



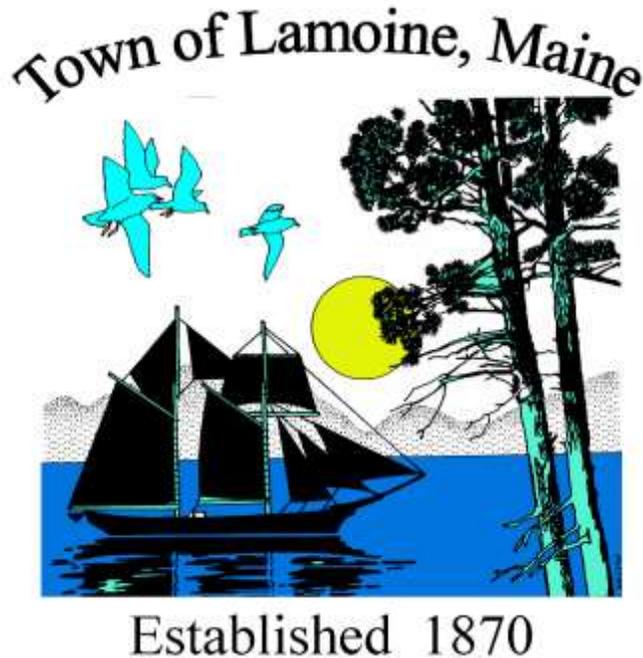
*Town of  
Lamoine,  
Maine*

*Annual Report - 2014*



# Town of Lamoine, Maine Annual Report for 2014

Municipal Officials & Board Report  
Fiscal Report & Audit for year ending June 30, 2014  
Annual Town Meeting Warrant for March 10 & 11, 2015



On the Cover: *The Miniature Church*

*The replica of the East Lamoine Baptist Church sits next to the actual church which now is home to the Lamoine Historical Society. The building was constructed by Neil Walker in the late 1940s at the behest of Margaret Bennett. It sat by her home (which is now the Chocolate Chip Bed & Breakfast on Lamoine Beach Road) for several decades until it was obtained by the family of Charles Katsiaficas as a birthday gift to him in the 1980s. The Bennetts would create quite a Christmas display with the miniature church prominently involved and people would flock to see the lights, often creating traffic jams. In the summer of 2013 Mr. Katsiaficas's widow arranged to donate the building to the Lamoine Historical Society. Since then, neighbor Susan Hibbs has spent countless hours refurbishing the building.*

## Dedication

### ***Douglas Coleman – October 6, 1931 to April 16, 2014***

If you met Doug Coleman on the street, or more likely in the woods near his Seal Point Road home, you would never know at your initial introduction that he was a world renowned researcher. To his neighbors he was just “Doug”, one of the nicest men you’d ever meet. He and his wife Beverly were originally from Canada, but became US citizens and moved to Lamoine in 1986. He served as chairman of the Lamoine Planning Board for several years in the 1990s and the early part of this century. The picture to the right is of Doug when the Lamoine Conservation Commission bestowed its first Conservation Award on both Doug and Beverly in 2007 for their work in creating access to the woodlot they owned across the street from their home.



There is a lot more to Doug Coleman’s story beyond Lamoine though. He began a career at the Jackson Laboratory in 1958 and worked with 1980 Nobel Prize winner George Snell, rising through the ranks to become the assistant director of research and at one time an interim lab director in the 70s. He retired from the lab in 1991 after a career that saw his work honored by many distinguished scientific organizations. His field of research was diabetes, and that work established that a genetic factor called leptin was involved with obesity and Type 2 diabetes.

After retirement, Doug and Bev worked on their wood lot, creating public trails. He served as the chairman of the Frenchman Bay Conservancy and supporting research at the Jackson Lab with significant contributions. Beverly passed away in 2009. They are survived by two sons and a grandson. His many years of service to the town, both within and outside the town government left Lamoine a much better place than he found it.

## Contents

Dedication.....	i
Municipal Officers and Town Officials .....	1
Useful and Important Town Information.....	4
2014 In Review .....	7
Board of Selectmen Report.....	9
Board of Assessors Report .....	11
Hancock County Sheriff's Department Report.....	12
Lamoine Volunteer Fire Department Report.....	13
Emergency Management Director's Report.....	14
Health Officer's Report.....	14
Harbor Master's Report.....	15
Solid Waste Report .....	15
Code Enforcement Officer's Report.....	16
Planning Board Report.....	17
Board of Appeals Report.....	18
Technology Committee Report.....	19
Parks Commission Report .....	20
Comprehensive Planning Committee Report .....	21
Conservation Commission Report.....	21
Road Commissioner's Report .....	23
Addressing Officer's Report .....	23
Town Clerk's Report.....	24
Registrar of Voters Report .....	24
Administrative Assistant's Report.....	25
Treasurer's Report .....	26
Auditor's Report .....	47
Superintendent of Schools Report.....	69
Letter from US Senator Angus King .....	71
Letter from State Senator Brian Langley .....	72
Proposed 2015/16 Budget .....	73
Town Meeting Warrant.....	86
Citizen of the Year .....	91
Specimen Ballot .....	92

## Municipal Officers and Town Officials

As of December 31, 2014

### **SELECTMEN & OVERSEERS OF THE POOR (Elected, Meets 2<sup>nd</sup> & 4<sup>th</sup> 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
Heather Fowler	80 Walker Road	664-0662	Town Meeting 2017
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, 2015
Nancy Jones, Assistant	86 Mill Road, Lamoine	667-2242	June 30, 2015

### **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, 2015
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### **HEALTH OFFICER**

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

Shannon Byers	71 Mill Road	812-0168	June 30, 2015
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### **FIRE CHIEF**

George Smith	819 Douglas Hwy.	667-2532	June 30, 2015
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### **BOARD OF ASSESSORS (ELECTED, Meets 1<sup>st</sup> 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, 2017

### **TRANSFER STATION MANAGER**

William Fennelly	35 Fennellyville Rd.	266-0404	June 30, 2017
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### **CODE ENFORCEMENT OFFICER, BUILDING INSPECTOR, PLUMBING INSPECTOR**

Michael Jordan	PO Box 1590, Ellsworth	667-2242	June 30, 2015
Millard Billings, Deputy	160 W. Franklin Rd., Franklin, ME 04634	565-3631	June 30, 2015

### **HARBOR MASTER**

David Herrick	319 Douglas Hwy	667-4089	June 30, 2015
Deputy-Kevin Murphy	17 Hodgkins Lane	667-4134	June 30, 2015

### **TOWN ATTORNEY**

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

Gordon Donaldson	9 Martin's Point Rd.	667-2382	Town Meeting 2017
Valerie Peacock	76 South Road	667-0758	Town Meeting 2017
Brett Jones, Chair	355 Seal Point Rd.	667-0022	Town Meeting 2016
Michael Brann	1010 Shore Rd.	667-7980	Town Meeting 2015
Robert Pulver	50 Pasture Way	664-2433	Town Meeting 2016

### **SCHOOL STAFF**

Katrina Kane, Superintendent	PO Box 793 Ellsworth	664-7100
Principal-Dawn McPhail	53 Lamoine Beach Road	667-8578
Betty Anderson, Adm. Asst.	53 Lamoine Beach Road	667-8578

**PLANNING BOARD (Meets 1<sup>st</sup> Tuesday monthly)**

Chris Tadema-Wielandt	50 Point View Lane	266-3123	June 30, 2016
Alternate – David Legere	45 Meadow Point Rd.	266-8182	June 30, 2017
Alternate - Richard McMullen	173 Partridge Cove Rd	664-2677	June 30, 2017
Perry Fowler	80 Walker Road	664-0662	June 30, 2019
Donald Bamman, Vice Chair	29 Orchard Lane	667-1814	June 30, 2017
Gordon Donaldson, Secretary	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 Croteau	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, 2017
Jon VanAmringe, Secretary	1369 Shore Rd.	412-680-9733	June 30, 2017

**BUDGET COMMITTEE (Meets September-December on Mondays)**

Constance Bender	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, 2017
Robin Veysey, Chair	54 Mill Rd.	667-7670	June 30, 2017
Cece Ohmart	8 Fern Lane	667-3129	June 30, 2015

**CONSERVATION COMMISSION (Meets 2<sup>nd</sup> Wednesday, Monthly)**

Anne LaBossiere, Secretary	68 Falcon Lane	667-6765	June 30, 2017
Lawrence Libby, Chair	37 Cormorant Lane	664-0737	June 30, 2017
Douglas Stewart	368 Lamoine Beach Rd	667-5607	June 30, 2016
David Legere	45 Meadow Point Rd.	266-8162	June 30, 2015
Linda Penkalski	452 Douglas Hwy	667-9479	June 30, 2016
Alternate-Nancy Pochan	130 Seal Point Rd.	664-0444	June 30, 2016
Alternate – Larissa Thomas	101 Coley Cove Rd.		June 30, 2016

**LAMOINE PARKS COMMISSION (Meets as needed)**

Christa Brey, Chair	187 Partridge Cove Rd.	667-7945	June 30, 2015
Paula Gardner	21 Meadow Point Rd	667-9439	June 30, 2017
Matthew Montgomery	60 Point View Lane	460-8471	June 30, 2016
Julie Herrick	319 Douglas Hwy	667-4089	June 30, 2016
<i>One full seat remained vacant December 31, 2015</i>			
Jessica Montgomery, Alt	60 Point View Lane	460-8471	June 30, 2016
Douglas Jones, Alt	86 Mill Road	667-4581	June 30, 2015

**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

**HEATING ASSISTANCE ADVISORY COMMITTEE (Established 2014)**

Jane Fowler, Chair	216 Partridge Cove Rd.	667-5147	2015
Walter Grenier	1 Falcon Lane	667-6650	2015
Kathryn Gaianguet	128 Great Ledge Rd.	667-1282	2015

**TECHNOLOGY ADVISORY COMMITTEE – Formed 2014**

William Butler	81 Birchlawn Drive	667-6440	June 30, 2015
Merle Bragdon	32 Walker Road	667-9733	June 30, 2016
Brett Jones	355 Seal Point Road	667-0022	June 30, 2017
Kendall Davis III	(Operations Manager)		No expiration

**COMPREHENSIVE PLANNING COMMITTEE – Formed 2014, appointed until plan presented**

Andrea Ames-Alternate	1388 Shore Road	667-1101
Robert Christie	656 Lamoine Beach Road	667-6036
Kathryn Gaianguest	128 Great Ledge Road	667-1282
Brett Jones	355 Seal Point Road	667-0022
Bonnie Marckoon	11 Rabbit Run	667-9578
Richard McMullen	173 Partridge Cove Rd	667-2677
Valerie Sprague	83 Mill Road	667-3526
Fred Stocking	30 Berry Cove Road	667-5654
Michael Jordan (Advisory)	PO Box 1590 Ellsworth	667-2242



[State Representative to the Legislature](#)  
 Brian Hubbell (District 135)  
 66 Park St. Bar Harbor, ME 04609  
 2 State House Station, Augusta, ME 04333

288-3947  
 287-1400  
[Brian.Hubbell@legislature.maine.gov](mailto:Brian.Hubbell@legislature.maine.gov)



[State Senator](#)  
 Brian Langley (District 7)  
 11 South Street, Ellsworth, ME 04605  
 3 State House Station, Augusta, ME 04333

667-0625  
 287-1505  
[langley4legislature@myfairpoint.net](mailto:langley4legislature@myfairpoint.net)



[Representative to US Congress \(District 2\)](#)  
 Bruce Poliquin  
 426 Cannon House Office Building  
 Washington, DC 20515

(202) 225-6306  
 942-0583  
<https://poliquin.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>

## 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](mailto:town@lamoine-me.gov)

**Website:** [www.lamoine-me.gov](http://www.lamoine-me.gov)

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### 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.

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### 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 31<sup>st</sup> 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 Shannon Byers 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.

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### 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 1<sup>st</sup>. Once approved, you do not need to reapply for exemption. Taxes are generally calculated by mid-July and due in two installments, August 31<sup>st</sup> and February 28<sup>th</sup>. If you purchase property after April 1<sup>st</sup>, and before July 1<sup>st</sup>, 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 1<sup>st</sup>. 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.

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## 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.



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## Boats, ATVs and Snowmobiles

Registrations for all recreational vehicles are performed at the Lamoine Town Office. Boat registrations expire December 31<sup>st</sup>. Snowmobile and ATV registrations expire June 30<sup>th</sup>. 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.

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## 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.

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## 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.



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## 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](http://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.

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## 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.

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## 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](mailto:town@lamoine-me.gov)

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## 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.

## 2014 In Review

**January** The town embarked on forming its own municipal school department, hiring Judith Lucarelli as the interim Superintendent of School. A special town meeting created two additional school committee positions, creating a total of 5 seats. Brett Jones, Gordon Donaldson and Michael Brann were elected to the school committee in a special town meeting. The Board of Selectmen appointed a 9-member working group to explore issues with the gravel ordinance and suggest changes. A special town meeting approved applying money from Hancock County to property taxes for those receiving a Veteran's exemption.

**February** Petitioners submitted enough signatures to force a referendum on amendments to the Building and Land Use Ordinance to effectively outlaw any new gravel pits in the Rural and Agricultural Zone. Selectmen request that the two largest cemeteries in town consider entering a contract for maintenance of Veterans' graves. Cynthia Donaldson attends her final meeting as a Selectman. Lamoine's pee-wee cheering squad wins yet another title at a statewide competition – the 14<sup>th</sup> in a row.



**March** Heather Fowler is elected to the Board of Selectmen in an extremely close race with Bob Christie – only 8-votes separated the two. Gary McFarland replaces Jo Cooper as the chair of the Board of Selectmen. Lamoine's new fire truck (right), Tanker/Pumper 402 arrives. Valerie Peacock and Bob Pulver are elected to the expanded school board. For the first time in decades, the annual town meeting is postponed by weather when an ice storm threatened to make travel conditions dangerous. Bill Fennelly resigns at the Lamoine Transfer Station



**April** The annual town meeting is held in much better weather. Cynthia Donaldson is named the Citizen of the Year by the Board of Selectmen. The Conservation Award is given to Bob and Georgianna Pulver. A wind storm peels a piece of siding from the front of the Lamoine Fire Station revealing a serious rot problem underneath. Volunteers led by Mike Jordan (left) repair the station. Chris Meyer is hired to run the transfer station.



**May** The School Committee hires Katrina Kane (pictured right with Val Peacock and her infant son) as the Superintendent of Schools, shared with Hancock. The Planning Board, after more than a year of gathering information, rejects a major gravel pit expansion for Harold MacQuinn, Inc. An appeal/lawsuit is filed. The town's website and e-mail system is repaired after it was twice hacked and down for weeks.



**June** Voters approve a change to the Building & Land Use Ordinance, zoning new gravel pits out of most of the community. A lawsuit is filed. A fence appears next to the town office the day after, demarking the property line between the town facility and a neighboring gravel pit. The Appeals Board overturns a Planning Board Site Plan denial of a commercial building plan for Doug Gott and Sons, ruling it is not an end-around the gravel extraction ordinance. A new generator is installed at the town hall to keep things running during power failures. Selectmen enter a consent agreement with several gravel pit owners who have not been able to install all the monitoring wells required by ordinance.



**July** A final report from the working group to study gravel extraction and ordinances is released to the Board of Selectmen. Bids come in under budget for a new furnace for the Lamoine Town Hall. The Conservation Commission proposes a grant application that would test water quality around the aquifer over several years, but withdraw it after too many issues crop up. The Comprehensive Planning Committee is formed after a vote to do so at the March town meeting. The property tax bills go out, the rate increases to 10.3 mills.

**August** The Selectmen agree to fund the maintenance and electricity of a traffic light that will be installed at the intersection of Routes 204 and 3 in Trenton after the Board of Selectmen in that community refuse. The new furnace is installed at the Town Hall. Carol Korty retires from the Conservation Commission. A group calling itself Friends of Lamoine questions the consent agreement reached between the Board of Selectmen and several gravel pit operators.



**September** Animal Control Officer Michael Arsenault resigns. A complaint is filed from a Lorimer Road resident regarding the presence of a large RV on a neighbor's lot that is occupied while the house is rented. The Board of Appeals will eventually rule that occupation of an RV without a permit for 30-days in a calendar year is a violation of the land use ordinance. Town Clerk Jennifer Kovacs is re-certified by the Maine Town & City Clerks Association. Discussion begins at the Board of Selectmen about recreation opportunities.



**October** Shannon Byers is hired as the new Animal Control Officer. Richard McMullen is appointed as an alternate member of the Planning Board. Both automobile graveyards licensed for years by the town are discontinued. The town investigates a complaint about an abandoned home on Marlboro Beach Road and determine the structure presents a danger. After an animal complaint on Asa's Lane, the town investigates a possible scrap yard complaint.



**November** – A lawsuit filed in reaction to the Building and Land Use Ordinance amendment approved in June is withdrawn. A meeting at the school lays the groundwork for formation of a Recreation Department. 938 voters cast ballots in the Gubernatorial Election that saw Paul LePage re-elected. The Planning Board and Selectmen discuss how to address possible ordinance changes regarding RV occupation. The town office starts using a new scanning machine for checks to cut back on the number of trips to the bank.



**December** The Hancock County Regional Communications Center honors two young Shore Road girls who called 9-1-1 after their mother was trapped on their roof. A new heating assistance program gets off the ground and starts to solicit for donations. Selectmen sign a contract with the East Lamoine Cemetery Association for maintenance of Veterans' graves. A Marlboro Beach Road property owner agrees in principal to fix up his abandoned house to meet minimum safety concerns. Selectmen discuss possibilities regarding a large parcel of land that is located across Route 184 from the Town Hall and is for sale.

## Board of Selectmen Report



Jo Cooper



Bernie Johnson



Gary McFarland



Nathan Mason



Heather Fowler

The past year has seen an incredible amount of hard work toward major change in Lamoine. We as a board of Selectmen are grateful to many people for very public work and a lot done behind the scenes to make it happen. After reviewing our meeting minutes for 2014, it's clear that our citizen volunteers and town office staff are very involved and dedicated to making our town a much better place.

**Governance** – Our town government structure has changed significantly with the re-establishment of the Lamoine School Department following withdrawal from RSU 24 effective July 1, 2014. The town elected a 5-member school committee which has put in countless hours of work to ensure the smooth transition and operation of the Lamoine Consolidated School. Our thanks to **Dr. Judith Lucarelli** who served as the interim superintendent and to **Katrina Kane** who was hired as a part-time Superintendent of School whom we share with Hancock. We have noticed a new vibrancy in the Lamoine education community since the withdrawal, and we look forward to continued high quality education for our young people.

Responding to a desire for more recreational opportunities for both young and not-so-young residents, the Selectmen have appointed a **Recreation Committee**. Their work will get under way in 2015 and we look forward to a program that might further increase the attractiveness of our town. During the year, we also formed a **Technology Committee** – a formal committee made up of folks who volunteers as an informal Cable TV Channel Committee. This committee makes recommendations for technology systems and purchases to enhance communication with our citizens. Also getting under way in 2014 was the **Comprehensive Planning Committee**, approved at the March 2014 town meeting. They have a big job to update the Comprehensive Plan last approved in 1996. The Selectmen also approved of a program to provide potential emergency heating assistance for folks who do not qualify for general assistance. A three person **Heating Assistance Committee** was appointed, has approved an application and the process for accepting applications and has started raising funds to help. We expect to have that assistance program up and running in 2015. Thankfully, the price of heating fuel plummeted during the winter, and that will allow more folks to afford to stay warm.

**Personnel** – During 2014 we made two significant hires. After an abrupt resignation in March, we hired **Chris Meyer** to operate the Transfer Station. He filled in the day of the resignation on virtually no notice and has done an admirable job running the facility, making sure only Lamoine residents are utilizing it, and keeping things up to par. The other hire is our new Animal Control Officer **Shannon Byers** who was hired after the former ACO **Michael Arsenault** retired. She has become certified and responded to every call with understanding and skill. Our key office staff, Town Clerk/Tax Collector **Jennifer Kovacs** completed her 11<sup>th</sup> year on the job, and Administrative Assistant **Stu Marckoon** has just completed his 22<sup>nd</sup> year.

**Infrastructure** – We've implemented an approved some major projects this year, and plans are in the works for some potential significant improvements. At the town hall, a new furnace powered by less expensive propane was installed during the summer. The town also installed an emergency generator at the town hall which will allow it to serve as an emergency operations

center during power outages. Funds from the Cable TV system paid for the generator. We also asked our Emergency Management Director/Road Commissioner/Administrative Assistant to carry a smart phone which allows updating on the town's Facebook page outside of the office in the event of an emergency. We are grateful to the many volunteers at the **Lamoine Fire Department** who assisted in an emergency repair after siding blew off the front of the structure revealing some significant rot. The **Conservation Commission** is to be commended on their work to establish a parking area and improvements to the Simons Trail. One infrastructure improvement that the Selectmen have approved and should be in place sometime in 2015 is a traffic light that is not even located in Lamoine. This board agreed to pay for the electricity and maintenance of the light that will be installed in Trenton at the intersection of Routes 3 and 204 (better known as the "Cheese House Intersection"). Years ago the town had requested the Maine Department of Transportation explore a light that would greatly enhance safety at that intersection. Our counterparts in Trenton declined to agree to the maintenance requirements, so we have entered the agreement with MDOT and look forward to its installation. Finally, we would like to have a town discussion about future municipal infrastructure needs. The land across from the Town Hall is on the market, and this is a central location with the potential for any of a number of opportunities for the community. There is an article on the March 2015 town meeting warrant asking whether voters wish to have the Selectmen pursue possible purchase subject to final town meeting approval. At this time there are no plans for any particular use and we wish to hear how the town feels about that potential.

**Issues** – There is no question that gravel extraction was the biggest issue to face both our citizens and the Board of Selectmen in 2014. The town has been involved in three lawsuits about gravel, one involving denial of a permit, one regarding the change in the land use ordinance brought about by a petitioned question passed by voters, and a third carried over from the 2013 amendments to the Gravel Ordinance. Two of the matters were withdrawn, only the appeal of the permit denial remains active at this time. We appointed a very hard working committee to explore the gravel ordinance and they identified several areas that could be considered for change. We continue to work on ordinance change drafts with the Planning Board, and it has not been easy. The Selectmen approved a set of consent agreements with several pit operators to allow them to come into compliance with monitoring well requirements. We are pleased to report that 3 of the 4 pits are now in compliance, and the fourth attempted to, but a well collapse will delay that until spring.

**Other Issues** – The Board of Selectmen dealt with a report of a potentially dangerous building on Marlboro Beach Road and reached a consent agreement with the owner to fix things up to take care of the situation. We dealt with a complaint about an expanding junk pile on Asa's Lane and will likely enter a consent agreement that will allow a small business operator to continue to collect scrap metal, but limit the amount that is temporarily stored. The tax lien process saw two properties automatically foreclose to the municipality. Both have been sold back to the previous owners for payment of all back taxes, fees and interest as per the town meeting direction. Some serious discussion with one of the property owners came down to the wire, but we are glad that he chose to retain his property.

The board meets the 2<sup>nd</sup> and 4<sup>th</sup> Thursday of each month, though in the summer we cut back to once a month to try to accommodate busy schedules. If you have an issue for the Selectmen to deal with, please bring it to our attention through the town office staff and we'll be glad to listen and help if it's warranted.

## Board of Assessors Report

### Municipal Valuations as of April 1, 2014

Classification	Gross Value	Exemptions	Taxable Value
Land	\$140,553,300	\$4,123,100	\$136,430,200
Buildings	\$125,821,600	\$3,447,600	\$122,374,000
Personal Property	\$2,613,900	\$329,800	\$2,284,100
		Subtotal	\$261,088,300
		Homestead Exemptions	\$4,460,000
		<b>Net Taxable Value</b>	<b>\$256,628,300</b>

 The 2014 property tax rate was 10.3 mills (\$10.30 per \$1,000 valuation), a 1 mill increase

 The total tax commitment for 2014/15 was \$2,643,271.49

 One mill in 2013/14 raised \$268,920.95

 The increase in net taxable valuation in 2014/15 was \$707,700, or 0.2%

 State valuation for Lamoine in 2014 was \$261,850,000, a decrease of 2.1%

### Property Tax Abatements Granted in 2014

Name	Map	Lot	Reason	Date	Amount
Bangor Hydro Electric		Pers. Property	Billing error	5/15/14	\$4,091.07
Estate of Richard Wilk	14	59-1	Land Valuation Correction	12/3/14	\$1,246.30

### Supplemental Property Tax Bills Issued in 2014

Name	Map	Lot	Reason	Date	Amount
Wells Fargo	1	6-A-1	Homestead error 2013	12/3/14	\$93.00
Wells Fargo	1	6-A-1	Homestead error 2014	12/3/14	\$103.00

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

Scott A. Kane  
*Sheriff*



Patrick W. Kane  
*Chief Deputy*

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

## TO THE RESIDENTS OF LAMOINE, MAINE

### GREETINGS,

Enclosed is a general list of complaints and calls for service that the Hancock County Sheriff's handled in Lamoine in 2014. This does not include calls that were handled by the Maine State Police during the same time period per our call sharing agreement.

