul-13
Maine Resource Recovery Assoc	Recycling Revenue	\$42.64	6-Jul-13
Russell Boynton, Jr.	Com'l Hauler Rev.	\$405.95	19-Jul-13
Maine Resource Recovery Assoc	Recycling Revenue	\$87.28	22-Jul-13
State of Maine	Veterans Exemption	\$1,309.00	22-Jul-13
Maine Resource Recovery Assoc	Recycling Revenue	\$51.95	12-Aug-13
Municipal Review Committee	Solid Waste-PERC	\$3,500.76	13-Aug-13
	Total	\$5,425.58	

Demolition Debris Accounts Receivable – GL # 1-01-52

Name	Weight Chg
Clewley, John	\$329.08

Due from Other Funds – GL #1-01-70

\$2,973.51 is due from a liability fund in the same amount due to expenditures at the Marlboro Cemetery. This is a cumulative number that is updated annually during the audit.

Due from Hodgkins Trust – GL # 1-01-70.2

\$14,319.75 is offset by a liability account in the same amount. This represents the interest paid to the Town of Lamoine from the Allan and Leurene Hodgkins Memorial Trust. This figure is updated annually during the audit.

Credit Cards Receivable – GL # 1-01-80

The Town of Lamoine accepts debit cards through the Maine Payport system. As of June 30, 2013 \$122.01 was due and payable to the town, and this amount was received on July 3, 2013.

Code Enforcement Fund (1-02-01)

Beginning Balance 7/1/12	\$11,416.79
Net Interest	\$102.24
Added from FY 12 Operations	\$4,219.47
Ending Balance 6/30/13	\$15,738.50

Fire Truck Reserve Fund (1-06-01)

Beginning Balance 7/1/12	\$9,679.38
Net Interest	\$70.85
Loan Proceeds 2013 Tanker	\$196,000.00
Ending Balance 6/30/13	\$205,750.23

Road Assistance Fund (1-09-01)

Beginning Balance 7/1/12	\$29,778.67
Net Interest	\$365.44
Added FY 12 Operations	\$33,257.65
Ending Balance 6/30/13	\$63,401.76

Education Capital Reserve (1-10-01)

Beginning Balance 7/1/12	\$9,482.63
Net Interest	\$69.41
Ending Balance 6/30/13	\$9,552.04

Revaluation Reserve (1-13-01)

Beginning Balance 7/1/12	\$85,277.31
Net Interest	\$668.30
Appropriated FY 2013	\$10,000.00
Ending Balance 6/30/13	\$95,945.61

Parks Fund (1-14-01)

Beginning Balance 7/1/11	\$5,826.32
Net Interest	\$34.65
Deduct FY 11 Operations	(\$1,800.18)
Ending Balance 6/30/12	\$4,060.79

Cable TV Fund (1-15-01)

Beginning Balance 7/1/12	\$25,754.93
Net Interest	\$221.63
Add FY 2012 Operations	\$7,483.80
Ending Balance 6/30/13	\$33,460.36

Insurance Deductible Fund (1-16-01)

Beginning Balance 7/1/12	\$5,714.46
Net Interest	\$45.15
Add FY 12 Operations	\$750.00
Ending Balance 6/30/13	\$6,509.61

Harbor Fund (1-17-01)

Beginning Balance 7/1/12	\$13,323.51
Net Interest	\$107.01
Add from FY 12 Operations	\$2,151.20
Ending Balance 6/30/13	\$15,581.72

Veterans' Memorial Fund (1-18-01)

Beginning Balance 7/1/12	\$5,652.83
Net Interest	\$42.18
Add from FY 12 Operations	190.04
Ending Balance 6/30/13	\$5,885.05

Capital Improvements Fund (1-19-01)

Beginning Balance 7/1/12	\$54,754.79
Net Interest	\$402.10
Add from FY 12 Operations	\$333.72
Ending Balance 6/30/13	\$55,490.61

Cemetery – East Lamoine 1-20-01.1

Beginning Balance		\$2,453.83
Interest		\$17.94
Ending Balance		\$2,471.77
Lots	Original Amt	w/Interest
Harding/Hodgkins	\$500.00	\$514.94
Huckins, Harding, Harrington & King	\$1,400.00	\$1,441.89
A&H Googins	\$500.00	\$514.94
Total	\$2,400.00	\$2,471.77

Cemeteries – Forest Hill 1-20-01.2

Beginning Balance		\$2,249.23
Interest		\$16.46
Ending Balance		\$2,265.69
Lots	Original Amt	w/Interest
J&E King	\$1,000.00	\$1,029.89
Hodgkins, Coolidge, Clark	\$1,200.00	\$1,235.80
Total	\$2,200.00	\$2,265.69

Cemeteries – Marlboro 1-20-01.3

Beginning Balance		\$9,181.88
Interest		\$77.21
Ending Balance		\$9,259.09
Lots	Original Amt	w/Interest
Percy Bragdon	\$1,977.27	\$7,294.12
R&A Smith	\$500.00	\$1,340.19
Town of Lamoine	\$0.00	\$624.78
Total	\$2,477.27	\$9,259.09

The town holds the above referenced cemetery funds as part of its investment portfolio. Periodically interest income is disbursed to both the Forest Hill Cemetery Association and the East Lamoine Cemetery Association. As of June 30, 2013 there still was no formal organization to administer the Marlboro Cemetery. The town has paid for mowing and other minor maintenance at that cemetery.

Fixed Assets – GL # 1-30

Beginning Balance		\$7,768,921.92
Added FY 2013		
Fire Dept Boiler	\$9,100.00	
Vault Shelving	\$8,713.52	
Paving – Clamshell Alley	\$8,951.25	
Paving – Cos Cob Ave	\$7,891.31	
Paving – Fire Dept Parking	\$10,996.59	
Paving – Lamoine Beach Parking	\$11,686.09	
Total Added FY 2013		\$57,338.76
Depreciation – Audited Figure		-\$420,797.87
Net change in fixed assets		-\$363,459.11
Ending Balance		\$7,405,462.81

Land Conservation Fund (1-30-01)

Beginning Balance	\$5,286.34
Interest	\$51.33
Ending Balance	\$5,325.01

Liability Accounts

Accounts Payable – GL #2-01-02 – The amounts listed were expenses incurred in the fiscal year ending June 30, 2013 but the invoices were not paid until after the end of the fiscal year.

Name	Appropriation	Item	Amount
Fennelly, William	Solid Waste	Salary	\$ 218.70
Fennelly, William	Parks	Lam Beach	\$ 24.30
Fennelly, William	Parks	Bloomfield	\$ 24.30
Kovacs, Jennifer	Adm	Clerk/Col'r	\$ 573.08
Davis, Kendall	CTV	Ops Mgr	\$ 24.00
State of Maine	CEO	State Share	\$ 72.50
State of Maine	CEO	DEP Fee	\$ 15.00
Shell Fleet Plus	Fire	Diesel	\$ 23.39
K&T Environmental Equipment Co	Fire	Truck Maint	\$ 506.00
RDJ Appraisal	Adm	Appraisal	\$ 2,425.00
Goldstar Cleaners	Fire	TO Gear	\$ 22.50
Verizon Wireless	Adm	Cell Phone	\$ 29.44

Verizon Wireless	Solid Waste	Cell Phone	\$ 13.21
Verizon Wireless	Fire	Cell Phone	\$ 13.21
Verizon Wireless	Animal Ctrl	Cell Phone	\$ 37.31
PERC	Solid Waste	PERC	\$ 919.42
McMullen Landscape Construction	Adm	Grounds	\$ 150.00
McMullen Landscape Construction	Roads	Salt/Sand Shed	\$ 55.00
McMullen Landscape Construction	Solid Waste	Anderson Lot	\$ 45.00
McMullen Landscape Construction	Parks	Lam Beach	\$ 165.00
McMullen Landscape Construction	Parks	Lam Beach	\$ 90.00
Napa Auto Parts	Fire	Truck Maint	\$ 7.98
Municipal Review Committee	Solid Waste	MRC Dues	\$ 192.86
Acadia Fuel	Fire	Heating Fuel	\$ 36.00
McMullen Landscape Construction	Roads	Tree	\$ 40.00
McMullen Landscape Construction	Roads	Pot Holes	\$ 450.00
Phillips Farms of Maine	Parks	Marlboro Cemetery	\$ 150.00
Pine Tree Waste	Solid Waste	Recycling	\$ 1,262.41
Pine Tree Waste	Solid Waste	Transport	\$ 2,582.29
RH Foster	Fire	Diesel	\$ 63.62
Bangor Hydro Electric	Adm	Town Hall	\$ 191.04
Bangor Hydro Electric	Roads	Streetlights	\$ 14.59
Bangor Hydro Electric	Roads	Streetlights	\$ 42.00
Bangor Hydro Electric	Roads	Salt/Sand Shed	\$ 13.08
Bangor Hydro Electric	Fire	Fire Stn	\$ 106.31
Bangor Hydro Electric	Solid Waste	Xfr Stn	\$ 24.14
Roy, Beardsley & Williams	Adm	Legal	\$ 840.00
Wal-Mart	Adm	Ofc Supply	\$ 7.76
Coastline Plumbing	Fire	Stn. Repair	\$ 183.86
Shell Fleet Plus	Fire	Diesel	\$ 18.99
Rudman & Winchell	Adm	Legal	\$ 608.80
Michael Arsenault	ACO	Labor	\$ 139.13
Michael Arsenault	ACO	Mileage	\$ 39.00
Jay Fowler & Son	Fire	Drain Fix	\$ 405.00
Jay Fowler & Son	Roads	Pave FD lot	\$ 1,218.00
Jay Fowler & Son	Roads	Pave LB Lot	\$ 270.00
Russell Boynton, Jr.	Parks	Bloomfield	\$ 55.00
Russell Boynton, Jr.	Parks	Lam Beach	\$ 55.00
Total Accounts Payable 6/30/13			\$14,463.22

Encumbered Funds Carried Forward – GL # 2-01-03

Funds encumbered were for projects authorized by the Board of Selectmen during the fiscal year ending June 30, 2013 but which had not been completed prior to that date.

Town Office Front Door	5-19-12.01	\$300.00	Paint Door
Roads – Tree Removal	5-09-09-10.15	\$6,000.00	Tree Trimming
Roads – Shore Road	5-09-09-10.22	\$2,000.00	Shoulder Maintenance
Roads – Berry Cove	5-09-09-10.32	\$2,500.00	Fix surface near Gully Brook
Roads – Walker Road	5-09-09-10.24	\$1,500.00	Replace Culvert 75 Walker
Roads – Marlboro Beach	5-09-09-10.30	\$2,000.00	Shoulder Maintenance
Roads – Crack Sealing	5-09-09-10.13	\$5,000.00	To aggregate 2013 project

Roads – Major Paving-Clamshell	5-09-10-12.1	\$1,500.00	To fill shoulders
Roads – Major Paving – Cos Cob	5-09-10-12.2	\$1,500.00	To fill shoulders
Total Encumbered		\$22,300.00	

State & Other Municipal Agency Accounts Payable

GL#	Item	Amount	Date Paid
2-01-05	Dog Registrations	\$34.00	July 1, 2013
2-01-07	Inland Fisheries & Wildlife	\$3,687.55	July 1, 2013
2-01-08	Bureau of Motor Vehicles	\$4,816.25	July 1, 2013
2-01-09	Vital Records	\$60.80	July 1, 2013
2-25-01	Shellfish Licenses (City of Ellsworth)	\$135.00	July 1, 2013

The following liability accounts are listed by the Town's auditor (James Wadman, CPA) and adjusted annually to reflect operational income and expenses

GL #	Account Name	Balance
2-01-70.2	Due to Hodgkins Trust	\$14,319.75
2-20-01	Due to General Fund – Cemetery	\$2,973.51
2-40-01	Deferred Property Tax Revenue	\$66,794.57

Fund Balance Accounts

Undesignated Fund Balance (3-01-01)

Beginning Balance 7/1/12	\$370,843.07
Budgeted FY 2013	(\$242,375.75)
Operational Impact FY 2013	\$238,503.08
Ending Balance 6/30/13	\$366,970.40

Flag Maintenance Fund (3-01-01.62)

Beginning Balance 7/1/12	\$46.27
Appropriation FY 2013	\$400.00
Operations FY 2013	\$198.30
Ending Balance 6/30/12	\$644.57

Code Enforcement Fund (3-02-01)

Beginning Balance 7/1/12	\$15,636.26
Budgeted FY 2013	\$11,660.00
Operational Impact FY 2013	(\$2,343.38)
Ending Balance 6/30/13	\$24,952.88

Education Fund (3-03-01)

Beginning Balance 7/1/12	\$115,583.97
Budget FY 2013	\$2,097,219.54
Operations FY 2013	(\$2,068,364.30)
Ending Balance 6/30/13	\$144,439.21

RSU 24 Withdrawal Fund (3-03-12)

Beginning Balance 7/1/12	\$14,977.20
Expenditures FY 2013	(\$2,033.72)
Ending Balance 6/30/13	\$12,943.48

Fire Truck Reserve Fund (3-06-01)

Beginning Balance 7/1/12	\$9,679.38
Interest FY 2013	\$70.85
Loan Proceeds	\$196,000.00
Ending Balance 6/30/13	\$205,750.23

Road Fund (3-09-01)

Beginning Balance 7/1/12	\$63,036.32
Budgeted FY 2013	\$157,600.00
Operational Impact FY 2013	(\$151,456.07)
Ending Balance 6/30/13	\$69,180.25

Education Capital Reserve (3-10-01)

Beginning Balance 7/1/12	\$9,482.63
Revenues FY 2013	\$69.41
Ending Balance 6/30/13	\$9,552.04

Animal Control Fund (3-12-01)

Beginning Balance 7/1/12	\$5,240.20
Budgeted FY 2013	\$750.00
Operational Impact FY 2013	(\$642.26)
Ending Balance 6/30/13	\$5,347.94

Revaluation Fund (3-13-01)

Beginning Balance 7/1/12	\$85,277.31
Budgeted FY 2013	\$10,000.00
Income FY 2013	\$668.30
Ending Balance 6/30/13	\$95,945.61

Parks & Recreation Fund (3-14-02)

Beginning Balance 7/1/12	\$7,464.28
Budgeted FY 2013	\$3,408.00
Operational Impact FY 2013	(\$2,898.70)
Ending Balance 6/30/13	\$7,973.58

Cable TV Fund (3-15-01)

Beginning Balance 7/1/12	\$33,238.73
Budgeted FY 2013	\$0.00
Operations FY 2013	\$6,193.55
Ending Balance 6/30/13	\$39,432.28

Insurance Deductible Fund (3-16-01)

Beginning Balance 7/1/12	\$5,714.46
Added to Fund FY 13	\$750.00
Income FY 2013	\$45.15
Ending Balance 6/30/13	\$6,509.61

Harbor Fund (3-17-01)

Beginning Balance 7/1/12	\$15,474.71
Operations FY 2013	\$1,331.76
Ending Balance 6/30/13	\$16,806.47

Cemetery Endowments (3-18-01)

Beginning Balance 7/1/12	\$11,666.43
Operations FY 2013	(\$643.39)
Ending Balance 6/30/13	\$11,023.04

Hodgkins Trust Endowments (3-19-02)

Beginning Balance 7/1/12	\$14,693.31
Added FY 2013	\$8,626.44
Budgeted (Vault Shelving)	(\$9,000.00)
Ending Balance 6/30/13	\$14,319.75

Veterans' Memorial Fund (3-18-02)

Beginning Balance 7/1/12	\$5,842.87
Operations FY 2013	\$109.74
Ending Balance 6/30/13	\$5,733.12

Capital Improvement Fund (3-19-01)

Beginning Balance 7/1/12	\$55,088.51
Operations FY 2013	\$2,108.14
Ending Balance 6/30/13	\$57,196.65

Land Conservation Fund

Beginning Balance 7/1/12	\$5,286.34
Added FY 2013	0.00
Interest FY 2013	\$38.67
Ending Balance 6/30/13	\$5,325.01

Conservation Commission Fund

Beginning Balance 7/1/12	\$450.43
Operations FY 2013	\$227.15
Ending Balance 6/30/13	\$677.58

Fixed Assets Fund (3-30-01)

An explanation the asset account is listed above – the fund balance matches the asset amount of \$7,405,462.81

Respectfully submitted,

Stuart Marckoon, Treasurer

Audit – FY Ending June 30, 2013

**James W.
Wadman**

Certified Public Accountant

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Facsimile 207-667-3636

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INDEPENDENT AUDITOR'S REPORT

Members of the Board of Selectmen
Town of Lamoine
Lamoine, ME 04605

We have audited the accompanying financial statements of the governmental activities and each major fund of the Town of Lamoine, Maine (the Town) as of and for the fiscal year ended June 30, 2013, which collectively comprise the Town's basic financial statements as listed in the table of contents, and the related notes to the financial statements.

