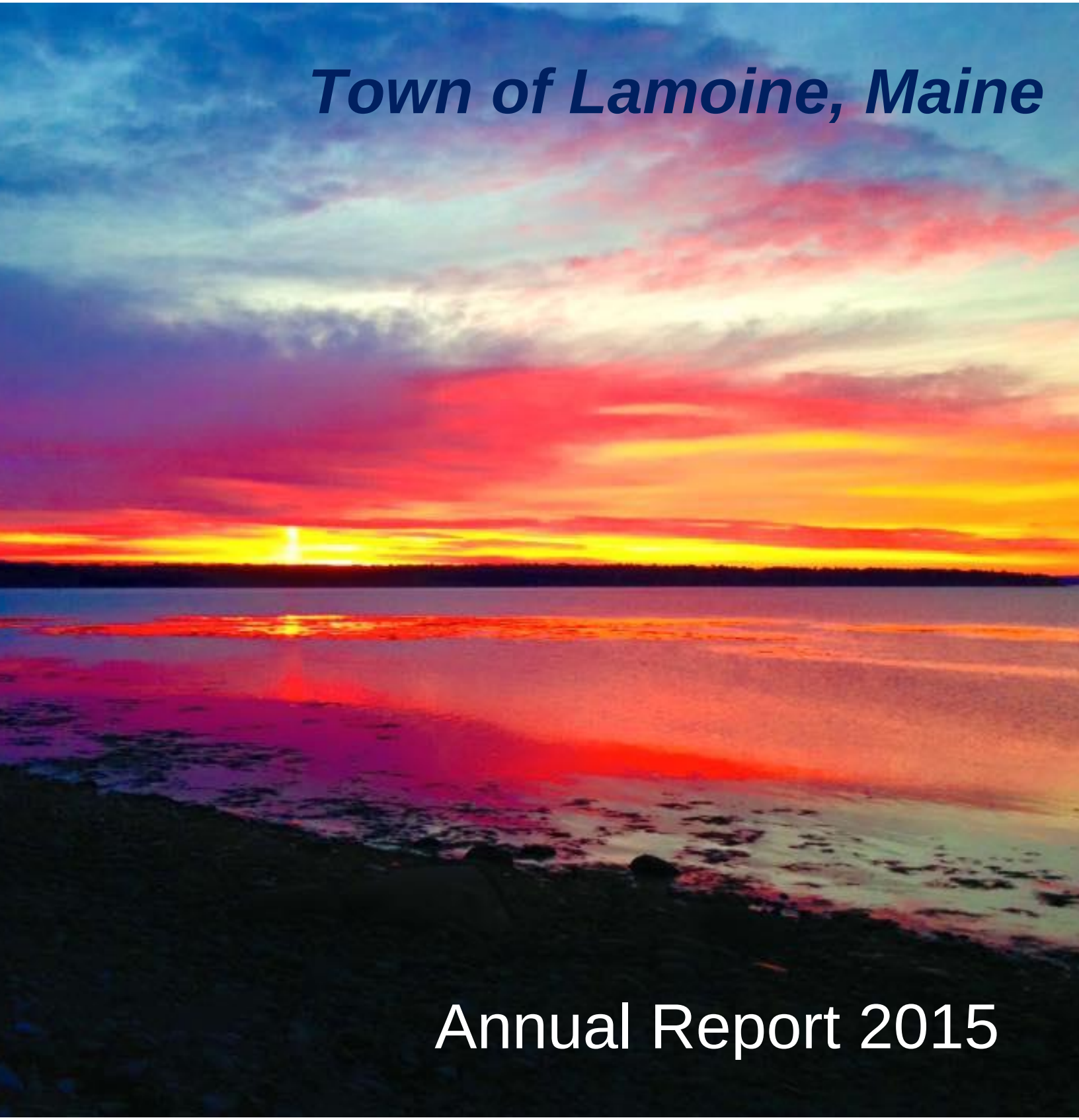
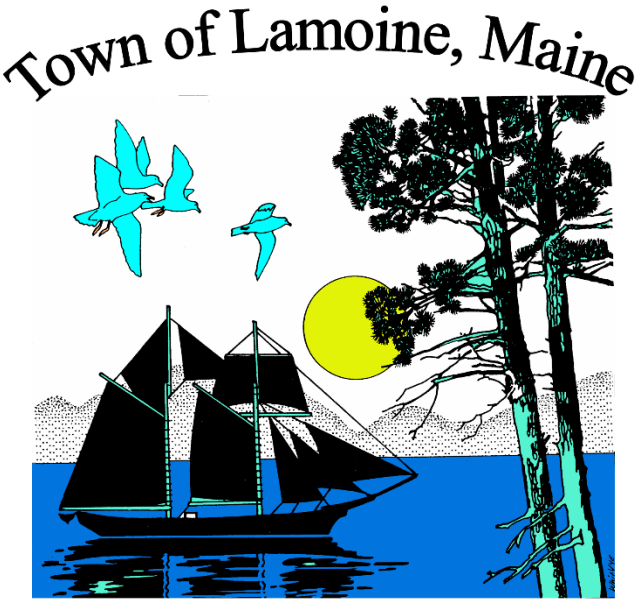


Town of Lamoine, Maine

Annual Report 2015

Town of Lamoine, Maine
Annual Report for 2015

Municipal Officials & Board Reports
Fiscal Report & Audit for year ending June 30, 2015
Annual Town Meeting Warrant for March 8 & 9, 2016



On the front cover:

Camille Legere of Meadow Point Road snapped this photograph of a sunrise over Frenchman Bay in the summer of 2015, capturing a highly colorful sky that is quite common at the start of a gorgeous day in Lamoine.

On the back cover:
Starting in the upper left hand corner and working clockwise, The Flat Top 5K road race in March, celebrating its 10th running; The Fishing Vessel Tuna.com which was built at SW Boatworks for one of the featured tuna fishermen on the TV Show “Wicked Tuna”; the giant snowman constructed by Sean McLaughlin and his sons Jasper and Remington and their buddy Kaleb Payson after the huge snowfalls in the winter of 2015; the boat ramp at Lamoine State Park which was rebuilt in the fall of 2015; the new traffic light at the intersection of Routes 2 and 204 which the town requested and will maintain; electronic waste at the town salt/sand shed facility in the first ever E-waste pickup in July; and the new Lamoine Fire Department rescue boat which was placed into service during the summer of 2015.

Dedication

Harry Hamor – March 25, 1924 to July 20, 2015

Harry Hamor was a member of what some called the "Greatest Generation", and a native son of Lamoine. While he ventured far from home, Lamoine was never far from his mind. Harry, at the age of 90, was still an active member of the Lamoine Volunteer Fire Department which he helped found in 1947. At the age of 17, Harry enlisted in the US Army, and served in Europe during World War Two. He then enlisted in the US Air Force in 1952 and served all over the world, retiring in 1970, when he began a career with the US Postal Service in Hampton, Virginia, which would last 20-years. Harry would spend most of his summers back here in Lamoine, faithfully showing up for fire department meetings and attending the Lamoine Baptist Church. His sister, Marion McFarland, was last year's citizen of the year, and his nephew Gary is the current chair of the Board of Selectmen.

Gerald Jordan – February 13, 1936 to August 13, 2015

Another long-time member of the Lamoine Volunteer Fire Department, Jerry Jordan was a big part of our community for decades. A couple of generations of students know him as "Jerry the Bus Driver". As a high school student, he was an outstanding athlete, playing on the Ellsworth High School team that in 1953 won the state championship and played for the New England Championship at the Boston Garden. He also was an outstanding baseball player who was recruited to try out for the Pittsburgh Pirates. Jerry served his nation in the US Air Force, and at the time of his passing was a captain with the fire department. An outspoken citizen, Jerry always attended the annual town meeting. All three of Jerry and his wife Mildred's children still live in Lamoine. Son Michael is a captain with the fire department and a town assessor.

Donna M. Fennelly – March 14, 1937 to January 3, 2016

There was never any doubt where one stood with Donna Fennelly. The "Mayor of Fennellyville", Donna was thoroughly a Lamoiner, though she was actually born in Franklin. She raised 5 children who all still live in town. Son Richard Jr. served as a Selectmen. Her late husband Richard Sr. was a shellfish warden, and son William was the transfer station manager for a while. Donna could often be seen at the lunch counter at the Lamoine General Store engaging in the latest conversation about town affairs, and she rarely missed a town meeting. And while she was never shy about sharing her opinion, she was always kind to the staff at the town hall.