As your new Sheriff, I encourage you to contact our office with any of your concerns and look forward to serving your citizens with during 2015. Be safe.

Abandoned Vehicle	6	Information	15
Animal Complaint	1	Juvenile Runaway	1
Assault, Simple	1	Juvenile Problem	2
Agency Assist	13	Lost or Found Property	1
Aid to Motorist	3	Mental Health Issue	2
Bail Check	3	Motor Vehicle Complaint	12
Citizen Dispute	7	Prop. Damage, Non-Vandalism	1
Citizen Assist	15	Security Check	1
Criminal Mischief	1	Serve Subpoena	3
Check Well Being	2	Suspicion	23
Dead Body	3	Serve Protection Order	7
Disorderly Conduct	5	Traffic Accident, Prop Damage	16
Domestic	4	Traffic Hazard	2
Drug Violation, Poss	2	Traffic Offense	3
DUI Alcohol/Drugs	2	Theft, Property, Other	2
False 911 Call	31	Trespassing	8
False Alarm	17	Vandalism	6
Fraud	2	Arrest Warrants	5
Harassment	10		

Respectfully submitted,

A handwritten signature in cursive script that reads "Scott A. Kane".

Scott A. Kane  
Sheriff, Hancock County

## Lamoine Volunteer Fire Department Report

January 1, 2014 to December 31, 2014

*George Smith, Fire Chief*

During 2014, the Lamoine Volunteer Fire Department responded to 57 calls. The following table outlines the types and numbers of calls.

	Lamoine	Trenton	Ellsworth	Hancock	Sullivan	Bar Harbor	Total
Stand by		2		4	1		7
Chimney Fire	2						2
Flooded Basement	1						1
Structure Fire	2	1	2		2	1	8
False Alarm	8						8
Electrical Fire	1						1
Motor Vehicle Accident	1	3		1			5
Lines/Trees Down	5						5
Ambulance Assist	9	1					10
Wildfire	2						2
Water Rescue	1						1
Rescue – General	3						3
Smoke Reports		1		1			2
Boiler Malfunction	1						1
Flooded Road	1						1
Totals	37	8	2	6	3	1	57



Fire Chief “Skip” Smith presents a commendation from the Hancock County Regional Communications Center to Natalie and Sophia Rosales who called 9-1-1 when their mom was trapped on a roof.



We have placed into service our newest fire engine – a pumper/tanker combination which has been designated as Engine 402. The truck carries 1,800 gallons of water and a 1,000 gallon per minute pump. The members of the Lamoine VFD were proud to have contributed more than \$25,000 toward the purchase of the truck from fund raising.

During the year, the fire department also raised funds for purchase of a replacement thermal imaging camera. This \$6,900 device replaces the original thermal imager which had become obsolete and unreliable. It allows our firefighters to “see the heat”, and has become a vital safety tool for rescue and property protection uses.



At this year’s town meeting, the fire department is proposing replacing the rescue boat which has saved numerous lives along our section of the coast. The current boat is small and has become unreliable. The department, through fund raising, will contribute to the purchase if approved.

We have about 28 active and very well trained members, but we are an aging group. The fire department meets on Wednesday evenings at 7:00 PM at the fire station and new members are encouraged to join – training and gear is provided.

## Emergency Management Director's Report

*Stu Marckoon, Local EMA Director*

After a major ice storm to end 2013, the Board of Selectmen saw fit to equip the town office with an emergency generator, funded by the town's Cable TV franchise fees. The generator and transfer switch was installed during the summer of 2014 and will allow the town office to function as an emergency operations center during prolonged power outages.

The calendar year did not see any prolonged emergencies town wide, however a pair of winter storms did have some significant impact on some sections of town. The largest of these storms hit on November 1, 2014 and some neighborhoods were without electricity for up to 5-days. The crew from the Lamoine Volunteer Fire Department did an admirable job cutting trees out of the road when it was safe to do so. The tree shown at the right came down on Buttermilk Road and involved power, cable and telephone wires and could not be touched until Emera Maine dealt with it.



The town's Facebook page has been a useful tool for keeping folks up to date on emergency situations, and during the above mentioned storm it was utilized. The Board of Selectmen also requested that the EMA director carry a smart phone which allows instant access to the Facebook page for posting.

## Health Officer's Report

*Cece Ohmart, Health Officer*

During 2014 the Code Enforcement Officer and I conducted an 'at-distance' inspection following a dangerous building complaint on Marlboro Beach Road. We jointly issued a report to the Board of Selectmen recommending that the abandoned home be declared dangerous and suggesting repairs to lessen the danger. That was the only complaint received during the year.

One more of a state level, the town posted advisories on Lyme Disease, Ebola and Carbon Monoxide poisoning on the health officer's web page. I would note that Lyme Disease has become an increasing health problem in Lamoine. The disease is carried by deer ticks and the deer population is quite plentiful in parts of our community. I urge everyone to dress properly when walking in the woods, and to check yourself afterward for ticks, and to seem appropriate medical attention should be become exposed.

## Harbor Master's Report

*David Herrick, Harbor Master*

*Kevin Murphy, Deputy Harbor Master*

Lamoine's harbor in front of the state park now has a full complement of permitted moorings, and for the first time in several years, there is a waiting list. One non-resident was on the list at the end of 2014.



The State of Maine Bureau of Parks and Lands plans to make some major improvements to the boat launching ramp at Lamoine State Park during 2015. We sat in on one of the first meetings with the engineers to help determine what might be needed to facilitate boat launching at low tide, and both the commercial fishermen and recreational boating community seem excited that a major improvement is on the horizons.

Both of us attended the annual Harbor Master's conference held at Maine Maritime Academy in Castine, and we're pleased to report there were no incidents that required enforcement action at the harbor during the year.

## Solid Waste Report

*Chris Meyer, Transfer Station Manager*

A major change at Lamoine's transfer station occurred when facility manager Bill Fennelly resigned in early March. The town hired Chris Meyer, a retired environmental engineer who had agreed to fill in and subsequently applied for the job. Chris has kept the facility in tip top shape, has gone to great lengths to assure that the folks using the facility are entitled to do so by conducting random vehicle checks. The Board of Selectmen has received numerous compliments about the operation of the now 21-year old facility and has received several suggestions from Chris about ways to improve recycling participation, ensuring that improper materials are not left, and security.

The numbers speak for themselves. During 2014, the Town of Lamoine sent 559.02 tons of municipal solid waste to the PERC incinerator in Orrington. That's a decrease from 2013 of nearly 33-tons, or a drop of 5.56%. During first 10-months the same calendar year, we sent roughly 20-tons of recyclable material to Coastal Recycling in Hancock, an increase of 23% from the same time period in 2013. That represents roughly a \$300 revenue increase. We are concerned about the future of Coastal Recycling as a major supporting municipality has dropped out of the ownership picture and will monitor the situation closely.

Transfer station users noticed that the facility was repaved during the summer of 2014, and the paved area increased to accommodate the recycling containers and parking.

## Code Enforcement Officer's Report

January 1, 2014 to December 31, 2014

Michael Jordan, Code Enforcement Officer & Local Plumbing Inspector

During 2014, property owners obtained 37 construction permits and 31 plumbing permits. Combined, this generated \$9,571.50 in revenues, an increase of \$2,859.85 from the previous year.

The following types of permits were issued:

Construction Permits	
Dock	1
Sheds	3
Additions	3
Breezeway	1
Deck, Porch	7
Enclosures	2
Garage	3
Mobile Homes	2
Foundation/Slab	2
Residence	11
Sign	1
Tent Platform	1
<b>Total Issued</b>	<b>37</b>

Plumbing Permits	
Internal	13
Subsurface Septic	13
Hookup to existing	3
Replacement Tank/System	2
<b>Total Issued</b>	<b>31</b>

Several construction permits include Shoreland Zoning permits in addition to a building permit.

During the year, a number of complaints generated investigation and follow up action:

- Shoreland zoning violation on Walker Road – trees cut in Shoreland Zone in excess of amount allowed. Notice of violation issues, landowner has submitted replanting plan and situation is being monitored
- Numerous gravel permit expirations and monitoring well compliance issues have been resolved either at the Planning Board level or with a consent decree approved by the Board of Selectmen
- A verbal warning about a potential junkyard on Douglas Highway resulted in nearly immediate compliance
- A complaint about an occupied RV on Lorimer Road went to the Board of Appeals which determined that occupation of an RV for more than 30-days requires a permit
- Two occupied camper trailers off Asa's Lane were removed after notices of violation were issued to the landowners.
- A large scrap yard off Asa's Lane has been cleaned up and a consent decree with the Board of Selectmen will allow the recycling operation to continue, with conditions.
- A dangerous building complaint on Marlboro Beach Road resulted in a report of the deficiencies and a consent agreement verbally approved by the Board of Selectmen and landowner which will be monitored.
- A complaint about gravel removal at the site of a commercial building approved by the Planning Board was determined not to be a violation as both the Appeals Board and subsequently the Planning Board approved the construction project.

Respectfully submitted,  
Michael Jordan, Code Enforcement Officer

## Planning Board Report

*John Holt, Chair*

Meetings The Board held 13 regular meetings, several public hearings and one workshop. Members were Gordon Donaldson, Donald Bamman, Chris Tadema-Wielandt, John Holt, James Gallagher (Jan-Jun) and Perry Fowler (Jul-Dec). Alternate members were Perry Fowler (Jan-Jun), Charles Weber (Jan-Jun), David Legere (Jun-Dec) and Richard McMullen (Jul-Dec).

### Gravel Ordinance amendments

The Board developed three amendments to the 2013 Gravel Ordinance, all of which were adopted by citizens at the March Annual Town Meeting.

### Gravel Permits

a. Nine gravel permit applications, submitted in 2013, at the time were approved with conditions regarding monitoring wells which needed to be met by May 1, 2014. Permit holders failed to comply by the deadline and all consequently were cited for violation of the Gravel Ordinance.

In June, RF Jordan, Inc. and John Goodwin Jr. submitted data which brought their two pits into compliance. Required monitoring well data for three of Harold MacQuinn, Inc. pits, were submitted in June and were approved by the Board in September.

Harold MacQuinn, Inc. and John Goodwin, Jr. entered into 'consent agreements' with the Selectmen enabling them to continue operating the four remaining pits, (Map 1 Lot 75 [Goodwin] and Map 9 Lot 13, Map 20 Lot 12, and Map 3 Lots 31&33 [all MacQuinn]) while they took steps to comply with the Gravel Ordinance by May, 2015.

b. The Board granted Gravel Permits to Doug Gott & Sons, Inc. (3 pits – Map 1 Lot 67-1; Map 1 Lot 70; Map 4 Lots 11&16), Mike Keene (Map 4 Lot 41-A) and RF Jordan, Inc (Map 4 Lot 8).

### Continuation of 2012 Site Plan Review Permit and Gravel Permit applications of Harold MacQuinn, Inc., to expand gravel operations at the Kittridge Pit (Map 3 Lots 31 & 33)

The Planning Board, on May 13, denied both the Site Plan Review Permit and a Gravel Permit for the proposed expansion of gravel operations at the Kittridge Pit. Both denials were appealed. The Appeals Board has yet to act on the appeals.

### Other permits

a. A Site Plan Review Permit was granted to Fred Cahn to create a pond (Map 12, Lot 36).

b. Doug Gott & Sons, Inc. was granted a Commercial Building permit to construct a building greater than 2,000 sq. ft. (Map 3 Lots 6 & 8). However, citing the large amount of material (70,000 cu. yds.) that would be excavated in site preparation, the Board denied a Site Plan Review Permit for the same project. Gott appealed the denial and the Board of Appeals subsequently ordered the Planning Board to grant the permit.

### Public Hearing regarding amendments to the Building & Land Use Ordinance

On March 27, the Board held a public hearing regarding proposed amendments to BLUO. One, initiated by citizens' petition, placed restrictions as to where mineral exploration and gravel pits could be located. The other, proposed by the Selectmen, implemented the March 2013 Town referendum vote to disregard the enforcement of the Maine Uniform Building and Energy Code.

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

## Board of Appeals Report

*Hancock "Griff" Fenton, Chair*

The Lamoine Board of Appeals has logged its busiest year in recent history, with four matters that have come before the panel.

**Gott v. Planning Board** – The appellant, Doug Gott & Sons, filed an appeal of a Planning Board decision to deny a site plan review permit for a commercial building proposed on property on Lamoine Beach Road. The Board of Appeals ruled that the Planning Board's denial based on finding that the project did not minimize the disturbance of soil conflicted with the requirement of the ordinance that the project have a minimum visual impact. The ruling also noted that 70,000 cubic yards of material would be removed to accommodate the site plan for the building. The matter was sent back to the Planning Board which granted the Site Plan Review permit.

**MacQuinn v. Planning Board** – The appellant, Harold MacQuinn Inc., filed an appeal based on the denial of a site plan and gravel permit for a major expansion of an existing gravel pit. The appellant has also filed suit in Superior Court asking for relief from the decision, and at the appellant's request, the Board of Appeals has held off any action until such time as the court might rule on the matter.

**Benincasa v. Code Enforcement Officer** – The appellant and several neighbors in the Lorimer Road area appealed an interpretation of the Code Enforcement Officer (CEO) regarding placement and occupation of recreational vehicles on a lot. The CEO interpreted the Building and Land Use Ordinance to mean that the RV could not be occupied for longer than 30-consecutive days without a permit. The appellant sought to have the ordinance interpreted that RV's could not be occupied without a permit for more than 30-days per calendar year. The Board of Appeals ruled that the appellant's interpretation was the correct interpretation. The ruling has resulted in potential work on the Building and Land Use ordinance to better clarify the language.

**Friends of Lamoine v. Code Enforcement Officer** – The appellants filed a complaint that Doug Gott and Sons violated the Lamoine Gravel Ordinance by removing more than 500-yards of material without obtaining a gravel permit in regard to the Gott v. Planning Board matter summarized above. This appeal was filed in December, 2014 and had yet to come before the Appeals Board by the end of the year to determine whether the board has jurisdiction in the matter. That ruling is expected in 2015.

The Appeals Board has also begun work to draft a new ordinance that clearly defines how the Board is to process appeals. There is no timetable yet to send an ordinance to the Board of Selectmen and to request town meeting action. The public is most welcome to provide input during the ordinance drafting process.

The members of the Board of Appeals at year's end are Griff Fenton (chair), Jon VanAmringe (secretary), James Crotteau (vice chair), Cece Ohmart, Jay Fowler and Connie Bender (alternate member).

Respectfully submitted,

*Griff Fenton, Chair*

## Technology Committee Report

*Bill Butler, Chair*

The Technology Committee was created during 2014 by the Board of Selectmen in an effort to formalize the previous very informal Cable TV Committee. The purpose of the technology committee goes beyond the aspects of operating the local Cable TV channel, and includes such things as Internet, the town website, town facility technology and other tech matters.

The biggest accomplishment in 2014 was installation of a generator at the town hall which gives the town office staff the ability to remain open and in communication with residents during prolonged power outages. The committee agreed with the Board of Selectmen that installation could be funded through the Cable TV Equipment Fund, and budgeted \$10,000 for the project which came in well under that budget. The generator was installed in June and functions well.



The town's website and e-mail system underwent significant change this year as well. For years the town had hosted its own e-mail system and website. During the winter and spring of 2014 a cyber attack, most likely from the far east, disabled the e-mail system, essentially knocking out Internet to the entire office operation. The website and e-mail system were reprogrammed by committee member Brett Jones, and within days of reinstallation, a similar attack shut things down again. That prompted a change in e-mail hosting – the address remains the same, but Time Warner cable now hosts the secure server and things are working much better.

The committee is working to potentially start a second local CTV channel at the Lamoine Consolidated School. We have been in contact with a company to suggest how to wire things up, and look forward to moving ahead with a project in 2015.

Members appointed to the technology committee are Bill Butler, Brett Jones and Merle Bragdon.

## Parks Commission Report

*Christa Brey, Chair*

The Lamoine Parks Commission kept busy in 2014 with routine maintenance.

### **Bloomfield Park**

Annual clean-up was done in June. Lots of downed limbs from all of the winter ice.

### **Lamoine Beach**

Annual painting and up keep was performed throughout the year. 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.

### **Events**

We also co-hosted the 9<sup>th</sup> annual Flat top 5K Road race and Kids Fun Run. 306 runners participated. Please join us for the 10<sup>th</sup> annual Flat Top 5K on March 28th. The funds raised from this event benefit our Parks, a Scholarship fund and also other community charities.

In closing, we continue to believe we are fortunate as a community to possess these three areas to enjoy and will continue our focus and commitment to continually look at ways to maintain them in a manner to protect and preserve them, as well as make them more enjoyable and safe to use by the residents of Lamoine. We 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.



*Lamoine Beach Park*

## Comprehensive Planning Committee Report

*Fred Stocking, Chair*

At the April 2014 annual town meeting, voters approved formation of a committee to update the 1996 Comprehensive Plan and to provide for a budget to do so. The Board of Selectmen appointed Fred Stocking (chair), Kathie Gaianguet (Vice-Chair), Bonnie Marckoon (Secretary), Valerie Sprague, Brett Jones, Richard McMullen, Bob Christie, and Andrea Ames (alternate).

The Comprehensive Plan Committee has been meeting through the Fall to educate itself about the process, gather material and plan on how to proceed. The plan for 2015 is to review the existing Comprehensive Plan which is now too old to be in compliance with Maine rules. For each section we will review the existing text and data, look at the data provided by the State, and decide what further information is needed and how to get it.

During the year, you can expect that the committee will distribute a questionnaire, designed to update opinions in the community for comparison with questionnaire results from 1993 and 2005. Ideally we would begin to distribute the questionnaires at Town Meeting in March.

A bit later in the year, the committee will be asking each town committee and active community group to put the Comprehensive Plan on its agenda. Members of the Comprehensive Plan Committee will then attend to solicit views on Lamoine's future from each committee and group.

This is at least a two year effort, and the budget for the overall plan update is \$15,000, half of which was appropriated at the 2014 town meeting and the other half which is requested at the 2015 town meeting.

The public is most welcome to attend meetings and to give suggestions for specific plan items. The committee strives to meet the first Thursday of each month at 6:30 PM at the Lamoine Town Hall.

## Conservation Commission Report

*Larry Libby, Chair*

This has been a very active year for LCC. With a Recreation Trails Program grant from the Maine Department of Agriculture, Conservation and Forestry, the Simon Woods Trail on Partridge Cove Road has a new 5 car parking lot and other improvements. Next will be bog bridging, with planks donated by Frenchman Bay Conservancy and labor coming from Commission members and trail hosts Jerry and Iris Simon. We could use some bridging experts -- any volunteers? The trail can be an important natural laboratory for the Lamoine School and a hiking opportunity for all who live in or visit Lamoine.

Another round of groundwater quality testing under the GET WET! Program was conducted at the Lamoine Consolidated School, led by UMaine's John Peckenham with LCC member assistance. This eight year data set is valuable in broader research, and Lamoine middle schoolers gain hands-on experience with science and an awareness of the crucial importance of Lamoine's groundwater resource.

LCC sponsored two public meetings in 2014 – one on managing private forested land presented by Maine's outreach forester Andy Schulz and Steve MacDonald now with Prentiss and Carlisle.

The other was by naturalist Bruce Connery from Acadia National Park on the health of Maine's bat population. Such meetings to facilitate conversation among residents on important conservation matters are a significant aspect of the Commission's role. More public meetings are planned for 2015.



*Bob & Georgianna Pulver receive the 2013 Conservation Award at the town meeting.*

Bob and Georgianna Pulver received the 2013 Conservation Award, Bob for his leadership on a wide range of conservation issues for 9 years on LCC, including 4 as chair, and Georgianna for her many contributions as Master Gardener and nature photographer helping Lamoiners appreciate the beauty of our town.

Commission membership changes in 2014 included Carol Korty's resignation after a remarkable decade of service and the addition of Larissa Thomas as an alternate member, with Linda Penkalski moving from

alternate to regular member. LCC welcomes associate members as well for those with an interest in certain conservation issues, but perhaps not the time or inclination for regular membership.

Georgia Munsell continues to lead Lamoine's Adopt-a-Highway program with about 50 residents generously contributing their time and effort to clean up selected segments of the town's roads. If interested, contact Georgia directly ([munsells@gmail.com](mailto:munsells@gmail.com)).

LCC successfully encouraged Lamoine to rejoin the Hancock County Planning Commission for improved access to potential grants and expertise. We welcome opportunities through HCPC to interact with others on county-wide conservation and natural resource matters.

Commission member David Legere has served on the special gravel work group established by the Select Board to consider possible refinements to the town gravel ordinance. Dave also is an alternate to the Planning Board, providing direct liaison between the two groups.

Our monthly meetings occur on the second Wednesdays – all Lamoiners are invited to attend and offer their ideas.



*Snowy Owl  
Courtesy of Rosie Ortega*

## Road Commissioner's Report

*Stuart Marckoon, Road Commissioner*

The roughly 19-miles of local roads maintained by the Town of Lamoine remained in pretty good shape during 2014. Local contractors did a fair amount of ditching work on Buttermilk Road and several old culverts that had started to rot were replaced during the year. The largest non-paving project was on Needles Eye Road where a new 4-foot culvert under the road was installed to replace an old metal culvert that had partially rotted.

During the summer of 2014 the town paved the portion of Walker Road that runs between Mill Road and Partridge Cove Road (Route 204). The Lamoine Transfer Station was also paved as part of the same contract. Lane Construction was the low bidder for the paving this year.

The town paid a partial escalation cost to contractor Richard McMullen who plows the roads due to the extraordinary number of storms during the 2013/14 winter. McMullen is exploring use of straight, pre-wetted salt on town roads during the winter of 2014/15 with pretty good results.

The upcoming year will see the Needles Eye Road repaved, following town meeting approval last April. The price of oil is down significantly which could positively impact the paving cost. The plan for paving in 2016, provided the town meeting approves funding, will be the 1-mile portion of Buttermilk Road from the Ellsworth city line and proceeding southeasterly.



## Addressing Officer's Report

*Stuart Marckoon, Addressing Officer*

During 2014, there were 14 physical addresses assigned to new structures in Lamoine. One new road received a designation – Riley's Way which serves the SW Boatworks complex and one dwelling off Douglas Highway in Lamoine.

The State of Maine Office of Geographic Information Services has instituted an impressive new mapping update system which will allow the town to pinpoint with incredible accuracy the addresses on the map. Training on this system was held in early 2015 and as time allows, correct address points will be added to the official state map.

Lamoine's fire department continues to offer the blue and white address marking signs, and numerous people have taken advantage of the low cost option of marking their driveway with the sign. These numbers are extremely helpful to emergency responders when trying to find a house location.

## Town Clerk's Report

Jennifer Kovacs, Town Clerk

### Births

Residents- Out of Town		Residents- In Town	
Males	5	Males	1
Females	6		
<b>Total</b>	<b>12</b>		

### Marriages

Residents Married Outside of Lamoine	9
Residents Married in Lamoine	7
Non-Residents Married in Lamoine	2
Non-Residents License Issued	0
<b>Total</b>	<b>18</b>

### Deaths

#### Residents who died out of Town

Randal Cousins, January 19, 2014  
 Peter Meyer, March 02, 2014  
 Mabel Moore, March 17, 2014  
 Millard Peusch, May 13, 2014  
 Genevieve Gardner, May 28, 2014  
 James Solley, August 21, 2014  
 Ann Fitzgerald, October 01, 2014  
 Joan Stinson, November 05, 2014  
 Otho Knowles, December 13, 2014  
 Francis Kelley, December 16, 2014

#### Residents who died in Town

Douglas Coleman, April 16, 2014  
 John Ellis, May 05, 2014  
 Walter Covey Jr., May 09, 2014  
 Robert Tilden, October 03, 2014  
 Arnold James, December 18, 2014

### Dog Licenses Issued for the 2014 Licensing Year (October 16, 2013 to October 15, 2014)

Males/Females	35
Spayed/Neutered	290
<b>Total Dogs Licensed</b>	<b>325</b>

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

## Registrar of Voters Report

Jennifer Kovacs, Registrar

There were six elections/town meeting held during 2014 at the Lamoine Town Hall. As of December 31, 2014 Lamoine had 1,476 registered voters and utilized the Centralized Voter Registration System. Turnout was as follows:

Election Date	Election Type	Ballots Cast/#Voters Attended
January 7, 2014	School Board Election	78
March 11, 2014	Annual Town Meeting	380
May 22, 2014	Special Town Meeting	99
June 10, 2014	Primary/Special Town Meeting	722
July 17, 2014	Special Town Meeting	12
November 4, 2014	Gubernatorial Election	938

## Administrative Assistant's Report

*Stuart Marckoon, Administrative Assistant to the Selectmen*

The Town of Lamoine continues to be one of the nicest communities in Maine in which to live. In the world of local government, it's also one of the best small communities in which to work. The reason is pretty simple – we have awesome neighbors. Think about it. We're a very rural community. For the most part the closest house to your home is probably a few hundred feet away, but you know who lives there and it's likely you interact with them on a somewhat regular basis. You have probably offered to lend them a hand, and that offer has been extended back.