Management's Responsibility for the Financial Statement

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Town of Lamoine, Maine, as of June 30, 2013, and the respective changes in financial position for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Other-Matters

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 3 through 6 and 18 be presented to supplement the

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

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

Respectfully Submitted,

James W. Wadman, C.P.A.

James W. Wadman, C.P.A.
September 9, 2013

TOWN OF LAMOINE, MAINE
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2013

The management of the Town of Lamoine, Maine (the Town) offers readers of the Town's financial statements this narrative overview and analysis of the financial activities of the Town for the fiscal year ended June 30, 2013. We encourage readers to consider this information in conjunction with the financial statements and accompanying notes that follow.

FINANCIAL HIGHLIGHTS – PRIMARY GOVERNMENT

Government-wide Highlights:

Net Position – The assets of the Town exceeded its liabilities at the fiscal year ending June 30, 2013 by \$8,379,695 (presented as "net position"). Of this amount, \$805,796 was reported as "unrestricted net position". Unrestricted net position represents the amount available to be used to meet the Town's ongoing obligations to citizens and creditors.

Changes in Net Position – The Town's total net position decreased by \$283,488 (a 3.3% decrease) for the fiscal year ended June 30, 2013.

Fund Highlights:

Governmental Funds – Fund Balances – As of the close of the fiscal year ended June 30, 2013, the Town's governmental funds reported a combined ending fund balance of \$1,120,457, an increase of \$266,361 in comparison with the prior year. Of this total fund balance, \$364,434 represents general unassigned fund balance. This unassigned fund balance represents approximately 13.5% of the total general fund expenditures for the fiscal year.

Long-term Debt:

The Town's total long-term debt obligations had a net increase of \$175,000 (833.33%) during the current fiscal year. There was a new debt obligations of \$196,000 issued during the year for the purchase of a new fire truck. Existing debt obligations were retired according to schedule.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the Town's basic financial statements. The Town's basic financial statements include three component's: 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 and are designed to provide readers with a broad overview of the Town's finances, in a manner similar to a private-sector business. They distinguish functions of the Town that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The statement of net position includes all assets of the Town (including infrastructure) as well as all liabilities (including long-term debt), with the difference between the two reported as net position. The statement of activities shows how the Town's net position changed during the year, regardless of the timing of related cash flows. The government-wide financial statements can be found on pages 7 - 8 of this report.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The fund financial statements include statements for one category of activity – governmental funds.

The governmental activities are prepared using the current financial resources measurement focus and the modified accrual basis of accounting and are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, the governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund

balance provide a reconciliation to explain the differences between the governmental funds and governmental activities. The basic governmental fund financial statements can be found on pages 9 - 10 of this report.

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 on pages 11 - 17 of this report.

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). Required supplementary information can be found on page 18 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net Position

The largest portion of the Town's net position (86.0%) 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 capital 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, it should be noted that the resources needed to repay this 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 2013	Total 2012
Current Assets	\$ 1,220,048	\$ 0	\$ 1,220,048	\$ 971,762
Capital Assets	\$ 7,405,463	\$ 0	\$ 7,405,463	\$ 7,768,922
<i>Total Assets</i>	\$ 8,625,511	\$ 0	\$ 8,625,511	\$ 8,740,684
Current Liabilities	\$ 79,417	\$ 0	\$ 79,417	\$ 43,744
Other Liabilities	\$ 156,800	\$ 0	\$ 156,800	\$ 33,757
Net Position;				
Invested in Capital Assets	\$ 7,209,463	\$ 0	\$ 7,209,463	\$ 7,747,922
Restricted	\$ 364,436	\$ 0	\$ 364,436	\$ 139,955
Unrestricted	\$ 805,796	\$ 0	\$ 805,796	\$ 775,307
<i>Total Liabilities and Net Position</i>	\$ 8,625,511	\$ 0	\$ 8,625,511	\$ 8,740,684

An additional portion of the Town's net position (4.4%) represents resources that are subject to external restrictions on their use. The remaining balance of unrestricted net position (9.6%) may be used to meet the government's ongoing obligations to citizens and creditors.

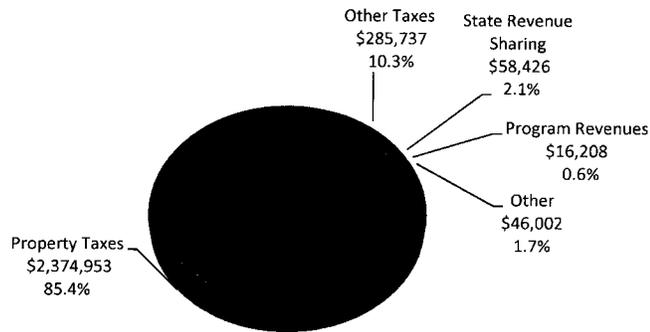
Changes in Net Position

Governmental activities decreased the Town's net position by \$283,488. This decrease was primarily due to capital asset depreciation.

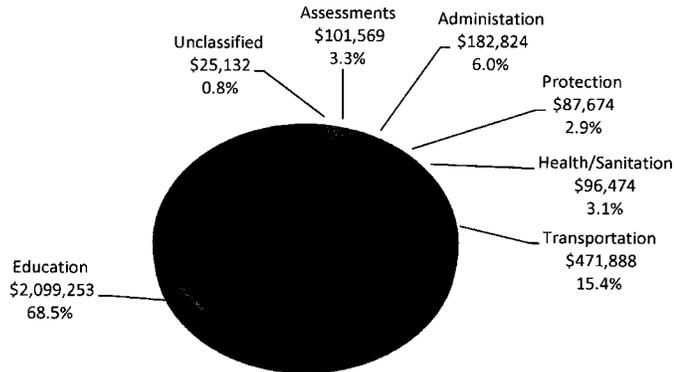
	Governmental Activities	Business-like Activities	Total 2013	Total 2012
<i>Revenues:</i>				
Tax Revenues	\$ 2,660,690	\$ 0	\$ 2,660,690	\$ 2,727,509
Program Revenues	\$ 16,208	\$ 0	\$ 16,208	\$ 15,629
Investments	\$ (2,525)	\$ 0	\$ (2,525)	\$ 16,006
Revenue Sharing	\$ 58,426	\$ 0	\$ 58,426	\$ 62,715
Other	\$ 48,527	\$ 0	\$ 48,527	\$ 50,159
<i>Total Revenues</i>	\$ 2,781,326	\$ 0	\$ 2,781,326	\$ 2,872,019

<i>Expenses:</i>				
Administration	\$ 182,824	\$ 0	\$ 182,824	\$ 185,956
Protection	\$ 87,674	\$ 0	\$ 87,674	\$ 93,705
Health/Sanitation	\$ 96,474	\$ 0	\$ 96,474	\$ 88,448
Transportation	\$ 471,888	\$ 0	\$ 471,888	\$ 469,072
Education	\$ 2,099,253	\$ 0	\$ 2,099,253	\$ 2,124,191
Unclassified	\$ 25,132	\$ 0	\$ 25,132	\$ 28,082
Assessments	\$ 101,569	\$ 0	\$ 101,569	\$ 105,733
<i>Total Expenses</i>	\$ 3,064,814	\$ 0	\$ 3,064,814	\$ 3,095,187
Changes in Net Position	\$ (283,488)	\$ 0	\$ (283,488)	\$ (223,168)

Revenues by Source - Governmental and Business-Type



Expenditures by Source - Governmental and Business-Type



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 spendable resources. Such information is useful in assessing the Town's financing requirements. In particular, unassigned 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 \$1,120,457, an increase of \$266,361 in comparison with the prior fiscal year. Approximately 32.5 percent of this total amount constitutes unassigned fund balance. The remainder is reserved to indicate that it is not available for new spending because it has been committed to liquidate contracts and commitments of the prior fiscal year or for a variety of other purposes.

GENERAL FUND BUDGETARY HIGHLIGHTS

Variances between actual General Fund revenues and expenditures and the final amended budget included the following:

- \$28,160 negative variance in real estate and personal property tax revenues. Actual collections were 97.1% of the levy as compared to 96.4% in the prior year. This was due to a significant amount of abatements.
- \$6,577 positive variance in all other revenues. This is primarily due to conservative budgeting.
- \$197,186 positive variance in capital outlay expenditures. This is due to a budgeted purchase of a new fire truck that did not happen until after the end of the year.
- \$57,586 positive variance in assessments and debt service expenditures. This is due to overlay.
- \$100,581 positive variance in all other expenditures. This is primarily due to conservative budgeting and controlled expenditures.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

The Town's investment in capital assets for its governmental activities amounts to \$18,990,193, net of accumulated depreciation of \$11,584,730, leaving a net book value of \$7,405,463. There were current year additions of \$9,100 for fire department equipment repair, \$8,714 of town office equipment and \$39,525 of road improvements. There were no current year retirements or impairments. Additional information on the Town's capital assets can be found in Note 4 of the notes to the financial statements on page 16 of this report.

Debt

The Town has total bonded debt outstanding of \$0 and \$196,000 of total outstanding loans that is backed by the full faith and credit of the Town. The outstanding debt had a net increase of \$175,000 during the current fiscal year. Additional information on the Town's long-term debt can be found in Note 6 of the notes to the financial statements on pages 16 - 17 of this report.

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 POSITION
JUNE 30, 2013

(Exhibit I)

	<u>Assets</u>	<u>Governmental Activities</u>
Cash and Cash Equivalents		\$43,311
Investments, at Fair Market Value		\$1,065,366
Accounts Receivable, net of Allowance for Uncollectible Accounts		\$10,844
Taxes and Tax Liens Receivable		\$100,527
<u>Capital Assets</u>		
Land		\$85,288
Other Capital Assets, net of Accumulated Depreciation		\$7,320,175
Total Capital Assets		<u>\$7,405,463</u>
<u>Total Assets</u>		<u>\$8,625,511</u>
	<u>Liabilities</u>	
Accounts Payable		\$23,197
Accrued Compensated Absences		\$17,020
<u>General Obligation Bonds Payable:</u>		
Payable within 1 year		\$39,200
Payable in more than 1 year		<u>\$156,800</u>
<u>Total Liabilities</u>		<u>\$236,217</u>
	<u>Deferred Inflows of Resources</u>	
Prepaid Property Taxes		<u>\$9,600</u>
<u>Total Deferred Inflows of Resources</u>		<u>\$9,600</u>
	<u>Net Position</u>	
Net Investment in Capital Assets		\$7,209,463
Restricted		\$364,436
Unrestricted		<u>\$805,796</u>
<u>Total Net Position</u>		<u>\$8,379,695</u>
<u>Total Liabilities, Deferred Inflows and Net Position</u>		<u>\$8,625,511</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, 2013

(Exhibit II)

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense)</u>
		<u>Charges for Services</u>	<u>Operating Grants</u>	<u>Revenue and Changes in Net Position</u>
<u>Primary Government</u>				<u>Governmental Activities</u>
<u>Governmental Activities</u>				
Administration	\$182,824	\$12,074		(\$170,749)
Protection	\$87,674			(\$87,674)
Health & Sanitation	\$96,474	\$1,781		(\$94,693)
Transportation	\$471,888			(\$471,888)
Education	\$2,099,253			(\$2,099,253)
Unclassified	\$25,132	\$2,353		(\$22,779)
Assessments	\$101,569			(\$101,569)
<u>Total Governmental Activities</u>	<u>\$3,064,814</u>	<u>\$16,208</u>	<u>\$0</u>	<u>(\$3,048,606)</u>
<u>Total Primary Government</u>	<u>\$3,064,814</u>	<u>\$16,208</u>	<u>\$0</u>	<u>(\$3,048,606)</u>
<u>General Revenues:</u>				
Tax Revenues, Including Homestead Exemption				\$2,364,640
Excise Taxes				\$285,737
State Revenue Sharing				\$58,426
Investment Earnings				(\$2,525)
Interest and Fees on Delinquent Taxes				\$10,313
Other Revenues				\$48,527
<u>Total Revenues</u>				<u>\$2,765,118</u>
<u>Changes in Net Position</u>				<u>(\$283,488)</u>
<u>Net Position - Beginning</u>				<u>\$8,663,183</u>
<u>Net Position - Ending</u>				<u>\$8,379,695</u>

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

TOWN OF LAMOINE, MAINE
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2013

(Exhibit III)

<u>Assets</u>	<u>General Fund</u>	<u>Permanent Fund</u>	<u>Total Governmental Funds</u>
Cash On Hand and On Deposit	\$43,311	\$0	\$43,311
Investments, at Fair Market Value	\$1,051,370	\$13,997	\$1,065,366
Accounts Receivable	\$10,844	\$0	\$10,844
Property Taxes Due	\$100,527	\$0	\$100,527
Due from Other Funds	\$2,974	\$14,320	\$17,293
<u>Total Assets</u>	<u>\$1,209,025</u>	<u>\$28,316</u>	<u>\$1,237,342</u>
<u>Liabilities, Deferred Inflows & Fund Balances</u>			
<u>Liabilities:</u>			
Accounts Payable	\$23,197	\$0	\$23,197
Due to Other Funds	\$14,320	\$2,974	\$17,293
<u>Total Liabilities</u>	<u>\$37,517</u>	<u>\$2,974</u>	<u>\$40,490</u>
<u>Deferred Inflows of Resources</u>			
Prepaid Property Taxes	\$9,600	\$0	\$9,600
Unearned Property Tax Revenue	\$66,795	\$0	\$66,795
<u>Total Deferred Inflows of Resources</u>	<u>\$76,395</u>	<u>\$0</u>	<u>\$76,395</u>
<u>Fund Balance:</u>			
Nonspendable	\$0	\$9,677	\$9,677
Restricted	\$340,439	\$14,320	\$354,759
Committed	\$280,829	\$0	\$280,829
Assigned	\$109,412	\$1,346	\$110,758
Unassigned	\$364,434	\$0	\$364,434
<u>Total Fund Balance</u>	<u>\$1,095,114</u>	<u>\$25,343</u>	<u>\$1,120,457</u>
<u>Total Liabilities, Deferred Inflows & Fund Balance</u>	<u>\$1,209,025</u>	<u>\$28,316</u>	<u>\$1,237,342</u>
<u>Total Fund Balance - Governmental Funds</u>			<u>\$1,120,457</u>
<i>Net position reported for governmental activities in the statement of net position are different because:</i>			
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds			\$7,405,463
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			\$66,795
Some liabilities, including bonds payable and compensated absences, are not due and payable in the current period and therefore, are not reported in the funds			(\$213,020)
<u>Net Position of Governmental Activities</u>			<u>\$8,379,695</u>

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

TOWN OF LAMOINE, MAINE
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

(Exhibit IV)

	<u>General Fund</u>	<u>Permanent Fund</u>	<u>Total Governmental Funds</u>
<u>Revenues:</u>			
Tax Revenues, Including Homestead Reimbursement	\$2,378,768		\$2,378,768
Excise Taxes	\$285,737		\$285,737
State Revenue Sharing	\$58,426		\$58,426
Investment Earnings (Includes Unrealized Gains / (Losses))	(\$2,627)	\$102	(\$2,525)
Interest and Fees on Delinquent Taxes	\$10,313		\$10,313
Intergovernmental Revenues	\$6,700		\$6,700
Other Revenues	\$33,201	\$8,626	\$41,827
<u>Total Revenues</u>	<u>\$2,770,517</u>	<u>\$8,728</u>	<u>\$2,779,245</u>
<u>Expenditures (Net of Departmental Revenues):</u>			
Administration and Planning	\$171,977		\$171,977
Protection	\$52,088		\$52,088
Health & Sanitation	\$94,535		\$94,535
Highways & Bridges	\$90,296		\$90,296
Education	\$2,099,253		\$2,099,253
Unclassified	\$20,083	\$745	\$20,828
Assessments and Debt Service	\$122,569		\$122,569
Capital Outlay	\$57,339		\$57,339
<u>Total Expenditures</u>	<u>\$2,708,139</u>	<u>\$745</u>	<u>\$2,708,884</u>
<u>Excess Revenues Over Expenditures</u>	<u>\$62,378</u>	<u>\$7,983</u>	<u>\$70,361</u>
<u>Other Financing Sources (Uses)</u>			
Loan Proceeds	\$196,000		\$196,000
Operating Transfers In	\$9,000		\$9,000
Operating Transfers Out		(\$9,000)	(\$9,000)
<u>Total Other Financing Sources (Uses)</u>	<u>\$205,000</u>	<u>(\$9,000)</u>	<u>\$196,000</u>
<u>Excess of Revenues and Other Sources Over Expenditures and Other Uses</u>	<u>\$267,378</u>	<u>(\$1,017)</u>	<u>\$266,361</u>
<u>Beginning Fund Balances</u>	<u>\$827,736</u>	<u>\$26,360</u>	<u>\$854,096</u>
<u>Ending Fund Balances</u>	<u>\$1,095,114</u>	<u>\$25,343</u>	<u>\$1,120,457</u>
<u>Reconciliation to Statement of Activities, changes in Net Position:</u>			
Net Change in Fund Balances - Above			\$266,361
Revenues in the Statements of Activities that do not provide current financial resources are not reported as revenues in the funds			(\$14,128)
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds - Compensated Absences			\$2,737
Bond proceeds provide current financial resources to Governmental Funds, but issuing debt increases long-term liabilities in the Government-Wide Statement of Net Position. Repayment of bond principal is an expenditure in Governmental Funds, but the repayment reduces long-term liabilities in the Government-Wide Statement of Net Position			
This amount represent long-term debt proceeds			(\$196,000)
This amount represent long-term debt payments			\$21,000
Governmental funds report capital outlays as expenditures, while in the statement of activities, the cost of those assets are allocated over the estimated useful lives as depreciation expense.			\$57,339
Depreciation expense on capital assets is reported in the Government-Wide Statement of Activities and Changes in Net Position, but they do not require the use of current financial resources. Therefore, depreciation expense is not reported as expenditures in Governmental Funds.			(\$420,798)
<u>Changes in Net Position of Governmental Activities</u>			<u>(\$283,488)</u>

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

TOWN OF LAMOINE, MAINE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

Note 1 - Summary of Significant Accounting Policies

The financial statements of the Town of Lamoine, Maine (the Town) have been prepared in conformity with accounting principles generally accepted in the United States of America, as applied to governmental units (hereinafter referred to as generally accepted accounting principles (GAAP)). The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for the governmental accounting and financial reporting principles. The more significant of the Town's accounting principles are described below.