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Municipal Officials

As of December 31, 2015

SELECTMEN & OVERSEERS OF THE POOR (Elected)

Name	Mailing Address	Phone	Term Expires
Nathan Mason	3 Pasture Way	667-5652	Town Meeting 2016
S. Josephine Cooper	13 Thaddeus Lane	667-7062	Town Meeting 2018
Heather Fowler	80 Walker Road	664-0662	Town Meeting 2017
Bernard Johnson	159 Walker Rd	664-4125	Town Meeting 2016
Gary McFarland, Chair	15 Douglas Hwy.	460-0678	Town Meeting 2018

TOWN CLERK, TAX COLLECTOR

Jennifer Kovacs	Crooked Rd., Bar Harbor	667-2242	June 30, 2016

ADMINISTRATIVE ASSISTANT, TREASURER, DEPUTY TOWN CLERK, DEPUTY TAX COLLECTOR, EMERGENCY MANAGEMENT DIRECTOR, GENERAL ASSISTANCE ADMINISTRATOR, ADDRESSING COORDINATOR, DEPUTY FIRE WARDEN

Stu Marckoon	11 Rabbit Run	667-9578	June 30, 2018

FACILITY MAINTENANCE DIRECTOR

Edward “Rick” Gallegos	326 Douglas Hwy	812-6163	indefinite

ROAD COMMISSIONER

Stu Marckoon	11 Rabbit Run	667-2242	June 30, 2018

REGISTRAR OF VOTERS

Jennifer Kovacs	606 Douglas Hwy	667-2242	December 31, 2016
Stu Marckoon, Deputy	606 Douglas Hwy	667-2242	December 31, 2016

HEALTH OFFICER

Cece Ohmart	8 Fern Lane, Lamoine	667-3129	June 30, 2018

ANIMAL CONTROL OFFICER

Shannon Byers	71 Mill Road	812-0168	June 30, 2016

FIRE CHIEF

George Smith	819 Douglas Hwy.	667-2532	June 30, 2016

BOARD OF ASSESSORS (ELECTED)

Michael Jordan	PO Box 1590	667-2242	June 30, 2019
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

Chris Meyer	487 Douglas Hwy	266-0404	June 30, 2016

CODE ENFORCEMENT OFFICER, BUILDING & PLUMBING INSPECTOR

Millard Billings	160 W. Franklin Rd., Franklin, ME 04634	565-3631 266-7558	June 30, 2016
Asst: Edward “Rick” Gallegos	326 Douglas Hwy	812-6163	June 30, 2016

HARBOR MASTER

David Herrick	319 Douglas Hwy	667-4089	June 30, 2016
Deputy-Kevin Murphy	17 Hodgkins Lane	667-4134	June 30, 2016

TOWN ATTORNEY

Anthony Beardsley	PO Box 723, Ellsworth	667-7121

LAMOINE SCHOOL COMMITTEE (Elected)

Brett Jones, Chair	355 Seal Point Road	667-0022	Town Meeting 2016
Gordon Donaldson	9 Martin’s Cove Lane	667-2382	Town Meeting 2017
Michael Brann	1010 Shore Road	667-7980	Town Meeting 2018
Valerie Peacock	76 South Road	667-0758	Town Meeting 2017
Robert Pulver	50 Pasture Way	664-2433	Town Meeting 2016

SCHOOL STAFF

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

PLANNING BOARD

Chris Tadema-Wielandt	50 Point View Lane	266-3123	June 30, 2016
Richard McMullen	173 Partridge Cove Rd	667-2677	June 30, 2020
Donald Bamman	29 Orchard Lane	667-1814	June 30, 2017
Perry Fowler	80 Walker Rd.	664-0662	June 30, 2019
John Holt, Chair	23 Lamoine Beach Rd.	667-8733	June 30, 2018
Alternate – Steven Gabel Richards	424 Lamoine Beach Rd.	667-3132	June 30, 2018
Alternate – David Legere	45-B Meadow Point Rd	266-8182	June 30, 2017

BOARD OF APPEALS

Michael Jordan, Alternate	PO Box 1590, Ellsworth	610-0884	June 30, 2018
Constance Bender	326 Douglas Hwy	812-6160	June 30, 2018
Jay Fowler	216 Partridge Cove Rd.	667-5147	June 30, 2016
Hancock “Griff” Fenton, Chair	11 Ocean Bridge Blvd	667-5608	June 30, 2017
Jon VanAmringe	1369 Shore Rd.	412-680-9733	June 30, 2017
Cecilia Ohmart	8 Fern Lane	667-3129	June 30, 2018

BUDGET COMMITTEE

Marion McDevitt	1187 Shore Rd.	667-8046	June 30, 2016
Merle Bragdon	32 Walker Rd.	667-9733	June 30, 2017
Robin Veysey	54 Mill Rd.	667-7670	June 30, 2017
Cece Ohmart	8 Fern Lane	667-3129	June 30, 2018
Constance Bender	326 Douglas Hwy	812-6160	June 30, 2016

CONSERVATION COMMISSION

Anne Labossiere, Sec'y	68 Falcon Ln.	667-6765	June 30, 2017
Linda Penkalski	452 Douglas Hwy	667-9479	June 30, 2016
Douglas Stewart	358 Lamoine Beach Rd	667-5607	June 30, 2016
Larissa Thomas	101 Coley Cove Rd	404-915-4586	June 30, 2018
Lawrence Libby, Chair	37 Cormorant Ln.	664-0737	June 30, 2017
Alternate-Nancy Pochan	130 Seal Point Rd.	664-0444	June 30, 2016
Alternate – Jeffrey Cosulich	26 Pasture Way	667-3603	June 30, 2018

LAMOINE PARKS COMMISSION

Marguerite Andros	9 Needles Eye Road	610-1610	June 30, 2016
Cathleen Goebel, Chair	807 Lamoine Beach Rd.	667-2318	June 30, 2018
Douglas Jones	86 Mill Road	667-4581	June 30, 2018
Paula Gardner	21 Meadow Point Rd.	667-9439	June 30, 2017
Julie Herrick	319 Douglas Hwy	667-4089	June 30, 2016
Vacant (Alternate)			

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

TECHNOLOGY ADVISORY COMMITTEE

William Butler, Chair	81 Birchlawn Drive	667-6440	June 30, 2018
Merle Bragdon	32 Walker Road	667-9733	June 30, 2016
Brett Jones	355 Seal Point Road	667-0022	June 30, 2017

COMPREHENSIVE PLANNING COMMITTEE (Appointments until plan is presented to and acted upon by town meeting).

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 - Alternate	PO Box 1590 Ellsworth	667-2242

DISCRETIONARY HEATING ASSISTANCE

Terms expire June 30, 2016

Jane Fowler	216 Partridge Cove Rd.	667-5147
Kathryn Gaianguest	128 Great Ledge Road	667-1282
Ruth Wilbur	479 Douglas Hwy.	667-9787

RECREATION COMMITTEE

Alt – Sharon Smythe	PO Box 104, Ellsworth	667-2242	2017
Alt –Patricia Haslam	23 Linden Lane	667-7072	2016
Alt - Heidi Garrison	154 Needles Eye Rd.	610-1592	2017
Becky Mason	3 Pasture Way	667-5652	2016
Elizabeth Stanley	456 Mud Creed Rd.	664-3482	2017
Greg Stone	30 Cormorant Lane	667-8103	2017
Elie Khoury	16 Rabbit Run	412-0081	2018
Jason Trenholm	173 Walker Rd.	266-9992	2016

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

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

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) 664-2755

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

Motor Vehicle Registration Information

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

Dog Licensing & Animal Control Information

Maine State statute requires all canines be registered when they reach six months of age. Dog licenses expire on December 31st each year and are obtained at the town office or on-line through the town's website. Proof of rabies vaccination is required to register the dog. Lamoine's Animal Control Officer is 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.

Assessing & Property Tax Information

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

Hunting & Fishing Licenses

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

Boats, ATVs and Snowmobiles

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

General Assistance

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

Police, Fire and Ambulance Information

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

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

Non-Emergency Numbers:	County Ambulance	667-3200
	Lamoine Fire Station	667-2623
	Hancock County Sheriff	667-7575
	Maine State Police	973-3700
	Marine Patrol	667-3373
	Maine Warden Service	941-4440
	Coast Guard	244-5517

Waste Disposal

The Lamoine Transfer station is located at 212 Lamoine Beach Road and is open on Fridays from 8AM to 5PM (noon to 5PM in the winter) and Saturdays from 8AM to 5PM. During the Christmas and New Year Holidays, the hours may shift a bit, please consult the town's website or call the town office for exact hours. Lamoine recycles cardboard, newsprint, #2 plastics, glass and mixed paper. A very popular swap shop is located at the transfer station. There is also a facility where you can drop off returnable containers, and the proceeds go to a different non-profit organization each month. The town participates in a hazardous waste collection with the MDI League of Towns, generally in October. Bulky waste such as furniture must be disposed of elsewhere – the town office can provide information on appropriate facilities.

Permits & Ordinances

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

Utility Services

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

On-Line Services & E-mail Reminders

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

Volunteers & Appointed Officials

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

2015 Year in Review

January – After a very warm Christmas week to end 2014, January turns into a snow monster. Beginning in mid-January, nearly continuous weekly storms dump a foot of snow at a time. The town acquires the "DesIsles House" because of unpaid taxes, but sells the land and building back to the estate of the former owner upon payment of all back taxes, fees and interest. Selectmen appoint a new Recreation Committee which begins meeting on Saturday mornings.

February – The snow continues to fall, keeping the contracted plowing company busy nearly every day of the month. Selectmen name a new private road "Moseley Lane". The Board of Appeals declines a filing by a group called the "Friends of Lamoine" against contractor Doug Gott & Sons regarding a commercial building that required a lot of earth moving to prepare for construction.

March – Voters return incumbent Selectmen Gary McFarland and Jo Cooper to office, along with incumbent school committee member Michael Brann and assessor Michael Jordan. Marion McFarland is honored as Citizen of the Year at the annual town meeting, while Carol Korty accepts the Conservation Award. The former Reynolds house next to the Lamoine Baptist Church is torn down after determining it could not be repaired.