Our local government operation tries to be neighborly too. We are mandated to provide a lot of governmental services by state and federal statute. Here in the town office you come to vote, register a car, or pay your property taxes, and you are met with a smile and the staff does its job effectively and efficiently. We'll talk about the weather, might ask how your family is doing and we appreciate the kind words you share with us. It's rare that anyone gets too angry. I can count on one hand the folks who've become unreasonable in the past 22-years and still have some fingers left over.

This year the Board of Selectmen had to make a couple of major hiring decisions - a new transfer station manager and a new animal control officer. I am truly appreciative that the Selectmen include my input on those choices. The folks who work for the town are, for the most part, our neighbors.

As neighbors, we don't always agree on everything. I must admit that personally I was not crazy about the idea of withdrawing from RSU 24, and the reasons were a bit selfish – it would cost more and be a potential significant burden on this office. My mind is changed. There is a noticeable, though intangible, spirit in the school community with local control and ownership of our school that appeared once withdrawal was finalized.

Gravel is another divisive issue in town, and it's not clear if everyone will truly be in agreement of how to regulate its removal from privately owned property. The Selectmen have acted courageously in taking a very deliberate approach toward gravel extraction regulation by first forming a stakeholders group to identify the needs of all sides. Now the task is to try to write a reasonable set of regulations. The discussion has been passionate but everyone has remained civilized.

Our town has aged significantly. The challenge for Lamoine is to attract a young population to remain vital. Housing in Lamoine is an expensive proposition which makes it difficult for young families to afford. Our Comprehensive Planning Committee will address that and I'm confident the plan that results will give the town a direction in which to move to remain vital.

Our nest at home is empty now – the baby who attended her first Selectmen's meeting at the tender age of 2-weeks has now graduated from college and will become a school teacher, and her older sister now lives in Portland. We thank you, our neighbors throughout town for your support. You will continue to have ours – my wife and I hope that we are good neighbors too.

## Treasurer's Report

Fiscal Year – July 1, 2013 to June 30, 2014

Stuart Marckoon, Treasurer

The Town of Lamoine was presented with some challenges during the fiscal year ending June 30, 2014, the biggest of which was withdrawal from RSU 24. For a brief period, the town was operating it's own interim school department while the RSU operated the functioning school department. I am pleased to report the transition was relatively smooth. Below is the audited balance sheet for the town at the end of the fiscal year, June 30, 2014. To follow is a report on each account of the activity during the year.

Account ID	Account Description	Balance	Account ID	Account Description	Balance
<b>Assets</b>			<b>Liabilities</b>		
1-01-001	Cash - FNBBH Checking	30,729.03	2-01-02	Accounts Payable	62,783.39
1-01-02.1	FNBBH Investment Mgt	598,888.58	2-01-03	Encumbered funds carried fwd	17,488.68
1-01-09	Petty Cash	200.00	2-01-05	State Dogs Payable	9.00
1-01-20.00	Prepaid Taxes	(10,388.88)	2-01-07	IF&W MOSES Sales	3,496.56
1-01-20.13	2013-14 Prop Tax Rec.	66,499.49	2-01-08	Motor Vehicles Payable	3,381.50
1-01-21.11	Personal Prop Tax 11-12	3,734.45	2-01-09	State Vital Records Payable	98.40
1-01-21.12	Personal Prop Tax 12-13	2,801.62	2-01-40	Notes Payable	156,800.00
1-01-22.00	Homestead Receivable	4,902.00	2-01-40.1	to be provided-debt retire	(156,800.00)
1-01-23.00	Supplemental Taxes Rec.	963.81	2-01-70.2	Due to Hodgkins Trust	22,422.43
1-01-25.12	Tax Liens 2012-13	25,143.25	2-20-01	Due to Gen. Fund - Cemetery	3,273.51
1-01-50	Accounts Receivable	11,836.84	2-25-01	Shellfish License Fees Payable	85.00
1-01-52	Demolition Debris Receivable	329.08	2-40-01	Deferred Property Tax Revenue	45,823.02
1-01-70	Due from Other Funds	3,273.51	<b>Total Liabilities</b>		158,861.49
1-01-70.2	Due from Hodgkins Trust	22,422.43	<b>Fund Balances</b>		
1-01-80	Credit Cards Receivable	493.62	3-01-01	Unreserved/Undesignated Fund	371,420.78
1-02-01	Code Enforcement Fund	22,072.67	3-01-218.1	Flag Program Fund	388.67
1-06-01	Fire Truck Reserve Fund	1,464.12	3-02-01	Code Enforcement Fund	29,303.63
1-09-01	Road Assistance Fund	49,515.27	3-03-01	Education Fund	157,706.32
1-10-01	Education Capital Reserve	9,610.57	3-03-12	RSU 24 Withdrawal Fund	12,943.48
1-13-01	Revaluation Reserve	106,571.10	3-06-01	Fire Truck Reserve Fund	1,464.12
1-14-01	Parks Fund	7,983.05	3-09-01	Road Fund	78,158.22
1-15-01	Cable TV Fund	39,659.77	3-10-01	Education Capital Reserve	9,610.57
1-16-01	Insurance Deductible Fund	7,051.38	3-12-01	Animal Control Fund	3,672.36
1-17-01	Harbor Fund	16,906.56	3-13-01	Revaluation Fund	106,571.10
1-18-01	Veterans' Memorial Fund	5,768.63	3-14-02	Parks & Recreation Fund	8,889.01
1-19-01	Capital Improvements	54,531.82	3-15-01	Cable TV Equipment Fund	38,171.66
1-20-01.1	Cemeteries - East Lamoine	2,486.94	3-16-01	Insurance Deductible Fund	6,551.38
1-20-01.2	Cemeteries - Forest Hills	2,279.60	3-17-01	Harbor Fund	18,988.56
1-20-01.3	Cemeteries - Marlboro	9,315.82	3-18-01	Reserved for Endowments	10,808.85
1-30	Fixed Assets	7,327,111.94	3-18-02	Veterans' Memorial Fund	5,495.88
1-30-01	Land Conservation Fund	6,361.39	3-19-01	Capital Improvement Fund	54,609.61
<b>Total Assets</b>		8,430,519.46	3-19-02	Hodgkins Memorial Trust Fund	22,422.43
			3-30-01	Fixed Assets	7,327,111.94
			3-31-01	Land Conservation Fund	6,361.39
			3-32-01	Conservation Commission Fund	1,008.01
			<b>Total Fund Balances</b>		8,271,657.97
			<b>Total Liabilities &amp; Fund Balances</b>		8,430,519.46

**Cash (Account 1-01-001)**

This is the town's operational check account through which all receipts are deposited and all expenditures occur.

Beginning Balance	\$43,111.04
Total Deposits	\$4,340,757.32
Total Expenditures	\$4,353,139.33
Ending Balance	\$30,729.03

**Fund Received**

Received From:			
Tax Collector	\$2,672,064.10	<b>*State of Maine - Various</b>	
Credit Cards	\$61,244.51	Road Assistance	\$24,524.00
Code Enforcement	\$15,763.19	Homestead Exemption	21,176.00
Revenue Sharing	\$37,709.19	BETE	\$1,674.00
Rapid Renewal	\$17,944.58	State-Park Entrance Sharing	\$1,393.84
State – Various*	\$53,158.99	Veterans Exemption FY13	\$1,309.00
Liens, Fees & Interest	\$71,066.89	Tree Growth Reimburse	\$1,255.13
Transfer from Investments	\$1,325,000.00	Due to Fire Dept - State	\$500.00
Miscellaneous**	\$62,234.96	Snowmobile Refund	\$417.06
Expense Reimbursements***	\$17,651.22	General Assistance	607.96
Interest (checking acct)	\$1,970.94	Shellfish Fine	\$300.00
Recycling Revenue	\$1,624.70	Fire Permits	\$2.00
Parks Use Fees	\$25.00	<b>Total</b>	53,158.99
Veterans' Memorial	\$43.70		
Returnables	\$3,255.35		
<b>Total Deposits</b>	\$4,340,757.32		

***Expense Reimbursements			
Municipal Review Cmte	\$13,773.16	<b>**Miscellaneous</b>	
Planning Board Ads	\$692.85	Lamoine VFD (Donation-Fire Truck)	\$17,021.90
Efficiency Maine	\$2,046.00	Time Warner Franchise Fees	\$11,590.39
MMA Insurance Dividend	\$815.00	Hodgkins Trust	\$8,102.68
State Fuel Tax Refund	\$193.11	RSU 24 (Snow plowing)	\$4,761.00
Town of Hancock (School)	\$75.00	Hancock County (Veterans Reimburse)	\$3,652.88
DM&J-Recycling (Fire)	\$35.10	Girl Scout Troop 796 Flag Donation	\$100.00
ME Municipal Association	\$21.00	Verizon Wireless – Cell Tower Rental	\$12,150.00
Total	\$17,651.22	Russell Boynton Jr. - Com'l Trash	\$405.95
		The first - charge reversed	\$5.00
		InforME test deposits	\$2.00
		AFG Grant Closeout - Federal	\$0.83
		<b>Check Restitution/Replacement</b>	
		Carter, Diane	\$372.52
		Davis, Richard	\$2,607.25
		Southvong, Sisouk	\$488.49

Foster, Wendy	\$456.40
Gleason, Greg	\$427.67
void check #8271	\$90.00
<b>Total</b>	<b>\$62,234.96</b>

## Expenditures

Paid To	Amount Paid	Appropriation
Acadia Disposal District	\$681.70	Solid Waste
Acadia Fuel, LLC	\$9,548.21	Fire, Adm (Heating Fuel)
Ackley, David	\$38.60	Overpayment Revund
A-Copi Imaging	\$547.50	Adm-Copier Maint
Amazon.com	\$76.76	Fire - Truck Maint
Ames, Robert J. Family Trust	\$93.00	Overpayment Revund
Anderson Pressure Washing	\$250.00	Road Maintenance
Arsenault, Michael	\$1,511.98	Animal Control
Arthur Ashmore Electric	\$2,574.89	CTV (Generator)
Auto Buff	\$75.00	Fire - Truck Maint
Awards, Signage & Trophy	\$87.85	Adm-Miscellaneous
Bangor Hydro	\$2,596.61	Various - Electricity
Bangor Hydro Electric Co	\$4,127.72	Tax Abatement
Bangor Truck Works	\$192.63	Fire - Truck Maint
Bard Industries	\$276.25	Parks, Fire (Paper goods)
Batteries Plus	\$32.99	Fire (Lights/Batteries)
Bean, Christopher	\$327.38	Fire - Pers Reimburse
Belden, Stephen	\$131.88	Overpayment Revund
Bender, Constance	\$300.00	Fire - Pers Reimburse
Birdsall, Nicholas	\$2,216.66	Overpayment Revund
Boda, Aurolyn	\$47.44	Veteran Refund
Boynton, Harold	\$47.44	Veteran Refund
Boynton, Russell Jr.	\$613.50	Parks, Fire
Branch Pond Marine	\$860.89	Fire - Boat Maintenance
Brann, Charles/Yvonne	\$47.44	Veteran Refund
Brodie, Carleton	\$300.00	Fire - Pers Reimburse
Broussard, Joan	\$202.50	Adm - Ballot Clerk
Broussard, Robert	\$47.44	Veteran Refund
Brown's Communications	\$205.79	Fire - Radio Maintenance
Cahn, Frederick	\$59.40	Fire - Expense Reimburse
Carbonite.com	\$119.98	Adm - Computer Maint
Carney, James	\$300.00	Fire - Pers Reimburse
Central Maine Fire Attack School	\$300.00	Fire - Training
Chargeback Fee	\$25.00	Accounts Receivable

Paid To	Amount Paid	Appropriation
Child & Family Opportunities	\$400.00	Social Service Funding
City of Ellsworth	\$3,900.00	Shellfish Enforcement
Coastline Plumbing	\$183.86	Adm - Town Hall Maint
Cold Spring Water Company	\$250.00	Fire - Utilities
Colwell Diesel Service	\$94,700.16	Fire - Truck Purchase
Computer Essentials	\$2,264.85	CTV - Computer Upgrade
Confidential	\$785.00	Adm - General Assistance
Connectivity Group	\$995.00	CTV - Programming
Cooper, S.Josephine	\$1,477.60	Adm- Salaries
Core Logic Real Estate Tax Service	\$47.44	Veteran Refund
County Ambulance, Inc.	\$12,415.50	Public Safety
Covey, Diane	\$47.44	Veteran Refund
Crawford, George	\$2,147.44	Roads (Mowing)
Cutter, Marshall	\$47.44	Veteran Refund
Dagle, Markus	\$300.00	Fire - Pers Reimburse
Dandurand, Nathan	\$300.00	Fire - Pers Reimburse
Davis, Barbara	\$47.44	Veteran Refund
Davis, Kendall	\$889.31	CTV - Ops Manager
Davis, Merrill	\$47.44	Veteran Refund
Dead River Company	\$1,218.75	Fire, Adm (Generator)
DeFusco, Kathleen	\$627.50	Adm - Ballot Clerk
Dennis Lounder Plumbing & Heating	\$282.70	Fire - Station Maint
DHHS-State of Maine	\$945.00	Plumbing Fees
Discount Cleaning Products	\$147.84	Fire - First Aid
Donaldson, Cynthia	\$941.97	Adm- Salaries
Dotgov.gov	\$125.00	CTV - Internet
Downeast AIDS Network	\$600.00	Social Service Funding
Downeast Family YMCA	\$3,000.00	Parks/Recreation
Downeast Graphics & Printing	\$398.85	Solid Waste
Downeast Health - WIC Program	\$600.00	Social Service Funding
Downeast Horizons	\$600.00	Social Service Funding
Dumas, Gerald	\$47.44	Veteran Refund
East Lamoine Cemetery Corporation	\$209.20	Returnables Proceeds
Eastern Maine Home Care	\$579.00	Social Service Funding
EFTPS	\$30,033.68	Tax Withholdings
Ellsworth American	\$2,268.86	Adm, Plan Board
Ellsworth Giant Sub	\$60.70	Adm - Elections
Ellsworth Marketplace	\$84.88	Fire - Diesel
Ellsworth Noontime Rotary	\$25.00	Solid Waste
Ellsworth Public Library	\$7,128.00	Library Funding

Paid To	Amount Paid	Appropriation
Ellsworth Waste Services	\$124.68	Solid Waste
Emeigh, Chrystine	\$44.75	Overpayment Revund
Emera Maine	\$3,771.05	Various - Electricity
Emerson Energy Fuels	\$215.45	General Assistance
Fail Safe Testing, Inc.	\$2,217.00	Fire - Hose Testing
Fallica, Stephen	\$47.44	Veteran Refund
Farnsworth, Edward	\$400.00	Fire - Pers Reimburse
Fennelly, William	\$7,411.64	Solid Waste
Fire Tech & Safety	\$897.00	Fire - SCBA Maint.
First Advisors	\$1,190,000.00	Transfer to Investments
Firstar Trust Company	\$47.44	Veteran Refund
Fiveland, Arthur	\$47.44	Veteran Refund
Forest Hill Cemetery	\$600.00	Cemeteries
Fowler, Jane	\$1,471.60	Adm- Salaries
Fowler, Jay & Sons, Inc.	\$3,076.00	Road Maintenance
Frenchman Bay Riders	\$996.41	Returnables Proceeds
Friedman, Robert	\$47.44	Veteran Refund
Friends In Action	\$600.00	Social Service Funding
Gallegos, Edward	\$472.40	Fire - Pers Reimburse
Galls.com	\$97.45	Fire - Safety Vests
Gettman, Robert	\$47.44	Veteran Refund
Gilman Electric	\$2,520.90	Fire - Station Maint
Girl Scout Troop 796	\$178.20	Returnables Proceeds
Goebel, Peter	\$451.30	Fire - Pers Reimburse
Gold Star Cleaners	\$146.10	Fire - Turnout Gear
Goodwin, John W. Jr.	\$6,048.00	Roads - Plowing (Sand)
Googins, Maurice	\$47.44	Veteran Refund
Grand Auditorium	\$600.00	Social Service Funding
Grenier, Walter	\$30.00	Adm - Ballot Clerk
Griffin, Gregory	\$47.44	Veteran Refund
Gross, Bonnie	\$47.44	Veteran Refund
Hancock County Firefighters Assoc.	\$200.00	Fire - Dues
Hancock County Planning Commission	\$133.00	Adm - Training
Hancock County -Treasurer	\$110,084.73	County Tax, Dispatch
Hancock, Town of	\$277.91	RSU Withdrawal
Harding, Richard	\$47.44	Veteran Refund
Harmon's Pressure Washing	\$425.00	Adm- Maintenance
Hartford Life Insurance	\$126.00	Adm - Insurance
Haslam Septic	\$1,100.00	Solid Waste, Parks
Helen Meyer	\$124.58	Overpayment Revund

Paid To	Amount Paid	Appropriation
Herrick, David Sr.	\$861.75	Fire, Harbor Master
Home Depot	\$95.00	Adm - Maintenance
Hood, Karen/David	\$7.45	Overpayment Revund
Hospice Volunteers of Hancock County	\$600.00	Social Service Funding
Huebner, Harald	\$153.00	Memorial Maintenance
Industrial Protection Services	\$4,030.50	Fire - Equipment/Maint
Inland Fisheries & Wildlife-MOSES	\$21,475.36	Licenses Payable
International Salt Company	\$18,857.83	Roads - Plowing (Salt)
Jackson, Robert	\$47.44	Veteran Refund
James, Arnold	\$47.44	Veteran Refund
Jewell, Beth/Duane	\$104.60	Overpayment Revund
Johnson, Bernard	\$1,323.50	Adm- Salaries
Johnson, Kenneth	\$47.44	Veteran Refund
Jones, Brett	\$400.00	Fire - Pers Reimburse
Jones, Douglas	\$400.00	Fire - Pers Reimburse
Jones, Nancy	\$580.87	Adm- Salaries
Jordan, Gerald	\$400.00	Fire - Pers Reimburse
Jordan, Matthew	\$300.00	Fire - Pers Reimburse
Jordan, Michael	\$12,670.85	CEO, Fire
K & T Rentals	\$839.79	Overpayment Revund
K&T Environmental Equipment	\$140,444.01	Fire Truck Purchase
Kaspersky Labs	\$114.90	Adm-Computer Maint
Katahdin Analytical Service	\$885.00	Solid Waste (H2O tests)
Kelley, Harvey	\$262.50	Adm- Moderator
Klyver, Bethany	\$106.95	Overpayment Revund
Knox Company	\$281.00	School (reimbursed)
Kovacs, Jennifer	\$27,740.96	Adm- Salaries
Labossiere, Anne	\$90.00	Adm - Ballot Clerk
Lamoine Bayside Grange	\$480.85	Returnables Proceeds
Lamoine Cheering	\$236.65	Returnables Proceeds
Lamoine Community Arts	\$252.80	Returnables Proceeds
Lamoine Fire Department	\$550.00	Fire - Reimbursed
Lamoine General Store	\$73.67	Adm - Elections
Lamoine Historical Society	\$967.30	Returnables Proceeds
Lamoine School - Music Program	\$405.00	Returnables Proceeds
Lamoine School 8th Grade	\$125.95	Returnables Proceeds
Lane Construction	\$75,615.29	Roads - Paving
Leyendecker, Philip	\$47.44	Veteran Refund
Libby, Lawrence	\$163.01	Consrv Cmsn/Veteran
LifeSavers, Inc	\$283.00	Fire - First Aid

Paid To	Amount Paid	Appropriation
Loaves & Fishes Food Pantry	\$600.00	Social Service Funding
Loeper, David	\$4.40	Overpayment Revund
Louder Plumbing & Heating, Inc	\$317.03	Fire - Station Maint
Lucarelli, Judith	\$17,789.25	RSU Withdrawal
Ludwig-Turner, Rosemary	\$39.21	Overpayment Revund
MacDougal, Gary	\$47.44	Veteran Refund
Machias Savings Bank	\$604.88	Overpayment Revund
Maine Association of Assessing Officers	\$50.00	Adm- Dues
Maine Coast Memorial Hospital	\$2,674.74	Fire, Social Service Fund
Maine Federation of Firefighters	\$330.00	Fire - Dues
Maine Fire Chief's Association	\$86.00	Fire - Dues
Maine Municipal Association	\$16,066.10	Adm, Insurance, Dues
Maine Resource Recovery Assoc	\$100.00	Solid Waste
Maine Revenue Services	\$295.00	Adm- Training
Maine Rural Water Association	\$90.00	CEO - Training
Maine School Management Association	\$1,149.50	RSU Withdrawal
Maine Town & City Management Assoc.	\$375.13	Adm- Training, Dues
Maine Town Clerks Assn	\$180.00	Adm- Training, Dues
Marckoon, Stuart	\$49,377.08	Adm Salary, Roads
Mason, Nathan	\$923.50	Adm- Salaries
Maynard, Kathleen	\$47.44	Veteran Refund
MBOIA	\$35.00	CEO - Dues
McDevitt, Marion	\$277.44	Adm - Ballot Clerk
McFarland, Gary	\$923.50	Adm- Salaries
McMullen Landscape Construction	\$100,951.25	Roads (plowing, maint)
McNeal, Deborah	\$47.44	Veteran Refund
MDI League of Towns	\$152.05	Adm- Dues
ME Harbormasters Association	\$200.00	Harbor, Training
Me Municipal Health Trust	\$9,732.26	Adm- Health Insurance
Meyer, Chris	\$3,035.90	Solid Waste
ME Tax Collectors & Treas. Assoc.	\$50.00	Adm- Dues, Training
Modern Screenprint	\$190.50	Harbor (stickers)
Moore, Clarence	\$47.44	Veteran Refund
Moore, Mabel	\$47.44	Veteran Refund
Morris Fire Protection	\$707.00	Fire, Adm, Solid Waste
Municipal Review Committee	\$727.93	Solid Waste
Murphy, Kevin	\$279.37	Harbor Master
NAPA of Ellsworth	\$79.94	Fire - Truck Maint
Nickerson, Harry	\$97.44	Fire, Vets Refund
No Frills Oil	\$147.95	General Assistance

Paid To	Amount Paid	Appropriation
Norris, James	\$47.44	Veteran Refund
Ohmart, Cecilia	\$92.35	Adm- Salaries
Old Republic Title	\$46.49	Overpayment Revund
Old Town Trading Post	\$52.95	Fire - Truck Maint
Oliver, Maurice	\$609.45	Fire - Pers Reimburse
Overhead Door Company	\$415.38	Fire - Station Maint
Pappas, Nicholas	\$72.47	Overpayment Revund
Parkinson, Marilyn	\$47.44	Veteran Refund
Pavement Management Services LLC	\$3,241.00	Roads - Paving
PERC	\$43,874.21	Solid Waste
Phillips Farms of Maine	\$450.00	Cemeteries
Pine Tree Waste	\$44,879.23	Solid Waste
Postmaster	\$916.99	Various - Postage
Price Digests	\$268.45	Adm - Books
Pulver, Robert	\$47.44	Veteran Refund
Quill	\$668.53	Adm - Office Supplies
Quimby, Sharon	\$47.44	Veteran Refund
Rakuten.com	\$130.21	Adm, CTV
Ransom Consulting, Inc.	\$2,000.00	Planning Brd (Receivable)
Ray Plumbing Co	\$199.00	Adm- Maintenance
Registry of Deeds	\$2,196.00	Adm - Liens/Discharges
Returned Check	\$4,277.33	Accounts Receivable
Reynolds, Joseph	\$500.00	Fire - Pers Reimburse
RH Foster	\$601.14	Fire - Diesel
Richardson, Joan	\$47.44	Veteran Refund
RJD Appraisal	\$6,450.00	Adm - Assessing
Roy, Beardsley, Williams & Granger	\$7,702.75	Adm - Legal Fees
RSU 24	\$2,034,797.54	Education
Rudman & Winchell	\$2,017.78	Adm - Legal Fees
SafetyGear Online.com	\$147.50	Fire
Saffell, Pamela	\$3.00	Overpayment Revund
Sage Software	\$329.99	Adm - Computer Prog.
Sanderson, Diane	\$40.00	Adm - Ballot Clerk
Sargent, Adam	\$99.73	Solid Waste
Schust, Robert	\$150.00	Fire - Pers Reimburse
Secretary of State	\$70,993.75	Motor Vehicle Reg.
Seibel, Robert	\$150.00	Fire - Pers Reimburse
Service Charge (Checking Acct)	\$61.35	Adm - Banking Costs
Serving Schools	\$150.00	RSU Withdrawal
Shell Fleet Plus	\$1,801.76	Fire - Diesel

Paid To	Amount Paid	Appropriation
Sherwood, Ellen	\$503.40	Overpayment Revund
Small Animal Clinic	\$188.00	Animal Control
Smith, George	\$1,935.25	Fire, Roads
Smith, Janice	\$47.44	Veteran Refund
Smith, John	\$400.00	Fire - Pers Reimburse
Stamp Fulfillment Services	\$799.65	Adm - Postage
Stamps.com	\$2,148.13	Adm - Postage
Staples	\$186.20	Adm - Office Supplies
State of Maine	\$6,406.39	Various
Stinson, Joan	\$47.44	Veteran Refund
Sunday River	\$124.26	Adm - Training
Sutter, Jay	\$47.44	Veteran Refund
TGP Enterprises-Downeast Supervac	\$1,750.00	Roads - Sweeping
Thomas, Larissa	\$30.00	Adm - Ballot Clerk
Time Warner	\$1,477.12	Fire, Adm, CTV
Top Notch Tree Service	\$12,391.25	Roads
Towne, Terry	\$1,385.24	Adm- Salaries
Tyler Business Forms	\$7,462.50	RSU Withdrawal
University of Maine Printing Services	\$368.51	Adm - Books
Upbeat Site Furnishings	\$192.00	Parks
UPS Store	\$21.60	Solid Waste (H2O tests)
Upton, Alice	\$47.43	Veteran Refund
US Diary	\$143.94	Adm- Office Supplies
VanAmringe, Jon	\$47.44	Veteran Refund
Verizon Wireless	\$1,205.55	Various (cell phones)
Viking Inc.	\$2,920.43	Road Maintenance
Vokes, Leslie/Carol	\$47.44	Veteran Refund
Wadman, James CPA	\$3,816.25	Adm - Audit
Wal-Mart	\$595.10	Adm - Office Supplies
Warren, Ralph	\$47.44	Veteran Refund
WB Mason	\$649.12	Adm - Office Supplies
WHCA	\$600.00	Social Service Funding
White Sign Company	\$818.84	Roads - Signs
Whitetail Welding	\$150.00	Fire - Boat Maintenance
Wieninger, Fred	\$111.50	Memorial Maintenance
Wilbur, Lysle	\$47.44	Veteran Refund
Williams, Robert	\$47.44	Veteran Refund
Wilson, Stanley	\$47.44	Veteran Refund
Wilson's Ground Maintenance	\$11,310.00	Roads - Crack Sealing
Witkus, Gail/Mark	\$41.80	Overpayment Revund

Paid To	Amount Paid	Appropriation
Wood, Josephine	\$47.44	Veteran Refund
World of Flags USA	\$758.05	Flag Program, Memorial
Xpress of Maine	\$1,243.65	Adm- Town Report
Yesterday's Children	\$300.00	Social Service Funding
Young, Joseph	\$450.00	Fire - Pers Reimburse
<b>Total Expended FY 2014</b>	<b>\$4,353,139.33</b>	

The amounts paid to town personnel are the net of withholdings amount.