A. Financial Reporting Entity

The accompanying financial statements present the government of the Town of Lamoine, Maine, which is identified based upon the criteria identified in Governmental Accounting Standards Board (GASB) Statement 14, *The Financial Reporting Entity*. The Town is governed under an Administration Assistant/Selectmen form of government. The Town engages in a comprehensive range of municipal services, including administrative services, public safety, health and sanitation, transportation, education and cultural services. The financial statements include all operations of the Town. Control or dependence is determined on the basis of budget adoption, taxing authority, funding and appointment of the respective governing board.

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e. the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government. Fiduciary activities, whose resources are not available to finance the Town's programs are excluded from the government-wide statements. The effect of material interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. Functional expenses may also include an element of indirect cost, designed to recover administrative (overhead) costs. *Program revenues* include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

For the year ended 6/30/13, the Town has implemented GASB Statements #63 and #65, which changes the reporting of the government-wide fund equity from net assets to net position and reporting of deferred inflows of resources.

D. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the *total economic resources measurement focus* and the *accrual basis of accounting*. Revenues and additions are recorded when earned and expenses and deductions are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied (i.e. intended to finance). Grants are recognized as revenue as soon as all eligibility requirements have been met.

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized when they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Town considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, including interest on long-term debt, are recorded only when payment is due.

Property taxes, charges for services and interest associated with the current fiscal period are all considered to be susceptible to accrual and are recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the Town.

The Town reports deferred revenue on its governmental fund financial statements. Deferred revenues arise when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenues also arise when resources are received by the Town before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the Town has a legal claim to the resources, the liability for deferred revenue is removed from the balance sheet and the revenue is recognized.

The Town reports the following major governmental funds:

The general fund is the Town's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Permanent funds are used to account for assets held in perpetuity and therefore cannot be used to support the Town's own programs, but the investment earnings may be used for designated purposes.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, fines and forfeitures, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

When both restricted and unrestricted resources are available for use, it is the Town's policy to use restricted resources first, then unrestricted resources as they are needed.

D. Assets, Liabilities and Net Position or Fund Equity

Deposits and Investments

The Town's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of one year or less from the date of acquisition. These investments are not specifically identified with any one fund.

The Town may invest in certificates of deposit, in time deposits, and in any securities in which State of Maine Statutes authorize them to invest in.

Investments are carried at fair market value. Income from investments held by the individual funds are recorded in the respective funds as it is earned.

Accounts Receivable and Payable

All material receivables are reported at their gross value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible.

Because of their spending measurement focus, expenditure recognition for governmental fund types excludes amounts represented by noncurrent liabilities. Since they do not affect current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities.

Capital Assets

Capital assets, which include property, plant, equipment and infrastructure (e.g. roads, bridges, sidewalks and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the Town as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased and constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the asset constructed. Property, plant and equipment is depreciated using the straight line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	50
Infrastructure	30-50
Sewer Lines	40
Equipment	5-10

Interfund Receivables and Payables

Interfund receivables and payables arise from interfund transactions and are recorded by all funds effected in the period in which transactions are executed.

Compensated Absences

In the fund financial statements, vested or accumulated vacation leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability in the governmental fund that will pay it. Vested or accumulated vacation leave in the government-wide financial statements is recorded as an expense and liability of the fund as the benefits accrue to employees. In accordance GASB Statement No. 16, no liability is recorded for nonvesting accumulated right to receive sick pay benefits.

Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities. In the fund financial statements, governmental funds recognize the face amount of debt issued as other financing sources.

Governmental Fund Balances

The Town has applied GASB Statement No 54, which establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which the Town is bound to observe constraints imposed upon the use of its resources reported in governmental funds. As such, the Town has identified June 30, 2013 fund balances on the balance sheet as follows:

	<u>General Fund</u>	<u>Permanent Fund</u>	<u>Total</u>
<u>Nonspendable</u>			
Cemetery Trust Principal		\$9,677	\$9,677
<u>Restricted</u>			
Education Fund	\$144,439		\$144,439
Fire Truck Fund	\$196,000		\$196,000
Hodgkins Trust		\$14,320	\$14,320
<u>Committed</u>			
Code Enforcement Fund	\$24,953		\$24,953
RSU 24 Withdrawal Fund	\$12,943		\$12,943
Road Fund	\$69,180		\$69,180
Education Capital Fund	\$9,552		\$9,552
Revaluation Fund	\$95,946		\$95,946
Veteran's Memorial Fund	\$5,733		\$5,733
Capital Improvement Fund	\$57,197		\$57,197
Land Conservation Fund	\$5,325		\$5,325
<u>Assigned</u>			
Flag Program Fund	\$645		\$645
Fire Truck Fund	\$9,750		\$9,750
Animal Control Fund	\$5,348		\$5,348
Parks & Recreation Fund	\$7,944		\$7,944
Cable TV Equipment Fund	\$39,432		\$39,432
Insurance Deductible Fund	\$6,510		\$6,510
Harbor Fund	\$16,806		\$16,806

Conservation Commission Fund	\$678		\$678
Reserve for Encumbrances	\$22,300		\$22,300
Cemetery Trust Income		\$1,346	\$1,346
<u>Unassigned</u>	\$364,434		\$364,434
<u>Total Fund Balances</u>	<u>\$1,095,114</u>	<u>\$25,343</u>	<u>\$1,120,457</u>

The Town considers restricted, committed, assigned and unassigned amounts to be spent in that order when expenditures are incurred for which any of those amounts are available.

The Board of Selectmen are authorized to make assignments pursuant to their appointment. Committed fund balances are determined based on the need of town meeting votes.

Net Position

Net position are required to be classified into three components - net investment in capital assets; restricted; and unrestricted. These classifications are defined as follows:

Net investment in capital assets - This component of net position consist of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvements of those assets.

Restricted - This component of net position consists of restrictions placed on net position use through external constraints imposed by creditors (such as debt covenants), grantors, contributors, or law or regulation of other governments, or constraints imposed by law through constitutional provisions or enabling legislation. The government-wide statement of net position reports \$364,436 of restricted net position, of which enabling legislation restricts \$0.

Unrestricted - This component consists of net position that do not meet the definition of "restricted" or "net investment in capital asset".

E. Budgetary Accounting

Formal budgetary accounting is employed as a management control for the general fund only. Annual operating budgets are adopted each fiscal year by the registered voters of the Town at their annual Town meeting. Budgets are established in accordance with generally accepted accounting principles. Budgetary control is exercised at the selectman level, since individual department heads do not exist. All unencumbered budget appropriations lapse at the end of the year unless specifically designated by the Board of Selectmen or required by law.

F. Endowments

In the permanent funds, there are established endowment funds of \$9,677 for the Cemetery Trust Funds. The investment earnings of these funds are used for the specific purposes that the funds were established for and shall be paid out by order of those persons responsible for administering the funds. State law directs that, subject to the intent of a donor expressed in the gift instrument, an institution may appropriate for expenditure or accumulate so much of an endowment fund as the institution determines is prudent for the uses, benefits, purposes, and duration for which the endowment is established. The current amount available for expenditure is \$1,346 from the Cemetery Trust Funds, which is reported as unrestricted net position in the statement of net position. The initial endowment principal is reported as part of the restricted net position in the statement of net position.

F. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent asset and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Note 2 - Deposits and Investments

Deposits

Custodial credit risk is the risk that in the event of a bank failure, a government's deposits may not be returned to it. The Town's deposit policy for custodial credit risk requires compliance with the provisions authorized by Maine State Statutes. The Town requires that, at the time funds are deposited, there is collateral in place to cover the deposits in excess of the FDIC insurance limits.

State Statutes require banks either to give bond or to pledge government securities (types of which are specifically identified in the Statutes) to the Town in the amount of the Town's deposits. The Statutes allow pledged securities to be reduced by the amount of the deposits insured by the Federal Deposit Insurance Corporation (FDIC).

The financial institution holding the Town's cash accounts is participating in the FDIC Transaction Account Guarantee Program. Under the program, through December 31, 2012, all noninterest bearing transaction accounts were fully guaranteed by the FDIC for the entire amount of the account. For interest bearing cash accounts, the Town's cash deposits, including certificates of deposit, were insured up to \$250,000 by the FDIC. As of January 1, 2013, the FDIC changed how the accounts were insured so that all accounts, including non-interest bearing accounts, are aggregated and are insured up to \$250,000 in total by the FDIC. In order to avoid exceeding the \$250,000 FDIC limits, the Town deposits excess funds into an investment account, which invests funds in certificates of deposit and other fixed income securities.

At year end, the carrying value of the Town's deposits was \$43,111 and the bank balance was \$76,985. The Town has no uninsured and uncollateralized deposits as of June 30, 2013.

Investments

At year end, the Town's Governmental Funds investment balances were as follows:

	Fair Market Value	Maturities (yrs)		
		Less than 1 yr	1-5 yrs	Long-term
U.S. Treasury Securities - Agencies	\$217,908	\$0	\$97,366	\$120,542
Money Market	\$233,669	\$233,669	\$0	\$0
Certificates of Deposit	\$613,790	\$160,767	\$355,395	\$97,628
	<u>\$1,065,366</u>	<u>\$394,436</u>	<u>\$452,761</u>	<u>\$218,169</u>

Generally, the Town's investing activities are managed under the custody of the Town Treasurer. Investing is performed in accordance with State Statutes. The Town may legally invest in U.S. Government securities and agencies, U.S. Government sponsored agencies and in bank repurchase agreements.

Custodial credit risk - for an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the Town will not be able to recover the value of its investment securities that are in the possession of an outside party. As a means of limiting its exposure to custodial credit risk, the Town requires that, at the time funds are invested, collateral for repurchase agreements be held in the Town's name by a custodial agent for the term of the agreement and investments in obligations of the United States or its agencies be held by the Federal Reserve.

Interest rate risk - As a means of limiting its exposure to fair value losses arising from rising interest rates, the Town invests in short-term investments held by a local institution.

Credit risk - credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The Town limits its investments to those authorized by Maine State Statutes, which authorize the Town to make deposits/ investments in insured commercial bank, insured credit unions and direct debt securities of the United States Government unless such an investment is expressly prohibited by law.

Note 3 - Property Taxes

Property taxes were assessed on April 1, 2012 and committed on July 14, 2012. Interest of 7.0% per annum is charged on delinquent taxes. Tax liens are recorded on property taxes remaining unpaid eight to twelve months after the commitment date. Tax

liens unpaid for a period of eighteen months expire and the property becomes tax acquired by the Town. For governmental funds, only property taxes which are intended to finance the current fiscal year and collected within 60 days subsequent to year-end are recorded as revenue. Accordingly, \$66,795 of the property taxes receivable have been classified as unearned property tax revenue on the general fund balance sheet.

Note 4 - Capital Assets

Capital asset activity for the year ended June 30, 2013 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<u>Governmental Activities:</u>				
<u>Capital assets not being depreciated</u>				
Land	\$85,288			\$85,288
<u>Capital assets being depreciated</u>				
Buildings / Improvements	\$655,669	\$9,100		\$664,769
Equipment	\$673,510	\$8,714		\$682,223
Infrastructure	\$17,518,387	\$39,525		\$17,557,913
Total capital assets being depreciated	\$18,847,566	\$57,339	\$0	\$18,904,905
<u>Less accumulated depreciation for</u>				
Buildings	\$254,023	\$12,458		\$266,481
Equipment	\$507,889	\$30,547		\$538,436
Infrastructure	\$10,402,020	\$377,792		\$10,779,813
Total accumulated depreciation	\$11,163,932	\$420,798	\$0	\$11,584,730
Net capital assets being depreciated	\$7,683,634	(\$363,459)	\$0	\$7,320,175
Governmental Activities, Capital Assets, net	\$7,768,922	(\$363,459)	\$0	\$7,405,463

Depreciation expense was charged to functions/programs of the primary government as follows:

<u>Governmental Activities</u>	
Administration	\$1,510
Protection	\$35,587
Health & Sanitation	\$158
Unclassified	\$1,951
Highways, including depreciation of general infrastructure assets	\$381,592
Total Depreciation Expense - Governmental Activities	\$420,798

Note 5 - Interfund Receivables and Payables

During the course of operations, numerous transactions occur between individual funds that may result in amounts owed between funds. On the Governmental Fund financial statements, the payables are classified as Due to Other Funds with offsetting receivables on the Governmental Fund financial statements classified as Due from Other Funds. At June 30, 2013, the offsetting receivable and payable balances were \$17,293. The balances represent amounts due to the general fund from the cemetery care and amounts due to the Hodgkins Trust from the general fund. These amounts are expected to be repaid when the funds are needed. The change during the current year represents cemetery maintenance costs paid by the general fund on behalf of the cemetery trust.

Operating transfers in and out represent a budgeted transfer of funds from the Hodgkins Trust to the general fund to help fund capital projects performed during the year.

Note 6 - Long-Term Debt

The following is a summary of long-term debt transactions of the Town of Lamoine, Maine for the fiscal year ended June 30, 2013:

<u>Long-Term Debt payable at July 1,</u>		\$21,000
	Long-Term Debt Issued	\$196,000
	Long-Term Debt Retired	<u>(\$21,000)</u>
<u>Long-Term Debt payable at June 30,</u>		<u>\$196,000</u>

General Obligation bonds and notes are direct obligations and pledge the full faith and credit of the Town of Lamoine, Maine. Outstanding bonds at June 30, 2013 are as follows:

In August 2009, the Town issued bonds for a fire truck purchase with Bar Harbor Banking & Trust. The bonds were authorized by the Town for \$35,000. The entire amount was borrowed during the fiscal year. The bonds are to be repaid over a 5 year period with interest of 3.19%. The principal balance outstanding at June 30, 2013 is \$0.

In June 2013, the Town issued bonds for a fire truck purchase with The First, N.A.. The bonds were authorized by the Town for \$196,000. The entire amount was borrowed during the fiscal year. The bonds are to be repaid over a 5 year period with yearly principal payments of \$39,200 plus interest at the rate of 1.92%. The principal balance outstanding at June 30, 2013 is \$196,000.

Annual debt service requirements to maturity of the general obligation bonds including estimated interest are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2014	\$39,200	\$3,763	\$42,963
2015	\$39,200	\$3,011	\$42,211
2016	\$39,200	\$2,264	\$41,464
2017	\$39,200	\$1,505	\$40,705
2018	\$39,200	\$753	\$39,953
	<u>\$196,000</u>	<u>\$11,296</u>	<u>\$207,296</u>

Note 7 - Municipal Solid Waste Landfill Closure and Postclosure Care Cost

State and Federal laws and regulations require the Town to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site after closure. The Town of Lamoine, Maine has completed the closure of its municipal landfill. The Town will fund any future postclosure monitoring costs on an as needed basis through town meeting appropriations.

Note 8 - Restricted Net Position

The Town reports restricted net position totaling \$364,436 on its statements of net position. This restricted net position represents the nonspendable and restricted fund balances detailed in the Governmental Fund Balances note above.

Note 9 - Risk Management

The Town of Lamoine, Maine participates in Public Entity Risk Pools for the purposes of Workers Compensation, Property and Liability Insurance and Unemployment Compensation. The Public Entity Risk Pool is administered by the Maine Municipal Association. The Public Entity Risk Pools were established for the purposes of lowering costs for members and for developing specific programs to control losses. Members pay annual premiums to the Maine Municipal Association for the participation in the respective programs.