April – The Board of Selectmen declines to offer an amendment to the Building and Land Use Ordinance to allow a property to become a gravel mining operation. The town office asks for bids on a photocopier and ends up with a free refurbished copier as a result. Heavy rains combine with beaver activity to flood Pinkhams Flats at Archer's Brook. The fire department goes out to bid for a new rescue boat for which funding was approved at the March town meeting.

May – Selectmen award the rescue boat bid to RibCraft, USA and construction begins on the 21-foot boat. The Conservation Commission places a new sign at the Simon Trail Parking area which was constructed with help from the Frenchman Bay Conservancy and the Maine Bureau of Parks and Lands. Lamoine, Sullivan and Hancock jointly bid for heating fuel purchases and lock in prices at the lowest rates in many years.

June – A large fishing boat built at SW Boatworks in North Lamoine makes its journey through town to Ellsworth for launch. The owner is one of the stars of the Reality TV Show "Wicked Tuna". Gordon Donaldson attends his final Planning Board meeting after more than 30-years of service to the board. Michael Jordan resigns as the town's Code Enforcement Officer effective July 1st. Meetings televised from the town office become available on the Internet as well via live and on-demand streaming.

July – Selectmen appoint Millard Billings of Franklin as the interim Code Enforcement Officer. The town holds its first ever electronic waste collection near the transfer station and it is a smashing success, filling four trailers full of unwanted TVs, computers, and other items. Selectmen signed contract with Forest Hill Cemetery to arrange for care of veterans' graves. Needles Eye Road and Buttermilk Road along with the Lamoine School Parking lot are paved, the parking lot as a result of much lower than budgeted paving costs.

August – The fire department takes delivery of the new rescue boat and after trying it out on an Ellsworth lake, places it into service. The firefighters show off the boat at an open house. Selectmen hire Millard Billings as the full Code Enforcement Officer, and Rick Gallegos as an assistant/trainee as well as facilities maintenance director. A local landscaping company is hired to cut back trees on Gully Brook Road.

September – Selectmen finalize language for a gravel ordinance to go to a vote in November. Work begins on a new traffic light at the intersection of Routes 3 and 204 in Trenton. Lamoine will pay for the maintenance and electricity on the light after requesting that it be placed there many years ago. Firefighters utilize the new rescue boat to save two kayakers after one of their crafts swamped in Berry Cove.

October – Fire destroys the office at the Lamoine Transfer Station. A plug in an outlet behind the facility manager's chair is blamed for the cause. No one is injured. School officials propose exploring the purchase of property adjacent to the school lot. Kendall Davis resigns as the Cable TV Operations manager. A public hearing draws several dozen to discuss the proposed new gravel ordinance. Work begins on a new boat ramp at Lamoine State Park.

November - Voter soundly defeat the proposed new gravel ordinance, 425 to 185. The proposed ordinance included provisions to return setbacks to 50-feet from abutting property lines in return for more stringent operating practices. Shellfish harvesters inquire about withdrawing from the Regional Shellfishing agreement after enforcement complaints. The traffic light in Trenton becomes fully operational. Beaver activity washes out the twin culvert outlet area on Needles Eye Road prompting a call for a trapper to relocate the critters.

December – The region enjoys a relatively snow free month while the town began discussions with plowing contractor Richard McMullen about a 2-year extension on his contract. The Board of Appeals turns down a permit for a breezeway on Ice House Lane after a neighbor complained the project would cover too much within the Shoreland Zone. Selectmen discuss future options for the town hall that include a possible new foundation and a building move further away from Route 184. Fire destroys a home on Needles Eye Road, no one was home and no injuries reported.

Board of Selectmen Report

Jo Cooper

Bernie Johnson

Gary McFarland

Nathan Mason

Heather Fowler

2015 was a year of some significant accomplishment for your municipal officers, though some of it was frustrating at times. The one issue, though, that dominated the board's time has been gravel mining.

The Board is well aware that Lamoine's geography is unique in this area because of the massive amounts of gravel deposits that lay within its boundaries. This has become an increasingly valuable resource and several companies have made significant investments in land and equipment to utilize this material for use both within and out of Lamoine. Balancing the need for gravel with the desire for residents' peace and quiet and environmental protection is an elusive goal. With help from many citizens and town board members, we crafted an updated gravel ordinance that we felt offered increased protection in return for the opportunity for the current gravel mining community to slightly improve their access to their resource. It failed by quite a wide margin, due mainly to the proposal to decrease the setbacks from abutting properties to the limit that was previously in effect for years. For now, the gravel debate is "on the shelf", but we understand our Planning Board may have some offerings in the future.

Infrastructure – The town saw some major improvements to facilities both within and beyond its borders thanks to action by your Board of Selectmen. Thanks to a significant drop in the price of oil, paving costs also went down, allowing the town to pave the entire length of Needles Eye Road and a good portion more of Buttermilk Road than planned. There was also enough left over to completely repave the school's parking lot and outside basketball court.

Lamoine State Park, at the urging of the town, has completely rebuilt the boat launching ramp. This will enhance both commercial and recreational boating activities, and provide for greater public safety as the fire department's rescue boat (also new this year) can be launched with greater ease at all tides.

Commuters from Lamoine who need to turn left at Route 3 in Trenton to get to their jobs asked us years ago to see if the Maine DOT would install a traffic light at that intersection. That finally happened this year, and though the Town of Trenton was reluctant to fund the electricity and maintenance of that light, our board agreed to take that on, as we had requested it. The cost to taxpayers is relatively minor.

Our Transfer Station suffered a serious fire in October which destroyed the facility manager's office. That has been completely rebuilt and the loss was covered by insurance.

The 2015 town meeting voted to look into purchasing a large parcel of land located across Douglas Highway from the town office. Shortly after making serious inquiry, though, the parcel was not available, and we now have a new resident in the neighborhood following construction of a home on this piece. The Selectmen are now looking at the possibility of acquiring land behind the town hall building on which to eventually build a real foundation with the idea of moving the town hall onto that. This project is still a few years away, but will offer many advantages to the town.

The Lamoine Volunteer Fire Department upgraded its rescue boat in August, and used it to make its first rescue the following month. That appears to be a very good safety improvement.

Personnel – We saw some changes in the town workforce this past year, the most notable being the resignation of Code Enforcement Officer **Michael Jordan.** He's been replaced by **Millard Billings** who was our Deputy CEO for several years, though we had never had to call on him. We also appointed **Rick Gallegos** as the Assistant CEO who is training for the job with Mr. Billings with the goal of becoming certified as a Code Enforcement Officer and Plumbing Inspector. Mr. Gallegos has also been hired on an as needed basis to be the town's facilities Maintenance Director, a position that has seen an increasing need beyond what present staff could perform. Mr. Gallegos completed rebuilding the Transfer Station office following the fire in October. He has also reorganized the town's storage garage and several smaller projects at the town parks and town hall facility.

We signed new contracts with Administrative Assistant **Stu Marckoon**, who starts his 24th year at that post, and Town Clerk/Tax Collector **Jennifer Kovacs** who has started her 13th year with the town. We feel very fortunate to have such experienced staff members.

Contracts – As we ended 2015, there are a lot of town operational issues before us that will require contractual approval on our part. The most pressing need appears to be waste disposal. We will hold a special town meeting sometime in 2016 sign a contract with the Municipal Review Committee (MRC) pledging to send our household waste to a plant to be constructed in Hampden. We currently contract with the trash incinerator in Orrington which expires in 2018. The issue remains under study and the board will offer a recommendation in the coming months.

We're also negotiating contract extensions for solid waste transportation with Pine Tree Waste until March 2018 and the snow plowing contract with McMullen Landscaping & Construction for another two years.

Also on this year's town meeting warrant is a proposal to extend the lease with the folks who operate the cell phone tower near the former landfill. That proposal includes a $20,000 signing "bonus". The plan seems to make great financial sense to the Town.

Governance – We are particularly pleased that the formation of the **Recreation Committee** has attracted many energetic board members who have run several programs during the past year. The **Heating Assistance Committee** also started functioning, initially soliciting a few thousand dollars in donations, developing applications and then deciding whether to grant assistance. Several households have benefitted from this program.

The proposed municipal budget for the next fiscal year looks to keep the property tax rate at its present level. The Selectmen have no control over the County Tax Assessment, and the town meeting will deal with the school budget in the next few months, so we don't know what impact those budgets will have on your property tax bill. The town remains in a very good financial condition, the fund balance (surplus) account exceeds our minimum goal, giving the town a cushion in case of a catastrophe.

We wish all a happy and prosperous 2016.