During the fiscal year, the Hancock County Commissioners sent a check to the town with instruction to apply \$47.44 to their property taxes. Many had paid their tax bills in full and were issued cash refunds.

The application of expenditures to particular accounts is summarized on each line of the budget section of the town report.

#### **Investment Management (The First Advisors) – 1-01-02.1**

The town places cash in excess of immediate operational needs in an investment account managed by the First Advisors. This cash is transferred to the checking account as needed to cover operations, and the interest yield is slightly higher than the checking account, while the account is backed by various safe investment instruments.

Beginning Balance	\$537,205.21
Cash Added	\$1,161,206.16
Balance Transfers In	\$15,667.39
Interest Income	\$4,809.82
Transferred to Checking	\$1,120,000.00
Ending Balance	\$599,122.44

#### **Petty Cash (1-01-09)**

The town keeps \$200.00 on hand for use as change on cash transactions at the town office. The drawer count on June 30,2014 was \$200.00

#### **Prepaid Taxes (1-01-20.00)**

The annual town meeting authorized collection of property taxes prior to the tax commitment. The following taxes in advance of the July 2014 tax commitment were received:

	Map	Lot	Total Paid	Last Date Pd
Meyer, Peter	1	12-A	\$ 1.64	28-Feb-14
Bartosenski, John	2	9	\$ 47.45	3-Feb-14
Kohlenbush,Patricia	2	13	\$ 74.43	26-Jun-14
Ranco, John	4	48-1	\$ 430.19	14-Apr-14
Racicot, Mary	5	5	\$ 275.01	13-Jun-14
Lockhart, Malerie	5	5-2	\$ 16.24	30-Jun-14
Sitton, Vicki	6	4	\$ 43.14	1-Mar-14

Wallace, Richard	10	29-8	\$ 32.78	30-Jun-14
Ackley, David R.	11	35	\$ 617.76	19-Jun-14
Newton, David R.	12	20	\$ 193.56	23-May-14
Schoene, Laura	12	44	\$ 7,000.00	20-Jun-14
Adams, Charles	14	69	\$ 29.38	14-May-14
Hemingway, Charles	14	78	\$ 1,550.00	5-Jun-14
Alley, Tracy	18	16	\$ 77.30	28-Jun-14

**Total                                   \$ 10,388.88**

**2013-14 Property Taxes Receivable** – The following balances for the property tax commitment in July 15, 2013 remained uncollected as of June 30, 2014. Liens were placed on unpaid taxes on July 9, 2014.

LASTNAME	FIRSTNAME	OTHERNAME	MAP	LOT	BALANCEDUE
Arsenault	Michael	& Maureen C. Arsenault	19	11	\$216.20
Arthur	Susan	& Adam Fronczak	10	5- 3	\$3,247.56
Ashmore	Arthur		6	23-1	\$200.70
Ashmore	George		13	25	\$936.51
Barnes	Estate of Pauline	Harold Barnes, Jr. Personal Rep.	16	7	\$1,358.73
Barnes	Jay		16	16	\$360.84
Becker	Ronald	& Rene L. Becker	4	41-2	\$347.40
Blood	Robert	Ann F. Blood, Jt. Ten.	14	52	\$611.94
Brooks	Barbara		0	PP	\$150.66
Brooks	Barbara		4	24-2	\$1,470.33
Brum	Albert	Irene, Jonah & Julie Brum, JT	21	6-24	\$2,615.93
Bump	John		4	36-19	\$1,909.29
Callahan	Christine		18	11	\$514.75
Chalfoun	A. Marc		5	22-1	\$939.30
Chanthirat	Pornsivon	& Inthavong, Sisouk	19	8	\$1,960.44
Curtis	Anne Metcalf		3	40	\$1,215.51
Damon	Michael		3	9-8	\$765.39
Day	James		4	54-2	\$1,086.24
Des Isles	Doris		2	25-1	\$732.84
Des Isles	Doris		2	25	\$690.06
DesIsles	Doris		14	1	\$451.98
Fennelly	Chris		6	4-4	\$501.73
Fennelly	William		6	4- B	\$810.03
Fickett	David	Elizabeth D. Fickett, Jt. Ten.	1	44	\$1,507.53
Fletcher	Gail	Clyde M. Fletcher Jr. (deceased)	20	4-3	\$19.06
Fletcher	Gail	Clyde M. Fletcher Jr.(deceased)	20	4-4	\$20.46
Furey	Kathleen		14	37-1	\$79.51
Furey	Kathleen		14	37	\$67.43
Furey	Kathleen		14	37-1-1	\$521.27
G. M. Logging, Inc.		c/o Gregory Mannisto	0	PP	\$109.74
Graham	Charles		3	10	\$762.60
Handy	Robert		5	5-1	\$573.81
Herrick	David	& Julie Herrick	0	PP	\$50.22
Heyse	Paul		2	10	\$488.25

LASTNAME	FIRSTNAME	OTHERNAME	MAP	LOT	BALANCEDUE
Higgins	Susan	Anthony R. Higgins	4	14- 1	\$1,112.28
James	Earl, Heirs of	& Gordena H. James	15	24-3	\$543.74
Johnson	Carlton	& Rachel Hartley-Johnson	3	25-1	\$2,632.83
Johnson	Carlton	c/o Carlton Johnson	4	6- 4	\$216.69
Johnson	Carlton		4	6- 5	\$1,564.26
Jordan	Timothy	Out on a Limb	0	PP	\$13.95
Jordan River View Estates Owner		c/o Melissa Burkart	3	47-3	\$444.54
Jordan River View Estates Owner		c/o Melissa Burkart	3	47-4	\$327.36
Joy	Steven	& Athanasia K. Joy	1	29-4	\$3,432.63
Joy	Steven	Athanasia K. Joy	4	48	\$682.62
Joy	Steven	Athanasia K. Joy, Jt Tenant	4	55-1	\$767.25
Kane	Michael	Alicia M. Kane, Jt. Ten.	20	5	\$869.35
Keene	Alvin		11	26	\$358.98
Keene	Michael		4	41-A	\$388.28
Keene	Michael		0	PP	\$376.65
Kiefer	Louis		4	54-1	\$41.21
Ladeau	Richard		4	36- 6	\$1,088.12
Mannisto	Gregory	Erica L. Mason, Jt. Ten.	13	43-B	\$1,422.90
Mingo	Michelle	Derek Mingo	6	25-3	\$552.42
Morley	Amy	Martina T. Morley	5	4-5	\$270.63
Muir	Andrew		2	14	\$453.37
Nichols	Vaughn		9	1	\$1.44
Nichols	Vaughn		9	1-1	\$801.66
Norris	Christopher	d/b/a Pro Auto Center	0	PP	\$209.25
Norris	Estate of Barry	Christopher M. Norris, Personal Rep	5	2-3	\$314.34
Norris	Peter		5	1-3	\$467.94
Ouellette	Pamela		14	15-4	\$1,310.37
Pinkham	Estate of Russell	c/o Lori L. Tilden	10	29-6	\$265.93
Pinkham	William		10	29-7	\$297.28
Rose	Alisha		6	1	\$628.68
Salisbury	Neil-Douglas:		1	28-1	\$1,549.38
Sarjoy, Inc.			4	36	\$325.50
Smith	George		3	37	\$95.79
Smith	George	& Carol P. Smith	3	38	\$1,622.85
Springer	Shirley		3	3	\$533.82
St. Pierre	Joanne	Joseph P. St. Pierre	9	15-7A	\$1,126.23
Stetler	Jesse		4	46- 1	\$546.84
Sullivan	Peter		4	52	\$298.53
Sullivan	Peter		4	53	\$54.87
Thomas	Tim		2	4	\$109.74
Tilden	Lori	Estate of Russell Pinkham (2/3 interest)	7	29-2	\$414.18
Tracy	Juanita		3	43	\$1,046.32
Turner	Bradley	Shelly R. Turner	9	25	\$961.62
Vroom	Eric		9	17-on	\$253.89
Walker	William		3	10-8	\$1,548.45
Watts	Beverly		19	4	\$769.26
Weber	Charles		0	PP	\$220.87

LASTNAME	FIRSTNAME	OTHERNAME	MAP	LOT	BALANCEDUE
West	Estate of Sylvia	Shirlee M. Hurd, Pers Rep	15	24-5	\$1,073.22
Whitcomb	Benjamin		13	8	\$542.19
Whitcomb	Benjamin		13	9-2	\$4,171.98
Zerrien	Richard		7	26	\$82.77
<b>Total Due</b>					\$66,499.49

### Personal Property Taxes 2011/12 (1-01-21.11)

The following personal property tax bills remained unpaid as of June 30, 2014

Fronczak	Adam	<b>\$950.00</b>
Keene	Michael	<b>\$2,755.00</b>
OCE Financial		<b>\$29.45</b>
Total Personal Property		<b>\$3,734.45</b>

### Personal Property Taxes 2012/13 (1-01-21.12)

The following personal property tax bills remained unpaid as of June 30, 2014

Keene	Michael	<b>\$2,697.00</b>
Norris	Christopher	<b>\$104.62</b>
Total Personal Property		<b>\$2,801.62</b>

### Homestead Receivable (1-01-22.00)

The amount due from the State of Maine (\$4,902.00) for the July 15, 2013 property tax commitment was received on July 29, 2014.

### Supplemental Taxes Receivable (1-01-23.00)

A supplemental tax bill for three years of unassessed taxes was issued by the Board of Assessors as follows. Payment was received on September 13, 2014.

Name	Map	Lot	Amt Due	Tax Year
Reiner, Rebecca	3	15B	\$325.85	2011
Reiner, Rebecca	3	15B	\$318.98	2012
Reiner, Rebecca	3	15B	\$318.98	2013

**Total Due \$963.81**

### Tax Liens 2012-13

Unpaid property tax liens for the July 2012 tax commitment as of June 30, 2014 were as follow.

LASTNAME	FIRSTNAME	MAP	LOT	Net Tax
Arthur	Susan	10	5- 3	<b>\$3,247.56</b>
Barnes	Jay	16	16	<b>\$360.84</b>
Barnes	Pauline estate of	16	7	<b>\$1,358.73</b>
Blood	Robert	14	52	<b>\$611.94</b>
Curtis	Anne Metcalf	3	40	<b>\$327.89</b>
Damon	Michael	3	9-8	<b>\$765.39</b>
Day	James	4	54-2	<b>\$1,086.24</b>
*Des Isles	Doris	2	25-1	<b>\$732.84</b>
*Des Isles	Doris	2	25	<b>\$690.06</b>
Fickett	David	1	44	<b>\$759.99</b>
Graham	Charles	3	10	<b>\$762.60</b>

Handy	Robert	5	5-1	<b>\$601.71</b>
Heyse	Paul	2	10	<b>\$244.12</b>
Johnson	Carlton	3	25-1	<b>\$1,404.76</b>
King, Inc.	Richard	3	47-3	<b>\$444.54</b>
King, Inc.	Richard	3	47-4	<b>\$327.36</b>
Mingo	Michelle	6	25-3	<b>\$552.42</b>
Moala	Semisi	5	22-1	<b>\$939.30</b>
Morley	Amy	5	4-5	<b>\$270.63</b>
*Mullen	Janet	1	28-1	<b>\$1,549.38</b>
Ouellette	Pamela	14	15-4	<b>\$1,310.37</b>
Rose	Alisha	6	1	<b>\$628.68</b>
Sarjoy, Inc.		4	36	<b>\$325.50</b>
St. Pierre	Joanne	9	15-7A	<b>\$1,126.23</b>
Whitcomb	Benjamin	13	8	<b>\$542.19</b>
Whitcomb	Benjamin	13	9-2	<b>\$4,171.98</b>
	total			<b>\$25,143.25</b>

\*obtained by automatic foreclosure, January 2014. All others paid in full and liens discharged at the Hancock County Registry of Deeds.

#### Accounts Receivable (1-01-50)

The following receipts credited to the fiscal year ending June 30, 2014 were booked as receivable at year end, but received after the end of the fiscal year.

Due From	Account	Amount	Date Rec'd
Stuart Marckoon	Adm-Phone	\$11.08	7/9/2014
Lamoine School Department	Education-Transition	\$7,462.50	7/1/2014
MRRA	Recycling Revenue	\$38.06	7/14/2014
Town of Hancock	Education-Transition	\$272.70	7/21/2014
Russell Boynton Jr.	Commercial Trash	\$859.01	8/11/2014
Municipal Review Cmte	Solid Waste-PERC	\$3,138.34	8/15/2014
MRRA	Recycling Revenue	\$55.15	8/30/2014
	<b>Total</b>	<b>\$11,836.84</b>	

#### Demolition Debris Account Receivable (1-01-52)

The following bill remains unpaid as of June 30, 2014

<b>Clewley, John</b>	<b>\$329.08</b>
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#### Due from Other Funds (1-01-70)

This is an auditing account reflecting the amount due from the Marlboro Cemetery Fund, and is offset by the liability account 2-20-01

#### Due from Hodgkins Trust (1-01-70.2)

The Allen and Leurene Hodgkins Trust fund is reflected as a separate fund balance (3-19-02) and the amount is an auditing entry offset by a liability account (2-01-70.2)

#### Credit Cards Receivable (1-01-80)

The Town of Lamoine accepts credit cards through the State of Maine's InforME program. The balance due, \$493.62 was received between July 1, 2014 and July 3, 2014.

**Code Enforcement Fund (1-02-01)**

The Code Enforcement fund is a separate account maintained as part of the investment management account by The First Advisors. The following activity took place in FY14:

Beginning Balance	\$15,738.50
From FY 13 Operations	\$6,214.38
Interest	\$119.79
Ending Balance	\$22,072.67

**Fire Truck Reserve Fund (1-06-01)**

The Town of Lamoine purchased a new fire truck in FY 14. The town meeting in 2013 approved a loan and acceptance of donation from the Lamoine Volunteer Fire Department Corporation to fund the purchase. The following activity took place in FY 14:

Beginning Balance	\$205,750.23
Transferred to checking	-\$205,000.00
Interest	\$713.89
Ending Balance	\$1,464.12

**Road Assistance Fund (1-09-01)**

The Road Assistance fund is a separate account maintained as part of the investment management account by The First Advisors. The following activity took place in FY14:

Beginning Balance	\$63,401.76
Transferred from FY 13 Operations	-\$14,221.51
Interest Income	\$335.02
Ending Balance	\$49,515.27

**Education Capital Reserve (1-10-01)**

The Education Capital Reserve fund is a separate account maintained as part of the investment management account by The First Advisors. The following activity took place in FY14:

Beginning Balance	\$9,552.04
Interest	\$241.47
Ending Balance	\$9,610.57

**Revaluation Reserve (1-13-01)**

The Revaluation Reserve fund is designed to soften the cost when the town opts to revalue its property. This is a separate account maintained as part of the investment management account by The First Advisors. The following activity took place in FY14:

Beginning Balance	\$95,945.61
Added to Fund FY 14	\$10,000.00
Interest Income	\$625.49
Ending Balance	\$106,571.10

**Parks Fund (1-14-01)**

The Parks Fund reflects appropriated revenues and expenses for use by the Lamoine Parks Commission. This is a separate account maintained as part of the investment management account by The First Advisors. The following activity took place in FY14:

Beginning Balance	\$4,060.79
Added from FY 13 Operations	\$3,882.79
Interest	\$39.47
Ending Balance	\$7,983.05

**Cable TV Fund (1-15-01)**

The Cable TV Fund is a self funding operation based on franchise fees from Time Warner used to finance operations of the Cable TV Channel. During FY 2014 this fund was used to install a generator at the town hall to keep the CTV operation on the “air”. This will be reflected in the operational entry in FY 15. This is a separate account maintained as part of the investment management account by The First Advisors. The following activity took place in FY14:

Beginning Balance	\$33,460.36
Added from FY 13 Operations	\$5,971.92
Interest	\$227.49
Ending Balance	\$39,659.77

**Insurance Deductible Fund (1-16-01)**

The Insurance Deductible Fund was established to provide funding for the deductible portion of any insurance claims the town might need to file. This is a separate account maintained as part of the investment management account by The First Advisors. The following activity took place in FY14:

Beginning Balance	\$6,509.61
Added to Fund	\$500.00
Interest	\$41.77
Ending Balance	\$7,051.38

**Harbor Fund (1-17-01)**

The Harbor Fund is a reflection of operations of Lamoine’s Harbor. This is a separate account maintained as part of the investment management account by The First Advisors. The following activity took place in FY14:

Beginning Balance	\$15,581.72
Added from FY 13 Operations	\$1,224.75
Interest	\$100.09
Ending Balance	\$16,906.56

**Veterans’ Memorial Fund (1-18-01)**

This fund is used for maintenance of the Veterans’ Memorial at the Lamoine Town Hall. This is a separate account maintained as part of the investment management account by The First Advisors. The following activity took place in FY14:

Beginning Balance	\$5,885.05
Subtracted from FY 13 Operations	-\$151.92
Interest	\$35.50
Ending Balance	\$5,768.63

**Capital Improvements Fund (1-19-01)**

The Capital Improvements Fund was established many years ago to assist with funding major capital improvement projects for the town. This is a separate account maintained as part of the investment management account by The First Advisors. The following activity took place in FY14:

Beginning Balance	\$55,490.61
Subtracted from FY 13 Operations	-\$1,293.96
Interest	\$335.17
Ending Balance	\$54,531.82

**Cemetery Fund Accounts**

**Cemetery – East Lamoine 1-20-01.1**

Beginning Balance		\$2,471.77
Interest		\$15.17
Ending Balance		\$2,248.94
<b>Lots</b>	<b>Original Amt</b>	<b>w/Interest</b>
Harding/Hodgkins	\$500.00	\$518.11
Huckins, Harding, Harrington & King	\$1,400.00	\$1,450.72
A&H Googins	\$500.00	\$518.11
Total	\$2,400.00	\$2,248.94

**Cemeteries – Forest Hill 1-20-01.2**

Beginning Balance		\$2,265.69
Interest		\$13.91
Ending Balance		\$2,279.60
<b>Lots</b>	<b>Original Amt</b>	<b>w/Interest</b>
J&E King	\$1,000.00	\$1,036.22
Hodgkins, Coolidge, Clark	\$1,200.00	\$1,243.38
Total	\$2,200.00	\$2,279.60

**Cemeteries – Marlboro 1-20-01.3**

Beginning Balance		\$9,259.09
Interest		\$56.3
Ending Balance		\$9,315.82
<b>Lots</b>	<b>Original Amt</b>	<b>w/Interest</b>
Percy Bragdon	\$1,977.27	\$7,338.81
R&A Smith	\$500.00	\$1,348.40
Town of Lamoine	\$0.00	\$628.61
Total	\$2,477.27	\$9,315.82

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.

## LIABILITY ACCOUNTS

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

The following amounts were due from activity complete prior to June 30, 2014 but bills were not processed until after the end of the fiscal year.

Vendor	Item	Amount	Date Pd
The First	Fire Truck Payment	\$43,159.09	7/15/2014
Verizon Wireless	Adm-Telephone	\$28.50	7/16/2014
Verizon Wireless	CTV-Internet	\$20.00	7/16/2014
Verizon Wireless	Solid Waste-Phone	\$20.42	7/16/2014
Verizon Wireless	Fire-Phone	\$13.31	7/16/2014
Verizon Wireless	Animal Control-Phone	-\$55.87	7/16/2014
Kendall Davis	CTV-Labor	\$48.00	7/9/2014
Gilman Electric	Fire-Stn. Maint	\$11.57	7/17/2014
State of Maine	CEO-Plumbing Fees	\$185.00	7/17/2014
State of Maine	DEP Share-Plumbing	\$30.00	7/17/2014
Shell Fleet Plus	Fire-Diesel	\$272.55	7/16/2014
Brett Jones	School Cmte-Salary	\$550.00	7/9/2014
Gordon Donaldson	School Cmte-Salary	\$550.00	7/9/2014
Michael Brann	School Cmte-Salary	\$550.00	7/9/2014
Valerie Peacock	School Cmte-Salary	\$350.00	7/9/2014
Robert Pulver	School Cmte-Salary	\$350.00	7/9/2014
White Sign Company	Roads-Street Signs	\$61.97	7/17/2014
Carl Stecher	Education Transition	\$333.00	7/17/2014
Stuart Marckoon	Adm-Benefits	\$266.36	7/9/2014
WB Mason	Office Supplies-ADM	\$24.15	7/18/2014
Registry of Deeds	Adm-Lien Discharge	\$19.00	7/17/2014
McMullen Landscape	Parks-Lamoine Beach	\$210.00	7/17/2014
McMullen Landscape	Adm-Grounds	\$150.00	7/17/2014
McMullen Landscape	Roads-Maint-Salt/Sand Shed	\$55.00	7/17/2014
McMullen Landscape	Solid Waste-Maint	\$45.00	7/17/2014
Ellsworth American	Education Transition	\$305.60	7/17/2014
Ellsworth American	Acct Receivable	\$272.70	7/17/2014
Ellsworth American	Planning Board	\$34.00	7/17/2014
Ellsworth American	Solid Waste-xfr stn	\$54.40	7/17/2014
Viking Inc.	Roads-Paving (Walker)	\$360.00	7/17/2014
Viking Inc.	Fire-Stn. Maint	\$371.24	7/17/2014
Napa Auto Parts	Fire-Truck Maint	\$14.68	7/17/2014
Municipal Review Cmte	Solid Waste-PERC	\$184.99	7/17/2014
PERC	Solid Waste-PERC	\$1,342.11	7/23/2014
Stuart Marckoon	Adm-Mileage	\$92.50	7/9/2014
Stuart Marckoon	Fire-Hose Testing	\$12.00	7/9/2014

Stuart Marckoon	Road Cmsr Exp	\$45.50	7/9/2014
Stuart Marckoon	Adm-Mileage	\$16.00	7/9/2014
Jennifer Kovacs	Adm-Mileage	\$16.00	7/9/2014
Michael Jordan	Fire-Stn. Maint	\$750.00	7/9/2014
RH Foster	Fire-Diesel	\$98.13	7/23/2014
Michael Arsenault	Animal Control-Labor	\$136.50	7/9/2014
Michael Arsenault	Animal Control-Mileage	\$45.00	7/9/2014
Tyler Business Forms	Education Transition	\$4,525.00	7/1/2014
Phillips Farms of Maine	Marlboro Cemetery Maint	\$75.00	7/17/2014
Maine Coast Memorial Hospital	Hepatitis Shots	\$144.00	7/17/2014
White Sign Company	Conservation Cmsn	\$89.57	7/17/2014
Pine Tree Waste	Solid Waste-Recycle	\$1,317.81	7/24/2014
Pine Tree Waste	Solid Waste-Transport	\$2,582.29	7/24/2014
Roy, Beardsley, Williams & Granger	Adm-Legal	\$1,134.00	7/17/2014
Roy, Beardsley, Williams & Granger	Adm-Legal	\$648.00	7/17/2014
Wal-Mart	Adm-Office Supply	\$17.32	8/8/2014
Morris Fire	Fire-Extinguishers	\$79.00	8/7/2014
Jay Fowler & Son	Paving-Walker Rd	\$648.00	8/7/2014
Russell Boynton Jr.	Lamoine Beach	\$62.50	9/1/2014
Russell Boynton Jr.	Bloomfield Park	\$62.50	9/1/2014
	Total	\$62,783.39	

### Encumbered Funds Carried Forward (2-01-03)

The Selectmen signed an order encumbering funds approved by town meeting for certain projects which were not completed during the fiscal year as follows:

Town Office Front Door	\$ 300.00
Anderson Garage	\$ 2,888.68
East Lamoine Cemetery	\$ 2,800.00
Buttermilk Road	\$ 7,500.00
Needles Eye Road	\$ 4,000.00
<b>Total</b>	<b>\$ 17,488.68</b>

### State Payable Accounts (2-01-05 thru 2-01-09)

The amounts due to the State of Maine for dog licenses, Inland Fisheries & Wildlife Licenses and Registrations, Motor Vehicle Registrations and Vital Records were paid on the first warrant of 2014/15 in the amounts listed on the trial balance.