The Town is exposed to various risks of loss related to torts, theft of, damage, or destruction of assets, errors or omissions, and natural disasters for which it carries commercial and municipal insurance. Based on the coverage provided by this insurance, the Town is not aware of any material actual or potential claim liabilities which should be recorded at June 30, 2013.

Note 10 - Pending Litigation

According to Town management, there are no matters that would result in adverse losses, claims, or assessments against the Town of Lamoine, Maine through the date of the audit report.

TOWN OF LAMOINE, MAINE
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

(Exhibit V)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues:</u>				
Tax Revenues	\$2,406,928	\$2,406,928	\$2,378,768	(\$28,160)
Excise Taxes	\$278,800	\$278,800	\$285,737	\$6,937
State Revenue Sharing	\$56,522	\$56,522	\$58,426	\$1,904
Investment Earnings (Includes Unrealized Losses)	\$12,000	\$12,000	(\$2,627)	(\$14,627)
Interest and Fees on Delinquent Taxes	\$7,500	\$7,500	\$10,313	\$2,813
Intergovernmental Revenues	\$3,000	\$3,000	\$6,700	\$3,700
Other Revenues	\$20,350	\$27,350	\$33,201	\$5,851
<u>Total Revenues</u>	<u>\$2,785,100</u>	<u>\$2,792,100</u>	<u>\$2,770,517</u>	<u>(\$21,583)</u>
<u>Expenditures (Net of Departmental Revenues):</u>				
Administration and Planning	\$197,948	\$198,841	\$171,977	\$26,864
Protection	\$54,766	\$55,266	\$52,088	\$3,178
Health & Sanitation	\$101,938	\$101,938	\$94,535	\$7,403
Highways & Bridges	\$157,600	\$157,600	\$129,822	\$27,778
Education	\$2,126,075	\$2,126,075	\$2,099,253	\$26,822
Unclassified	\$28,619	\$28,619	\$20,083	\$8,536
Assessments & Debt Service	\$173,155	\$180,155	\$122,569	\$57,586
Capital Outlay	\$8,000	\$215,000	\$17,814	\$197,186
<u>Total Expenditures</u>	<u>\$2,848,100</u>	<u>\$3,063,493</u>	<u>\$2,708,139</u>	<u>\$355,354</u>
<u>Excess Revenues Over Expenditures</u>	<u>(\$63,000)</u>	<u>(\$271,393)</u>	<u>\$62,378</u>	<u>\$333,771</u>
<u>Other Financing Sources (Uses)</u>				
Loan Proceeds	\$0	\$196,000	\$196,000	\$0
Operating Transfers In	\$8,000	\$9,000	\$9,000	\$0
<u>Total Other Financing Sources and (Uses)</u>	<u>\$8,000</u>	<u>\$205,000</u>	<u>\$205,000</u>	<u>\$0</u>
<u>Excess of Revenues and Other Sources Over Expenditures and Other Uses</u>	<u>(\$55,000)</u>	<u>(\$66,393)</u>	<u>\$267,378</u>	<u>\$333,771</u>
<u>Beginning Fund Balances</u>	<u>\$827,736</u>	<u>\$827,736</u>	<u>\$827,736</u>	<u>\$0</u>
<u>Ending Fund Balances</u>	<u>\$772,736</u>	<u>\$761,343</u>	<u>\$1,095,114</u>	<u>\$333,771</u>

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

TOWN OF LAMOINE, MAINE

(Exhibit A-1)

SCHEDULE OF DEPARTMENTAL OPERATIONS (NON-CONTINUING ACCOUNTS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

<u>Department</u>	<u>Appropriations</u>	<u>Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Administration:</u>			
General Government	\$176,781	\$171,063	\$5,718
Planning Board	\$0	\$167	(\$167)
	<u>\$176,781</u>	<u>\$171,229</u>	<u>\$5,552</u>
<u>Protection:</u>			
Public Safety	\$55,266	\$52,088	\$3,178
	<u>\$55,266</u>	<u>\$52,088</u>	<u>\$3,178</u>
<u>Health & Sanitation:</u>			
Solid Waste	\$101,188	\$88,643	\$12,545
Dump Closing	\$0	\$5,250	(\$5,250)
	<u>\$101,188</u>	<u>\$93,893</u>	<u>\$7,295</u>
<u>Unclassified:</u>			
Appeals & Charities	\$9,329	\$9,329	\$0
Library Contract	\$5,882	\$5,882	\$0
Shellfish Program	\$3,000	\$3,000	\$0
	<u>\$18,211</u>	<u>\$18,211</u>	<u>\$0</u>
<u>Assessments and Debt Service:</u>			
County Tax	\$108,209	\$108,209	\$0
Fire Truck Debt	\$14,450	\$14,359	\$91
Overlay	\$57,496	\$0	\$57,496
	<u>\$180,155</u>	<u>\$122,569</u>	<u>\$57,586</u>
<u>TOTALS</u>	<u>\$531,600</u>	<u>\$457,989</u>	<u>\$73,611</u>

TOWN OF LAMOINE, MAINE
SCHEDULE OF CHANGES IN UNASSIGNED FUND BALANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

(Exhibit A-2)

<u>Beginning Unassigned Fund Balance</u>		\$380,216
<u>Additions:</u>		
Lapsed Accounts (Exhibit A-1)	\$66,611	
Decrease in Deferred Tax Revenues (Note 3)	\$14,128	
Supplemental Taxes	\$2,068	
Excise Taxes (Net of Appropriation)	\$6,937	
Delinquent Tax Interest (Net of Appropriation)	\$2,813	
Fees Collected (Net of Appropriation)	\$2,469	
State Revenues (Net of Appropriation)	\$5,604	
Other Revenues (Net of Appropriation)	\$11,139	
	<hr/>	
<u>Total Additions</u>		\$111,769
<u>Reductions:</u>		
Appropriations from Unassigned Fund Balance	\$66,393	
Decrease in Fair Market Value of Investments	\$11,910	
Investment Earnings (Net of Appropriation)	\$4,885	
Abatements Granted	\$44,364	
	<hr/>	
<u>Total Reductions</u>		\$127,551
		<hr/>
<u>Ending Unassigned Fund Balance</u>		<u>\$364,434</u>

TOWN OF LAMOINE, MAINE
SCHEDULE OF VALUATION, COMMITMENT AND COLLECTIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

(Exhibit A-3)

Taxable Valuation:

Land and Buildings	\$253,740,400
Personal Property	\$2,711,200
	\$256,451,600

Total Taxable Valuation

\$256,451,600

Rate per \$1 Valuation

\$0.0093

Tax Commitment

\$2,385,000

Collections and Adjustments:

Cash Collections	\$2,312,536
Supplementals	(\$2,068)
Abatements on Commitment	\$5,910
	\$2,316,377

Total Collections and Adjustments

\$2,316,377

Uncollected Taxes June 30, 2013

\$68,622

TOWN OF LAMOINE, MAINE
SCHEDULE OF RESERVES
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

(Exhibit A-4)

	Balance 7/1/2012	Investment Earnings (Net of Fees)	Appropriated to Reserves	Revenues	Total Available	Appropriated from Reserves	Expenditures	Balance 6/30/2013
<u>General Administration:</u>								
Code Enforcement	\$15,636	\$102	\$20,660	\$12,074	\$48,473	\$9,000	\$14,520	\$24,953
Revaluation	\$85,277	\$668	\$10,000	\$0	\$95,946	\$0	\$0	\$95,946
Flag Program	\$46	\$0	\$400	\$234	\$681	\$0	\$36	\$645
Insurance Deductible	\$5,714	\$45	\$0	\$750	\$6,510	\$0	\$0	\$6,510
	\$106,674	\$816	\$31,060	\$13,059	\$151,609	\$9,000	\$14,556	\$128,053
<u>Public Safety:</u>								
Fire Truck	\$9,679	\$71	\$0	\$196,000	\$205,750	\$0	\$0	\$205,750
	\$9,679	\$71	\$0	\$196,000	\$205,750	\$0	\$0	\$205,750
<u>Health & Sanitation:</u>								
Animal Control	\$5,240	\$0	\$1,750	\$1,781	\$8,771	\$1,000	\$2,423	\$5,348
	\$5,240	\$0	\$1,750	\$1,781	\$8,771	\$1,000	\$2,423	\$5,348
<u>Highways & Bridges:</u>								
Road Fund	\$63,036	\$365	\$179,600	\$23,876	\$266,878	\$22,000	\$175,698	\$69,180
	\$63,036	\$365	\$179,600	\$23,876	\$266,878	\$22,000	\$175,698	\$69,180
<u>Education:</u>								
Education Fund	\$115,584	\$0	\$2,126,075	\$0	\$2,241,659	\$0	\$2,097,220	\$144,439
RSU 24 Withdrawal	\$14,977	\$0	\$0	\$0	\$14,977	\$0	\$2,034	\$12,943
Education Capital	\$9,483	\$69	\$0	\$0	\$9,552	\$0	\$0	\$9,552
	\$140,044	\$69	\$2,126,075	\$0	\$2,266,188	\$0	\$2,099,253	\$166,935
<u>Unclassified:</u>								
Harbor	\$15,475	\$107	\$0	\$2,353	\$17,934	\$0	\$1,128	\$16,806
Capital Improvement	\$55,089	\$402	\$20,500	\$0	\$75,991	\$0	\$18,794	\$57,197
Cable Television	\$33,239	\$222	\$0	\$11,997	\$45,457	\$0	\$6,025	\$39,432
Parks & Recreation	\$7,464	\$35	\$8,908	\$1,150	\$17,557	\$0	\$9,613	\$7,944
Veteran's Memorial	\$5,843	\$42	\$0	\$58	\$5,943	\$0	\$210	\$5,733
Conservation Commission	\$450	\$0	\$0	\$483	\$934	\$0	\$256	\$678
Land Conservation	\$5,286	\$39	\$0	\$0	\$5,325	\$0	\$0	\$5,325
	\$122,846	\$846	\$29,408	\$16,040	\$169,140	\$0	\$36,026	\$133,115
Total Reserves	\$447,520	\$2,168	\$2,367,893	\$250,756	\$3,068,336	\$32,000	\$2,327,956	\$708,381

TOWN OF LAMOINE, MAINE
SCHEDULE OF APPROPRIATIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

(Exhibit A-5)

Revenues:

Property Taxes, Including Homestead Exemption	\$2,406,928
Excise Taxes	\$278,800
State Revenue Sharing	\$56,522
Local Road Assistance	\$22,000
Investment Interest	\$12,000
Interest on Delinquent Taxes	\$7,500
Code Enforcement Fees	\$9,000
Lease Income	\$12,000
Animal Control Fees	\$1,000
General Assistance Reimbursements	\$1,500
State Park Entrance Fees	\$1,500
Fees Revenues	\$8,350

Fund Balance Appropriations:

Operating Transfer from Hodgkins Trust	\$9,000
Undesignated Fund Balance	\$66,393

Total Fund Balance Appropriations

\$75,393

Total Revenues

\$2,892,493

Expenditures:

Administration and Planning	\$207,841
Protection	\$55,266
Health & Sanitation	\$102,938
Highways & Bridges	\$179,600
Education	\$2,126,075
Unclassified	\$47,619
Assessments & Debt Service	\$173,155

Total Expenditures

\$2,892,493

RSU 24 Superintendent's Report



Serving the school communities of Eastbrook, Ellsworth, Franklin, Gouldsboro, Hancock, Lamoine, Mariaville, Sorrento, Steuben, Sullivan, Waltham and Winter Harbor

Regional School Unit #24 serves children in twelve Hancock County and Washington County communities. The district provides the educational services for ten schools and 2500 students including general administration, centralized business services, food service, and special education programming. Regional School Unit #24 employs 550 local citizens in a full range of professional and support positions. Funding for the district comes from several sources. State funding, determined by an Essential Programs and Services formula, bases state aid on local property valuations and the number of resident students. RSU #24 received \$7,709,432 in state funding for the present fiscal year accounting for 21.2% of our \$36,548,456 budget. The Town of Lamoine contributed 7.7% of the local cost of education for the 2013-2014 school year. The town's local tax assessment for education decreased by \$82,082 compared to the last fiscal year. In addition to these sources, the district receives federal funding for several categories of services and also takes every opportunity to apply for grant funding to supplement educational programming.

RSU #24 provides for the education of 158 students who reside in Lamoine. Twenty-seven secondary students attend Ellsworth High School. Lamoine Consolidated School has an enrollment of ninety-three students in grades kindergarten through eight. Presently six Lamoine students attend other RSU #24 elementary schools. Thirty-two students, mostly at the secondary level, attend schools outside the district on a tuition basis.

State test results in reading and mathematics remain strong with 85% of students meeting the state determined benchmark in reading and 72% in mathematics. Lamoine Consolidated School received an "A" rating from the State of Maine, ranking among the best elementary schools across the state.



At Lamoine Consolidated School the staff is working hard to fully implement Positive Behavioral Interventions and Support (PBIS). This year, the school has developed an Honor Level system that celebrates positive behavior through school-wide privileges and activities. The Lion Pride of the Week program recognizes a group of students weekly and ensures that all students are included during the year.

In the area of writing, students in grades K-5 have a new program to help strengthen student performance. Students at the upper level have new programs in both language arts and mathematics that are research based and tied to the new Common Core State Standards. These programs blend rigorous standards and differentiated instruction to strengthen student performance. Teachers are introducing students to the new standards through "I Can" statements so students can track their own learning and skills development.

In the fall, Lamoine Consolidated School held student-led conferences. Student work was saved in portfolios and selected pieces were shared and discussed with parents during our scheduled teacher conferences. Parents, students and teachers all enjoyed this way of talking about student learning.

Community connections remain strong in our school. Middle level students participated in groundwater education thanks to the Lamoine Conservation Commission. This hands-on science experience was designed by the Senator George J.



Mitchell Center at the University of Maine. Also this year the MDI Biology Lab will work with students to grow, study and chart eel grass.



The Lamoine Consolidated School Robotics Team coached by Dawn McPhail and Brett Jones, earned a first place trophy in the category of Innovative Solutions at the state competition. The robotics project helps students develop problem-solving skills while learning computer programming, science, technology, engineering and mathematics.

Thank you to the many community volunteers who support our students and programs through assisting in our schools, helping with fundraising for our student activities and attending our many school events. The educational experience for our students is enriched through your efforts.

Suzanne B. Lukas
Superintendent RSU #24

Letter from US Senator Susan Collins

SUSAN M. COLLINS
MAINE

410 SENATE OFFICE BUILDING
WASHINGTON, DC 20510-1504
202-224-2025
202-224-2000 (FAX)

United States Senate

WASHINGTON, DC 20510-1904

COMMITTEE
SPECIAL COMMITTEE
ON AGING
RURAL MAINE
APPROPRIATIONS
SELECT COMMITTEE
ON INTELLIGENCE

Dear Friends:

It is a privilege to represent Maine in the U.S. Senate, and I welcome this opportunity to share some of my work from the past year.

Encouraging the creation of more jobs remains my top priority. I have developed a Seven Point Plan for Jobs in Maine, which includes proposals to spur small business investment, ensure robust workforce education and training, reduce regulatory red tape that stifles job creation, support Maine agriculture and manufacturing, and invest in the infrastructure needed to expand our economy. Traditional industries and small businesses remain the backbone of Maine's economy, and innovation will be important for future jobs as well. I have supported Maine's effort to lead the world in deepwater wind technology and was proud when the University of Maine and its private sector partners launched the first prototype this year. This emerging industry has the potential to create thousands of good jobs here in Maine.

BIW remains a major Maine employer and is critical to our national security. I have worked hard to support the Navy's request for a 10th DDG-51 and to continue construction on the DDG-1000s at the shipyard. This year's annual defense policy bill also contains more than 30 provisions to eliminate sexual assault from our military, including several provisions that I authored.

Partisan divisiveness in Washington continues to prevent us from addressing some of our nation's most serious challenges. Gridlock reached a peak in October with the federal government shutdown that pushed our country to the brink of defaulting on its financial obligations and damaged our economy. As the shutdown continued with no end in sight, I presented a proposal I believed both sides could support. Within days, I was leading a bipartisan coalition of 14 Senators that worked night and day to craft a plan to reopen government, avert default, and restart negotiations on a long-term plan to deal with our nation's unsustainable debt of more than \$17 trillion. Known as the "Common Sense Caucus," we will continue to work to develop solutions and bridge the partisan divide.