Board of Assessors Report

Municipal Valuations as of April 1, 2015

Classification	Gross Value	Exemptions	Taxable Value
Land	$140,799,900	$4,081,400	$136,718,500
Buildings	$127,589,100	$3,356,600	$124,232,500
Personal Property	$2,637,800	$229,600	$2,408,200
		Subtotal	$263,359,200
		Homestead Exemptions	$4,345,700
		Net Taxable Value	$259,013,500

- The 2015 property tax rate was 10.1 mills ($10.10 per $1,000 valuation), a .2 mill decrease
- The total tax commitment for 2015/16 was $2,616,036.35
- One mill in 2015/16 raised $259,013.50
- The increase in net taxable valuation in 2015/16 was $2,385,200, or 0.92%
- State valuation for Lamoine in 2015 was $255,100,000, a decrease of 2.58%

Property Tax Abatements Granted in 2015

Name	Map	Lot	Reason	Date	Amount
Zelma McAlpine	5	22-4T	Mobile Home Removed	6/30/15	$63.83
Lamoine Baptist Church	15	6	Building Razed	7/28/15	$883.75
Kathy Gordon	5	1-1	Valuation/Lot Size correction	8/11/15	$1,361.48
OCE Financial Services	Personal Property		Uncollectible (by Selectmen)	10/8/15	$29.45

Supplemental Property Tax Bills Issued in 2015

Name	Map	Lot	Reason	Date	Amount
Dianne Richardson	18	10-5-1T	Homestead error 2013&14	6/30/15	$196.00
Estate of Barry Norris	5	1-1	Valuation/Lot Size correction	8/11/15	$1,026.16
Kathy Gordon	5	1-1	Valuation/Lot Size correction	8/11/15	$532.27
Fountaine, Joseph	19	10	Homestead Removal	10/26/15	$161.60

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

The Board of Assessors plans to analyze property sales town wide during 2016 in order to determine if and when a town wide revaluation is warranted. This project is the impetus for the recommended $500 per position salary increase for the elected assessors.

Respectfully submitted,

Jane Fowler, Chair
Terry Towne
Michael Jordan

Hancock County Sheriff's Department Report

Scott A. Kane
Sheriff

Patrick W. Kane
Chief Deputy

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.

I encourage citizens to call our office if you have any concerns about any suspicious, criminal, or drug activity. We always need your help to do our job. No complaint is too small, so please contact us and together we can make our communities a safe place to live and raise a family. Be safe.

Abandoned Vehicle	**1**	**Lost or Found Property**	**2**
Animal Complaint	**2**	**Littering/Pollution**	**2**
Arrest Warrants	**1**	**Mental Health Issue**	**6**
Assault, Simple	**3**	**Missing Person**	**2**
Agency Assist	**11**	**Motor Vehicle Complaint**	**14**
Attempted Suicide	**3**	**Nonsufficient Funds Checks**	**1**
Aid to Motorist	**1**	**Prop. Damage, Non-Vandalism**	**1**
Burglary, Resid	**1**	**Sex Offense**	**1**
Citizen Dispute	**11**	**Serve Subpoena**	**1**
Citizen Assist	**11**	**Suspicion**	**32**
Check Well Being	**10**	**Serve Protection Order**	**6**
Dead Body	**2**	**Traffic Accident, Prop Damage**	**29**
Disorderly Conduct	**4**	**Traffic Accident, Pers Injury**	**2**
Domestic	**4**	**Traffic Hazard**	**1**
DUI Alcohol or Drugs	**5**	**Threatening**	**2**
False 911 Call	**29**	**Traffic Offense**	**9**
False Alarm	**29**	**Theft, Property, Other**	**4**
Fraud	**4**	**Trespassing**	**4**
Harassment	**6**	**Underage Drinking Incidents**	**1**
Information	**19**	**Vandalism**	**3**
Juvenile Problem	**1**	**Violation Protection Order**	**1**

Respectfully submitted,

Scott A. Kane
Sheriff, Hancock County

Fire Department Report

During 2015 the Lamoine Volunteer Fire Department responded to 43 calls for service, both in and out of Lamoine as outlined:

	Lamoine	Trenton	Ellsworth	Hancock	Surry	Total
Structure Fires	2	2	5		1	10
Motor Vehicle Accidents	5	1		1		7
Smoke/Odor Investigations	2		3	1		6
Chimney Fires	3	1	1			5
Trees on Wires, in road	5					5
Water Rescue	2					2
Medical Assistance	1					1
Alarm Activation	5		1			6
Standby		1				1
Totals	25	5	10	2	1	43

On September 28, the Lamoine VFD made its first rescue in the new fire rescue boat when a kayaker fell into Berry Cove and his craft became swamped. (Photo courtesy of Jacqueline Weaver, Ellsworth American)

The were 14 fewer calls than the previous year, thanks in part to fewer mutual aid calls to stand by our station. As you can see from the chart, Lamoine responded to 18 calls from our neighboring towns. We also received help from those same towns on the two structure fires here in town; one at the transfer station and one late in the year on Needles Eye Road.

The year has proved to be a very successful one for the fire department in many aspects. Thanks to swift and overwhelming community support, both in donations and at town meeting, the department took delivery of a new, 21-foot rescue boat in August. The craft made its first rescue the next month, and while it seemed relatively routine, the people who were taken to safety from chilly Frenchman Bay would have been in a great deal of trouble if not for the very fast response. We showed off the boat, and the rest of the fleet at an open house in August.

The department has also had the rare luxury of new members joining this year. At least five new adults and one junior firefighter have been added to our ranks during a time that volunteer firefighting numbers have suffered serious declines. Members Rick Martens and Phil Richter are enrolled in the Hancock County Firefighters' Academy.

In addition to the rescue boat, the department also used some of the money it has raised to purchase an additional pump to run the rescue cutting tools. This will come in very handy on motor vehicle accidents that require extrication where more than one tool at a time is needed.

The department also served in an official capacity as we bid farewell to long time members Harry Hamor and Jerry Jordan this past year. Their contributions to the public safety of our town are immeasurable, and they will be missed.

Respectfully submitted,

George Smith, Fire Chief

Emergency Management Director's Report

Stu Marckoon, Local EMA Director

Despite the unusual amount of snow that the state received, and Lamoine was no different, 2015 was a relatively emergency free year. One storm in late October did cause multiple responses from the fire department due to trees on electrical wires, and there were localized power outages that left some folks without electricity for several hours.

Two problem areas continued to be a problem during heavy rains. Archer's Brook (shown on the right) continues to flood State Route 204 (Pinkhams Flats), especially at high tide. Motorists often ignore the barricades placed there during floods, and thankfully the road has stayed intact. The other flood prone area is Needles Eye Road where the town installed dual culverts several years ago. Beavers have found that to be a place they want to call home, and they continually plug up the culverts with trees and other debris, causing the brook flowing through the culverts to wash over the road and wash away the shoulders over the culverts. The Maine Warden Service has contacted trappers to attempt to relocate the beavers, with limited success.

Health Officer's Report

Cece Ohmart, Health Officer

The Local Health Officer is a state mandated position which thankfully is rarely utilized. During 2015 one inquiry was made to the health officer in regard to an abandoned trailer off Jordan River Road. The Code Enforcement Officer conducted the inspection and determined that no further intervention was needed. During the year, the town's website included postings on Influenza and Viral Meningitis in response to statewide trends.

Lyme disease continues to be of concern in Lamoine. Carried by deer ticks, the town's high deer population seems to exacerbate the problem. We have a very active walking community which is great. I would caution folks to check yourself after walking or working outdoors to make sure there are no ticks.

Harbor Master's Report

The past year has seen a lot accomplished at the harbor at Lamoine State Park. Of the 61 available mooring permits, 59 were assigned and in active use. There were no incidents of note that required enforcement activity at the harbor in 2015. As of year's end, there were 4 residents and one non-resident on the mooring waiting list.

The State of Maine completed construction of a new boat launching ramp in November, 2015 which will greatly enhance recreational and commercial boating activities. Users will notice a significant improvement with an all-tide ramp and a ground-out float system.

At year's end we discovered a sunken vessel on the outer edge of the harbor. A private diver took pictures of the wreck, and it appears to be a private vessel that went down in the past few years. Decisions on what to do with the sunken vessel will come in 2016.

Respectfully submitted,
David Herrick, Harbor Master.

Solid Waste Report

The amount of solid waste sent to the PERC incinerator in Orrington decreased slightly in 2015 to 557.53 tons, or 1.49 tons less than 2014. We saw roughly 4.115 fewer tons recycled through the first 9-months of 2015 compared to the previous year.

The transfer station office suffered a serious fire in October, closing down the swap shop building for about 6-weeks while reconstruction took place.

The town participated in its first ever electronics waste recycling event, inviting neighboring towns to participate as well. Contractor Electronics End of Brewer reported collecting 7.662 tons of electronic waste, mostly old TV's and computer monitors. We hope to repeat the event again in 2016.

The town participated in the Acadia Disposal District household hazardous waste event at MDI High School in September. Lamoine residents carried 24 units (20 pounds or 5 gallons) of hazardous waste to the event, up slightly from the previous year.

The town's contract with PERC expires in March 2018. In the coming few months, the town will have to decide whether to ship its trash to a new facility that the Municipal Review Committee is proposing or to contract with the PERC facility. The town is also exploring extension of the transportation contract to coincide with the PERC contract expiration date.

Chris Meyer remains our transfer station manager, with help this past year from Adam Sargent and Rick Gallegos

Respectfully submitted,

Stu Marckoon, Adm. Asst. to the Selectmen

Code Enforcement Officer's Report

There was a major personnel change as Michael Jordan resigned at the end of June as Lamoine's Code Enforcement Officer and Plumbing Inspector. The Board of Selectmen hired Millard Billings to replace Jordan on a permanent basis after he filled in for about a month. Edward "Rick" Gallegos was also hired as an assistant, training to become certified in both positions in the next year.