### Notes Payable/To Be Provided Debt Retire (2-01-40/2-01-40.1)

The \$156,800 balance represents the balance due on the fire truck loan for the 2014 Tanker/Pumper purchased during the fiscal year.

### Due to Hodgkins Trust (2-01-70.2), General Fund Cemetery (2-20-01)

These are auditing entries to reflect that the asset funds offset the amounts listed on the trial balance as part of dedicated separate funds.

**Shellfish License Fees Payable (2-25-01)**

The \$85.00 amount in this fund was paid on the first warrant of 2014/15 to the City of Ellsworth.

**Deferred Property Tax Revenues (2-40-01)**

This is an auditing entry that reflects the amount of property tax liens collected in the first two months of the fiscal year.

**FUND BALANCES****Unreserved/Undesignated Fund Balance (3-01-01)**

This fund is more commonly referred to as Surplus and is the general fund balance of the town.

Beginning Fund Balance 7/1/13	\$366,970.40
Change in Fund Balance from budgeted operations	\$4,450.38
Ending Fund Balance 6/30/14	\$371,420.78

**Flag Program Fund (3-01-218.1)**

Beginning Balance	\$644.57
Net Operational Impact	-\$255.90
Ending Balance	\$388.67

**Code Enforcement Fund (3-02-01)**

Beginning Balance	\$24,952.88
Budgeted	\$11,660.00
Net Operational Impact	-\$7,309.25
Ending Balance	\$29,303.63

**Education Fund (3-03-01)**

Beginning Balance	\$144,439.21
Budgeted	\$2,061,323.17
Transitional Education Budget	\$27,400.00
Net Operational Impact	-\$2,075,456.06
Ending Balance	\$157,706.32

**RSU 24 Withdrawal Fund (3-03-12)**

Beginning Balance	\$12,943.48
Budgeted	\$0.00
Net Operational Impact	\$0.00
Ending Balance	\$12,943.48

**Fire Truck Reserve Fund (3-06-01)**

Beginning Balance	\$205,750.23
Budgeted	-\$196,000.00
Net Operational Impact	-\$8,286.11
Ending Balance	\$1,464.12

**Road Fund (3-09-01)**

Beginning Balance	\$69,180.25
Budgeted	\$157,600.00
Net Operational Impact	-\$148,622.03
Ending Balance	\$78,158.22

**Education Capital Reserve (3-10-01)**

Beginning Balance	\$9,552.04
Budgeted	\$0.00
Net Operational Impact	\$58.53
Ending Balance	\$9,610.57

**Animal Control Fund (3-12-01)**

Beginning Balance	\$5,347.94
Budgeted	-\$1,000.00
Net Operational Impact	-\$675.58
Ending Balance	\$3,672.36

**Revaluation Fund (3-13-01)**

Beginning Balance	\$95,945.61
Budgeted	\$10,000.00
Net Operational Impact	\$625.49
Ending Balance	\$106,571.10

**Parks & Recreation Fund (3-14-02)**

Beginning Balance	\$7,943.58
Budgeted	\$10,608.00
Net Operational Impact	-\$9,662.57
Ending Balance	\$8,889.01

**Cable TV Fund (3-15-01)**

Beginning Balance	\$39,432.28
Budgeted	\$0.00
Net Operational Impact	-\$1,260.62
Ending Balance	\$38,171.66

**Insurance Deductible Fund (3-16-01)**

Beginning Balance	\$6,509.61
Budgeted	\$0.00
Net Operational Impact	\$41.77
Ending Balance	\$6,551.38

**Harbor Fund (3-17-01)**

Beginning Balance	\$16,806.47
Budgeted	\$0.00
Net Operational Impact	\$2,182.09
Ending Balance	\$18,988.56

**Reserved for Endowments (3-18-01)**

Beginning Balance	\$11,023.04
Budgeted	\$0.00
Net Operational Impact	-\$214.19
Ending Balance	\$10,808.85

**Veterans' Memorial Fund (3-18-01)**

Beginning Balance	\$5,733.13
Budgeted	\$0.00
Net Operational Impact	-\$237.25
Ending Balance	\$5,495.88

**Capital Improvements Fund (3-19-01)**

Beginning Balance	\$57,196.65
Budgeted	\$0.00
Net Operational Impact	-\$2,587.04
Ending Balance	\$54,609.61

**Hodgkins Memorial Trust (3-19-02)**

Beginning Balance	\$14,319.75
Budgeted	\$0.00
Net Operational Impact	\$8,102.68
Ending Balance	\$22,422.43

**Fixed Assets (3-30-01)**

Beginning Balance	\$7,405,462.81
Specified Assets Added*	\$268,761.97
Audit Depreciation	-\$347,112.84
Ending Balance	\$7,327,111.94

\* Fixed Assets Added during FY 2014:

Location	Item(s)	Date Added	Cost
Town Hall	Generator	4/24/14	\$8,217.10
CTV Room etc	Computers	9/6/14	\$2,179.87
Fire Station	Tanker 402	3/11/14	\$258,365.00
Total added			\$268,761.97

**Land Conservation Fund (3-31-01)**

Beginning Balance	\$5,325.01
Budgeted	\$1,000.00
Net Operational Impact	\$36.38
Ending Balance	\$6,361.39

**Conservation Commission Fund (3-32-01)**

Beginning Balance	\$677.58
Budgeted	\$0.00
Net Operational Impact	\$330.43
Ending Balance	\$1,008.01

*Respectfully Submitted,*

*Stuart Marckoon, Treasurer*

Auditor's Report  
Fiscal Year ending June 30, 2014

**James W.  
Wadman**  
Certified Public Accountant

Telephone 207-667-6500  
Facsimile 207-667-3636  
wadmancpa.com

James W. Wadman, C.P.A.  
Ronald C. Bean, C.P.A.  
Kellie M. Bowden, C.P.A.  
Wanese L. Lynch, C.P.A.

**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, 2014, 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, 2014, 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*

*Required Supplementary Information*

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

*Other Information*

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.  
October 27, 2014

TOWN OF LAMOINE, MAINE  
Management's Discussion and Analysis  
For the Fiscal Year Ended June 30, 2014

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, 2014. 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, 2014 by \$8,163,234 (presented as "net position"). Of this amount, \$803,116 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 \$216,460 (a 2.6% decrease) for the fiscal year ended June 30, 2014.

**Fund Highlights:**

**Governmental Funds – Fund Balances** – As of the close of the fiscal year ended June 30, 2014, the Town's governmental funds reported a combined ending fund balance of \$966,727, a decrease of \$153,730 in comparison with the prior year. Of this total fund balance, \$376,113 represents general unassigned fund balance. This unassigned fund balance represents approximately 12.4% of the total general fund expenditures for the fiscal year.

**Long-term Debt:**

The Town's total long-term debt obligations decreased \$39,200 (20.0%) during the current fiscal year. There were no new debt obligations issued during the year. 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 components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains additional required supplementary information (budgetary comparison) and other supplementary information. These components are described below:

**Government-wide Financial Statements**

The government-wide financial statements present the financial picture of the Town from the economic resources measurement focus using the accrual basis of accounting 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 (87.9%) 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 2014	Total 2013
Current Assets	\$ 1,092,793	\$ 0	\$ 1,092,793	\$ 1,220,048
Capital Assets	\$ 7,327,112	\$ 0	\$ 7,327,112	\$ 7,405,463
<i>Total Assets</i>	<i>\$ 8,419,905</i>	<i>\$ 0</i>	<i>\$ 8,419,905</i>	<i>\$ 8,625,511</i>
Current Liabilities	\$ 109,054	\$ 0	\$ 109,054	\$ 62,397
Other Liabilities	\$ 137,228	\$ 0	\$ 137,228	\$ 173,820
Deferred Inflows	\$ 10,389	\$ 0	\$ 10,389	\$ 9,600
Net Position;				
Invested in Capital Assets	\$ 7,170,312	\$ 0	\$ 7,170,312	\$ 7,209,463
Restricted	\$ 189,806	\$ 0	\$ 189,806	\$ 364,436
Unrestricted	\$ 803,116	\$ 0	\$ 803,116	\$ 805,796
<i>Total Liabilities and Net Position</i>	<i>\$ 8,419,905</i>	<i>\$ 0</i>	<i>\$ 8,419,905</i>	<i>\$ 8,625,511</i>

An additional portion of the Town's net position (2.3%) represents resources that are subject to external restrictions on their use. The remaining balance of unrestricted net position (9.8%) may be used to meet the government's ongoing obligations to citizens and creditors.

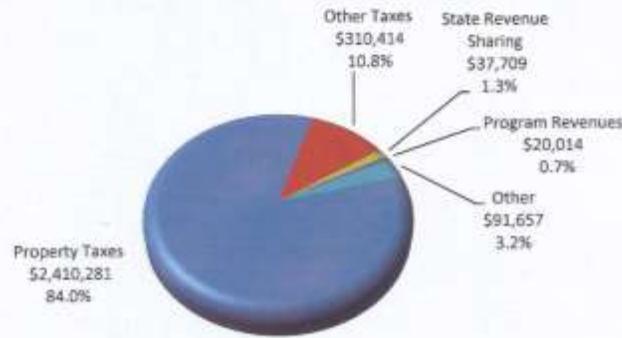
**Changes in Net Position**

Governmental activities decreased the Town's net position by \$216,460. This decrease was primarily due to capital asset depreciation.

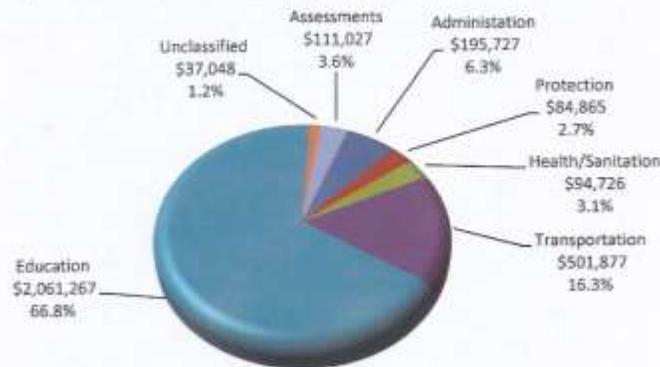
	Governmental Activities	Business-like Activities	Total 2014	Total 2013
<i>Revenues;</i>				
Tax Revenues	\$ 2,720,695	\$ 0	\$ 2,720,695	\$ 2,660,690
Program Revenues	\$ 20,014	\$ 0	\$ 20,014	\$ 16,208
Investments	\$ 16,848	\$ 0	\$ 16,848	\$ (2,525)
Revenue Sharing	\$ 37,709	\$ 0	\$ 37,709	\$ 58,426
Other	\$ 74,809	\$ 0	\$ 74,809	\$ 48,527
<i>Total Revenues</i>	<i>\$ 2,870,076</i>	<i>\$ 0</i>	<i>\$ 2,870,076</i>	<i>\$ 2,781,326</i>

<i>Expenses:</i>				
Administration	\$ 195,727	\$ 0	\$ 195,727	\$ 182,824
Protection	\$ 84,865	\$ 0	\$ 84,865	\$ 87,674
Health/Sanitation	\$ 94,726	\$ 0	\$ 94,726	\$ 96,474
Transportation	\$ 501,877	\$ 0	\$ 501,877	\$ 471,888
Education	\$ 2,061,267	\$ 0	\$ 2,061,267	\$ 2,099,253
Unclassified	\$ 37,048	\$ 0	\$ 37,048	\$ 25,132
Assessments	\$ 111,027	\$ 0	\$ 111,027	\$ 101,569
<i>Total Expenses</i>	\$ 3,086,537	\$ 0	\$ 3,086,537	\$ 3,064,814
Changes in Net Position	\$ (216,460)	\$ 0	\$ (216,460)	\$ (283,488)

**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 \$966,727, a decrease of \$153,730 in comparison with the prior fiscal year. Approximately 38.9 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:

- \$18,243 positive variance in real estate and personal property tax revenues. Actual collections were 98.8% of the levy as compared to 97.1% in the prior year. This resulted in a decrease to unearned property tax revenue.
- \$85,006 positive variance in all other revenues. This is primarily due to conservative budgeting, higher than expected excise tax revenues and unbudgeted donations to the fire truck purchase.
- \$258,365 negative variance in capital outlay expenditures. This is due to the purchase of a new fire truck in the current year that was budgeted in the prior year with the funds carried forward in a reserve.
- \$40,368 positive variance in assessments and debt service expenditures. This is due to overlay.
- \$61,428 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 \$19,339,029, net of accumulated depreciation of \$12,011,917, leaving a net book value of \$7,327,112. There were current year additions of \$8,217 for a town office generator, \$258,365 for the purchase of a new fire truck and \$82,254 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 \$156,800 of total outstanding loans that is backed by the full faith and credit of the Town. The outstanding debt decreased \$39,200 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, 2014**

(Exhibit I)

	<u>Governmental Activities</u>
<i>Assets</i>	
Cash and Cash Equivalents	\$30,929
Investments, at Fair Market Value	\$945,159
Accounts Receivable, net of Allowance for Uncollectible Accounts	\$17,562
Taxes and Tax Liens Receivable	\$99,143
<i>Capital Assets</i>	
Land	\$85,288
Other Capital Assets, net of Accumulated Depreciation	\$7,241,824
Total Capital Assets	<u>\$7,327,112</u>
<i>Total Assets</i>	<u>\$8,419,905</u>
<i>Liabilities</i>	
Accounts Payable	\$69,854
Accrued Compensated Absences	\$19,628
<i>Loans Payable:</i>	
Payable within 1 year	\$39,200
Payable in more than 1 year	<u>\$117,600</u>
<i>Total Liabilities</i>	<u>\$246,281</u>
<i>Deferred Inflows of Resources</i>	
Prepaid Property Taxes	<u>\$10,389</u>
<i>Total Deferred Inflows of Resources</i>	<u>\$10,389</u>
<i>Net Position</i>	
Net Investment in Capital Assets	\$7,170,312
Restricted	\$189,806
Unrestricted	<u>\$803,116</u>
<i>Total Net Position</i>	<u>\$8,163,234</u>
<i>Total Liabilities, Deferred Inflows and Net Position</i>	<u>\$8,419,905</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, 2014**

(Exhibit II)

<b><u>Functions/Programs</u></b>	<b><u>Expenses</u></b>	<b><u>Program Revenues</u></b>		<b><u>Net (Expense)</u></b>
		<b><u>Charges for</u></b>	<b><u>Operating</u></b>	<b><u>Revenue and Changes</u></b>
<b><u>Primary Government</u></b>		<b><u>Services</u></b>	<b><u>Grants</u></b>	<b><u>in Net Position</u></b>
<b><u>Governmental Activities</u></b>				<b><u>Governmental</u></b>
				<b><u>Activities</u></b>
Administration	\$195,727	\$14,567		(\$181,160)
Protection	\$84,865			(\$84,865)
Health & Sanitation	\$94,726	\$2,127		(\$92,599)
Transportation	\$501,877			(\$501,877)
Education	\$2,061,267			(\$2,061,267)
Unclassified	\$37,048	\$3,320		(\$33,728)
Assessments	\$111,027			(\$111,027)
<b><u>Total Governmental Activities</u></b>	<b><u>\$3,086,537</u></b>	<b><u>\$20,014</u></b>	<b><u>\$0</u></b>	<b><u>(\$3,066,523)</u></b>
<b><u>Total Primary Government</u></b>	<b><u>\$3,086,537</u></b>	<b><u>\$20,014</u></b>	<b><u>\$0</u></b>	<b><u>(\$3,066,523)</u></b>
<b><u>General Revenues:</u></b>				
Tax Revenues, Including Homestead Exemption				\$2,400,118
Excise Taxes				\$310,414
State Revenue Sharing				\$37,709
Investment Earnings				\$16,848
Interest and Fees on Delinquent Taxes				\$10,163
Other Revenues				\$74,809
<b><u>Total Revenues</u></b>				<b><u>\$2,850,062</u></b>
<b><u>Changes in Net Position</u></b>				<b><u>(\$216,460)</u></b>
<b><u>Net Position - Beginning</u></b>				<b><u>\$8,379,695</u></b>
<b><u>Net Position - Ending</u></b>				<b><u>\$8,163,234</u></b>

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

**TOWN OF LAMOINE, MAINE**  
**BALANCE SHEET - GOVERNMENTAL FUNDS**  
**JUNE 30, 2014**

(Exhibit III)

<i>Assets</i>	<i>General Fund</i>	<i>Permanent Fund</i>	<i>Total Governmental Funds</i>
Cash On Hand and On Deposit	\$30,929	\$0	\$30,929
Investments, at Fair Market Value	\$931,077	\$14,082	\$945,159
Accounts Receivable	\$17,562	\$0	\$17,562
Property Taxes Due	\$99,143	\$0	\$99,143
Due from Other Funds	\$3,274	\$22,422	\$25,696
<b><u>Total Assets</u></b>	<b><u>\$1,081,984</u></b>	<b><u>\$36,505</u></b>	<b><u>\$1,118,489</u></b>
<i>Liabilities, Deferred Inflows &amp; Fund Balances</i>			
<i>Liabilities:</i>			
Accounts Payable	\$69,854	\$0	\$69,854
Due to Other Funds	\$22,422	\$3,274	\$25,696
<b><u>Total Liabilities</u></b>	<b><u>\$92,276</u></b>	<b><u>\$3,274</u></b>	<b><u>\$95,550</u></b>
<i>Deferred Inflows of Resources</i>			
Prepaid Property Taxes	\$10,389	\$0	\$10,389
Unearned Property Tax Revenue	\$45,823	\$0	\$45,823
<b><u>Total Deferred Inflows of Resources</u></b>	<b><u>\$56,212</u></b>	<b><u>\$0</u></b>	<b><u>\$56,212</u></b>
<i>Fund Balance:</i>			
Nonspendable	\$0	\$9,677	\$9,677
Restricted	\$157,706	\$22,422	\$180,129
Committed	\$303,054	\$0	\$303,054
Assigned	\$96,622	\$1,132	\$97,754
Unassigned	\$376,113	\$0	\$376,113
<b><u>Total Fund Balance</u></b>	<b><u>\$933,496</u></b>	<b><u>\$33,231</u></b>	<b><u>\$966,727</u></b>
<b><u>Total Liabilities, Deferred Inflows &amp; Fund Balance</u></b>	<b><u>\$1,081,984</u></b>	<b><u>\$36,505</u></b>	<b><u>\$1,118,489</u></b>
<b><u>Total Fund Balance - Governmental Funds</u></b>			<b><u>\$966,727</u></b>
<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			\$7,327,112
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			\$45,823
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, including:			
Compensated Absences			(\$19,628)
Loans Payable			(\$156,800)
<b><u>Net Position of Governmental Activities</u></b>			<b><u>\$8,163,234</u></b>

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, 2014**

(Exhibit IV)

	<u>General Fund</u>	<u>Permanent Fund</u>	<u>Total Governmental Funds</u>
<b><u>Revenues:</u></b>			
Tax Revenues, Including Homestead Reimbursement	\$2,421,090		\$2,421,090
Excise Taxes	\$310,414		\$310,414
State Revenue Sharing	\$37,709		\$37,709
Investment Earnings (Includes Unrealized Gains / (Losses))	\$16,678	\$170	\$16,848
Interest and Fees on Delinquent Taxes	\$10,163		\$10,163
Intergovernmental Revenues	\$3,258		\$3,258
Other Revenues	\$63,449	\$8,103	\$71,552
<b><u>Total Revenues</u></b>	<b><u>\$2,862,761</u></b>	<b><u>\$8,273</u></b>	<b><u>\$2,871,034</u></b>
<b><u>Expenditures (Net of Departmental Revenues):</u></b>			
Administration and Planning	\$176,542		\$176,542
Protection	\$45,289		\$45,289
Health & Sanitation	\$92,441		\$92,441
Highways & Bridges	\$118,384		\$118,384
Education	\$2,061,267		\$2,061,267
Unclassified	\$31,393	\$384	\$31,777
Assessments and Debt Service	\$150,227		\$150,227
Capital Outlay	\$348,836		\$348,836
<b><u>Total Expenditures</u></b>	<b><u>\$3,024,380</u></b>	<b><u>\$384</u></b>	<b><u>\$3,024,764</u></b>
<b><u>Excess Revenues Over Expenditures</u></b>	<b><u>(\$161,619)</u></b>	<b><u>\$7,888</u></b>	<b><u>(\$153,730)</u></b>
<b><u>Beginning Fund Balances</u></b>	<b><u>\$1,095,114</u></b>	<b><u>\$25,343</u></b>	<b><u>\$1,120,457</u></b>
<b><u>Ending Fund Balances</u></b>	<b><u>\$933,496</u></b>	<b><u>\$33,231</u></b>	<b><u>\$966,727</u></b>
<b><u>Reconciliation to Statement of Activities, changes in Net Position:</u></b>			
Net Change in Fund Balances - Above			(\$153,730)
Revenues in the Statements of Activities that do not provide current financial resources are not reported as revenues in the funds			(\$20,972)
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			(\$2,608)
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 payments			\$39,200
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.			\$348,836
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.			(\$427,187)
<b><u>Changes in Net Position of Governmental Activities</u></b>			<b><u>(\$216,460)</u></b>

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, 2014

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*.

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 unearned revenue on its governmental fund financial statements. Unearned revenues arise when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Unearned 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 unearned 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, 2014 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	\$157,706		\$157,706
Hodgkins Trust		\$22,422	\$22,422
<u>Committed</u>			
Code Enforcement Fund	\$29,304		\$29,304
RSU 24 Withdrawal Fund	\$12,943		\$12,943
Road Fund	\$78,158		\$78,158
Education Capital Fund	\$9,611		\$9,611
Revaluation Fund	\$106,571		\$106,571
Veteran's Memorial Fund	\$5,496		\$5,496
Capital Improvement Fund	\$54,610		\$54,610
Land Conservation Fund	\$6,361		\$6,361
<u>Assigned</u>			
Flag Program Fund	\$389		\$389
Fire Truck Fund	\$1,464		\$1,464
Animal Control Fund	\$3,672		\$3,672
Parks & Recreation Fund	\$8,889		\$8,889
Cable TV Equipment Fund	\$38,172		\$38,172
Insurance Deductible Fund	\$6,551		\$6,551
Harbor Fund	\$18,989		\$18,989

Conservation Commission Fund	\$1,008		\$1,008
Reserve for Encumbrances	\$17,489		\$17,489
Cemetery Trust Income		\$1,132	\$1,132
<i>Unassigned</i>	\$376,113		\$376,113
<i>Total Fund Balances</i>	<u>\$933,496</u>	<u>\$33,231</u>	<u>\$966,727</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 \$189,806 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 \$1,132 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, all accounts, including non-interest bearing accounts, are aggregated and are insured up to \$250,000 in total by the FDIC. Any cash deposits, including certificates of deposit, in excess of the \$250,000 FDIC limits are not covered by collateral and thus, custodial credit risk could exist. 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 \$30,729 and the bank balance was \$123,081. The Town has no uninsured and uncollateralized deposits as of June 30, 2014.