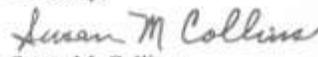
Earlier this year, across-the-board federal spending cuts known as "sequestration" took effect. These indiscriminate cuts jeopardized priorities from national security to medical research and stand in stark contrast to the thoughtful and thoroughly debated spending priorities set at town meetings throughout Maine. To bring some Maine common sense to this process, I authored bipartisan legislation to allow federal agencies to set priorities in administering the required cuts and wrote a new law to ensure that sequestration would not disrupt air travel, which plays such an important role in fueling Maine's tourism economy.

I have also enjoyed my work as the ranking member of the Senate Special Committee on Aging where, with Senator Bill Nelson of Florida, we work on issues of critical importance to Maine seniors. The committee has created a toll free hotline (1-855-303-9470) to make it easier for senior citizens to report fraud and scams and to receive assistance. I also serve as the Senate Co-Chair of the task force on Alzheimer's, a devastating disease that takes a tremendous personal and economic toll on more than five million Americans. Better treatment for Alzheimer's and ultimately finding a cure should be an urgent national priority.

Finally, I am proud to reflect our famous Maine work ethic by completing another year of service without missing a single roll call vote. I have not missed a vote since I was elected – a streak that stands at more than 5,300 in a row.

May 2014 be a good year for you, your community, and our great State of Maine.

Sincerely,


Susan M. Collins
United States Senator

 PRINTED ON RECYCLED PAPER

Letter from US Senator Angus King

ANGUS S. KING, JR.
MAYN
280 SENATOR SENATE OFFICE BUILDING
(202) 224-5344
Website: www.king.senate.gov

United States Senate
WASHINGTON, DC 20510

COMMITTEES:
ARMED SERVICES
BUDGET
INTELLIGENCE
RULES AND ADMINISTRATION

November 25, 2013

Town of Lamoine Maine
606 Douglas Highway
Lamoine, Maine 04605

Dear Friends,

I was sworn into office as your U. S. Senator in January of 2013 and immediately began exploring how I might use technology and staff to provide you with easier and expanded access to federal services. In addition, I wanted to save you time and the cost of traveling long distances to get to our offices. It seemed right and fair I should also reduce my costs to save some taxpayer dollars since towns, citizens and businesses are being forced to do the same.

Providing greater access to me and federal government services through my staff is a priority I am committed to. In June of 2013 I initiated **Your Government Your Neighborhood** a plan which reduces costs, complements the locations offered by other delegation members and expands services. Every other week I send my staff to towns throughout the state and each month all 16 Maine counties are served by them. On a regular basis my staff hold constituent hours locally providing citizens with assistance. As of this month 70 communities have had service.

I am honored to be serving on four committees: Armed Services, Intelligence, Budget and Rules. These appointments provide the opportunity to take important and substantial action on behalf of Maine. My position on the Armed Services Committee allows me to honor our obligations to servicemen, women and veterans, as well as ensure the strength, efficiency, and sustainability of our military. Our intelligence Committee plays a pivotal role in identifying and understanding security threats around the world. My goal is to do everything I can to protect both American lives and the freedoms we enjoy. As a new member of the Budget Committee, I am working to ensure that necessary spending is tempered with fiscal responsibility. One of the most serious issues we must address is the inability of Congress to get things done. My position on the Rules Committee allows me to push for procedural reforms to help move us forward.

Your individual perspectives are critical in helping me represent the diverse interests of Maine. Do not hesitate to share any thoughts, questions, or concerns that you may have. You can visit my website at <http://www.king.senate.gov> and provide your input there, or call my Washington office at: (202) 224-5344 or our toll free in state line at 1-800-432-1599. Our local numbers are Augusta (207) 622-8292, Presque Isle (207) 764-5124 and Scarborough, (207) 883-1588.

I appreciate the opportunity to serve you and update you on my activities. I am determined to be a strong voice for the people of Maine.

Sincerely,



ANGUS S. KING, JR.
UNITED STATES SENATOR

AUGUSTA
45 State Drive, Suite 71
Augusta, ME 04330
(207) 622-8292

PRESQUE ISLE
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In Maine call toll free 1-800-432-1599
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Scarborough, ME 04074
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Report from Congressman Michael Michaud

MICHAEL H. MICHAUD
2ND DISTRICT MAINE

WASHINGTON OFFICE
1724 LONGWORTH HOUSE OFFICE BUILDING
WASHINGTON, DC 20515
PHONE: (202) 225-6306
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Congress of the United States House of Representatives Washington, DC 20515

COMMITTEES:

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TRANSPORTATION AND INFRASTRUCTURE
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SUBCOMMITTEE ON ECONOMIC DEVELOPMENT, PUBLIC
BUILDINGS, AND EMERGENCY MANAGEMENT
SUBCOMMITTEE ON WATER RESOURCES AND ENVIRONMENT

January 2014

Dear Friends:

Last year saw some of the most bitterly partisan political fighting in Washington in recent memory. However, the gridlock in Washington has not slowed my efforts to fight for Maine's businesses and industries on the national and international level. I will continue to visit and speak with Maine's small businesses and manufacturers to hear firsthand about their successes and challenges. This is an important part of my ongoing "Make it in Maine" agenda which consists of initiatives to boost domestic manufacturing and support job growth in our state.

In 2014, it will be my great honor to continue serving our nation's veterans as the Ranking Member of the House Veterans' Affairs Committee. Over the course of the last year, I worked with Representative Jeff Miller (R-Florida), the committee's chairman, to pass a number of bills important to veterans. Some that we passed would reduce the VA's disability claims backlog, help get veterans their compensation faster, and improve training and educational opportunities. One critical measure we advanced through the committee would ensure that all VA programs receive funding a year in advance so no veterans will have to worry about services being disrupted.

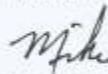
While I am proud of these accomplishments, I know there is still so much to do. I will continue to fight for new advances in areas such as veteran employment, veterans' health care, and the ongoing concerns with the VA claims backlog.

I believe Washington is at a crossroads. There are many members of Congress on both sides of the aisle that truly want to get things done for the people they represent. Congress needs to work together to get things done and make Washington work again. I continue to be committed to making that happen, and continue to regularly meet with Democrats, Republicans, and Independents to forge a way forward.

As we move forward into a new year, my highest priority remains ensuring that Mainers receive timely and quality constituent services. Whether you have a specific concern with a federal agency or need help connecting to resources, please don't hesitate to reach out to me at any of my offices. I also encourage you to visit my website (www.house.gov/michaud), where you can email me as well as connect with me on Facebook and Twitter.

Thank you again for the opportunity to represent you in Congress.

With warmest regards,



Michael H. Michaud
Member of Congress

BANGOR:
6 State Street, Suite 101
Bangor, ME 04401
Phone: (207) 942-6936
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LEWISTON:
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Lewiston, ME 04240
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PRESQUE ISLE:
445 Main Street
Presque Isle, ME 04769
Phone: (207) 794-1030
Fax: (207) 794-1090



Letter from State Senator Brian Langley



Annual Report to the Town of Lamoine

A Message from Senator Brian D. Langley

Dear Friends and Neighbors:

As legislators enter the second year of the 126th legislative session, I want to thank you once again for the trust you have placed in me to represent your interests in the Senate and to work for the betterment of this community and our region. The first session of the 126th Legislature was extremely productive. Working across party lines, being inclusive, and building consensus led to a high rate of bills being passed into law.

Last year began with an overwhelming undertaking of how to fill an \$880 million shortfall in the state's two-year budget, caused mostly by cost overruns in the MaineCare program. Lawmakers were able to bridge this gap with bipartisan work by the members of the Appropriations and Financial Affairs Committee. They produced a balanced budget that came out of committee with unanimous support and true compromise. The budget was balanced without reversing the income tax cut passed by the previous Legislature, reductions that have benefitted low and moderate-income residents the most. The budget also restored cuts that were slated for the Drugs for the Elderly program. A \$30 million reduction in government spending and programs was implemented and efficiencies in government were increased, including a reduction of 100 state government positions. We also added \$4 million to the state's "Rainy Day Fund."

One of the Legislature's most significant achievements this session was finally paying off Maine's massive debt to its hospitals, which totaled \$484 million at the beginning of 2013. The Legislature approved a plan that allows the state to use a revenue bond to pay off the debt and use the proceeds from a renegotiated state liquor contract to pay off the bond. The debt was the result of Medicaid services provided by 39 Maine hospitals for which they were never reimbursed, dating back to 2009.

Education also continued to be a priority for Maine lawmakers this year. As a part of the two-year budget, the Legislature appropriated approximately \$870 million for direct public school funding, \$4.69 million for Jobs for Maine's Graduates, \$500,000 for the Bridge Year Program, and \$4 million for the implementation of the proficiency based diploma. Since 2010, the Legislature has increased funding for education by \$82 million. The budget also included language that the Legislature must continue to fund a 1 percent increase each year until the state reaches the 55 percent required by law instituted by voters.

Again, thank you for entrusting me to represent you in Augusta. Please feel free to contact me if you ever need my assistance in navigating the state bureaucracy. I would be happy to help in any way that I can. Also, let me know if you would like to receive periodic updates on legislative matters. I may be reached in Augusta at 287-1505 or by e-mail at langley4legislature@myfairpoint.net.

Sincerely,

State Senator

Letter from State Representative Richard Malaby



Richard S. Malaby

52 Cross Road
Hancock, ME 04640
Business: (207) 422-6806
Fax: (207) 422-3105
E-Mail: info@crockerhouse.com

HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION
AUGUSTA, MAINE 04333-0002

(207) 287-1400

TTY: (207) 287-4469

January 2014

Dear Friends and Neighbors:

It is a pleasure to serve the residents of District 34 in the Maine Legislature. I am honored that you have entrusted me with this responsibility and I look forward to continuing my second term into the Second Session of the 126th Legislature.

Lawmakers will face extraordinary challenges during the next five months as they work on the many issues that were raised during the First Session of the 126th Legislature. I am concerned with the state's fiscal condition, both short term and long term. I am very apprehensive about making long term commitments that will imperil our fiscal health. I also struggle with how to bring some accountability to the Maine State Government welfare system. I have talked with many of you over the past year and regardless of what 'side of the aisle' you are on, a state government that helps those who are truly needy while creating opportunity to find jobs and increase business activity was the one overarching theme I heard loud and clear. Maine taxpayers cannot afford a government that grows beyond its means and I look forward to working with my colleagues from the House and Senate, to ensure that we have an efficient system in place to address this and our many other fiscal challenges.

Citizens want to participate in shaping their futures everyday...not just on Election Day. This makes it difficult when they see a state government that is consistently pursuing policies that do not help its citizens or worse yet, make life in Maine *more* expensive, not less. I will work for a well-balanced state government that will work for all Maine people. This is what I will strive for as your voice in Augusta.

Again, thank you and please do not hesitate to contact me with questions or comments you may have concerning state government. I look forward to proudly representing the interests of House District 34 in Augusta.

Sincerely,

A handwritten signature in cursive script that reads "R. S. Malaby".

Richard S. Malaby
State Representative

District 34 Gouldsboro, Hancock, Lamoine, Sorrento, Sullivan, Waltham and Winter Harbor, plus the unorganized territory of Fletchers Landing Township

Printed on recycled paper

Proposed 2014/15 Budget

The following budget represents the amounts recommended by the Lamoine Budget Committee on the town meeting warrant for March 12, 2014

	2012-13 Actual	2013-14 Approved	2013-14 Actual	2013-14 Remaining	2014-15 Proposed	Increase (Decrease)	% Change	5 Year Average
Administration								
Salaries								
Selectman Chair	\$1,600.00	\$1,600.00	\$800.00	\$800.00	\$1,600.00	\$0.00	0.00%	\$1,600.00
Selectman 2	\$1,000.00	\$1,000.00	\$500.00	\$500.00	\$1,000.00	\$0.00	0.00%	\$1,000.00
Selectman 3	\$265.63	\$1,000.00	\$500.00	\$500.00	\$1,000.00	\$0.00	0.00%	\$803.13
Selectman 4	\$1,000.00	\$1,000.00	\$500.00	\$500.00	\$1,000.00	\$0.00	0.00%	\$1,000.00
Selectman 5	\$1,000.00	\$1,000.00	\$500.00	\$500.00	\$1,000.00	\$0.00	0.00%	\$1,000.00
Adm. Asst	\$51,300.00	\$55,900.00	\$31,055.55	\$24,844.45	\$57,800.00	\$1,900.00	3.40%	\$46,583.21
Benefits	\$15,157.19	\$15,420.32	\$8,135.84	\$7,284.48	\$15,825.22	\$404.90	2.63%	\$9,543.53
Clerk/Tax Collector	\$26,988.27	\$30,660.00	\$17,107.84	\$13,552.16	\$31,600.00	\$940.00	3.07%	\$23,576.27
Assistant Clerk/Tax Collector	\$3,916.50	\$1,260.00	\$399.00	\$861.00	\$1,250.00	-\$10.00	-0.79%	\$3,746.57
Assessor Chair	\$1,600.00	\$1,600.00	\$800.00	\$800.00	\$1,600.00	\$0.00	0.00%	\$1,580.00
Assessor 2	\$1,500.00	\$1,500.00	\$750.00	\$750.00	\$1,500.00	\$0.00	0.00%	\$1,450.00
Assessor 3	\$1,500.00	\$1,500.00	\$750.00	\$750.00	\$1,500.00	\$0.00	0.00%	\$1,300.00
Health Officer	\$100.00	\$100.00	\$100.00	\$0.00	\$100.00	\$0.00	0.00%	\$100.00
Election Workers	\$1,130.00	\$1,000.00	\$545.00	\$455.00	\$850.00	-\$150.00	-15.00%	\$1,400.35
Total Salaries	\$108,057.59	\$114,540.32	\$62,443.23	\$52,097.09	\$117,625.22	\$3,084.90	2.69%	\$94,683.07

Administrative Expenses	2012-13 Actual	2013-14 Approved	2013-14 Actual	2013-14 Remaining	2014-15 Proposed	Increase (Decrease)	% Change	5 Year Average
Electricity	\$2,346.66	\$2,600.00	\$1,211.44	\$1,388.56	\$2,500.00	-\$100.00	-3.85%	\$2,639.55
Machine Maint.	\$510.00	\$900.00	\$255.97	\$644.03	\$900.00	\$0.00	0.00%	\$778.54
Travel/Education	\$3,279.49	\$3,700.00	\$1,763.26	\$1,936.74	\$3,700.00	\$0.00	0.00%	\$3,573.81
Postage	\$1,926.02	\$1,800.00	\$1,193.73	\$606.27	\$2,000.00	\$200.00	11.11%	\$1,884.39
Office Supplies	\$1,296.17	\$2,200.00	\$1,007.82	\$1,192.18	\$2,100.00	-\$100.00	-4.55%	\$2,061.38
Advertising	\$71.30	\$550.00	\$111.42	\$438.58	\$400.00	-\$150.00	-27.27%	\$347.95
Telephone	\$950.01	\$900.00	\$461.48	\$438.52	\$960.00	\$60.00	6.67%	\$848.94
Lien Costs	\$1,906.75	\$4,200.00	\$2,591.78	\$1,608.22	\$4,000.00	-\$200.00	-4.76%	\$2,672.45
Heating Oil	\$2,503.11	\$4,000.00	\$3,054.77	\$945.23	\$4,000.00	\$0.00	0.00%	\$2,580.51
Dues/Memberships	\$2,658.23	\$2,700.00	\$2,809.18	-\$109.18	\$2,700.00	\$0.00	0.00%	\$2,586.67
Banking Costs	\$53.40	\$75.00	\$28.25	\$46.75	\$100.00	\$25.00	33.33%	\$75.19
Tax Maps	\$1,975.00	\$2,200.00	\$1,450.00	\$750.00	\$2,200.00	\$0.00	0.00%	\$2,090.00
Books & Publications	\$79.00	\$250.00	\$351.90	-\$101.90	\$200.00	-\$50.00	-20.00%	\$149.64
Records Preservation	\$0.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	0.00%	\$145.00
Legal Fees	\$8,531.15	\$5,000.00	\$5,386.98	-\$386.98	\$5,000.00	\$0.00	0.00%	\$3,849.11
Other Election Costs	\$574.13	\$150.00	\$152.10	-\$2.10	\$300.00	\$150.00	100.00%	\$248.76
Audit	\$3,705.00	\$3,850.00	\$3,816.25	\$33.75	\$3,940.00	\$90.00	2.34%	\$3,496.00
Assessing-Appraisal	\$2,425.00	\$3,000.00	\$0.00	\$3,000.00	\$2,800.00	-\$200.00	-6.67%	\$2,572.50
Town Report & Meeting Exp.	\$1,152.06	\$1,400.00	\$0.00	\$1,400.00	\$1,400.00	\$0.00	0.00%	\$1,209.22
Miscellaneous	\$54.25	\$150.00	\$0.00	\$150.00	\$150.00	\$0.00	0.00%	\$104.56
Newsletter	\$956.00	\$1,000.00	\$717.00	\$283.00	\$1,000.00	\$0.00	0.00%	\$911.20
Sales Tax	\$14.84	\$25.00	\$21.84	\$3.16	\$25.00	\$0.00	0.00%	\$14.20
Total Expenses	\$36,967.57	\$41,650.00	\$26,385.17	\$15,264.83	\$41,375.00	-\$275.00	-0.66%	\$34,994.36