Millard Billings

During the year, the Code Enforcement Office issued the following permits:

Construction Permits	
Residences	8
Sheds/Barns	9
Additions	5
RV/Trailers	2
Garages	10
Deck/Porch	7
Shoreland-Drives	2
Mobile Homes	3
Sign	1
Steps to Shore	2

Plumbing Permits	
Internal	15
Septic	12
Hookup Only	4
Replace Septic	1

Note that some construction permits include multiple items, such as a garage and a residence, so the total number of items issued exceeds the number of permit applications.

Rick Gallegos

During the year, the following complaints were received and investigated by the Code Enforcement Officers:

- A failing septic system on Linden Lane. A notice of violation was issued and the system promptly repaired by the property owner
- A possible non-compliant rebuilding project on Lupine Lane. No violation was found.
- A possible Shoreland Zoning violation off Ice House Lane. No violation was found, and a residential building permit subsequently issued.
- A Recreational Vehicle being used as a residence without a permit or septic system on Mud Creek Road. The property owner applied for and was issued the proper permits.
- A Recreational Vehicle being occupied for more than 30-days on Lorimer Road. The RV was not inhabited when the CEO inspected.
- Loam removal in violation of the Site Plan Review Ordinance (<10,000 square feet). A notice of violation was issued, and a consent agreement that spans into 2016 was signed by all involved parties, and a fine paid.
- Request to condemn mobile home off Jordan River Road. Code Enforcement found the trailer was not occupied, and not considered a nuisance.
- Possible clearing in excess of 10,000 square feet near Cardinal Drive. There was no violation – it was a timber harvesting operation for which no permit is needed.
- Excess Shoreland Zone coverage on Ice House Lane. Code Enforcement issued a stop work order and the Board of Appeals ultimately revoked the previously issued permit.

Planning Board Report

The Planning Board held 12 regular meetings and several public hearings related to permit applications. Members were Donald Bamman, Chris Tadema-Wielandt, Perry Fowler, John Holt, Gordon Donaldson (Jan-Jun) and Richard McMullen (Jul-Dec). Alternate members were David Legere, Richard McMullen (Jan-Jun) and Steve Gabel-Richards (Jul-Dec).

Gravel Permits The Board received the following applications for gravel permits:
1) RF Jordan & Sons, Map 7 Lot 3-2, 3.7 acre "King Pit" – issued May 5, permit to expire Apr 30, 2018
2) Perry Fowler dba HORPLand LLC, Map 7 Lots 13 & 24, 6.0 acre "Butler Pit" – issued Sep1, permit to expire May 31, 2018
3) Doug Gott & Sons, Inc, Map 3 Lot 2, 10.0 acre "Smith Pit" – issued Jan 4, 2016, permit to expire Oct 31, 2018
4) Doug Gott & Sons, Inc., Map 3 Lot 6, 4.7 acre "B & H Pit" – issued Jan 4, 2016, permit to expire Oct 31, 2018

Gravel Extraction Ordinance proposed by the Selectmen
As requested by the Selectmen, members of the Planning Board provided comment and input with regard to a Gravel Extraction Ordinance being written by the Selectmen. The Planning Board declined the request of the Selectmen to call the public hearing regarding the proposal which, in November, was rejected by Lamoine voters.

Other permits issued
1) Maine Department of Agriculture, Conservation and Forestry for alterations and improvements to the Lamoine State Park boat launch facility – Map 13 Lot 45. Site Plan Review and Shoreland Zoning permits issued July 7.
2) Brett Jones/Patricia Wyshak, Commercial Building (medical office), Map 4 Lot 6-3. Permit issued Jan 4, 2016
3) Richard McMullen, Commercial Building (salt-sand shed), Map 4 Lot 21-A. Permit issued Jan 4, 2016

Other matters
- After considerable discussion and after hearing public comment, the Board voted not to recommend any changes to the Building & Land Use Ordinance with respect to Recreational Vehicles.
- The appeal by Harold MacQuinn, Inc, of the Planning Board's May 2014 decision to deny both Site Plan Review and Gravel permits to expand gravel operations at the Kittridge Pit (Map 3 Lots 31 & 33) has yet to be heard by the Appeals Board. The Hancock County Superior Court must first act on a complaint filed by MacQuinn's attorney Edmund Bearor against three members of the Board at the time. No trial date has yet been set.

On behalf of the Board, I express deep appreciation to Gordon Donaldson who served on the Planning Board for many years, as Chair and as Secretary, displaying a level of competence and wisdom which the rest of us can only hope to emulate.

This annual report serves only to summarize the Board's major activities. Detailed minutes and videos of all Planning Board meetings can be found by accessing the Town's website.
Submitted by John Holt, Chair.

Board of Appeals Report

2015 saw the Board of Appeals hear and issue decisions on two cases.

Friends of Lamoine vs. Code Enforcement Officer – This case involved a citizens group that filed a complaint with the Code Enforcement Officer regarding alleged unpermitted gravel removal from a parcel on Lamoine Beach Road owned by Doug Gott & Sons, Inc. Prior to this action, the Board of Appeals had issued a decision to the Lamoine Planning Board that it reconsider denial of a commercial building permit on this lot, and that permit was subsequently granted. The appeal that was filed in this case challenged a decision by Lamoine's Code Enforcement Officer that found the property owner was in compliance with the permit granted by the Planning Board. The Board of Appeals voted unanimously that the Gravel Ordinance does not allow for appeals of decisions of the Code Enforcement Officer, and therefore the Board did not have jurisdiction in this matter.

Shubert vs. Code Enforcement Officer – This cased involved an appeal by Jane Shubert of issuance of a building and Shoreland Zoning permit by the Code Enforcement Officer to abutting property owners Frank & Wendy Young to build a breezeway that connects an existing garage to an existing residence. The residence is a non-conforming structure. The Shuberts alleged that the developed coverage created by the breezeway would exceed the allowed 10% Shoreland Zone coverage. After a hearing, the Board of Appeals found that indeed the coverage as proposed would exceed the allowed Shoreland Zone maximum and ordered the Code Enforcement Officer to revoke the permit.

The Board has been busy for much of the year developing a specific ordinance to deal with appeals. There currently is no single ordinance. Several town ordinances contain sections that deal with how to appeal decisions, and each ordinance is unique. The idea behind a new ordinance is to make all appeal processes uniform. Passage will require that those ordinances that currently contain appeals processes have those removed and refer to the new ordinance. This proposed ordinance is not yet ready for submission.

During 2016 the Board saw long time member **Jim Crotteau** retire from service. Jim was first appointed in 2007 and served faithfully until the end of his final term in 2015. An attorney by trade, we found Jim's reasoning helped the entire board with clarity on issues. We thank him for his service and for being a great colleague. Taking Jim's place on the board is Cece Ohmart. Michael Jordan, was as an alternate voting member. Rounding out the board are Jon VanAmringe (secretary), Jay Fowler, and Connie Bender.

Respectfully submitted,

Hancock "Griff" Fenton, Chair

Technology Committee Report

Not a day goes by it seems that technology available to make ones work more efficient takes another step forward. Lamoine's Technology Committee continues to explore the options available to the town to keep its citizenry informed and the staff up to date.

During 2015 the committee began seriously exploring a way to wire up the Lamoine Consolidated School building so that cable TV telecasts could originate. This effort has yet to come to fruition and will continue in 2016. The committee also authorized moving forward with live-streaming of meetings at the town hall which are seen on the local cable channel. That has been accomplished through a company called Town Hall Streams, and now anyone with an internet connection can watch meetings live, or watch a replay of a meeting instantly after it has concluded, for up to a year.

We bid farewell to our CTV Operations Manager Kendall Davis during 2015, as he has moved out of state. We thank him for his efforts in the past, though time limited what he was able to accomplish.

The CTV channel will drop the "Total Info" service effective in February 2016 because of cost. We found that it was of no real benefit.

Respectfully submitted,
Bill Butler, Chair, Lamoine Technology Committee

Parks Commission Report

Lamoine's Parks Commission spent much of 2015 in search of members, and we're pleased to report the commission is back up to full strength, though an alternate member would be most welcome. Please contact the town office if you are interested. Former commission chair **Christa Brey** opted not to serve again when her appointment expired in June. We thank Christa for her many years of dedication to maintaining Lamoine's three park areas. **Cathy Goebel** is the new commission chair. Joining her on the board is **Maggie Andros**, as well as returning members **Doug Jones, Paula Gardner** and **Julie Herrick.**

There were no new projects proposed at any of the parks during 2015 – just maintaining what past projects have installed. We appreciate the efforts of **Robert Cooper** who maintained facilities at Lamoine Beach Park and Bloomfield Park during the summer, and **Rick Gallegos** who is the town's new facilities maintenance person. The Commission did discuss, at length, an issue that arose regarding overnight camping at Lamoine Beach Park, which is NOT allowed.

The Commission has suggested that it no longer be the town sponsoring organization for the Flat Top 5K Road Race. Instead, the Recreation Committee will likely sponsor the race.

Respectfully submitted,

Cathy Goebel, Parks Commission Chair

Comprehensive Planning Committee Report

After a slow start due in part to the heavy winter in 2014-2015, the Lamoine Comprehensive Plan Committee had a busy and productive fall, and enters the new year with high hopes for significant progress towards a plan during the 2016 calendar year.