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	\$399,996	\$0	\$273,244	\$126,753
Money Market	(\$9,475)	(\$9,475)	\$0	\$0
Certificates of Deposit	\$554,638	\$0	\$456,291	\$98,348
	<u>\$945,159</u>	<u>(\$9,475)</u>	<u>\$729,535</u>	<u>\$225,100</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, 2013 and committed on July 15, 2013. 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, \$45,823 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, 2014 was as follows:

	<i>Beginning Balance</i>	<i>Increases</i>	<i>Decreases</i>	<i>Ending Balance</i>
<i>Governmental Activities:</i>				
<i>Capital assets not being depreciated</i>				
Land	\$85,288			\$85,288
<i>Capital assets being depreciated</i>				
Buildings / Improvements	\$664,769			\$664,769
Equipment	\$682,223	\$266,582		\$948,805
Infrastructure	\$17,557,913	\$82,254		\$17,640,167
<i>Total capital assets being depreciated</i>	<u>\$18,904,905</u>	<u>\$348,836</u>	<u>\$0</u>	<u>\$19,253,741</u>
<i>Less accumulated depreciation for</i>				
Buildings	\$266,481	\$12,591		\$279,072
Equipment	\$538,436	\$34,903		\$573,340
Infrastructure	\$10,779,813	\$379,693		\$11,159,505
<i>Total accumulated depreciation</i>	<u>\$11,584,730</u>	<u>\$427,187</u>	<u>\$0</u>	<u>\$12,011,917</u>
<i>Net capital assets being depreciated</i>	<u>\$7,320,175</u>	<u>(\$78,351)</u>	<u>\$0</u>	<u>\$7,241,824</u>
<i>Governmental Activities, Capital Assets, net</i>	<u>\$7,405,463</u>	<u>(\$78,351)</u>	<u>\$0</u>	<u>\$7,327,112</u>

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

<i>Governmental Activities</i>	
Administration	\$2,010
Protection	\$39,576
Health & Sanitation	\$158
Unclassified	\$1,951
Highways, including depreciation of general infrastructure assets	\$383,493
<i>Total Depreciation Expense - Governmental Activities</i>	<u>\$427,187</u>

**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, 2014, the offsetting receivable and payable balances were \$25,696. 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 and amounts received from the Hodgkins Trust to fund the current year budget.

**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, 2014:

<u>Long-Term Debt payable at July 1,</u>		\$196,000
	Long-Term Debt Issued	\$0
	Long-Term Debt Retired	(\$39,200)
<u>Long-Term Debt payable at June 30,</u>		<u>\$156,800</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, 2014 are as follows:

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, 2014 is \$156,800.

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>
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>\$156,800</u>	<u>\$7,533</u>	<u>\$164,333</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 \$189,806 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, 2014.

**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, 2014**

(Exhibit V)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>Revenues:</u></b>				
Tax Revenues	\$2,402,847	\$2,402,847	\$2,421,090	\$18,243
Excise Taxes	\$275,400	\$275,400	\$310,414	\$35,014
State Revenue Sharing	\$36,965	\$36,965	\$37,709	\$744
Investment Earnings (Includes Unrealized Losses)	\$11,500	\$11,500	\$16,678	\$5,178
Interest and Fees on Delinquent Taxes	\$8,000	\$8,000	\$10,163	\$2,163
Intergovernmental Revenues	\$2,250	\$2,250	\$3,258	\$1,008
Other Revenues	\$22,550	\$22,550	\$63,449	\$40,899
<b><u>Total Revenues</u></b>	<b><u>\$2,759,512</u></b>	<b><u>\$2,759,512</u></b>	<b><u>\$2,862,761</u></b>	<b><u>\$103,249</u></b>
<b><u>Expenditures (Net of Departmental Revenues):</u></b>				
Administration and Planning	\$203,864	\$203,864	\$184,759	\$19,104
Protection	\$65,816	\$65,816	\$45,289	\$20,526
Health & Sanitation	\$97,505	\$97,505	\$92,441	\$5,064
Highways & Bridges	\$204,470	\$204,470	\$200,638	\$3,832
Education	\$2,074,534	\$2,074,534	\$2,061,267	\$13,267
Unclassified	\$31,028	\$31,028	\$31,393	(\$365)
Assessments & Debt Service	\$190,596	\$190,596	\$150,227	\$40,368
Capital Outlay	\$0	\$0	\$258,365	(\$258,365)
<b><u>Total Expenditures</u></b>	<b><u>\$2,867,812</u></b>	<b><u>\$2,867,812</u></b>	<b><u>\$3,024,380</u></b>	<b><u>(\$156,568)</u></b>
<b><u>Excess Revenues Over Expenditures</u></b>	<b><u>(\$108,300)</u></b>	<b><u>(\$108,300)</u></b>	<b><u>(\$161,619)</u></b>	<b><u>(\$53,319)</u></b>
<b><u>Beginning Fund Balances</u></b>	<b><u>\$1,095,114</u></b>	<b><u>\$1,095,114</u></b>	<b><u>\$1,095,114</u></b>	<b><u>\$0</u></b>
<b><u>Ending Fund Balances</u></b>	<b><u>\$986,814</u></b>	<b><u>\$986,814</u></b>	<b><u>\$933,496</u></b>	<b><u>(\$53,319)</u></b>

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

**TOWN OF LAMOINE, MAINE**  
**SCHEDULE OF DEPARTMENTAL OPERATIONS (NON-CONTINUING ACCOUNTS)**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

(Exhibit A-1)

<u>Department</u>	<u>Appropriations</u>	<u>Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>
<i>Administration:</i>			
General Government	\$189,404	\$184,274	\$5,129
	<u>\$189,404</u>	<u>\$184,274</u>	<u>\$5,129</u>
<i>Protection:</i>			
Public Safety	\$65,816	\$63,694	\$2,121
	<u>\$65,816</u>	<u>\$63,694</u>	<u>\$2,121</u>
<i>Health &amp; Sanitation:</i>			
Solid Waste	\$99,005	\$91,355	\$7,650
Dump Closing	\$0	\$910	(\$910)
	<u>\$99,005</u>	<u>\$92,265</u>	<u>\$6,740</u>
<i>Unclassified:</i>			
Appeals & Charities	\$7,879	\$7,879	\$0
Library Contract	\$7,128	\$7,128	\$0
Shellfish Program	\$3,000	\$3,000	\$0
	<u>\$18,007</u>	<u>\$18,007</u>	<u>\$0</u>
<i>Assessments and Debt Service:</i>			
County Tax	\$107,068	\$107,068	\$0
Fire Truck Debt	\$48,060	\$43,159	\$4,901
Overlay	\$35,468	\$0	\$35,467
	<u>\$190,596</u>	<u>\$150,227</u>	<u>\$40,368</u>
<b><u>TOTALS</u></b>	<b><u>\$562,827</u></b>	<b><u>\$508,468</u></b>	<b><u>\$54,359</u></b>

**TOWN OF LAMOINE, MAINE**  
**SCHEDULE OF CHANGES IN UNASSIGNED FUND BALANCE**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

(Exhibit A-2)

<i>Beginning Unassigned Fund Balance</i>		\$364,434
<i>Additions:</i>		
Lapsed Accounts (Exhibit A-1)	\$54,359	
Decrease in Deferred Tax Revenues (Note 3)	\$20,972	
Increase in Fair Market Value of Investments	\$7,229	
Supplemental Taxes	\$9,304	
Excise Taxes (Net of Appropriation)	\$35,014	
Delinquent Tax Interest (Net of Appropriation)	\$2,163	
Fees Collected (Net of Appropriation)	\$1,708	
State Revenues (Net of Appropriation)	\$1,752	
Other Revenues (Net of Appropriation)	\$4,276	
<i>Total Additions</i>		\$136,777
<i>Reductions:</i>		
Appropriations from Unassigned Fund Balance	\$108,300	
Investment Earnings (Net of Appropriation)	\$4,719	
Abatements Granted	\$12,078	
<i>Total Reductions</i>		\$125,097
<i>Ending Unassigned Fund Balance</i>		\$376,113

TOWN OF LAMOINE, MAINE  
SCHEDULE OF VALUATION, COMMITMENT AND COLLECTIONS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

(Exhibit A-3)

<u>Taxable Valuation:</u>		
Land and Buildings	\$253,124,600	
Personal Property	\$2,796,000	
<u>Total Taxable Valuation</u>		\$255,920,600
<u>Rate per \$1 Valuation</u>		\$0.0093
<u>Tax Commitment</u>		\$2,380,062
<u>Collections and Adjustments:</u>		
Cash Collections	\$2,348,496	
Supplementals	(\$8,422.08)	
Abstentions on Commitment	\$12,042.50	
<u>Total Collections and Adjustments</u>		\$2,352,117
<u>Uncollected Taxes June 30, 2014</u>		\$27,945

TOWN OF LAMOINE, MAINE  
SCHEDULE OF RESERVES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	Balance 7/1/2013	Investment Earnings (Net of Fees)	Appropriated to Reserves	Revenues	Total Available	Appropriated from Reserves	Expenditures	Balance 6/30/2014
<u>General Administration:</u>								
Code Enforcement	\$24,953	\$120	\$16,460	\$14,567	\$56,100	\$12,000	\$14,796	\$29,304
Revolution	\$95,946	\$625	\$10,000	\$0	\$106,571	\$0	\$0	\$106,571
Flag Program	\$645	\$0	\$0	\$0	\$645	\$0	\$256	\$389
Insurance Deductible	\$6,510	\$42	\$0	\$0	\$6,551	\$0	\$0	\$6,551
	\$128,053	\$787	\$26,460	\$14,567	\$169,867	\$12,000	\$15,052	\$142,815
<u>Public Safety:</u>								
Fire Truck	\$205,750	\$714	\$230,000	\$34,960	\$471,424	\$230,000	\$239,960	\$1,464
	\$205,750	\$714	\$230,000	\$34,960	\$471,424	\$230,000	\$239,960	\$1,464
<u>Health &amp; Sanitation:</u>								
Animal Control	\$5,348	\$0	\$0	\$2,127	\$7,475	\$1,500	\$2,303	\$3,672
	\$5,348	\$0	\$0	\$2,127	\$7,475	\$1,500	\$2,303	\$3,672
<u>Highways &amp; Bridges:</u>								
Road Fund	\$69,180	\$335	\$245,970	\$24,524	\$340,009	\$41,500	\$220,351	\$78,158
	\$69,180	\$335	\$245,970	\$24,524	\$340,009	\$41,500	\$220,351	\$78,158
<u>Educations:</u>								
Education Fund	\$144,439	\$0	\$2,179,953	\$0	\$2,324,392	\$105,419	\$2,061,267	\$157,706
RSU 24 Withdrawal	\$12,943	\$0	\$0	\$0	\$12,943	\$0	\$0	\$12,943
Education Capital	\$9,552	\$59	\$0	\$0	\$9,611	\$0	\$0	\$9,611
	\$166,935	\$59	\$2,179,953	\$0	\$2,346,946	\$105,419	\$2,061,267	\$180,260
<u>Unclassified:</u>								
Harbor	\$16,806	\$100	\$0	\$3,320	\$20,227	\$0	\$1,238	\$18,989
Capital Improvement	\$57,197	\$335	\$3,800	\$0	\$61,332	\$3,000	\$3,722	\$54,610
Cable Television	\$39,432	\$227	\$0	\$11,670	\$51,330	\$0	\$13,159	\$38,172
Parks & Recreation	\$7,944	\$39	\$11,221	\$25	\$19,229	\$0	\$10,340	\$8,889
Veteran's Memorial	\$5,733	\$36	\$0	\$244	\$6,012	\$0	\$516	\$5,496
Conservation Commission	\$678	\$0	\$0	\$420	\$1,098	\$0	\$90	\$1,008
Land Conservation	\$5,325	\$36	\$1,000	\$0	\$6,361	\$0	\$0	\$6,361
	\$133,115	\$774	\$16,021	\$15,679	\$165,589	\$3,000	\$29,065	\$133,524
<u>Total Reserves</u>	\$708,381	\$2,669	\$2,698,404	\$91,857	\$3,501,310	\$393,419	\$2,567,998	\$539,894

**TOWN OF LAMOINE, MAINE**  
**SCHEDULE OF APPROPRIATIONS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

(Exhibit A-5)

**Revenues:**

Property Taxes, Including Homestead Exemption	\$2,402,847
Excise Taxes	\$275,400
State Revenue Sharing	\$36,965
Local Road Assistance	\$21,500
Investment Interest	\$11,500
Interest on Delinquent Taxes	\$8,000
Code Enforcement Fees	\$9,000
Lease Income	\$12,000
Animal Control Fees	\$1,500
General Assistance Reimbursements	\$2,250
Fees Revenues	\$10,550

**Fund Balance Appropriations:**

Undesignated Fund Balance \$108,300

**Total Fund Balance Appropriations** \$108,300

**Total Revenues**

\$2,899,812

**Expenditures:**

Administration and Planning	\$212,864
Protection	\$65,816
Health & Sanitation	\$99,005
Highways & Bridges	\$225,970
Education	\$2,074,534
Unclassified	\$31,028
Assessments & Debt Service	\$190,596

**Total Expenditures**

\$2,899,812

## Superintendent of Schools Report



***New mural in the Lamoine School entrance done by the eighth grade class of 2014***

To the Citizens of the Town of Lamoine:

It is with appreciation for the community of Lamoine that I submit this first annual report as your Superintendent of Schools. As a result of a favorable withdrawal vote, the Lamoine Consolidated School ceased to be part of RSU 24 on July 1, 2014. On September 2, 2014 one hundred and six students in grades kindergarten through eight were welcomed to the newly formed Lamoine School Department by an outstanding team of educators and support personnel.

Lamoine residents should be proud of the dedicated work that occurs in its school. Seventeen full-time and five part-time faculty members, under the highly competent direction of Principal and Curriculum Coordinator Dawn McPhail, are preparing students well for the future. The school promotes a supportive and academically challenging learning environment using evidence-based instructional practices. During the 2014-2015 school year, professional development initiatives have been aimed at implementing a proficiency-based grading and reporting system as well as developing a principal and educator effectiveness system for evaluation.

Every effort is made to maximize our fiscal resources for teaching and learning. In the Lamoine Consolidated School the following items are evidence of this:

- Small, child-centered classes allow for personalized learning experiences.
- Comprehensive offerings include art, music, physical education, library, guidance, and gifted & talented programming.
- In-house information technology services provide timely support for students and staff.
- Specialized educational services are coordinated through partnerships with neighboring districts.
- High school choice remains in place for fifty-one secondary resident students.
- Athletics and extra-curricular activities such as robotics and chess are offered.

I am grateful to the many groups and individuals that support our school. Volunteers, business leaders and organizations such as the PATRONS have once again had a very active and successful year. Your efforts to sponsor experiences and opportunities for our students are appreciated. I wish to express my appreciation to the Town Office Staff and in particular, Town Administrator, Stu Marckoon for his role in providing assistance getting many new mechanisms in place for the Lamoine School Department to run smoothly.

I would like to publicly thank the current members of the Lamoine School Committee for their support and dedication; Brett Jones (chair), Gordon Donaldson, Val Peacock, Robert Pulver and Michael Brann. They are invested in putting students first and make every effort to do so within our means. Several strategic planning forums have been held to gather input from the community on the future direction of the school. I look forward to working with the Committee in the coming year as we collaborate to address identified programmatic and facility needs.

The sound investments being made in Lamoine will continue to improve and enhance student learning. The collective commitment on the part of so many people will ensure the success of each child at the Lamoine Consolidated School.

Respectfully submitted,

Katrina Kane  
Superintendent of Schools



# Letter from US Senator Angus King

ANGUS S. KING, JR.  
MAINE

100 Cannon Street, 6th Floor  
(202) 224-4214  
Website: <http://www.king.senate.gov>

United States Senate  
WASHINGTON, DC 20510

COMMITTEES:  
ARMED SERVICES  
SECURITY  
INTELLIGENCE  
RULES AND ADMINISTRATION

August 26, 2014

Town of Lamoine  
606 Douglas Highway  
Lamoine, Maine 04605

Dear Friends,

Since arriving to the U.S. Senate last January, I have been looking for ways to provide Mainers with improved access to federal services through the use of digital technology and on the ground outreach initiatives. Maine is a rural state and I know that traveling to our offices can present both logistical and financial challenges.

To help overcome those obstacles, I launched our signature **Your Government Your Neighborhood** outreach program in June 2013. Every other week members of my staff in Maine travel to different towns – ensuring that all 16 counties are served each month - to hold constituent office hours for local residents.

Over the past eleven months my work in Washington has been largely shaped by the four committees that I serve on: Armed Services, Intelligence, Budget, and Rules. These appointments allow me to engage on issues important to Maine and help craft legislation before it comes to the Senate floor. On the Armed Services Committee I work with my colleagues to honor our obligations to members of our armed forces both past and present, as well as ensure the continued strength, efficiency, and sustainability of our military. On the Intelligence Committee I work to effectively mitigate security threats facing our country while also establishing measures to guarantee that the privacy rights of U.S. citizens are protected. On the Budget Committee, I am working to ensure that necessary spending is tempered with fiscal responsibility, and my position on the Rules Committee allows me to push for procedural reforms that remove institutional inefficiencies and help move the country forward.

I am tremendously grateful for the opportunity to serve you and determined to keep you informed of my activities in Maine and Washington. As always, I welcome 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 our toll free in state line at 1-800-432-1599. In addition, our local numbers are as follows: Augusta (207) 622-8292, Presque Isle (207) 764-5124, and Scarborough (207) 883-1588, and Washington D.C. (202) 224-5344.

Sincerely,



ANGUS S. KING, JR.  
UNITED STATES SENATOR

AUGUSTA  
4 Cabot Drive, 5th Fl.  
Augusta, ME 04330  
(207) 622-8292

PRESQUE ISLE  
100 Academy Street, Suite A  
Presque Isle, ME 04769  
(207) 764-5124

SCARBOROUGH  
263 US Route 1, Suite 10  
Scarborough, ME 04904  
(207) 883-1588

In Maine call toll free 1-800-432-1599  
Printed on Recycled Paper

## Letter from State Senator Brian Langley



### **Annual Report to the Town of Lamoine** A Message from Senator Brian D. Langley

Dear Friends and Neighbors:

I am honored to represent you in the Maine Senate for a third term. I appreciate the trust you have placed in me, and I will work tirelessly for the betterment of you and your neighbors, as well as for the entire state of Maine.

There is a great deal to accomplish during the 127<sup>th</sup> Legislature. The most important item on our to-do list is clear: our state needs more jobs at all levels of the pay scale, so we must work to expand economic opportunity for all Mainers. Growing our economy and increasing the number of jobs available to Mainers will be a challenge, but I am confident that our ongoing commitment to addressing our outrageous energy costs and the needs of our aging population will continue to move our state in the right direction.

Private sector gains remain the best vehicle to spur robust economic growth, and I am focused on ensuring that traditional industries and small businesses have their needs met so Maine will continue to create jobs. In the same sense, innovation is critical to providing a path forward for Maine's economy – and my colleagues and I are excited to encourage the ideas of entrepreneurial minds young and old.

Another essential component of a robust economy is a skilled workforce. I have spent the last four years working on the Bridge Year Program which enables high school students to earn college credits while attending the technical center. Students graduate high school having completed 30 college credits at an affordable cost. Hancock County is in its first year with the Bridge Year. The focus now is on scaling it to all regions in the state in the next few years. I am pleased to be returning to the Education and Cultural Affairs Committee once again, and as its chair this session, to help advance this initiative.

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. I may be reached in Augusta at 287-1505 or by e-mail at [langley4legislature@myfairpoint.net](mailto:langley4legislature@myfairpoint.net).

Sincerely,

A handwritten signature in cursive script that reads "Brian D. Langley".

Brian D. Langley  
State Senator

# Proposed 2015/16 Budget

**Budget Committee**  
**Proposed**  
**Administration**  
**Salaries**

2013-14	2014-15	2014-15	2014-15	2015-16	Increase	% Change	5 Year
Actual	Approved	Actual	Remaining	Proposed	(Decrease)		Average

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	\$1,000.00	\$1,000.00	\$500.00	\$500.00	\$1,000.00	\$0.00	0.00%	\$853.13
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	\$55,900.00	\$57,800.00	\$34,251.50	\$23,548.50	\$59,500.00	\$1,700.00	2.94%	\$49,023.21
Benefits	\$14,629.10	\$15,825.22	\$8,564.94	\$7,260.28	\$16,933.06	\$1,107.84	7.00%	\$11,219.35
Clerk/Tax Collector	\$30,660.00	\$31,600.00	\$19,446.08	\$12,153.92	\$33,275.00	\$1,675.00	5.30%	\$26,605.25
Assistant Clerk/Tax Collector	\$616.00	\$1,250.00	\$561.00	\$689.00	\$1,250.00	\$0.00	0.00%	\$2,440.60
Assessor Chair	\$1,600.00	\$1,600.00	\$800.00	\$800.00	\$1,600.00	\$0.00	0.00%	\$1,600.00
Assessor 2	\$1,500.00	\$1,500.00	\$750.00	\$750.00	\$1,500.00	\$0.00	0.00%	\$1,500.00
Assessor 3	\$1,500.00	\$1,500.00	\$750.00	\$750.00	\$1,500.00	\$0.00	0.00%	\$1,350.00
Health Officer	\$100.00	\$100.00	\$100.00	\$0.00	\$100.00	\$0.00	0.00%	\$100.00
Election Workers	\$1,532.50	\$850.00	\$270.00	\$580.00	\$900.00	\$50.00	5.88%	\$1,304.00

<b>Total Salaries</b>	<b>\$113,637.60</b>	<b>\$117,625.22</b>	<b>\$68,293.52</b>	<b>\$49,331.70</b>	<b>\$122,158.06</b>	<b>\$4,532.84</b>	<b>3.85%</b>	<b>\$100,595.55</b>
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**Budget Committee**  
**Proposed**  
**Administrative**  
**Expenses**

2013-14	2014-15	2014-15	2014-15	2015-16	Increase	% Change	5 Year
Actual	Approved	Actual	Remaining	Proposed	(Decrease)		Average

Electricity	\$2,218.70	\$2,500.00	\$1,571.25	\$928.75	\$2,500.00	\$0.00	0.00%	\$2,530.24
Machine Maint.	\$803.47	\$900.00	\$153.99	\$746.01	\$900.00	\$0.00	0.00%	\$716.62
Travel/Education	\$3,750.76	\$3,700.00	\$1,430.00	\$2,270.00	\$3,600.00	-\$100.00	-2.70%	\$3,502.18
Postage	\$1,718.03	\$2,000.00	\$515.38	\$1,484.62	\$2,000.00	\$0.00	0.00%	\$1,846.76
Office Supplies	\$1,981.00	\$2,100.00	\$1,846.63	\$253.37	\$2,100.00	\$0.00	0.00%	\$1,928.16
Advertising	\$258.71	\$400.00	\$238.02	\$161.98	\$500.00	\$100.00	25.00%	\$250.97
Telephone	\$840.18	\$960.00	\$597.31	\$362.69	\$960.00	\$0.00	0.00%	\$838.48
Lien Costs	\$3,885.48	\$4,000.00	\$2,660.54	\$1,339.46	\$3,500.00	-\$500.00	-12.50%	\$3,268.14
Heating Oil	\$3,459.60	\$4,000.00	\$2,310.00	\$1,690.00	\$4,000.00	\$0.00	0.00%	\$2,646.99
Dues/Memberships	\$2,859.18	\$2,700.00	\$2,794.31	-\$94.31	\$2,900.00	\$200.00	7.41%	\$2,635.28
Banking Costs	\$60.28	\$100.00	\$32.40	\$67.60	\$100.00	\$0.00	0.00%	\$75.99
Tax Maps	\$1,450.00	\$2,200.00	\$1,600.00	\$600.00	\$2,200.00	\$0.00	0.00%	\$2,020.00
Books & Publications	\$308.45	\$200.00	\$204.95	-\$4.95	\$325.00	\$125.00	62.50%	\$167.88
Records Preservation	\$368.51	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	0.00%	\$218.70
Legal Fees	\$11,598.98	\$5,000.00	\$4,694.75	\$305.25	\$5,000.00	\$0.00	0.00%	\$6,006.31
Other Election Costs	\$214.43	\$300.00	\$64.37	\$235.63	\$300.00	\$0.00	0.00%	\$265.93
Audit	\$3,816.25	\$3,940.00	\$3,930.75	\$9.25	\$4,080.00	\$140.00	3.55%	\$3,600.25
Assessing-Appraisal	\$2,575.00	\$2,800.00	\$0.00	\$2,800.00	\$2,800.00	\$0.00	0.00%	\$2,637.50
Town Report & Meeting Exp.	\$1,243.65	\$1,400.00	\$0.00	\$1,400.00	\$1,400.00	\$0.00	0.00%	\$1,286.21
Miscellaneous	\$87.85	\$150.00	\$0.00	\$150.00	\$150.00	\$0.00	0.00%	\$115.93
Newsletter	\$956.00	\$1,000.00	\$717.00	\$283.00	\$1,000.00	\$0.00	0.00%	\$922.40
Sales Tax	\$21.84	\$25.00	\$8.14	\$16.86	\$25.00	\$0.00	0.00%	\$14.66
<b>Total Expenses</b>	<b>\$44,476.35</b>	<b>\$41,375.00</b>	<b>\$25,369.79</b>	<b>\$16,005.21</b>	<b>\$41,340.00</b>	<b>-\$35.00</b>	<b>-0.08%</b>	<b>\$37,585.58</b>