	2012-13 Actual	2013-14 Approved	2013-14 Actual	2013-14 Remaining	2014-15 Proposed	Increase (Decrease)	% Change	5 Year Average
Gen'l Assistance	\$1,129.40	\$4,500.00	\$147.95	\$4,352.05	\$3,500.00	-\$1,000.00	-22.22%	\$2,199.13
Insurances								
FICA-Town Share	\$7,793.58	\$9,087.97	\$4,168.86	\$4,919.11	\$9,342.63	\$254.66	2.80%	\$7,519.82
Medicare - Town Share	\$1,822.68	\$2,125.41	\$974.98	\$1,150.43	\$2,184.97	\$59.56	2.80%	\$1,758.66
Property & Casualty	\$5,825.00	\$6,800.00	\$7,026.00	-\$226.00	\$7,300.00	\$500.00	7.35%	\$6,327.60
Public Officials	\$3,079.00	\$3,300.00	\$2,496.00	\$804.00	\$3,000.00	-\$300.00	-9.09%	\$3,062.80
Workers Comp	\$2,674.40	\$2,500.00	\$2,929.10	-\$429.10	\$2,750.00	\$250.00	10.00%	\$2,529.98
Volunteer Coverage	\$0.00	\$200.00	\$0.00	\$200.00	\$200.00	\$0.00	0.00%	\$124.10
Unemployment	\$733.00	\$900.00	\$0.00	\$500.00	\$900.00	\$0.00	0.00%	\$650.60
Deductible Fund	\$750.00	\$500.00	\$0.00	\$500.00	\$400.00	-\$100.00	-20.00%	\$150.00
Total Insurance	\$22,677.66	\$25,413.38	\$17,594.94	\$7,818.44	\$26,077.60	\$664.22	2.61%	\$22,123.57
Equipment								
Hardware/Software	\$49.00	\$750.00	\$590.93	\$159.07	\$750.00	\$0.00	0.00%	\$599.77
Other	\$205.98	\$200.00	\$0.00	\$200.00	\$200.00	\$0.00	0.00%	\$108.17
Total Equipment	\$254.98	\$950.00	\$590.93	\$359.07	\$950.00	\$0.00	0.00%	\$707.94
Town Hall Maintenance								
Furnace Maint.	\$199.00	\$275.00	\$199.00	\$76.00	\$275.00	\$0.00	0.00%	\$239.93
Lighting	\$21.99	\$75.00	\$0.00	\$75.00	\$50.00	-\$25.00	-33.33%	\$35.21
General Maint.	\$276.83	\$300.00	\$475.94	-\$175.94	\$400.00	\$100.00	33.33%	\$301.96
Grounds	\$939.92	\$1,500.00	\$470.20	\$1,029.80	\$1,300.00	-\$200.00	-13.33%	\$1,034.45
Keys & Locks	\$0.00	\$200.00	\$0.00	\$200.00	\$0.00	-\$200.00	-100.00%	\$0.00
Total Maint.	\$1,437.74	\$2,350.00	\$1,145.14	\$1,204.86	\$2,025.00	-\$325.00	-13.83%	\$1,611.56
TOTAL ADMINISTRATION	\$170,524.94	\$189,403.70	\$108,307.36	\$81,096.34	\$191,552.82	\$2,149.12	1.13%	\$156,319.63

	2012-13 Actual	2013-14 Approved	2013-14 Actual	2013-14 Remaining	2014-15 Proposed	Increase (Decrease)	% Change	5 Year Average
SOCIAL SERVICES								
American Red Cross-E.ME	\$600.00		\$0.00	\$0.00	\$600.00	\$600.00	100.00%	\$440.00
CHCS				\$0.00	\$600.00	\$600.00	100.00%	\$0.00
Child & Family Opportunities	\$600.00	\$400.00	\$400.00	\$0.00	\$0.00	-\$400.00	-100.00%	\$560.00
Down East AIDS Network	\$600.00	\$600.00	\$600.00	\$0.00	\$600.00	\$0.00	0.00%	\$360.00
Downeast Horizons	\$600.00	\$600.00	\$600.00	\$0.00	\$600.00	\$0.00	0.00%	\$480.00
EAAA	\$250.00		\$0.00	\$0.00	\$250.00	\$250.00	100.00%	\$250.00
Emmaus Homeless Shelter	\$400.00		\$0.00	\$0.00	\$600.00	\$600.00	100.00%	\$160.00
FIA-Community Connection	\$600.00	\$600.00	\$600.00	\$0.00	\$600.00	\$0.00	0.00%	\$600.00
The Grand Auditorium	\$600.00	\$600.00	\$600.00	\$0.00	\$600.00	\$0.00	0.00%	\$120.00
Eastern Maine Home Care	\$579.00	\$579.00	\$579.00	\$0.00	\$579.00	\$0.00	0.00%	\$579.00
Hospice of Hancock County	\$600.00	\$600.00	\$600.00	\$0.00	\$600.00	\$0.00	0.00%	\$600.00
Lamoine Historical Society	\$600.00	\$600.00	\$600.00	\$0.00	\$600.00	\$0.00	0.00%	\$480.00
Loaves & Fishes Food Pantry	\$600.00	\$600.00	\$600.00	\$0.00	\$600.00	\$0.00	0.00%	\$600.00
Me. Coast Hospital	\$600.00	\$1,200.00	\$1,200.00	\$0.00	\$600.00	-\$600.00	-50.00%	\$360.00
Open Door Recovery Center	\$600.00		\$0.00	\$0.00	\$600.00	\$600.00	100.00%	\$360.00
WHCA	\$600.00	\$600.00	\$600.00	\$0.00	\$600.00	\$0.00	0.00%	\$600.00
WIC Clinic	\$600.00	\$600.00	\$600.00	\$0.00	\$490.00	-\$110.00	-18.33%	\$576.00
Yesterday's Children	\$300.00	\$300.00	\$300.00	\$0.00	\$0.00	-\$300.00	-100.00%	\$240.00
Total	\$9,329.00	\$7,879.00	\$7,879.00	\$0.00	\$9,119.00	\$1,240.00	15.74%	\$7,565.00
Max Recommendation		\$12,822.58			\$12,796.03			
Ellsworth Library	\$5,882.00	\$7,128.00	\$7,128.00	\$0.00	\$7,199.00	\$71.00	1.00%	\$6,811.40
County Tax	\$108,209.10	\$107,068.33	\$107,068.33	\$0.00	\$106,516.75	-\$551.58	-0.52%	\$104,202.28

	2012-13 Actual	2013-14 Approved	2013-14 Actual	2013-14 Remaining	2014-15 Proposed	Increase (Decrease)	% Change	5 Year Average
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**PUBLIC SAFETY
Fire Department**

Chief's Salary	\$1,400.00	\$1,500.00	\$1,500.00	\$0.00	\$1,500.00	\$0.00	0.00%	\$1,400.00
Personnel Reimbursements	\$7,400.00	\$7,200.00	\$8,500.00	-\$1,300.00	\$7,500.00	\$300.00	4.17%	\$7,985.00
Electricity	\$1,490.10	\$1,800.00	\$720.68	\$1,079.32	\$1,600.00	-\$200.00	-11.11%	\$1,808.98
Water	\$250.00	\$250.00	\$250.00	\$0.00	\$250.00	\$0.00	0.00%	\$245.00
Telephone	\$694.02	\$700.00	\$404.19	\$295.81	\$750.00	\$50.00	7.14%	\$721.09
Heating Oil	\$4,247.46	\$6,000.00	\$4,710.48	\$1,289.52	\$6,000.00	\$0.00	0.00%	\$4,339.16
Truck Maintenance	\$5,368.67	\$3,500.00	\$3,558.28	-\$58.28	\$5,000.00	\$1,500.00	42.86%	\$2,946.10
Pump Maintenance	\$558.00	\$3,000.00	\$375.31	\$2,624.69	\$2,000.00	-\$1,000.00	-33.33%	\$1,860.60
Body Work	\$0.00	\$50.00	\$0.00	\$50.00	\$50.00	\$0.00	0.00%	\$295.00
Rescue Boat Maintenance	\$1,785.78	\$500.00	\$788.35	-\$288.35	\$600.00	\$100.00	20.00%	\$589.96
Radio Maintenance	\$681.26	\$500.00	\$131.79	\$368.21	\$800.00	\$300.00	60.00%	\$777.11
Equipment Maintenance	\$1,306.76	\$600.00	\$959.08	-\$359.08	\$1,000.00	\$400.00	66.67%	\$1,067.80
Lights & Batteries	\$197.34	\$200.00	\$111.51	\$88.49	\$200.00	\$0.00	0.00%	\$75.10
Station Supplies	\$319.90	\$300.00	\$141.23	\$158.77	\$300.00	\$0.00	0.00%	\$266.40
Hand Tools	\$19.30	\$150.00	\$0.00	\$150.00	\$150.00	\$0.00	0.00%	\$109.74
First Aid	\$0.00	\$150.00	\$283.00	-\$133.00	\$200.00	\$50.00	33.33%	\$159.48
Inoculation Prg.	\$782.75	\$1,000.00	\$506.00	\$494.00	\$1,000.00	\$0.00	0.00%	\$585.39
Respiratory Fit Testing	\$0.00	\$1,500.00	\$603.74	\$896.26	\$1,000.00	-\$500.00	-33.33%	\$381.28
Station Maintenance	\$1,176.67	\$1,000.00	\$1,145.05	-\$145.05	\$1,500.00	\$500.00	50.00%	\$1,913.85
Hydrants	\$0.00	\$500.00	\$684.00	-\$184.00	\$500.00	\$0.00	0.00%	\$94.77
Gas & Diesel	\$1,198.29	\$1,500.00	\$1,382.61	\$117.39	\$1,500.00	\$0.00	0.00%	\$1,182.97
Extinguishers	\$176.00	\$200.00	\$24.00	\$176.00	\$200.00	\$0.00	0.00%	\$120.91
Oil & Fluids	\$35.89	\$300.00	\$0.00	\$300.00	\$200.00	-\$100.00	-33.33%	\$146.48
Foam	\$0.00	\$800.00	\$0.00	\$800.00	\$800.00	\$0.00	0.00%	\$461.80
Air Pack Maint.	\$530.10	\$1,500.00	\$1,181.50	\$318.50	\$1,500.00	\$0.00	0.00%	\$948.24
Fire Prevention	\$0.00	\$50.00	\$0.00	\$50.00	\$50.00	\$0.00	0.00%	\$0.00

	2012-13 Actual	2013-14 Approved	2013-14 Actual	2013-14 Remaining	2014-15 Proposed	Increase (Decrease)	% Change	5 Year Average
Dues & Memberships	\$442.00	\$450.00	\$186.00	\$264.00	\$500.00	\$50.00	11.11%	\$496.18
Training	\$1,682.30	\$1,500.00	\$100.00	\$1,400.00	\$1,500.00	\$0.00	0.00%	\$1,015.57
Other	\$20.40	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00	0.00%	\$79.57
Pager	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$132.00
Attack Hose/Nozzles	\$0.00	\$800.00	\$852.00	-\$52.00	\$800.00	\$0.00	0.00%	\$396.77
Supply Hose	\$197.18	\$600.00	\$0.00	\$600.00	\$600.00	\$0.00	0.00%	\$354.74
Turnout Gear	\$3,415.14	\$2,500.00	\$3,614.05	-\$1,114.05	\$2,500.00	\$0.00	0.00%	\$2,801.31
Radio Purchases	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Air Pack Replacement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$1,530.28
Equipment Purchases	\$0.00	\$0.00	\$155.02	-\$155.02	\$0.00	\$0.00	0.00%	\$491.66
Truck/Ladder/hose Testing	\$2,202.42	\$2,500.00	\$82.33	\$2,417.67	\$2,500.00	\$0.00	0.00%	\$1,013.83
Total Fire	\$37,577.73	\$43,200.00	\$32,950.20	\$10,249.80	\$44,650.00	\$1,450.00	3.36%	\$39,237.10
Ambulance	\$11,586.25	\$12,415.50	\$12,415.50	\$0.00	\$12,415.50	\$0.00	0.00%	\$11,137.75
Dispatching	\$2,923.64	\$3,200.00	\$2,249.12	\$950.88	\$3,200.00	\$0.00	0.00%	\$2,633.90
Animal Control	\$2,423.26	\$1,500.00	\$965.00	\$535.00	\$2,000.00	\$500.00	33.33%	\$1,622.39
TOTAL PUBLIC SAFETY	\$54,510.88	\$60,315.50	\$48,579.82	\$11,735.68	\$62,265.50	\$1,950.00	3.23%	\$54,631.14

WASTE DISPOSAL

Labor	\$10,369.78	\$11,100.00	\$6,235.85	\$4,864.15	\$11,300.00	\$200.00	1.80%	\$9,703.31
PERC	\$29,764.98	\$34,000.00	\$21,245.63	\$12,754.37	\$35,000.00	\$1,000.00	2.94%	\$28,400.18
Transportation	\$30,990.48	\$31,925.00	\$15,493.74	\$16,431.26	\$32,000.00	\$75.00	0.23%	\$29,644.11
Maintenance	\$1,062.85	\$1,200.00	\$740.58	\$459.42	\$1,200.00	\$0.00	0.00%	\$939.73
Electricity	\$375.84	\$350.00	\$163.77	\$186.23	\$400.00	\$50.00	14.29%	\$318.45
Telephone	\$178.01	\$180.00	\$84.59	\$95.41	\$200.00	\$20.00	11.11%	\$174.31
Other	\$0.00	\$100.00	\$188.35	-\$88.35	\$100.00	\$0.00	0.00%	\$15.00
Hazardous Waste	\$428.85	\$600.00	\$706.70	-\$106.70	\$600.00	\$0.00	0.00%	\$590.92
Demolition Debris	\$0.00	\$200.00	\$0.00	\$200.00	\$200.00	\$0.00	0.00%	\$74.08
DEP Permits	\$583.00	\$450.00	\$263.00	\$187.00	\$600.00	\$150.00	33.33%	\$410.60
Septic Sludge	\$800.00	\$800.00	\$800.00	\$0.00	\$800.00	\$0.00	0.00%	\$800.00
Recycling Contract	\$14,089.26	\$15,600.00	\$7,126.60	\$8,473.40	\$17,250.00	\$1,650.00	10.58%	\$13,864.04
Dump Closing/Monitoring	\$5,249.65	\$2,500.00	\$0.00	\$2,500.00	\$5,000.00	\$2,500.00	100.00%	\$3,670.74
Total Solid Waste/Recycling	\$93,892.70	\$99,005.00	\$53,048.81	\$45,956.19	\$104,650.00	\$5,645.00	5.70%	\$89,991.68

	2012-13 Actual	2013-14 Approved	2013-14 Actual	2013-14 Remaining	2014-15 Proposed	Increase (Decrease)	% Change	5 Year Average
CODE								
ENFORCEMENT/Planning								
Salary	\$13,377.00	\$13,900.00	\$8,019.30	\$5,880.70	\$14,325.00	\$425.00	3.06%	\$16,152.56
Deputy Wages	\$0.00	\$200.00	\$0.00	\$200.00	\$300.00	\$100.00	50.00%	\$618.55
Supplies/Printing	\$147.24	\$150.00	\$52.00	\$98.00	\$100.00	-\$50.00	-33.33%	\$84.74
Mileage	\$137.00	\$450.00	\$0.00	\$450.00	\$450.00	\$0.00	0.00%	\$176.32
Legal	\$740.00	\$400.00	\$0.00	\$400.00	\$400.00	\$0.00	0.00%	\$225.40
Advertising	\$12.57	\$35.00	\$28.56	\$6.44	\$35.00	\$0.00	0.00%	\$3.39
Planning Board	\$36.00	\$920.00	\$299.77	\$620.23	\$2,250.00	\$1,330.00	144.57%	\$180.24
Appeals Board	\$136.00	\$80.00	\$0.00	\$80.00	\$80.00	\$0.00	0.00%	\$62.40
Training	\$100.00	\$225.00	\$0.00	\$225.00	\$225.00	\$0.00	0.00%	\$88.60
Miscellaneous	\$6.11	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00	0.00%	\$71.95
Total CEO Budget	\$14,691.92	\$16,460.00	\$8,399.63	\$8,060.37	\$18,265.00	\$1,805.00	10.97%	\$17,664.15