The Lamoine Comprehensive Plan Committee (LCPC) met with numerous Town committees, Boards and Commissions and other community groups throughout the fall months. Each meeting was aimed at finding out what challenges and opportunities the various groups see coming during the next 10 to 15 years, which is the planning period for the next town Comprehensive Plan. Through the end of 2015, the LCPC has met with 14 groups and over 65 people who are all working for and/or thinking about our community.

The LCPC also recently finished its review of a survey of town opinion on the basics of life in Lamoine. The survey, filled out by about one-quarter of Lamoine households over the internet or on paper, asked many questions asked in previous surveys in 1993 and 2005, and the responses this year were basically consistent with past results.

Respondents overwhelmingly reported that they felt safe in their homes, wished the roads were in better repair and were attracted to Lamoine by the beauty of the woods and sea and the small town atmosphere. Emerging concerns are services to an aging population and the need to attract families with children.

The results will be discussed at a Community Meeting at the Lamoine School on Saturday, March 19th.

The LCPC has been getting a lot of information and good ideas. We will begin in February to review what we have learned, and develop a plan to fill any gaps between what we have and what data the state requires. At the same time we will identify the issues which will need to be addressed in the Comprehensive Plan and develop our recommendations with respect to those issues.

We continue to work towards a plan to present for town review in 2017.

Conservation Commission Report

By Larry Libby, Commission Chair

On September 9, the seven members and alternates of the Conservation Commission held a strategic planning session to take stock of what we've been up to in recent years, identify major external factors influencing what we do, and considering future priorities. Lamoiner David Sanderson skillfully led us through the discussion. Our overall goal is to work with others in the town to advance land and water conservation. We talked about demographic changes, the economics of highly valuable shorefront properties and resulting cost of housing and tax levels, the importance of open space and natural beauty to all who live here or visit, and how climate change will affect the ways we live and work. We have passed along our thoughts on these matters to the comprehensive plan committee. Our priorities for the next few years will include educational programs on the relevance of climate change and the geologic/natural character of our town. We will continue and perhaps expand GET WET! to consider the quality of our groundwater. We will look for opportunities to build and use public trails for recreation and

education. We also want to work with other town entities like the Planning Board, Historical Society, Comp Planning Committee and Recreation Commission in keeping Lamoine a stimulating place to live.

The Conservation Commission held three public meetings this past year — in March, Linda Welch from US Fish and Wildlife Service discussed the likely effects of climate change on bird populations along the coast; in June, John Peckenham from the University of Maine reviewed the conclusions of the decade long GET WET! program; and in November UMaine Professor Emeritus of Biology, Ecology and Climate Change George Jacobson discussed the broad evidence of climate change and its importance to Maine.

The Conservation Commission (and others) participate in a cleanup on Simon Woods Trail in the fall of 2015.

We participated in the coastal clean-up conducted each year as part of Maine Coastweek, continued the roadside clean-up under Georgia Munsell's direction, helped Stu Marckoon with the electronic waste pick-up in July. Several Commission members undertook trail improvement and maintenance on the Simon Woods Trail, with Iris and Jerry Simon. We see these on-going conservation activities as central to our mission.

Carol Korty received the 2014 Conservation Award for her many years of dedication to conservation efforts in Lamoine.

Jeff Cosulich, who lives on Pasture Way, is the new alternate member of the Commission beginning in December. David Legere asked not to be reappointed when his term ended in July and Larissa Thomas moved from alternate to regular member. There is also the opportunity to become an associate member of the Commission, if you have the interest but not the time to become a regular member.

Please send us any suggestions you may have for Conservation Commission projects, topics for public meetings or chances to collaborate with others in the years ahead.

Recreation Committee Report

Recognizing a need in Lamoine, the Board of Selectmen opted to form the Recreation Committee during 2015, forming it by policy that states: "to organize, administer, and supervise a municipal recreation program in the interest of the entire community and in conjunction with recreation options that already exist". We are pleased to report this committee got up and running swiftly, has a full and enthusiastic membership, and programming has proven very popular. The committee has made possible youth soccer, youth and adult basketball, youth cheering, karate, and bicycling events, all in just about 10-months of existence. Better yet, we estimate that nearly

The Rec Committee sponsors a "Slow Ride Sunday" event to encourage bike riding along Lamoine's Rural Roads

80% of our school population has participated in at least one

of the programs. The Lamoine Consolidated School has been instrumental in reaching families to let them know about programs, and to offer the proper facilities for the programs to take place.

The Rec Committee is also seen as a complement to the Downeast Family YMCA in Ellsworth. Our basketball and soccer teams have competed in the "Y" Leagues. Our programming, though, does not compete directly with the 'Y" which has also worked well with our volunteer coaches.

Many thanks to the many folks who have volunteered to coach and assist with programming. Our committee members are **Greg Stone, Becky Mason, Elie Khoury, Elizabeth Stanley, Jason Trenholm, Heidi Garrison, Patti Haslam and Sharon Smythe.** We thank **Tim Jordan** for his early committee involvement as well. The Rec Committee generally meets at the Town Hall on Saturday mornings. We welcome ideas, comments, volunteers and look forward to a very exciting 2016.

Respectfully submitted,

Greg Stone, Chair

Heating Assistance Committee Report

Lamoine's Board of Selectmen approved formation of a committee to assist residents who have a difficult time paying to keep warm in 2014. The committee consisted of **Jane Fowler, Kathie Gaianguest, and Walter Grenier** at first. Mr. Grenier has retired from the committee and was replaced by **Ruth Wilbur** in 2015.

The committee's start was a big task. Not only did the group set policy for how to accept and process applications for assistance, it also solicited donations to a fund from which to pay for such assistance. We are pleased to report that the program found a lot of generous support and raised $2,850.00. During the fiscal year ending in June, the committee processed all applications with the assistance of town staff, and paid $579.90.

The really good news is that the winter of 2015/16 has seen the price of heating fuel plummet to levels not seen in a dozen years. Combined with relatively mild weather, this has helped all of our residents be able to better afford to stay warm. Demands for assistance have been minimal.

Only donated money is used for assistance – there are no tax dollars involved. Donations can be made through the town office. Please check the Heating Assistance Committee page on the town's website for a list of generous donors, and possibly consider adding to the fund.

Respectfully submitted,

Jane Fowler, Chair

Road Commissioner's Report

The Chinese calendar put 2015 as the year of the sheep, but your road commissioner has dubbed this the Year of the Beaver. The industrious critters have caused no end of trouble in a couple of spots along Lamoine's public roads. On Needles Eye Road, which got a new layer of pavement in July, beaver damming activity caused the shoulder at a double culvert to wash out numerous times. The Maine Warden Service contacted a trapper to relocate the creatures to discourage this activity, but others keep taking their place. The MDOT has a similar problem at Archer's Brook along Pinkhams Flats.

Wellman Paving crews apply new hot top to Needles Eye Road

The price of fuel dropped sharply this year, and that dropped the price of paving quite nicely. That allowed the town to pave the entire length of Needles Eye Road, which was budgeted for 2014/15, as well as Buttermilk Road's western end out of the 15/16 budget. There was enough money left over from the budgeting to put a new coat of pavement on the school parking lot, a much overdue project. Jay Fowler's crew leveled out an area that had caused water to pond and removed an old "dry well" drain and the lot is in much better shape today.

The Maine Department of Transportation supplied dozens of new street signs, such as stop, speed limit, advisory signs and the like at a 90% cost reduction. Richard McMullen's crew installed those during 2015, enhancing the safety on our streets. Late in the year, the town experienced a rash of street sign thefts, and those will be replaced in 2016 at considerable expense.

Tree trimming was also a big project in 2015. Berry Cove Gardens, right here in Lamoine, was the low bidder for projects that cut back growth on Gully Brook Road, Shore Road and Mill Road.

The Board of Selectmen was discussing a two year extension of the snow plowing contract with McMullen Landscape and Construction, which would carry that contract through the winter of 2018.

Plans for the summer of 2016 are to pave Raccoon Cove Road and a section of MacQuinn Road. We expect the school department will also upgrade the sidewalks and curbing at the Lamoine Consolidated School.

Thanks to the Lamoine Fire Department for the several emergency responses to remove trees when they fall in the road during storms.

Respectfully submitted,

Stu Marckoon, Road Commissioner

Addressing Officer's Report

A sign of the building activity in town is how many new addresses are assigned during a year. During 2015 the town assigned 15 addresses, but 5 of those came when a new road was designated. Mosely Lane now serves three properties on a former driveway off Seal Point Road.

It was good to see a lot of folks order new, reflective address number signs through the fire department program. The Road Naming and Numbering Ordinance requires that you post a number where it can be seen from the road that you live on. That's extremely important for emergency responders to make sure they are going to the proper address. Please contact the town office for an order form – the signs are very reasonably priced and produced by the Penobscot County jail.

As noted in the Road Commissioner's report above, we had numerous street signs stolen in late 2015. Though an amnesty program was offered, none of the recently stolen signs were returned. This is a dangerous situation which can hamper emergency response while they look for the proper address.