<b>Budget Committee</b>	2013-14	2014-15	2014-15	2014-15	2015-16	Increase	% Change	5 Year
<b>Proposed</b>	Actual	Approved	Actual	Remaining	Proposed	(Decrease)		Average
<b>Gen'l Assistance</b>	<b>\$1,215.90</b>	<b>\$3,500.00</b>	<b>\$0.00</b>	<b>\$3,500.00</b>	<b>\$3,500.00</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$2,161.68</b>

#### **Insurances**

FICA-Town Share	\$8,264.98	\$9,342.63	\$5,188.29	\$4,154.34	\$9,659.07	\$316.44	3.39%	\$7,769.68
Medicare - Town Share	\$1,932.93	\$2,184.97	\$1,213.38	\$971.59	\$2,258.98	\$74.01	3.39%	\$1,817.09
Property & Casualty	\$7,026.00	\$7,300.00	\$7,308.00	-\$8.00	\$7,500.00	\$200.00	2.74%	\$6,397.20
Public Officials	\$2,496.00	\$3,000.00	\$3,195.00	-\$195.00	\$3,600.00	\$600.00	20.00%	\$2,946.20
Workers Comp	\$2,908.10	\$2,750.00	\$978.60	\$1,771.40	\$3,000.00	\$250.00	9.09%	\$2,729.06
Volunteer Coverage	\$126.00	\$200.00	\$0.00	\$200.00	\$175.00	-\$25.00	-12.50%	\$102.80
Unemployment	\$149.00	\$900.00	\$0.00	\$900.00	\$900.00	\$0.00	0.00%	\$704.90
Deductible Fund	\$500.00	\$400.00	\$400.00	\$0.00	\$300.00	-\$100.00	-25.00%	\$250.00
<b>Total Insurance</b>	<b>\$23,403.01</b>	<b>\$26,077.60</b>	<b>\$18,283.27</b>	<b>\$7,794.33</b>	<b>\$27,393.05</b>	<b>\$1,315.45</b>	<b>5.04%</b>	<b>\$22,716.94</b>

#### **Equipment**

Hardware/Software	\$590.93	\$750.00	\$259.98	\$490.02	\$750.00	\$0.00	0.00%	\$625.23
Other	\$0.00	\$200.00	\$259.98	-\$59.98	\$200.00	\$0.00	0.00%	\$74.78
<b>Total Equipment</b>	<b>\$590.93</b>	<b>\$950.00</b>	<b>\$519.96</b>	<b>\$430.04</b>	<b>\$950.00</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$700.02</b>

#### **Town Hall Maintenance**

Furnace Maint.	\$199.00	\$275.00	\$0.00	\$275.00	\$175.00	-\$100.00	-36.36%	\$241.93
Lighting	\$0.00	\$50.00	\$0.00	\$50.00	\$50.00	\$0.00	0.00%	\$35.21
General Maint.	\$475.94	\$400.00	\$57.14	\$342.86	\$400.00	\$0.00	0.00%	\$338.19
Grounds	\$770.20	\$1,300.00	\$300.00	\$1,000.00	\$1,200.00	-\$100.00	-7.69%	\$995.36
Keys & Locks	\$5.47	\$0.00	\$4.58	-\$4.58	\$200.00	\$200.00	100.00%	\$1.09
<b>Total Maint.</b>	<b>\$1,450.61</b>	<b>\$2,025.00</b>	<b>\$361.72</b>	<b>\$1,663.28</b>	<b>\$2,025.00</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$1,611.78</b>

<b>TOTAL ADMINISTRATION</b>	<b>\$184,774.40</b>	<b>\$191,552.82</b>	<b>\$112,828.26</b>	<b>\$78,724.56</b>	<b>\$197,366.11</b>	<b>\$5,813.29</b>	<b>3.03%</b>	<b>\$165,371.54</b>
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**Budget Committee****Proposed****SOCIAL SERVICES**

2013-14	2014-15	2014-15	2014-15	2015-16	Increase	% Change	5 Year
Actual	Approved	Actual	Remaining	Proposed	(Decrease)		Average

American Red Cross-E.ME	\$0.00	\$600.00	\$600.00	\$0.00	\$600.00	\$0.00	0.00%	\$392.00
CHCS		\$600.00	\$600.00	\$0.00	\$600.00	\$855.00	142.50%	\$0.00
Child & Family Opportunities	\$400.00	\$0.00	\$0.00	\$0.00	\$600.00	\$600.00	100.00%	\$520.00
Down East AIDS Network	\$600.00	\$600.00	\$600.00	\$0.00		-\$600.00	-100.00%	\$480.00
Downeast Horizons	\$600.00	\$600.00	\$600.00	\$0.00	\$600.00	\$0.00	0.00%	\$600.00
EAAA	\$0.00	\$250.00	\$250.00	\$0.00	\$250.00	\$0.00	0.00%	\$200.00
Emmaus Homeless Shelter	\$0.00	\$600.00	\$600.00	\$0.00		-\$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%	\$240.00
Eastern Maine Home Care	\$579.00	\$579.00	\$579.00	\$0.00	\$579.00	\$0.00	0.00%	\$579.00
Hospice Vol of Hancock Cty	\$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
Lifelight Foundation					\$600.00	\$600.00	100.00%	\$0.00
Loaves & Fishes Food Pantry	\$600.00	\$600.00	\$600.00	\$0.00	\$600.00	\$0.00	0.00%	\$600.00
Me. Coast Hospital	\$1,200.00	\$1,200.00	\$1,200.00	\$0.00	\$600.00	-\$600.00	-50.00%	\$480.00
Open Door Recovery Center	\$0.00	\$600.00	\$600.00	\$0.00	\$600.00	\$0.00	0.00%	\$360.00
WHCA	\$600.00	\$600.00	\$600.00	\$0.00		-\$600.00	-100.00%	\$600.00
WIC Clinic	\$600.00	\$490.00	\$490.00	\$0.00	\$600.00	\$110.00	22.45%	\$600.00
Yesterday's Children	\$300.00	\$0.00	\$0.00	\$0.00		\$0.00	0.00%	\$300.00

<b>Total</b>	<b>\$7,879.00</b>	<b>\$9,719.00</b>	<b>\$9,719.00</b>	<b>\$0.00</b>	<b>\$8,629.00</b>	<b>-\$235.00</b>	<b>-2.42%</b>	<b>\$7,891.00</b>
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**Max Recommendation**

\$12,796.03

\$13,174.16

Ellsworth Library	\$7,128.00	\$7,199.00	\$7,199.00	\$0.00	\$7,368.00	\$169.00	2.35%	\$7,001.00
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County Tax	\$107,068.33	\$106,521.94	\$106,521.94	\$0.00	\$110,400.00	\$3,878.06	3.64%	\$105,353.15
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<b>PUBLIC SAFETY Fire Department</b>	2013-14	2014-15	2014-15	2014-15	2015-16	Increase	% Change	5 Year
	Actual	Approved	Actual	Remaining	Proposed	(Decrease)		Average
Chief's Salary	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00	\$1,600.00	\$100.00	6.67%	\$1,420.00
Personnel Reimbursements	\$8,500.00	\$7,500.00	\$8,300.00	-\$800.00	\$8,500.00	\$1,000.00	13.33%	\$7,895.00
Electricity	\$1,544.87	\$1,600.00	\$979.89	\$620.11	\$2,000.00	\$400.00	25.00%	\$1,724.73
Water	\$250.00	\$250.00	\$300.00	-\$50.00	\$350.00	\$100.00	40.00%	\$250.00
Telephone	\$714.51	\$750.00	\$424.75	\$325.25	\$750.00	\$0.00	0.00%	\$698.26
Heating Oil	\$6,210.14	\$6,000.00	\$5,079.12	\$920.88	\$6,000.00	\$0.00	0.00%	\$4,504.01
Truck Maintenance	\$4,485.08	\$5,000.00	\$6,291.86	-\$1,291.86	\$5,000.00	\$0.00	0.00%	\$3,151.54
Pump Maintenance	\$601.01	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$0.00	0.00%	\$1,762.66
Body Work	\$0.00	\$50.00	\$0.00	\$50.00	\$50.00	\$0.00	0.00%	\$295.00
Rescue Boat Maintenance	\$1,010.89	\$600.00	\$0.00	\$600.00	\$600.00	\$0.00	0.00%	\$751.33
Radio Maintenance	\$205.79	\$800.00	\$346.00	\$454.00	\$800.00	\$0.00	0.00%	\$733.44
Equipment Maintenance	\$959.08	\$1,000.00	\$174.29	\$825.71	\$1,200.00	\$200.00	20.00%	\$1,207.90
Lights & Batteries	\$111.51	\$200.00	\$174.29	\$25.71	\$150.00	-\$50.00	-25.00%	\$89.20
Station Supplies	\$141.23	\$300.00	\$49.95	\$250.05	\$300.00	\$0.00	0.00%	\$262.65
Hand Tools	\$205.00	\$150.00	\$174.89	-\$24.89	\$150.00	\$0.00	0.00%	\$126.74
First Aid	\$430.84	\$200.00	\$210.00	-\$10.00	\$300.00	\$100.00	50.00%	\$206.22
Inoculation Prg.	\$841.00	\$1,000.00	\$719.00	\$281.00	\$1,000.00	\$0.00	0.00%	\$727.20
Respiratory Fit Testing	\$603.74	\$1,000.00	\$382.00	\$618.00	\$800.00	-\$200.00	-20.00%	\$174.80
Station Maintenance	\$6,102.77	\$1,500.00	\$326.59	\$1,173.41	\$1,500.00	\$0.00	0.00%	\$2,820.91
Hydrants	\$684.00	\$500.00	\$70.22	\$429.78	\$1,000.00	\$500.00	100.00%	\$231.57
Gas & Diesel	\$2,559.35	\$1,500.00	\$1,008.98	\$491.02	\$1,600.00	\$100.00	6.67%	\$1,518.59
Extinguishers	\$216.50	\$200.00	\$0.00	\$200.00	\$200.00	\$0.00	0.00%	\$157.81
Oil & Fluids	\$0.00	\$200.00	\$0.00	\$200.00	\$200.00	\$0.00	0.00%	\$46.89
Foam	\$0.00	\$800.00	\$0.00	\$800.00	\$800.00	\$0.00	0.00%	\$461.80
Air Pack Maint.	\$1,582.53	\$1,500.00	\$1,309.46	\$190.54	\$1,500.00	\$0.00	0.00%	\$1,096.92
Fire Prevention	\$0.00	\$50.00	\$0.00	\$50.00	\$50.00	\$0.00	0.00%	\$0.00
Dues & Memberships	\$516.00	\$500.00	\$268.00	\$232.00	\$600.00	\$100.00	20.00%	\$445.39
Training	\$681.80	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$0.00	0.00%	\$966.93
Other	\$0.00	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00	0.00%	\$26.28
Pager	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$102.00

<b>Public Safety – Continued</b>	2013-14	2014-15	2014-15	2014-15	2015-16	Increase	% Change	5 Year
<b>(Fire Department)</b>	Actual	Approved	Actual	Remaining	Proposed	(Decrease)		Average
Attack Hose/Nozzles	\$1,136.00	\$800.00	\$1,048.16	-\$248.16	\$1,200.00	\$400.00	50.00%	\$623.97
Supply Hose	\$0.00	\$600.00	\$543.00	\$57.00	\$600.00	\$0.00	0.00%	\$354.74
Turnout Gear	\$3,949.05	\$2,500.00	\$126.01	\$2,373.99	\$2,500.00	\$0.00	0.00%	\$3,072.42
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	\$155.02	\$0.00	\$174.00	-\$174.00	\$0.00	\$0.00	0.00%	\$53.41
Truck/Ladder/hose Testing	\$2,364.82	\$2,500.00	\$67.78	\$2,432.22	\$2,500.00	\$0.00	0.00%	\$1,486.80
<b>Total Fire</b>	<b>\$48,262.53</b>	<b>\$44,650.00</b>	<b>\$30,048.24</b>	<b>\$14,601.76</b>	<b>\$47,400.00</b>	<b>\$2,750.00</b>	<b>6.16%</b>	<b>\$40,977.39</b>
Ambulance	\$12,415.50	\$12,415.50	\$12,415.50	\$0.00	\$12,415.50	\$0.00	0.00%	\$11,527.85
Dispatching	\$3,016.40	\$3,200.00	\$2,327.54	\$872.46	\$3,300.00	\$100.00	3.13%	\$2,751.19
Animal Control	\$2,302.58	\$2,000.00	\$1,239.90	\$760.10	\$2,500.00	\$500.00	25.00%	\$1,780.09
<b>TOTAL PUBLIC SAFETY</b>	<b>\$65,997.01</b>	<b>\$62,265.50</b>	<b>\$46,031.18</b>	<b>\$16,234.32</b>	<b>\$65,615.50</b>	<b>\$3,350.00</b>	<b>5.38%</b>	<b>\$57,036.51</b>

**WASTE DISPOSAL**  
**Transfer Station**

Labor	\$10,521.37	\$11,300.00	\$6,733.00	\$4,567.00	\$11,100.00	-\$200.00	-1.77%	\$10,020.18
PERC	\$34,188.51	\$35,000.00	\$22,569.65	\$12,430.35	\$34,000.00	-\$1,000.00	-2.86%	\$29,540.23
Transportation	\$28,405.19	\$32,000.00	\$15,493.74	\$16,506.26	\$32,000.00	\$0.00	0.00%	\$29,793.13
Maintenance	\$1,345.66	\$1,200.00	\$161.97	\$1,038.03	\$1,500.00	\$300.00	25.00%	\$1,133.87
Electricity	\$319.32	\$400.00	\$220.03	\$179.97	\$350.00	-\$50.00	-12.50%	\$325.72
Telephone	\$184.37	\$200.00	\$146.73	\$53.27	\$240.00	\$40.00	20.00%	\$173.10
Other	\$390.19	\$100.00	\$76.93	\$23.07	\$200.00	\$100.00	100.00%	\$88.04
Hazardous Waste	\$706.70	\$600.00	\$752.43	-\$152.43	\$800.00	\$200.00	33.33%	\$525.73
Demolition Debris	\$13.36	\$200.00	\$0.00	\$200.00	\$200.00	\$0.00	0.00%	\$30.55
DEP Permits	\$433.00	\$600.00	\$270.00	\$330.00	\$450.00	-\$150.00	-25.00%	\$445.40
Septic Sludge	\$800.00	\$800.00	\$800.00	\$0.00	\$800.00	\$0.00	0.00%	\$800.00
Recycling Contract	\$14,047.15	\$17,250.00	\$7,229.90	\$10,020.10	\$16,500.00	-\$750.00	-4.35%	\$14,068.37
Dump Closing/Monitoring	\$910.17	\$5,000.00	\$0.00	\$5,000.00	\$2,500.00	-\$2,500.00	-50.00%	\$2,792.40

**Total Solid**  
**Waste/Recycling**

<b>\$92,264.99</b>	<b>\$104,650.00</b>	<b>\$54,454.38</b>	<b>\$50,195.62</b>	<b>\$100,640.00</b>	<b>-\$4,010.00</b>	<b>-3.83%</b>	<b>\$90,388.52</b>
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CODE ENFORCEMENT/Planning	2013-14	2014-15	2014-15	2014-15	2015-16	Increase	% Change	5 Year
	Actual	Approved	Actual	Remaining	Proposed	(Decrease)		Average
Salary	\$13,900.00	\$14,325.00	\$8,815.36	\$5,509.64	\$14,750.00	\$425.00	2.97%	\$15,644.40
Deputy Wages	\$0.00	\$300.00	\$0.00	\$300.00	\$300.00	\$0.00	0.00%	\$518.55
Supplies/Printing	\$52.00	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00	0.00%	\$73.34
Mileage	\$0.00	\$450.00	\$145.00	\$305.00	\$450.00	\$0.00	0.00%	\$155.62
Legal	\$0.00	\$400.00	\$655.45	-\$255.45	\$500.00	\$100.00	25.00%	\$206.90
Advertising	\$28.56	\$35.00	\$0.00	\$35.00	\$0.00	-\$35.00	-100.00%	\$9.11
Planning Board	\$699.40	\$2,250.00	\$1,360.58	\$889.42	\$2,270.00	\$20.00	0.89%	\$300.84
Appeals Board	\$38.94	\$80.00	\$0.00	\$80.00	\$80.00	\$0.00	0.00%	\$65.47
Training	\$71.00	\$225.00	\$90.00	\$135.00	\$225.00	\$0.00	0.00%	\$71.80
Miscellaneous	\$6.49	\$100.00	\$20.00	\$80.00	\$100.00	\$0.00	0.00%	\$66.82
<b>Total CEO Budget</b>	<b>\$14,796.39</b>	<b>\$18,265.00</b>	<b>\$11,086.39</b>	<b>\$7,178.61</b>	<b>\$18,775.00</b>	<b>\$510.00</b>	<b>2.79%</b>	<b>\$17,112.84</b>
<b>TOTAL EDUCATION*</b>	<b>\$2,004,515.42</b>	<b>\$2,572,155.00</b>	<b>\$1,275,005.22</b>	<b>\$1,297,149.78</b>	<b>\$0.00</b>	<b>-\$2,572,155.00</b>	<b>-100.00%</b>	<b>\$2,071,725.14</b>

\* The education budget for 2015/16 was still in development at the time the town report was being printed. It is not on the annual town meeting warrant. A special town meeting will be held at a date to be determined to approve a school budget, followed by a validation referendum vote.

ROAD MAINTENANCE	2013-14	2014-15	2014-15	2014-15	2015-16	Increase	% Change	5 Year
	Actual	Approved	Actual	Remaining	Proposed	(Decrease)		Average
Road Commissioner Salary	\$600.00	\$600.00	\$300.00	\$300.00	\$600.00	\$0.00	0.00%	\$548.00
Road Commissioner Exp.	\$238.50	\$200.00	\$264.50	-\$64.50	\$300.00	\$100.00	50.00%	\$170.76
<b>Total Road Commissioner</b>	<b>\$838.50</b>	<b>\$800.00</b>	<b>\$564.50</b>	<b>\$235.50</b>	<b>\$900.00</b>	<b>\$100.00</b>	<b>12.50%</b>	<b>\$718.76</b>
<b>GENERAL MAINTENANCE - Non Specific Road Items</b>								
General Maintenance	\$350.00	\$750.00	\$0.00	\$750.00	\$750.00	\$0.00	0.00%	\$525.82
Mowing	\$1,700.00	\$1,700.00	\$2,100.00	-\$400.00	\$2,500.00	\$800.00	47.06%	\$1,715.00
Sweeping	\$1,750.00	\$2,300.00	\$0.00	\$2,300.00	\$2,300.00	\$0.00	0.00%	\$2,040.00
Crack Sealing	\$6,310.00	\$7,000.00	\$0.00	\$7,000.00	\$7,500.00	\$500.00	7.14%	\$3,846.26
Tree Removal	\$6,471.25	\$7,000.00	\$480.00	\$6,520.00	\$7,000.00	\$0.00	0.00%	\$4,180.85
<b>Specific Roads</b>								
Buttermilk Road	\$7,500.00	\$5,000.00	\$3,386.31	\$1,613.69	\$5,000.00	\$0.00	0.00%	\$3,348.97
Shore Road	\$75.00	\$5,000.00	\$1,807.00	\$3,193.00	\$3,500.00	-\$1,500.00	-30.00%	\$3,771.50
Mill Road	\$0.00	\$4,500.00	\$0.00	\$4,500.00	\$2,500.00	-\$2,000.00	-44.44%	\$1,297.93
Walker Road	\$75.00	\$5,000.00	\$0.00	\$5,000.00	\$2,000.00	-\$3,000.00	-60.00%	\$510.38
Asa's Lane	\$140.00	\$2,500.00	\$1,383.57	\$1,116.43	\$2,000.00	-\$500.00	-20.00%	\$773.39
Needle's Eye Road	\$4,769.00	\$7,500.00	\$1,335.00	\$6,165.00	\$5,000.00	-\$2,500.00	-33.33%	\$3,255.22
Clamshell Alley	\$0.00	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00	0.00%	\$86.50
Cos Cob Avenue	\$0.00	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00	0.00%	\$464.50
Raccoon Cove Road	\$0.00	\$500.00	\$0.00	\$500.00	\$1,500.00	\$1,000.00	200.00%	\$40.00
Marlboro Beach Rd	\$160.00	\$500.00	\$0.00	\$500.00	\$2,000.00	\$1,500.00	300.00%	\$1,131.80
Seal Point Road	\$0.00	\$2,000.00	\$1,356.38	\$643.62	\$2,000.00	\$0.00	0.00%	\$1,149.69
Berry Cove Road	\$250.00	\$400.00	\$0.00	\$400.00	\$1,000.00	\$600.00	150.00%	\$670.00
Gully Brook Road	\$0.00	\$300.00	\$0.00	\$300.00	\$250.00	-\$50.00	-16.67%	\$60.00
MacQuinn Road	\$0.00	\$300.00	\$0.00	\$300.00	\$300.00	\$0.00	0.00%	\$0.00
Maxwell Avenue	\$0.00	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	0.00%	\$713.40
Lorimer Road	\$0.00	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	0.00%	\$132.00
Birchlawn Drive	\$1,850.00	\$500.00	\$0.00	\$500.00	\$1,000.00	\$500.00	100.00%	\$770.00
Parking Lots	\$0.00	\$0.00	\$0.00	\$0.00	\$250.00	\$250.00	100.00%	\$0.00
Street Signs	\$845.32	\$1,000.00	\$433.23	\$566.77	\$1,000.00	\$0.00	0.00%	\$1,052.23
<b>Total Gen'l Maintenance</b>	<b>\$32,245.57</b>	<b>\$54,950.00</b>	<b>\$12,281.49</b>	<b>\$42,668.51</b>	<b>\$50,550.00</b>	<b>-\$4,400.00</b>	<b>-8.01%</b>	<b>\$31,535.44</b>

Snow Removal	2013-14	2014-15	2014-15	2014-15	2015-16	Increase	% Change	5 Year
	Actual	Approved	Actual	Remaining	Proposed	(Decrease)		Average
Plow Contract	\$102,657.08	\$107,100.00	\$57,878.22	\$49,221.78	\$110,250.00	\$3,150.00	2.94%	\$91,922.03
Salt/Sand	\$225.00	\$50.00	\$20.00	\$30.00	\$275.00	\$225.00	450.00%	\$63.94
Hydrant Plowing	\$550.00	\$600.00	\$0.00	\$600.00	\$650.00	\$50.00	8.33%	\$450.00
Salt/Sand Shed Maintenance	\$1,524.50	\$1,800.00	\$1,035.25	\$764.75	\$2,000.00	\$200.00	11.11%	\$1,688.95
Clogged Culverts	\$80.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	0.00%	\$96.00
<b>Total Snow</b>	<b>\$105,036.58</b>	<b>\$110,550.00</b>	<b>\$58,933.47</b>	<b>\$51,616.53</b>	<b>\$114,175.00</b>	<b>\$3,625.00</b>	<b>3.28%</b>	<b>\$94,220.91</b>

Streetlights	\$631.61	\$800.00	\$434.35	\$365.65	\$2,050.00	\$1,250.00	156.25%	\$694.63
Ice Storm 2013	\$6,430.50			\$0.00	\$0.00			
<b>Total Maintenance</b>	<b>\$145,182.76</b>	<b>\$167,100.00</b>	<b>\$72,213.81</b>	<b>\$94,886.19</b>	<b>\$167,675.00</b>	<b>\$575.00</b>	<b>0.34%</b>	<b>\$126,276.23</b>

#### MAJOR PROJECTS

Clamshell Alley				\$0.00		\$0.00	0.00%	n/a
Cos Cob Ave				\$0.00		\$0.00	0.00%	n/a
Fire Dept Parking Lot				\$0.00		\$0.00	0.00%	n/a
Lamoine Beach Parking Lot				\$0.00		\$0.00	0.00%	n/a
Walker Road Paving	\$56,637.38			\$0.00		\$0.00	0.00%	n/a
Transfer Station Paving	\$25,616.91			\$0.00		\$0.00	0.00%	n/a
Needles Eye Road		\$156,450.00	\$0.00	\$156,450.00	\$0.00	-\$156,450.00	-100.00%	n/a
Buttermilk Road Paving					\$120,000.00	\$120,000.00	100.00%	n/a