	2012-13 Actual	2013-14 Approved	2013-14 Actual	2013-14 Remaining	2014-15 Proposed	Increase (Decrease)	% Change	5 Year Average
ROAD MAINTENANCE								
Road Commissioner Salary	\$550.00	\$600.00	\$300.00	\$300.00	\$600.00	\$0.00	0.00%	\$528.00
Road Commissioner Exp.	\$145.00	\$200.00	\$92.50	\$107.50	\$200.00	\$0.00	0.00%	\$123.06
Total Road Commissioner	\$695.00	\$800.00	\$392.50	\$407.50	\$800.00	\$0.00	0.00%	\$651.06
GENERAL MAINTENANCE - Non Specific Road Items								
General Maintenance	\$1,516.00	\$750.00	\$0.00	\$750.00	\$750.00	\$0.00	0.00%	\$770.82
Mowing	\$1,700.00	\$2,000.00	\$1,700.00	\$300.00	\$1,700.00	-\$300.00	-15.00%	\$1,750.00
Sweeping	\$1,700.00	\$4,000.00	\$0.00	\$4,000.00	\$2,300.00	-\$1,700.00	-42.50%	\$2,090.00
Crack Sealing	\$5,000.00	\$6,000.00	\$6,310.00	-\$310.00	\$7,000.00	\$1,000.00	16.67%	\$2,584.26
Tree Removal	\$6,379.22	\$7,000.00	\$347.50	\$6,652.50	\$7,000.00	\$0.00	0.00%	\$4,374.60
Specific Roads								
Buttermilk Road	\$3,172.25	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$0.00	0.00%	\$4,180.97
Shore Road	\$4,779.25	\$3,000.00	\$0.00	\$3,000.00	\$5,000.00	\$2,000.00	66.67%	\$4,948.58
Mill Road	\$1,300.00	\$2,500.00	\$0.00	\$2,500.00	\$4,500.00	\$2,000.00	80.00%	\$1,457.93
Walker Road	\$2,071.88	\$7,000.00	\$0.00	\$7,000.00	\$5,000.00	-\$2,000.00	-28.57%	\$495.38
Asa's Lane	\$1,690.00	\$500.00	\$0.00	\$500.00	\$2,500.00	\$2,000.00	400.00%	\$2,015.39
Needle's Eye Road	\$1,832.70	\$5,000.00	\$769.00	\$4,231.00	\$7,500.00	\$2,500.00	50.00%	\$2,868.84
Clamshell Alley	\$132.50	\$500.00	\$0.00	\$500.00	\$100.00	-\$400.00	-80.00%	\$86.50
Cos Cob Avenue	\$132.50	\$500.00	\$0.00	\$500.00	\$100.00	-\$400.00	-80.00%	\$544.50
Raccoon Cove Road	\$0.00	\$1,000.00	\$0.00	\$1,000.00	\$500.00	-\$500.00	-50.00%	\$880.00
Marlboro Beach Rd	\$2,310.00	\$500.00	\$160.00	\$340.00	\$500.00	\$0.00	0.00%	\$1,159.80
Seal Point Road	\$0.00	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$0.00	0.00%	\$1,149.69
Berry Cove Road	\$2,500.00	\$500.00	\$250.00	\$250.00	\$400.00	-\$100.00	-20.00%	\$620.00
Gully Brook Road	\$0.00	\$300.00	\$0.00	\$300.00	\$300.00	\$0.00	0.00%	\$60.00
MacQuinn Road	\$0.00	\$300.00	\$0.00	\$300.00	\$300.00	\$0.00	0.00%	\$0.00
Maxwell Avenue	\$0.00	\$250.00	\$0.00	\$250.00	\$500.00	\$250.00	100.00%	\$919.56
Lorimer Road	\$0.00	\$250.00	\$0.00	\$250.00	\$500.00	\$250.00	100.00%	\$132.00
Birchlawn Drive	\$0.00	\$1,000.00	\$1,850.00	-\$850.00	\$500.00	-\$500.00	-50.00%	\$400.00
Parking Lots	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Street Signs	\$861.20	\$1,100.00	\$44.24	\$1,055.76	\$1,000.00	-\$100.00	-9.09%	\$958.39
Total Gen'l Maintenance	\$37,077.50	\$50,950.00	\$11,430.74	\$39,519.26	\$54,950.00	\$4,000.00	7.85%	\$34,447.21

	2012-13 Actual	2013-14 Approved	2013-14 Actual	2013-14 Remaining	2014-15 Proposed	Increase (Decrease)	% Change	5 Year Average
Snow Removal								
Plow Contract	\$91,653.05	\$101,700.00	\$54,450.20	\$47,249.80	\$107,100.00	\$5,400.00	5.31%	\$88,344.56
Salt/Sand	\$25.00	\$50.00	\$25.00	\$25.00	\$50.00	\$0.00	0.00%	\$18.94
Hydrant Plowing	\$500.00	\$550.00	\$0.00	\$550.00	\$600.00	\$50.00	9.09%	\$410.00
Salt/Sand Shed Maintenance	\$2,142.28	\$1,800.00	\$618.37	\$1,181.63	\$1,800.00	\$0.00	0.00%	\$1,610.41
Clogged Culverts	\$400.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	0.00%	\$80.00
Total Snow	\$94,720.33	\$105,100.00	\$55,093.57	\$50,006.43	\$110,550.00	\$5,450.00	5.19%	\$90,463.91

Streetlights	\$679.44	\$800.00	\$341.10	\$458.90	\$800.00	\$0.00	0.00%	\$714.06
Ice Storm 2013		\$0.00	\$6,390.00	-\$6,390.00				
Total Maintenance	\$133,172.27	\$157,650.00	\$73,647.91	\$84,002.09	\$167,100.00	\$9,450.00	5.99%	\$126,276.23

MAJOR PROJECTS

Clamshell Alley	\$10,451.25			\$0.00		\$0.00	0.00%	n/a
Cos Cob Ave	\$9,391.31			\$0.00		\$0.00	0.00%	n/a
Fire Dept Parking Lot	\$10,996.59			\$0.00		\$0.00	0.00%	n/a
Lamoine Beach Parking Lot	\$11,686.09			\$0.00		\$0.00	0.00%	n/a
Walker Road Paving		\$67,940.00		\$67,940.00		-\$67,940.00	-100.00%	n/a
Transfer Station Paving		\$20,380.00		\$20,380.00		-\$20,380.00	-100.00%	n/a
Needles Eye Road					\$156,450.00	\$156,450.00	100.00%	n/a

Total Major Projects	\$42,525.24	\$88,320.00	\$0.00	\$88,320.00	\$156,450.00	\$68,130.00	77.14%	\$101,961.43
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Total Roads	\$175,697.51	\$245,970.00	\$73,647.91	\$172,322.09	\$323,550.00	\$77,580.00	31.54%	\$228,237.66
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	2012-13 Actual	2013-14 Approved	2013-14 Actual	2013-14 Remaining	2014-15 Proposed	Increase (Decrease)	% Change	5 Year Average
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**PARKS, RECREATION,
CEMETERY MAINTENANCE**

Lamoine Beach	\$3,026.95	\$2,900.00	\$1,502.81	\$1,397.19	\$3,383.00	\$483.00	16.66%	\$3,562.95
Bloomfield Park	\$2,802.20	\$921.00	\$470.28	\$450.72	\$1,145.00	\$224.00	24.32%	\$1,914.61
Marlboro Beach	\$0.00	\$0.00	\$75.00	-\$75.00	\$0.00	\$0.00	0.00%	\$94.56
Total Parks	\$5,829.15	\$3,821.00	\$2,048.09	\$1,772.91	\$4,528.00	\$707.00	18.50%	\$5,572.12

Recreation (YMCA)	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00	\$3,000.00	\$0.00	0.00%	\$3,000.00
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Cemetery Maintenance

Cemetery Lots	\$784.20	\$1,200.00	\$600.00	\$600.00	\$3,700.00	\$2,500.00	208.33%	\$526.31
Flag Program	\$0.00	\$400.00	\$255.90	\$144.10	\$400.00	\$0.00	0.00%	\$249.49

Total Parks , Rec. & Cemetery	\$9,613.35	\$8,421.00	\$5,903.99	\$2,517.01	\$11,628.00	\$3,207.00	38.08%	\$9,347.92
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Shellfishing Enforcement

Shellfishing Enforcement	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00	\$3,000.00	\$0.00	0.00%	\$1,800.00
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**Capital Projects/Fund
Additions**

CEO - Laptop Upgrade		\$800.00	\$722.21	\$77.79		-\$800.00	-100.00%	\$0.00
Anderson Garage Upgrade		\$3,000.00	\$111.32	\$2,888.68		-\$3,000.00	-100.00%	\$115.72
Debt Service - Fire Truck	\$14,359.41	\$48,060.00	\$0.00	\$48,060.00	\$42,211.00	-\$5,849.00	-12.17%	\$12,849.26
Fire-SCBA Bottle Replacement					\$0.00	\$0.00	100.00%	\$0.00
Copier/Computer				\$0.00	\$4,000.00	\$4,000.00	100.00%	\$565.25
Land Conservation Fund		\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$0.00	0.00%	\$400.00
Town Office - Heating					\$10,000.00	\$10,000.00	100.00%	\$0.00
Comprehensive Planning					\$7,500.00	\$7,500.00	100.00%	
REVALUATION	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	\$0.00	-\$10,000.00	-100.00%	\$8,000.00

Total	\$43,153.37	\$62,860.00	\$11,833.53	\$51,026.47	\$64,711.00	\$1,851.00	2.94%	\$40,330.83
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Total Budget By Article

	2012-13 Actual	2013-14 Approved	2013-14 Actual	2013-14 Remaining	2014-15 Proposed	Increase (Decrease)	% Change	5 Year Average
Solid Waste/Recycling	\$93,892.70	\$99,005.00	\$53,048.81	\$45,956.19	\$104,650.00	\$5,645.00	5.70%	\$89,991.68
Library	\$5,882.00	\$7,128.00	\$7,128.00	\$0.00	\$7,199.00	\$71.00	1.00%	\$6,811.40
Administration	\$170,524.94	\$189,403.70	\$108,307.36	\$81,096.34	\$191,552.82	\$2,149.12	1.13%	\$156,319.63
Public Safety	\$54,510.88	\$60,315.50	\$48,579.82	\$11,735.68	\$62,265.50	\$1,950.00	3.23%	\$54,631.14
Capital Project/Fund Additions	\$43,153.37	\$62,860.00	\$11,833.53	\$51,026.47	\$64,711.00	\$1,851.00	2.94%	\$40,330.83
Parks & Recreation	\$9,613.35	\$8,421.00	\$5,903.99	\$2,517.01	\$11,628.00	\$3,207.00	38.08%	\$9,347.92
Code Enforcement	\$14,691.92	\$16,460.00	\$8,399.63	\$8,060.37	\$18,265.00	\$1,805.00	10.97%	\$17,664.15
Road Maintenance	\$133,172.27	\$157,650.00	\$73,647.91	\$84,002.09	\$167,100.00	\$9,450.00	5.99%	\$126,276.23
Major Road Projects	\$42,525.24	\$88,320.00	\$0.00	\$88,320.00	\$156,450.00	\$68,130.00	77.14%	\$101,961.43
Social Services	\$9,329.00	\$7,879.00	\$7,879.00	\$0.00	\$9,119.00	\$1,240.00	15.74%	\$7,565.00
Shellfishing Enforcement	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00	\$3,000.00	\$0.00	0.00%	\$1,800.00
TOTAL TOWN BUDGET	\$580,295.67	\$700,442.20	\$327,728.05	\$372,714.15	\$795,940.32	\$95,498.12	13.63%	\$613,299.41
EDUCATION*	\$2,097,219.54	\$2,074,534.07	\$1,169,300.65	\$905,233.42	\$0.00		-100.00%	\$2,153,010.89
County Tax	\$108,209.10	\$107,068.33	\$107,068.33	\$0.00	\$106,516.75	-\$551.58	-0.52%	\$104,202.28
GRAND TOTAL BUDGET*	\$2,785,724.31	\$2,882,044.60	\$1,604,097.03	\$1,277,947.57	\$902,457.07	\$94,946.54	-68.69%	\$2,870,512.59

*The newly elected Lamoine School Committee is in the process of developing an education budget which will be presented to a special town meeting in the spring of 2014. The grand total budget increase reflects the municipal and county budgets only

	2012-13 Actual	2013-14 Approved	2013-14 Actual	2013-14 Remaining	2014-15 Proposed	Increase (Decrease)	% Change	5 Year Average
Revenue Budget								
Interest - Taxes	\$10,313.22	\$8,000.00	\$6,517.13	\$1,482.87	\$8,500.00	\$500.00	6.25%	\$9,454.97
Auto Excise	\$282,066.28	\$272,000.00	\$151,923.92	\$120,076.08	\$280,000.00	\$8,000.00	2.94%	\$276,161.18
Boat Excise Taxes	\$3,670.60	\$3,400.00	\$847.90	\$2,552.10	\$3,500.00	\$100.00	2.94%	\$3,723.98
Administration Fees	\$991.35	\$750.00	\$184.90	\$565.10	\$750.00	\$0.00	0.00%	\$942.72
Tax Lien Charges	\$4,047.47	\$4,200.00	\$3,989.10	\$210.90	\$4,000.00	-\$200.00	-4.76%	\$3,675.66
Agent Fees	\$5,780.40	\$5,600.00	\$3,083.60	\$2,516.40	\$5,600.00	\$0.00	0.00%	\$5,824.60
Revenue Sharing	\$58,425.80	\$36,965.05	\$19,626.92	\$17,338.13	\$29,500.00	-\$7,465.05	-20.19%	\$57,559.43
General Assistance Reimburse	\$1,160.07	\$2,250.00	\$0.00	\$2,250.00	\$1,750.00	-\$500.00	-22.22%	\$1,218.64
Interest-Investments	\$7,114.94	\$11,500.00	\$3,559.64	\$7,940.36	\$7,000.00	-\$4,500.00	-39.13%	\$11,946.89
Cell Tower Rental	\$12,000.00	\$12,000.00	\$6,000.00	\$6,000.00	\$12,360.00	\$360.00	3.00%	\$9,800.00
Hodgkins Trust Fund	\$8,626.44	\$0.00	\$8,102.68	-\$8,102.68	\$10,000.00	\$10,000.00	100.00%	\$5,383.95
Asset Sales Income	\$449.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$2,749.87
Donation -Fire Department	\$6,992.56		\$18,000.00		\$0.00	\$0.00	-100.00%	
Surplus Use	\$66,392.58	\$100,000.00	\$100,000.00	\$0.00	\$30,000.00	-\$70,000.00	-70.00%	\$75,586.73
Total General Fund Rev.	\$468,030.71	\$456,665.05	\$321,835.79	\$134,829.26	\$392,960.00	-\$63,705.05	-13.95%	\$465,427.12
CEO Fees	\$9,626.80	\$7,000.00	\$5,664.54	\$1,335.46	\$7,500.00	\$500.00	7.14%	\$7,562.11
CEO Fund Xfr	\$0.00	\$3,000.00	\$3,000.00	\$0.00	\$3,000.00	\$0.00	0.00%	\$200.00
Plumbing Fees	\$2,447.50	\$2,000.00	\$2,237.50	-\$237.50	\$2,000.00	\$0.00	0.00%	\$2,602.95
Total CEO Fund Revenue	\$12,074.30	\$12,000.00	\$10,902.04	\$1,097.96	\$12,500.00	\$500.00	4.17%	\$10,365.06
Road Assistance	\$23,876.00	\$21,500.00	\$24,524.00	-\$3,024.00	\$24,000.00	\$2,500.00	11.63%	\$24,033.60
Road Fund Use	\$0.00	\$20,000.00	\$20,000.00	\$0.00	\$20,000.00	\$0.00	0.00%	\$17,300.00
Parks & Recreation Fund	\$1,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$540.00
Animal Control Fees/Fund	\$1,781.00	\$1,500.00	\$480.00	\$1,020.00	\$1,500.00	\$0.00	0.00%	\$1,663.00
Capital Projects Fund	\$0.00	\$3,000.00	\$3,000.00	\$0.00	\$0.00	-\$3,000.00	-100.00%	\$20,600.00
Total Revenue	\$507,262.01	\$514,665.05	\$380,741.83	\$133,923.22	\$450,960.00	-\$63,705.05	-12.38%	\$619,570.53

	2012-13 Actual	2013-14 Approved	2013-14 Actual	2013-14 Remaining	2014-15 Proposed	Increase (Decrease)	% Change	5 Year Average
Total Municipal Budget	\$580,295.67	\$700,442.20	\$327,728.05	\$372,714.15	\$795,940.32	\$95,498.12	13.63%	\$613,299.41
Total Municipal Revenue	\$507,262.01	\$514,665.05	\$380,741.83	\$133,923.22	\$450,960.00	-\$63,705.05	-12.38%	\$539,928.78
Municipal Tax Commitment	\$73,033.66	\$185,777.15	-\$53,013.78	\$238,790.93	\$344,980.32	\$159,203.17	85.70%	\$73,370.63
LD1 Limit		\$171,658.00			\$171,658.00			
Excess over LD 1 Limit		\$14,119.15			\$173,322.32			

Town Meeting Warrant

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, March 11, 2014 at 7:55 AM then and there to act by secret ballot vote on articles 1 through 2, polls closing on article 2 at 8:00 PM on March 11, 2014; and to warn and notify the voters to meet at the Lamoine Consolidated School Gymnasium in said town on Wednesday, the 12th day of March, 2014 at six o'clock in the evening (6:00 PM) then and there to act on articles 3 through 32, 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:
 1. Selectman & Overseer of the Poor (1 positions, term to end town meeting 2017)
 2. Assessor (1 position, term to begin July 1, 2013 and end June 30, 2017)
 3. School Committee Member (1 position to begin immediately and end at town meeting 2016 (2 year term))
 4. School Committee Member (1 position to begin immediately and end at town meeting 2017 (2 year term))

Open Town Meeting

Wednesday, March 12, 2014 6:00 PM

Prior to the start of business:

- Recognize "Citizen of the Year" (Board of Selectmen to present)
 - Award of Land Conservation Award (Conservation Commission to present)
3. To see if the town will vote to set the date that property taxes will be due in two equal payments on August 31, 2014 and February 28, 2015, and to fix the rate of interest at 7.00% to be charged on the unpaid amounts beginning September 1, 2014 and March 1, 2015 respectively, and to fix the rate of interest paid for overpayments at 3.00% per annum.
 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 after advertising such items publicly.