Respectfully submitted,

Stu Marckoon, Addressing Officer

Animal Control Officer's Report

2015 was a busy year for Animal Control in Lamoine. I responded to 17 dog at large or nuisance dog complaints, 6 stray cat calls, 1 loose horse report, 3 stray domestic rabbit calls, and 1 dog hit by car (the dog survived) call. I also worked on 2 dog bite cases and 1 dog killing chickens case. In addition, I worked with Game Wardens to address several wildlife (beaver, fox) calls.

Respectfully submitted,

Shannon Byers, Animal Control Officer

Town Clerk's Report

January 1, 2015 to December 31, 2015

Jennifer M. Kovacs, Town Clerk

Births

Residents- Out of Town	
Males	9
Females	6
Total	**15**

Marriages

Residents Married Outside of Lamoine	4
Residents Married in Lamoine	3
Non-Residents Married in Lamoine	1
Non-Residents License Issued	1
Total	9

Deaths

Residents who died out of Town

Veda M. Ames, May 6, 2015
Shirley Juanita Walker, May 9, 2015
Edith A. Leyendecker, May 26, 2015
Carl H. Brennan Jr, August 10, 2015
Gerald D. Jordan, August 13, 2015
Mary R. Haslam, September 3, 2015
Michael H. Raynor, September 29, 2015
Judith D. Burns, November 19, 2015
Pauline M. Reece, December 7, 2015
John S. Jerabek, December 18, 2015

Non-Residents who died in Town

Catherine Allen, July 18, 2015

Residents who died in Town

Ruth Saliba, January 12, 2015
Daniel M. Morren, February 26, 2015
Gina M. Higgins, March 6, 2015
Esther Dora Strauss, April 15, 2015
Gloria J. Caron, May 07, 2015
Thomas E. Keenan, August 28, 2015

Dog Licenses Issued for the 2015 Licensing Year
(October 16, 2014 to October 15, 2015)

Males/Females	295
Spayed/Neutered	25
Total Dogs Licensed	320

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

Elections

There were four elections held during 2015 at the Lamoine Town Hall. As of December 31, 2015 Lamoine had 1,437 registered voters and utilized the Centralized Voter Registration System. Turnout was as follows:

Election Date	Election Type	#Ballots Cast/Voters
March 10, 2015	Annual Town Meeting	145
June 9, 2015	School Budget Validation	69
May 20, 2015	School Budget	33
November 3, 2015	State Referendum/Town Meeting	612

Administrative Assistant's Report

Stuart Marckoon, Administrative Assistant to the Selectmen

The past year has presented many personal and professional challenges and accomplishments, and I thank the Board of Selectmen for their strong support all during the year. The town has come through some interesting issues, though some remain unresolved at the end of 2015.

As noted in the Selectmen's report, gravel extraction has been a time consuming subject which remains unresolved. Many people invested hundreds of hours of collective time attempting to rewrite an ordinance to present to voters, only to see that effort strongly rejected. I thank **John Holt** and **Gordon Donaldson** for their input into the final product. It's difficult to gauge, what, if any lesson was learned from this effort, and clearly the issue is not going away anytime soon.

Nearly lost in the hoopla in 2015 was the completion of the first year of operation of the new Lamoine School Department. From the municipal administration end, things went fairly smoothly. The school staff ranging from Superintendent **Katrina Kane** to Principal **Dawn McPhail** to School Administrative Assistant **Betty Eaton** are easy to work with and just plain fun to be around.

Some pretty big projects got complete this year, and I'm proud to have played some role. The Fire Department's new rescue boat was added and I had the honor of skippering it on its first actual rescue call. The town paved more road mileage than expected thanks to lower paving costs. The project at Lamoine State Park to rebuild the boat ramp was completed, and the new traffic light at the end of the Jordan River Road is now functioning (they even gave us a key to the control box).

A big thank-you to my co-workers, **Jennifer Kovacs, Millard Billings, Rick Gallegos and Chris Meyer** for doing your jobs well. And thank-you to the many folks who do business with the town office. We hope that we have served you well in the need to deal with town government.

Personally this has been an interesting and fulfilling year. I have to express great admiration for my wife, Bonnie, who was diagnosed with cancer in late 2014. As I write, she is completing her treatment and it has succeeded to the point that she is healthy. During treatment she served on the Comprehensive Planning Committee as the secretary, and work full time. Our daughter Rebecca, who attended my very first Selectmen's meeting 23 years ago when she was just 2-weeks old, graduated from college and now teaches school in Vermont. Our older daughter, Sarah, is now 25-years old and living, working and coaching high school volleyball in South Portland. I can't tell you how proud we are of both of them, and how much help it was to have them grow up in Lamoine.

This is a community that genuinely cares about each other. Sure, we bicker about things from time to time, but when it comes to the important stuff, we are there for one another. That came to light during a Selectmen's meeting in 2015 as the community learned of the tragic death of a teen-ager in town. The young man's family is among our closest friends and felt first-hand the shared grief, concern and support. Thank you.

Stu Marckoon, Administrative Assistant

Tax Collector's Report

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

2013/14 Property Taxes

Balance – July 1, 2014	$66,499.49
Collected prior to 7/9/14	$11.324.01
Placed in Lien 7/9/14	$53,542.41
Balance after lien	$1,131.34

Personal Property Schedule:

*Brooks	Barbara	$150.66
*G. M. Logging, Inc.		$109.74
Herrick	David	$50.22
Jordan	Timothy	$13.95
Keene	Michael	$376.65
Norris	Christopher	$209.25
*Weber	Charles	$220.87
	Total	$1,131.34
	*Collected prior to 6/30/15	$481.27
	Balance 6/30/15	**$650.07**

2014/15 Property Taxes

Committed July 23, 2014		$2,643,271.49
Prepaid Taxes Applied	$14,157.50	
Abatements		
Estate of Richard Wilk	$717.40	
Net to Collect		$2,628,396.59
Submitted to Treasurer	$2,522,983.53	
	Uncollected as of 6/30/15	$105,413.06

For a schedule of the uncollected taxes, please refer to the Treasurer's Report. Liens for uncollected real estate tax were filed on July 27, 2015.

Other Tax Collections – FY Ending June 30, 2015

Automobile Excise Taxes	$309,368.72
Watercraft Excise Taxes	$3,068.60
Municipal Agent Fees	$5,833.34
Local Animal Control Fees	$1,888.00
Mooring Permits	$2,985.00

Respectfully Submitted,

Jennifer M. Kovacs, Tax Collector

Treasurer's Report

For Fiscal Year Ending June 30, 2015
Stuart Marckoon, Treasurer

The 2014/15 fiscal year marked the return of the school department to full control by the Town of Lamoine. This resulted in a significant improvement in cash flow and left the town in a very positive financial position at the end of the fiscal year.

Town of Lamoine - Balance Sheet (Audited) - June 30, 2015

Asset Accounts			Liability Accounts		
Account Description		**Amount**	**Account Description**		**Amount**
Cash - FNBBH Checking	$	145,604.80	Accounts Payable	$	318,751.50
Cash on Hand	$	5,364.88	Encumbered funds carried fwd	$	228,184.78
FNBBH Investment Mgt	$	1,335,498.35	State Dogs Payable	$	29.00
Petty Cash	$	200.00	IF&W MOSES Sales	$	3,937.00
Prepaid Taxes	$	(9,667.07)	Motor Vehicles Payable	$	3,650.50
Property Tax Rec 2014-15	$	105,413.06	State Vital Records Payable	$	90.00
Personal Prop Tax 11-12	$	3,734.45	Notes Payable	$	410,631.43
Personal Prop Tax 12-13	$	2,801.62	to be provided-debt retire	$	(410,631.43)
Personal Prop Tax 13-14	$	650.07	Due to Hodgkins Trust	$	25,434.00
Homestead Receivable	$	5,536.00	Due to Gen. Fund - Cemetery	$	3,498.51
Supplemental Taxes Receivable	$	392.00	Shellfish License Fees Payable	$	75.00
Tax Liens - 2013/14	$	22,283.31	Deferred Property Tax Revenue	$	70,373.69
Accounts Receivable	$	3,161.36	**Total Liabilities**	$	654,023.98
Demolition Debris Receivable	$	329.08			
Due from Other Funds	$	3,498.51	**Fund Balances**		
Due from Hodgkins Trust	$	25,434.00	Unreserved/Undesignated Fund	$	418,645.94
Credit Cards Receivable	$	861.64	Flag Program Fund	$	89.67
Code Enforcement Fund	$	26,447.44	Code Enforcement Fund	$	29,648.20
School Checking Acct	$	15,236.63	Gravel Escrow - JordanM7L3-2	$	135.00
School Lunch Inventory	$	1,588.70	Education Fund	$	597,884.36
Education Fund - Receivable	$	111,842.52	RSU 24 Withdrawal Fund	$	12,920.98
Fire Truck Reserve Fund	$	1,472.87	Fire Truck Reserve Fund	$	31,035.87
Road Assistance Fund	$	58,479.78	Road Fund	$	81,418.59
Education Capital Reserve	$	9,668.16	Education Capital Reserve	$	9,668.16
Revaluation Reserve	$	107,209.54	Animal Control Fund	$	1,937.60
Parks Fund	$	8,939.25	Revaluation Fund	$	107,209.54
Cable TV Fund	$	38,405.27	Recreation Fund	$	765.00
Insurance Deductible Fund	$	7,494.66	Parks & Recreation Fund	$	11,204.57
Harbor Fund	$	19,095.41	Cable TV Equipment Fund	$	47,335.32
Veterans' Memorial Fund	$	5,529.69	Insurance Deductible Fund	$	7,494.66
Capital Improvements Account	$	54,936.50	Harbor Fund	$	20,834.96
Cemeteries - East Lamoine	$	2,501.85	Reserved for Endowments	$	10,668.22
Cemeteries - Forest Hills	$	2,293.28	Veterans' Memorial Fund	$	5,397.77
Cemeteries - Marlboro	$	9,371.60	Capital Improvement Fund	$	54,936.50
Fixed Assets	$	8,427,176.75	Hodgkins Memorial Trust Fund	$	25,434.00
Land Conservation Fund	$	7,402.09	Fixed Assets	$	8,427,176.75
			Land Conservation Fund	$	7,402.09
			Conservation Commission Fund	$	650.22
			Heating Assistance Fund	$	2,270.10
Total Assets	**$**	**10,566,188.05**	**Total Fund Balances**	$	9,912,164.07
			Total Liability & Fund Balances	**$**	**10,566,188.05**

To follow is an analysis of each asset and liability account. The account balances were audited by James Wadman, CPA, and a copy of the audit report follows this report.