<b>Total Major Projects</b>	<b>\$82,254.29</b>	<b>\$156,450.00</b>	<b>\$0.00</b>	<b>\$156,450.00</b>	<b>\$120,000.00</b>	<b>-\$36,450.00</b>	<b>-23.30%</b>	<b>\$95,613.12</b>
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<b>Total Roads</b>	<b>\$227,437.05</b>	<b>\$323,550.00</b>	<b>\$72,213.81</b>	<b>\$251,336.19</b>	<b>\$287,675.00</b>	<b>-\$35,875.00</b>	<b>-11.09%</b>	<b>\$224,068.96</b>
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<b>PARKS, RECREATION, CEMETERY MAINTENANCE</b>	2013-14	2014-15	2014-15	2014-15	2015-16	Increase	% Change	5 Year
	Actual	Approved	Actual	Remaining	Proposed	(Decrease)		Average
Lamoine Beach	\$2,830.87	\$3,383.00	\$1,199.23	\$2,183.77	\$2,733.00	-\$650.00	-19.21%	\$3,373.63
Bloomfield Park	\$854.17	\$1,145.00	\$576.94	\$568.06	\$1,145.00	\$0.00	0.00%	\$1,316.01
Marlboro Beach	\$75.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$15.00
<b>Total Parks</b>	<b>\$3,760.04</b>	<b>\$4,528.00</b>	<b>\$1,776.17</b>	<b>\$2,751.83</b>	<b>\$3,878.00</b>	<b>-\$650.00</b>	<b>-14.36%</b>	<b>\$4,704.64</b>

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	\$3,580.00	\$3,700.00	\$1,704.00	\$1,996.00	\$4,500.00	\$800.00	21.62%	\$1,242.31
Flag Program	\$255.90	\$400.00	\$0.00	\$400.00	\$400.00	\$0.00	0.00%	\$289.37

<b>Total Parks , Rec. &amp; Cemetery</b>	<b>\$10,595.94</b>	<b>\$11,628.00</b>	<b>\$6,480.17</b>	<b>\$5,147.83</b>	<b>\$11,778.00</b>	<b>\$150.00</b>	<b>1.29%</b>	<b>\$9,236.32</b>
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**Shellfishing Enforcement**

<b>Shellfishing Enforcement</b>	<b>\$3,000.00</b>	<b>\$3,000.00</b>	<b>\$3,000.00</b>	<b>\$0.00</b>	<b>\$3,000.00</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$2,400.00</b>
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**Capital Projects/Fund Additions**

CEO - Laptop Upgrade	\$722.21			\$0.00		\$0.00	0.00%	\$144.44
Anderson Garage Upgrade	\$3,000.00			\$0.00		\$0.00	0.00%	\$600.00
Fire Dept - Rescue Boat Replace					\$15,000.00	\$15,000.00	100.00%	
Debt Service - Fire Truck	\$43,159.09	\$42,211.00	\$0.00	\$42,211.00	\$41,465.00	-\$746.00	-1.77%	\$16,230.01
Copier/Computer		\$4,000.00	\$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	\$1,000.00	\$0.00	0.00%	\$400.00
Town Office - Heating		\$10,000.00	\$5,590.00	\$4,410.00		-\$10,000.00	-100.00%	\$0.00
Comprehensive Planning		\$7,500.00	\$0.00	\$7,500.00	\$7,500.00	\$0.00	0.00%	\$0.00
REVALUATION	\$10,000.00	\$0.00	\$0.00	\$0.00		\$0.00	0.00%	\$8,000.00

<b>Total</b>	<b>\$57,881.30</b>	<b>\$64,711.00</b>	<b>\$5,590.00</b>	<b>\$59,121.00</b>	<b>\$64,965.00</b>	<b>\$254.00</b>	<b>0.39%</b>	<b>\$34,129.74</b>
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## Total Budget By Article

	2013-14	2014-15	2014-15	2014-15	2015-16	Increase	% Change	5 Year
	Actual	Approved	Actual	Remaining	Proposed	(Decrease)		Average
Solid Waste/Recycling	\$92,264.99	\$104,650.00	\$54,454.38	\$50,195.62	\$100,640.00	-\$4,010.00	-3.83%	\$90,388.52
Library	\$7,128.00	\$7,199.00	\$7,199.00	\$0.00	\$7,368.00	\$169.00	2.35%	\$7,001.00
Administration	\$184,774.40	\$191,552.82	\$112,828.26	\$78,724.56	\$197,366.11	\$5,813.29	3.03%	\$165,371.54
Public Safety	\$65,997.01	\$62,265.50	\$46,031.18	\$16,234.32	\$65,615.50	\$3,350.00	5.38%	\$57,036.51
Capital Project/Fund Additions	\$57,881.30	\$64,711.00	\$5,590.00	\$59,121.00	\$64,965.00	\$254.00	0.39%	\$34,129.74
Parks & Recreation	\$10,595.94	\$11,628.00	\$6,480.17	\$5,147.83	\$11,778.00	\$150.00	1.29%	\$9,236.32
Code Enforcement	\$14,796.39	\$18,265.00	\$11,086.39	\$7,178.61	\$18,775.00	\$510.00	2.79%	\$17,112.84
Road Maintenance	\$145,182.76	\$167,100.00	\$72,213.81	\$94,886.19	\$167,675.00	\$575.00	0.34%	\$128,455.84
Major Road Projects	\$82,254.29	\$156,450.00	\$0.00	\$156,450.00	\$120,000.00	-\$36,450.00	-23.30%	\$95,613.12
Social Services	\$7,879.00	\$9,719.00	\$9,719.00	\$0.00	\$8,629.00	-\$1,090.00	-11.22%	\$7,891.00
Shellfishing Enforcement	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00	\$3,000.00	\$0.00	0.00%	\$2,400.00
<b>TOTAL TOWN BUDGET</b>	<b>\$671,754.08</b>	<b>\$796,540.32</b>	<b>\$328,602.19</b>	<b>\$467,938.13</b>	<b>\$765,811.61</b>	<b>-\$30,728.71</b>	<b>-3.86%</b>	<b>\$615,236.43</b>
<b>EDUCATION</b>	<b>\$2,004,515.42</b>	<b>\$2,572,155.00</b>	<b>\$1,275,005.22</b>	<b>\$1,297,149.78</b>	<b>\$0.00</b>	<b>-\$2,572,155.00</b>	<b>-100.00%</b>	<b>\$2,096,663.60</b>
<b>County Tax</b>	<b>\$107,068.33</b>	<b>\$106,521.94</b>	<b>\$106,521.94</b>	<b>\$0.00</b>	<b>\$110,400.00</b>	<b>\$3,878.06</b>	<b>3.64%</b>	<b>\$105,353.15</b>
<b>GRAND TOTAL BUDGET</b>	<b>\$2,783,337.83</b>	<b>\$3,475,217.26</b>	<b>\$1,710,129.35</b>	<b>\$1,765,087.91</b>	<b>\$876,211.61</b>	<b>-\$2,599,005.65</b>	<b>-74.79%</b>	<b>\$2,817,253.18</b>

Revenue Budget	2013-14	2014-15	2014-15	2014-15	2015-16	Increase	% Change	5 Year
	Actual	Approved	Actual	Remaining	Proposed	(Decrease)		Average
Interest - Taxes	\$10,162.83	\$8,500.00	\$5,683.29	\$2,816.71	\$8,500.00	\$0.00	0.00%	\$10,099.21
Auto Excise	\$306,417.63	\$280,000.00	\$169,588.11	\$110,411.89	\$295,000.00	\$15,000.00	5.36%	\$280,846.99
Boat Excise Taxes	\$3,996.80	\$3,500.00	\$662.00	\$2,838.00	\$3,500.00	\$0.00	0.00%	\$3,740.08
Administration Fees	\$463.42	\$750.00	\$281.84	\$468.16	\$450.00	-\$300.00	-40.00%	\$833.58
Tax Lien Charges	\$5,633.34	\$4,000.00	\$3,568.69	\$431.31	\$3,500.00	-\$500.00	-12.50%	\$4,444.82
Agent Fees	\$6,061.52	\$5,600.00	\$3,489.05	\$2,110.95	\$5,700.00	\$100.00	1.79%	\$5,920.97
Revenue Sharing	\$37,709.19	\$32,664.14	\$19,850.42	\$12,813.72	\$24,500.00	-\$8,164.14	-24.99%	\$52,623.52
General Assistance Reimburse	\$607.96	\$1,750.00	\$0.00	\$1,750.00	\$1,750.00	\$0.00	0.00%	\$1,167.41
Interest-Investments	\$6,780.76	\$7,000.00	\$3,886.78	\$3,113.22	\$6,500.00	-\$500.00	-7.14%	\$9,761.97
Cell Tower Rental	\$12,150.00	\$12,360.00	\$8,050.00	\$4,310.00	\$13,800.00	\$1,440.00	11.65%	\$12,230.00
Hodgkins Trust Fund	\$8,102.68	\$10,000.00	\$8,601.57	\$1,398.43	\$0.00	-\$10,000.00	-100.00%	\$7,004.49
Asset Sales Income	\$1,400.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$3,029.87
Donation -Fire Department	\$25,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$6,398.51
Surplus Use	\$102,800.00	\$30,000.00	\$30,000.00	\$0.00	\$40,000.00	\$10,000.00	33.33%	\$70,146.73
<b>Total General Fund Rev.</b>	<b>\$527,286.13</b>	<b>\$396,124.14</b>	<b>\$253,661.75</b>	<b>\$142,462.39</b>	<b>\$403,200.00</b>	<b>\$7,075.86</b>	<b>1.79%</b>	<b>\$468,248.14</b>
CEO Fees	\$10,932.14	\$7,500.00	\$3,536.20	\$3,963.80	\$7,000.00	-\$500.00	-7.14%	\$8,613.07
CEO Fund Xfr	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00	\$3,500.00	\$500.00	16.67%	\$800.00
Plumbing Fees	\$3,755.00	\$2,000.00	\$2,267.50	-\$267.50	\$2,000.00	\$0.00	0.00%	\$2,712.00
<b>Total CEO Fund Revenue</b>	<b>\$17,687.14</b>	<b>\$12,500.00</b>	<b>\$8,803.70</b>	<b>\$3,696.30</b>	<b>\$12,500.00</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$12,125.07</b>
Road Assistance	\$24,524.00	\$24,000.00	\$22,492.00	\$1,508.00	\$24,000.00	\$0.00	0.00%	\$23,840.80
Road Fund Use	\$20,000.00	\$20,000.00	\$20,000.00	\$0.00	\$0.00	-\$20,000.00	-100.00%	\$21,000.00
Parks & Recreation Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$340.00
Animal Control Fees/Fund	\$2,077.00	\$1,500.00	\$615.00	\$885.00	\$2,000.00	\$500.00	33.33%	\$1,655.80
Capital Projects Fund	\$3,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$11,600.00
<b>Total Revenue*</b>	<b>\$594,574.27</b>	<b>\$843,326.14</b>	<b>\$350,223.59</b>	<b>\$493,102.55</b>	<b>\$441,700.00</b>	<b>-\$401,626.14</b>	<b>-47.62%</b>	<b>\$539,035.80</b>

\*Education revenues are included in the total revenue figure, but because the education budget has yet to be submitted, the line is not reflected in the FY 2016 total revenue lines.

	2013-14	2014-15	2014-15	2014-15	2015-16	Increase	% Change	5 Year
	Actual	Approved	Actual	Remaining	Proposed	(Decrease)		Average
Total Municipal Budget	\$671,754.08	\$796,540.32	\$328,602.19	\$467,938.13	\$765,811.61	-\$30,728.71	-3.86%	\$615,236.43
Total Municipal Revenue	\$594,574.27	\$454,124.14	\$305,572.45	\$148,551.69	\$441,700.00	-\$12,424.14	-2.74%	\$538,809.81
Municipal Tax Commitment	\$77,179.81	\$342,416.18	\$23,029.74	\$319,386.44	\$324,111.61	-\$18,304.57	-5.35%	\$76,426.62
LD1 Limit		\$171,658.00			\$375,080.00			
Excess over LD 1 Limit		\$170,758.18			-\$50,968.39			

### **Self Funding Operations**

#### **CABLE TV CHANNEL**

Personnel	\$987.00	\$156.48
Equipment Fund	\$9,754.73	\$5,163.96
Supplies	\$402.50	\$405.08
Maintenance	\$1,469.27	\$805.98
Internet	\$545.00	\$566.80
<b>Total Cable TV Channel</b>	\$13,158.50	\$7,098.30
Cable TV Revenues	\$11,897.88	\$11,215.25
<b>Net Fund Impact</b>	-\$1,260.62	\$4,116.95

#### **HARBOR FUND**

Harbor Expenses	\$1,238.00	\$1,230.26
Harbor Revenues	\$3,420.09	\$2,494.34
<b>Net Fund Impact</b>	<b>\$2,182.09</b>	\$1,264.08

#### **CONSERVATION COMMISSION**

Expenses	\$89.57	\$151.90
Revenues	\$420.00	\$269.91
<b>Net Fund Impact</b>	<b>\$330.43</b>	\$118.01

#### **VETERANS MEMORIAL**

Expenses	\$516.45	\$3,588.67
Revenues	\$279.20	\$2,333.17
<b>Net Fund Impact</b>	<b>-\$237.25</b>	-\$1,255.50

## 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 10, 2015 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, 2015; and to warn and notify the voters to meet at the Lamoine Consolidated School Gymnasium in said town on Wednesday, the 11<sup>th</sup> day of March, 2015 at six o'clock in the evening (6:00 PM) then and there to act on articles 3 through 30, 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 (2 positions, term to end town meeting 2018)
  2. Assessor (1 position, term to begin July 1, 2015 and end June 30, 2018)
  3. School Committee Member (1 position term to end at town meeting 2018)

Open Town Meeting

Wednesday, March 11, 2015 - 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, 2015 and February 29, 2016, and to fix the rate of interest at 7.00% to be charged on the unpaid amounts beginning September 1, 2015 and March 1, 2016 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 offer to sell any property automatically acquired by tax liens to the previous owner(s) for payment of all back taxes, fees and interest; should the previous owner declines to redeem the property after 30-days notice, to authorize the Board of Selectmen to advertise for sealed bids on same, and stating the lowest bid acceptable, and to execute, upon specific town meeting approval, a quit claim deed to the highest responsible bidder; and further 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 2015/2016 and 2016/17 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, 2015 in an aggregate amount not to exceed the property tax commitment overlay.
9. To see what sum the town will vote to raise and appropriate for the purposes of updating the Comprehensive Plan most recently passed by the Town of Lamoine in 1996. *(The Selectmen, Budget Committee and the Comprehensive Planning Committee recommend \$7,500.00)*
10. 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 – Page 82)*
11. To see what sum the Town will vote to raise and appropriate for Administration and to set the salaries of the following elected officers whose salaries will be paid from the Administration Account of the General Fund, and to authorize the Board of Selectmen to establish the rate of compensation for appointed officials.

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

*(The Budget Committee & Selectmen recommend \$197,366.11 and the salaries as outlined above.)*  
(Budget Pages 73-75)

12. 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 \$42,465.00 including \$41,465 for debt service payment on the 2013 fire-tanker/pumper truck, and \$1,000 to add to the Land Conservation Fund) (Budget Page 82)*
13. To see if the Town will authorize the Board of Selectmen to explore the possible purchase of 49-acres (+/-) of property identified as Map 7 Lot 14 and located at the corner of Douglas Highway and Jordan River Road; and if deemed advisable, to enter into a purchase and sale agreement with the current owners with final purchase contingent upon approval and funding from a special town meeting to be called within 60-days of any purchase and sale agreement.
14. 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 \$18,775.00.) (Budget Page 79)*
15. To see what sum the Town of Lamoine will vote to raise and appropriate for the support of social service organizations listed below, which made written requests for funding from the Selectmen, and met the criteria of the Town Meeting Donation Requests Ordinance adopted November 7, 2000.

<b>Requesting Agency</b>	<b>Requested</b>	<b>Recommended</b>
American Red Cross – Eastern Maine	\$600.00	\$600.00
Community Health & Counseling Services	\$1,455.00	\$600.00

Child & Family Opportunities	\$600.00	\$600.00
Downeast Horizons	\$600.00	\$600.00
Eastern Area Agency on Aging	\$250.00	\$250.00
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
LifeFlight Foundation	\$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	\$0.00
Women's Infants & Children	\$490.00	\$490.00
<i>Total</i>	\$10,084.00	\$8,629.00

\*The Request from the Washington Hancock Community Agency was received after the ordinance deadline due to a death. In past years the town has supported this request at \$600.00, but because of the ordinance deadline, the Budget Committee and Selectmen could not make a recommendation.

*(The Budget Committee & Selectmen recommend \$8,629.00 as outlined above. The donation requests ordinance requires the Board of Selectmen to recommend no more than 5% of one mill, which is \$13,174.16) (Budget Page 76)*

16. 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 \$11,778.00). (Budget Page 82)*
17. To see what sum the Town will vote to raise and appropriate for library services. *(The Selectmen and Budget Committee recommend \$7,368.00. The Ellsworth Public Library has requested funding of \$7,368.00). (Budget Page 76)*
18. To see what sum the Town will vote to raise and appropriate for Public Safety Expenditures. *(The Budget Committee, Selectmen and Fire Department recommend \$65,615.50) (Budget Page 77-78)*
19. To see if the Town will vote to appropriate \$90,000 to purchase a new rescue watercraft, motor and trailer, using \$15,000 to be donated by the Lamoine Volunteer Fire Department, Inc., and to authorize the Selectmen to borrow up to \$75,000 over 5 years for the remainder. *(The Budget Committee recommends the town approve the purchase as proposed)*

MUNICIPAL TREASURER'S FINANCIAL STATEMENT  
(30-A MRSA § 5404(1-A & 5772(2-A))  
*Town of Lamoine*

1. Total town indebtedness:
 

a. Bonds Outstanding and unpaid as of January 1, 2015:	\$376,016.64
b. Bonds authorized and unissued:	\$0.00
c. Bonds to be issued if this question is approved:	\$75,000.00
Total	\$526,016.64
  
2. At an estimated maximum interest rate of 3.5%, the estimated cost of this bond issue will be:
 

Five(5) Years (2015-2020)	
Principal:	\$75,000.00
Interest	\$7,875.00
Total	\$82,875.00
  
3. Validity. The validity of the bonds and of the voters' ratification of the bonds may not be affected by any errors in the above estimates. If the actual amount of the total debt service or

the bond issue varies from the estimate, the ratification by the electors is nevertheless conclusive and the validity of the bond issue is not affected by reason of the variance.

20. To see if the town will raise and appropriate \$17,265.00 for repayment of year 1 of the bond if approved in article 19 above (\$15,000 principal and \$2,625 interest). *(The Budget Committee and Selectmen recommend approval)*
21. To see what sum the Town will vote to raise and appropriate for Road Maintenance. *(The Budget Committee and Selectmen recommend \$167,675.00.)* (Budget Pages 80-81)
22. To see what sum the Town will vote to raise and appropriate for major road projects including re-pavement of the western portion of Buttermilk Road. *(The Budget Committee and Selectmen recommend \$120,000.00).* (Budget Page 81)
23. 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 \$100,640.00)* (Budget Page 78)
24. 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.

Revenue Fund	Amount	Fund Total
<b>General Fund</b>		
Interest on Real Estate Taxes	\$8,500.00	
Automobile Excise Taxes	\$295,000.00	
Watercraft Excise Taxes	\$3,500.00	
Administration Fees	\$450.00	
Tax Lien Charges	\$3,500.00	
Agent Fees	\$5,700.00	
General Assistance Reimbursement	\$1,750.00	
Interest on Investments	\$6,500.00	
Rental Income – Cell Phone Tower	\$13,800.00	
Undesignated Fund Balance (Surplus)	\$40,000.00	
		<b>\$378,700.00</b>
<b>Road Fund</b>		
URIP Program (State Funding)	\$24,000.00	
Use of Road Fund	\$0.00	<b>\$24,000.00</b>
<b>Code Enforcement Fund</b>		
Local Plumbing Fees	\$2,000.00	
Code Enforcement Fees	\$7,000.00	
Code Enforcement Fund Transfer	\$3,500.00	<b>\$12,500.00</b>
<b>Other Funds</b>		
Local Animal Control Fees		<b>\$2,000.00</b>
<b>Total Offsets to Local Property Tax</b>		<b>\$417,200.00</b>

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

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

Fund Balance Account	Balance as of 6/30/14*
Code Enforcement Fund	<b>\$29,303.63</b>
Fire Truck Reserve Fund	<b>\$1,464.12</b>
Road Assistance Fund	<b>\$78,158.22</b>

Education Capital Fund	<b>\$9,610.57</b>
Animal Control Fund	<b>\$3,672.36</b>
Revaluation Reserve Fund	<b>\$106,571.10</b>
Insurance Deductible Fund	<b>\$6,551.38</b>
Harbor Fund	<b>\$18,988.56</b>
Cable TV Channel Fund	<b>\$38,171.66</b>
Parks & Recreation Fund	<b>\$8,889.01</b>
Capital Improvements Fund	<b>\$54,609.61</b>
Land Conservation Fund	<b>\$6,361.39</b>
Veterans Memorial Fund	<b>\$5,495.88</b>
Conservation Commission Fund	<b>\$1,008.01</b>
Flag Display Maintenance Fund	<b>\$388.67</b>
Allen & Leurene Hodgkins Fund	<b>\$22,422.43</b>

\*Note that most funds are part of continuing operations, so the balance of 6/30/14 does not reflect any appropriations, expenditures or revenues for the current fiscal year.

*(The Selectmen and Budget Committee recommend continuing the above funds)*

26. To see if the town will vote to close the RSU 24 Withdrawal fund and transfer the June 30, 2015 fund balance of \$12,943.48 to the Education Fund.
27. 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.
28. 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.
29. 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.
30. 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 30 will take place in open town meeting at the Lamoine Consolidated School beginning at 6:00 PM on Wednesday, March 11, 2015. The Registrar of Voters will hold office hours while the polls are open on March 10, 2015 to correct any error in, or change a name or address on the voting list, to accept registration of any person eligible to vote, and to accept new enrollments. A person who is not registered as a voter in the Town of Lamoine may not vote in any election.

*Signed at the Town of Lamoine, February 12, 2015*

S. Josephine Cooper  
Gary McFarland  
Bernard H. Johnson  
Nathan Mason  
Heather Fowler

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

## Citizen of the Year

For a second year in a row an experienced member left the Board of Selectmen by retiring, and the remaining board members were proud to name Cynthia Donaldson as Lamoine's 2013 Citizen of the Year.

Cynthia went above and beyond her sworn duties as a board member. She was, and continues to be, a staunch advocate for little kids and their families. She consistently was the copy editor of *The Lamoine Quarterly*. The votes she would cast on controversial matters that would come before the Selectmen were explained with well thought out reasoning. She asked very good questions about matters where she needed more information before making a decision. And, she was a voice of compassion for all citizens in town while in service to the board.

Cynthia's career as a Selectman began in 2005 and she served 3-full terms. She volunteers for Friends in Action as a driver for folks who need rides to various appointments. On Election Day she will bring registered voters in to make sure they have a chance to cast their ballots.

Even when her own wellbeing was inconvenienced, Cynthia would make every effort possible to attend the Select Board meetings. She has acted in support roles with the Lamoine Consolidated School for decades, not the least of which was supplying four wonderful children in the school system. She has helped with the Lamoine Community Arts group and you can bet that if something is going on that needs a helping hand, Cynthia will be there if needed.

We also appreciate that she loans us her husband Gordon who has served on Lamoine's Planning Board for several decades, and is also a school board member. Together they built a new home in the Eagle Point subdivision, and area that has been plagued with prolonged power outages, including December 2013 when he children and grandchildren were there for the holidays. Not one to lament on her discomfort, Cynthia would constantly check to see if others were OK and offering to help coordinate resources.

There are many dictionary definitions that come to mind where Cynthia's picture would be appropriate to insert next to; selfless, generous, compassionate and thoughtful immediately come to mind. It was an easy decision to name:



## Cynthia Donaldson Citizen of the Year – 2013

Specimen Ballot



Specimen Town Meeting Ballot  
Town of Lamoine, Maine  
March 10, 2015



**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 3 Year Term** **Vote for Two (2)**

<input type="checkbox"/>	Cooper, S. Josephine 13 Thaddeus Lane
<input type="checkbox"/>	McFarland, Gary W. 145 Douglas Hwy.
<input type="checkbox"/>	_____
<input type="checkbox"/>	_____

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

<input type="checkbox"/>	Jordan, Michael J. 482 Douglas Hwy.
<input type="checkbox"/>	_____

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

<input type="checkbox"/>	Brann, Michael D. 1010 Shore Rd.
<input type="checkbox"/>	_____



## Annual Town Meeting Schedule:



Election Day: Tuesday,  
March 10, 2015

8am to 8pm

Town Hall

## Open Town Meeting

Wednesday, March 11,  
2015

6:00 PM

Lamoine School Gym