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 2014/2015 and 2015/16 taxes not yet committed at 0% interest for overpayments 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 by the Board of Assessors or the Board of Selectmen during the fiscal year beginning July 1, 2014 in an aggregate amount not to exceed the property tax commitment overlay.
9. To see if the Town will vote to amend the Lamoine Gravel Ordinance adopted in March 2013 as follows: Section 7 Administration, Subsection G Appeals – delete present wording *The decision of the Planning Board may be appealed to the Lamoine Board of Appeals. The appeal shall be in writing and submitted within thirty (30) days of the decision of the Planning Board, and shall be accompanied by the required fee as established by the Lamoine Board of Selectmen.* And replace with:
 1. ***Any decision of the Planning Board may be appealed by any party of standing to the Lamoine Board of Appeals. The appeal shall be in writing and submitted within thirty (30) days of the date of the written decision of the Planning Board and shall be accompanied by the required fee as established by the Lamoine Board of Selectmen.***
 2. ***A hearing shall be conducted by the Board of Appeals, which shall act solely in an appellate capacity. Following a hearing, that shall not be de novo, but shall be limited to a review of the record developed before the Planning Board, and the parties' arguments based on that record, the Board of Appeals may reverse the decision of the Planning Board only upon a finding that the decision is clearly contrary to specific provisions of the applicable ordinance. Upon reversal, the matter shall be remanded to the Planning Board for further proceedings consistent with the Board of Appeals' ruling.***
10. To see if the Town will vote to amend the Lamoine Gravel Ordinance adopted in March 2013 as follows: Section 8 PERFORMANCE STANDARDS Subsection A Set-backs Subsection 1 - Delete this paragraph: *For a period of three (3) years from effective date of this Ordinance, the 100-foot buffer strip between the boundary of the Gravel Pit and an abutting parcel boundary may be reduced to not less than fifty (50) feet with written permission of the current abutting property owner. Such written agreement shall be recorded at the Hancock County Registry of Deeds, making reference to the title deed of the owner of each such abutting Parcel. After said three (3) year period, reduction of the 100-foot set-back by an abutting parcel owner shall not be permitted.*

Remaining sentence becomes subsection a.

Add subsection b as follows:

- b. Excavation in the 100-foot buffer strip may take place not less than fifty (50) feet from the Parcel boundary when conditions stated in A.2., A.3., and A.4., are met and if the following conditions are met:***
 - 1) the Parcel or part thereof on which the Gravel Pit is located had been granted a Site Plan Review Permit for a Gravel Pit;***
 - 2) the owner of the abutting property grants written permission for the excavation to occur. Such written agreement shall be recorded at the Hancock County Registry of Deeds, making reference to the title deed of the owner of each such abutting Parcel;***
 - 3) excavation within the buffer strip may not exceed the 2.5-1.0 slope as required and described in Section 8.D.1.a (Restoration);***

- 4) the area within the buffer strip anticipated to be excavated during the life of the Permit must be specified in the application and will be considered as part of the Pit; and**
- 5) reclamation of the area designated in (4) above must be completed prior to the expiration of the Permit.**

11. To See if the Town will vote to amend the Lamoine Gravel Ordinance adopted in March 2013 as follows: Section 8 PERFORMANCE STANDARDS, Subsection D Restoration, Subsection 3 Performance Guarantee – Delete the following language: *Each permit holder shall pay to the Town of Lamoine \$0.05 (5 cents) for every cubic yard of material excavated and removed from the permitted area as disclosed in the Annual Report made to the CEO (see paragraph H. below). Such payment shall accompany the Annual Report. The amount paid shall be deposited by the Town in an escrow account bearing the permit holder's name and tax ID number. The sole purpose of the escrow account shall be to provide funds to cover the total costs of all required Restoration activities specified in the reclamation plan. Money may be withdrawn from the escrow account to pay for restoration work only after such work is completed to the satisfaction of the CEO. The permit holder is liable for all additional costs associated with reclamation if the funds available in the escrow account are insufficient to cover the actual costs of reclamation. Should the owner/operator fail to complete required Restoration work, a lien in an amount three times the estimated cost to complete required Restoration shall be recorded against the Parcel.*

And replacing the deleted language with the following:

- a. Each permit holder shall pay to the Town of Lamoine \$0.05 (5 cents) for every cubic yard of material excavated and removed from the permitted area. Such payment shall be made annually in an amount based on the number of cubic yards excavated and removed in the previous 12 months as disclosed in the Annual Report made to the CEO (see paragraph H. below). Such payment shall accompany the Annual Report.**
- b. The amount paid to the Town shall be held in a Gravel Pit Restoration account, the sole purpose of which shall be to accumulate and provide funds to pay the costs of required Restoration activities specified in the reclamation plan. The account shall keep record of which permit holder made payments and for which Gravel Pit the payments were made.**
- c. Money shall be withdrawn by the Town Treasurer from the Gravel Pit Restoration account to pay for restoration work only after such work is completed to the satisfaction of the CEO. The CEO shall submit a written request to the Town Treasurer, noting the amount of payment to be made, the payee, and the Gravel Pit where restoration took place, and describing the work performed. A copy of the report shall be placed in the appropriate Gravel Pit permit file. The amount withdrawn may not exceed the amount credited to the Gravel Pit on which the Restoration work is undertaken.**
- d. The permit holder is liable for all additional costs associated with reclamation if the accumulated funds available are insufficient to cover the actual costs of reclamation.**
- e. Should funds remain after a Gravel Pit is fully restored as required by this Ordinance, such funds shall be paid to the permit holder at the time such reclamation is completed.**
- f. Should the owner/operator fail to complete required Restoration work, a lien in an amount three times the estimated cost to complete required Restoration shall be recorded against the Parcel.**

12. To see if the town will vote to adopt the Building and Land Use Ordinance March 12, 2014, repealing and replacing the Building and Land Use Ordinance dated March 16, 2011. A copy of the proposed ordinance is on file with the Lamoine Town Clerk's Office.

13. To see what sum the town will vote to raise and appropriate for the purposes of beginning an update to the Comprehensive Plan most recently passed by the Town of Lamoine in 1996 and to Authorize the Board of Selectmen to appoint a committee to prepare said Comprehensive Plan. *(The*

Selectmen, Budget Committee and the Comprehensive Plan, Planning Committee recommend \$7,500.00 and to authorize appointment of said committee) **Budget on page 85**

14. To see what sum the Town will vote to raise and appropriate for its share of costs for enforcement and administration of the Frenchman's Bay Regional Shellfish Conservation Ordinance. (*The Selectmen and Budget Committee recommend \$3,000.00*) **Budget on page 85**
15. 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.

Position	Recommended Salary (Budget Committee & Selectmen)
Selectman (Chair)	\$1,600.00
Selectman (non-chair, 4 positions)	\$1,000.00
Assessor (Chair)	\$1,600.00
Assessor 2	\$1,500.00
Assessor 3	\$1,500.00

(*The Budget Committee & Selectmen recommend \$191,552.82 and the salaries as outlined above.*)
Budget on pages 76-78

16. To see if the Town will appropriate from funds received from the Allen and Leurene Hodgkins Memorial Trust an amount not to exceed \$10,000 for a heating system replacement at the Lamoine Town Hall. **Budget on page 85**
17. To see what sum the Town will vote to raise and appropriate for capital projects and debt service payments. (*The Selectmen and Budget Committee recommend a total of \$47,211.00 including \$42,211 for debt service payment on the 2013 fire-tanker/pumper truck, \$4,000 to purchase a copier for the Town Office, and \$1,000 to add to the Land Conservation Fund*), **Budget on page 85**
18. To see what sum the Town will vote to raise and appropriate for Code Enforcement, including operations of the Planning and Appeals Boards, 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 \$18,265.00.*) **Budget on page 82**
19. 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.

Requesting Agency	Requested	Recommended
American Red Cross – Eastern Maine	\$600.00	\$600.00
Community Health & Counseling Services	\$1,690.00	\$600.00
Down East AIDS Network	\$600.00	\$600.00
Downtown Horizons	\$600.00	\$600.00
Eastern Area Agency on Aging	\$250.00	\$250.00
Emmaus Homeless Shelter	\$600.00	\$600.00
Friends In Action – Community Connection	\$600.00	\$600.00
Grand Auditorium	\$600.00	\$600.00
Eastern Maine Home Care	\$579.00	\$579.00
Hospice Volunteers 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	\$600.00
Washington/Hancock Community Agency	\$600.00	\$600.00
Women's Infants & Children	\$490.00	\$490.00
Total	\$10,209.00	\$9,119.00

(The Budget Committee & Selectmen recommend \$9,119.00 as outlined above. The donation requests ordinance requires the Board of Selectmen to recommend no more than 5% of one mill, which is \$12,796.03) **Budget on page 79**

20. To see what sum the Town will vote to raise and appropriate for Parks, Recreation and Cemetery Maintenance. (The Parks Commission, Selectmen and Budget Committee recommend \$11,628.00). **Budget on Page 85**
21. To see what sum the Town will vote to raise and appropriate for library services. (The Selectmen and Budget Committee recommend \$7,199.00. The Ellsworth Public Library has requested funding of \$7,199.00). **Budget on Page 79**
22. To see what sum the Town will vote to raise and appropriate for Public Safety Expenditures. (The Budget Committee, Selectmen and Fire Department recommend \$62,265.50) **Budget on Pages 80-81**
23. To see what sum the Town will vote to raise and appropriate for Road Maintenance. (The Budget Committee and Selectmen recommend \$167,100.00.) **Budget on Pages 83-84**
24. To see what sum the Town will vote to raise and appropriate for major road projects including repavement of a portion of Walker Road and the Lamoine Transfer Station. (The Budget Committee and Selectmen recommend \$156,450.00). **Budget on Page 84**
25. 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 \$104,650.00) **Budget on Page 81**
26. 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.

<i>Revenue Fund</i>	Amount	Fund Total
General Fund		
Interest on Real Estate Taxes	\$8,500.00	
Automobile Excise Taxes	\$280,000.00	
Watercraft Excise Taxes	\$3,500.00	
Administration Fees	\$750.00	
Tax Lien Charges	\$4,000.00	
Agent Fees	\$5,600.00	
General Assistance Reimbursement	\$1,750.00	
Interest on Investments	\$7,000.00	
Rental Income – Cell Phone Tower	\$12,360.00	
Undesignated Fund Balance (Surplus)	\$30,000.00	
		\$353,460.00
Road Fund		
URIP Program (State Funding)	\$24,000.00	
Use of Road Fund	\$20,000.00	\$44,000.00
Code Enforcement Fund		

Local Plumbing Fees	\$2,000.00	
Code Enforcement Fees	\$7,500.00	
	\$3,000.00	\$12,500.00
Code Enforcement Fund Transfer		
Other Funds		
Local Animal Control Fees		\$1,500.00
Total Offsets to Local Property Tax		\$411,460.00

*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.)
Budget on Pages 87-88

27. 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.) **See Budget Page 88**

28. To see if the Town will vote to continue the following funds:

<i>Fund Balance Account</i>	Balance as of 6/30/13*
Code Enforcement Fund	\$24,952.88
Fire Truck Reserve Fund	\$205,750.23
Road Assistance Fund	\$69,180.25
Education Capital Fund	\$9,552.04
Animal Control Fund	\$5,347.94
Revaluation Reserve Fund	\$95,945.61
Insurance Deductible Fund	\$6,509.61
Harbor Fund	\$16,806.47
Cable TV Channel Fund	\$39,432.28
Parks & Recreation Fund	\$7,943.58
Capital Improvements Fund	\$57,196.65
Land Conservation Fund	\$5,235.01
Veterans Memorial Fund	\$5,733.13
Conservation Commission Fund	\$677.58
Flag Display Maintenance Fund	\$644.57
Allen & Leurene Hodgkins Fund	\$14,319.75

*Note that most funds are part of continuing operations, so the balance of 6/30/13 does not reflect any appropriations, expenditures or revenues for the current fiscal year.
 (The Selectmen and Budget Committee recommend continuing the above funds)

29. 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. Expenditures are not to exceed available amounts in said fund.

30. To see if the Town will authorize expenditure of funds from the Cable TV Fund for operation of Lamoine's Cable TV channel as suggested to and approved by the Board of Selectmen, and to authorize the Selectmen to set the compensation of the Cable TV Operations Manager. Expenditures are to be deducted from and Revenues are to be added to the Cable TV fund. Expenditure amounts are not to exceed available amounts in said fund.

31. To see if the Town will authorize expenditure of funds from the Veterans' Memorial Fund as recommended to and approved by the Board of Selectmen for the purposes of maintaining the memorial, not to exceed the available amount of the fund.

32. To see if the Town will authorize expenditure of funds in the Conservation Commission Fund as recommended to and approved by the Chair of the Conservation Commission for commission projects, said funds not to exceed the available amount of the fund.

Voting on articles 3 through 32 will take place in open town meeting at the Lamoine Consolidated School beginning at 6:00 PM on Wednesday, March 12, 2014. The Registrar of Voters will hold office hours while the polls are open on March 11, 2014 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

/s/ S. Josephine Cooper Date Signed: February 6, 2014

/s/ Cynthia Donaldson Date Signed: February 6, 2014

/s/ Gary McFarland Date Signed: February 6, 2014

/s/ Bernard H. Johnson Date Signed: February 6, 2014

/s/ Nathan Mason Date Signed: February 7, 2014

Citizen of the Year

Richard Fennelly, Jr.

It takes a bit of work to surprise Dick Fennelly, but his fellow Selectmen managed to do that when deciding on the 2012 Citizen of the Year award. The decision came during the rare occasion that Dick was unable to attend a Selectmen's meeting. Those were few and far between during his 3-terms as a Selectman.

A now retired power plant engineer, Dick served faithfully on the board with an even handed demeanor and willing to stand firm for what he believed. He was incredibly generous with his time and resources to the town, and never hesitated to lend a helping hand if possible.

It is Dick's work on the Regional Shellfishing Ordinance that stands out. He continues to be Lamoine's representative on the joint municipal board of the 7-town region that enforces the Shellfishing regulations after being a key player in formulating the ordinance that put the program together. In a report shared with the Board of Selectmen in late 2013, that program has shown a significant increase in shellfish landings in Lamoine, directly benefitting those who dig clams in both Lamoine and the other six towns in the region.

The Fennelly family has been a big part of Lamoine for decades. Dick's brother Bill works as the transfer station manager, and his father, Dick Sr., served as a town shellfish warden in years past. Last year's town report was partly dedicated to his memory. His mother, three brothers and sister still all live in the same neighborhood, as do many of their children, showing they are a close knit family.

Congratulations to Lamoine's 2012 Citizen of the Year



2014 Municipal Election Specimen Ballot



Specimen Town Meeting Ballot Town of Lamoine, Maine March 11, 2014



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 (1) 3 Year Term

<input type="checkbox"/>	Christie; Robert W. 656 Lamoine Beach Road
<input type="checkbox"/>	Fowler, Heather E. 80 Walker 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"/>	Peacock, Valerie L. 76 South Road
<input type="checkbox"/>	_____

For School Committee 2 Year Term Vote for One (1)

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

Specimen

Annual Town Meeting Schedule:



Election Day: Tuesday,
March 11, 2014

8am to 8pm

Town Hall

Open Town Meeting

Wednesday, March 12, 2014

6:00 PM

Lamoine School Gym