Cash – Checking Account

Beginning Balance	Deposits	Checks Written	Ending Balance
$ 30,729.03	$4,583,943.97	$4,469,068.20	$145,604.80

Deposit Sources

Tax Collector		$2,868,961.79
Credit Card Receipts		$79,526.22
Code Enforcement		$11,111.74
State of Maine - Education		$101,845.19
Municipal Revenue Sharing		$34,390.10
Rapid Renewal		$21,201.21
State - Other		$56,787.66
Road Assistance	*$22,492.00*	
Homestead Reimbursement	*$22,335.00*	
Grant - Simons Trail Parking Lot	*$4,432.64*	
Park Entrance Fees	*$2,174.67*	
BETE Reimbursement	*$1,708.00*	
Veterans Exemptions	*$1,309.00*	
Tree Growth Reimbursement	*$1,183.29*	
Snowmobile Registration Fees	*$417.06*	
General Assistance	*$588.00*	
Shellfishing Violation Fines	*$114.00*	
Burning Permit Fees	*$34.00*	
Tax Liens, Interest & Fees		$78,436.75
Transfers from Investment Mgt.		$805,000.00
Miscellaneous		$511,479.17
RSU 24 - Withdrawal Settlement	*$378,888.38*	
The First - Boat Loan Proceeds	*$74,970.00*	
Time Warner Cable Franchise Fee	*$11,635.48*	
Hodgkins Trust Fund	*$8,601.57*	
Tyler Technology - Stop Payment	*$7,462.50*	
Municipal Review Committee	*$11,948.61*	
Verizon Wireless Tower Rent	*$13,800.00*	
Russell Boynton Jr. -Com Trash	*$1,644.16*	
Recreation Committee	*$765.00*	
Check Restitution - Southivong	*$363.48*	
Check Restitution - E Mason	*$637.36*	
Town of Hancock Reimburse	*$497.44*	
Write off Stale Checks	*$138.13*	
Lamoine School Principal	*$119.43*	
US Treasury - Payroll Tax Refund	*$7.33*	
Cash Over	*$0.30*	

Expense Reimbursements		$5,206.38
Penton Books - Refund	*$95.00*	
State of ME - Fuel Tax Refund	*$125.18*	
Herrick & Salsbury – Hrg. Notices	*$151.20*	
Me. Municipal Assoc. Insurance	*$835.00*	
Lamoine School - Plowing	*$4,000.00*	
Interest		$2,276.87
Recycling		$1,622.99
Parks Use Fees		$150.00
Veterans Memorial		$98.00
Returnables		$2,999.90
Heating Assistance		$2,850.00
Total Deposits		$4,583,943.97

Checks Written by Vendor

Vendor	Amount	For	Dept(s)
8th Grade - Lamoine School	$202.20	Returnables	
Acadia Disposal District	$752.43	HHW Cleanup	Solid Waste
Acadia Fuel	$7,663.55	Heating Fuel	Admin/Fire
A-Copi Imaging	$540.67	Office Supplies (Adm)	Admin
AED Superstore	$114.00	First Aid	Fire
Amazon.com	$26.73	First Aid	Fire
American Red Cross	$600.00	Social Services	
Anderson Pressure Wash	$200.00	Culvert Thaw	Roads
Antczak, Janice	$9.46	Tax Refund	
APC	$51.99	Battery	CTV
Arsenault, Michael	$360.81	ACO Salary	Animal Ctrl
Arthur Ashmore Electric	$225.76	Salt/Sand Shed	Roads
Awards, Signage & Trophy	$108.53	Awards	Admin
Bard Industries	$46.90	Paper goods	Parks
Battery Sharks.com	$20.05	Batteries	Fire
Bean, Christopher	$670.36	Expense Reimburse	Fire
Bender, Constance	$100.00	Expense Reimburse	fire
Boynton, Russell, Jr.	$300.00	Expense Reimburse	Fire
Branch Pond Marine	$18.42	Boat Maintenance	Fire
Brann, Michael	$507.92	School Committee	Education
Brann, William	$17.97	Tax Refund	
Brodie, Carleton	$300.00	Expense Reimburse	Fire
Broussard, Joan	$120.00	Ballot Clerk	Admin
Brownie Troop 795	$104.35	Returnables	
Brown's Communications	$523.60	Radio Maintenance	Fire

Bump, John	$6.00	Tax Refund	
Byers, Shannon	$1,080.14	ACO Salary	Animal Ctrl
Cahn, Frederick	$300.00	Expense Reimburse	Fire
Carbonite.com	$119.98	Computer Backup	Admin/CEO
Cheering - Lamoine School	$309.00	Returnables	
City of Ellsworth	$3,749.00	Shellfishing	
Cleary Law Office	$8.04	Tax Refund	
Coastal Med Tech	$28.28	First Aid	Fire
Cold Spring Water Company	$300.00	Utilities	Fire
Colwell Diesel Service	$4,956.79	Truck Maintenance	Fire
Community Health/Couns.	$600.00	Social Services	
Confidential	$690.00	General Assistance	Admin
Connectivity Group	$995.00	Cable Programming	CTV
Cooper, Robert	$60.03	Maintenance	Parks
Cooper, S. Josephine	$923.50	Selectman	Admin
Core Logic Tax Svc	$1,461.05	Tax Refund	
County Ambulance, Inc.	$12,415.50	Ambulance	Pub Safety
Crawford, George	$2,100.00	Mowing	Roads
Ctrl. ME Assessor Assoc.	$92.00	Training	Admin
Cunningham, John	$18.99	Tax Refund	
Cuso Home Lending	$177.67	Tax Refund	
Dagle, Markus	$300.00	Expense Reimburse	Fire
Dandurand, Nathan	$300.00	Expense Reimburse	Fire
Davis, Kendall	$445.86	Ops. Manager	CTV
Dead River Company	$125.00	Payroll Withheld	
DeFusco, Kathleen	$390.00	Ballot Clerk	Admin
Donaldson, Cynthia	$25.00	Ballot Clerk	Admin
Donaldson, Gordon	$507.92	School Committee	Education
dot.gov Registrar	$125.00	Internet Domain	CTV
Downeast AIDS Network	$600.00	Social Services	
Downeast Family YMCA	$3,000.00	Recreation	Parks
Downeast Graphics & Print	$417.70	Stationery	Admin
Downeast Horizons	$600.00	Social Services	
East Lamoine Cemetery	$2,070.05	Maintenance, Interest	Parks
Eastern Agency on Aging	$250.00	Social Services	
Eastern Maine Home Care	$579.00	Social Services	
EBS Building Supply	$44.67	Maintenance	Solid Waste
Electronic Fed Tax Payment	$31,962.57	Payroll Withheld	
Ellsworth American	$2,180.37	Ads, Quarterly	CEO/Admin
Ellsworth Chainsaw	$192.70	Equipment Maint	Fire
Ellsworth Giant Sub	$72.03	Elections	Admin

Ellsworth Public Library	$7,199.00	Library Services	
Emera, Maine	$7,384.96	Electricity	Various
Emmaus Center Shelter	$600.00	Social Services	
Farnsworth, Edward	$503.12	Expense Reimburse	Fire
Fennelly, William	$786.85	Maintenance	Parks et al
Fire Engineering Magazine	$79.00	Subscriptions	Fire
First, NA	$10.00	Chargeback fees	
Fowler, Heather	$923.50	Selectman	Admin
Fowler, Jane	$1,327.60	Assessor	Admin
Fowler, Jay & Son	$648.00	Maintenance	Roads
Frenchman Bay Riders	$417.06	Snowmobile Fees	
Friends In Action	$600.00	Social Services	
FW Webb Company	$29.81	Maintenance	Fire
Gallegos, Edward	$300.00	Expense Reimburse	Fire
Gall's	$38.93	Turnout Gear	Fire
Gilman Electric	$89.95	Station Maintenance	Fire
Girl Scout Troop 796	$534.60	Returnables	
Go Daddy.com	$28.34	Internet Domain	CTV
Goebel, Peter	$300.00	Expense Reimburse	Fire
Gold Star Cleaners	$82.50	Gear Cleaning	Fire
Governor's Restaurant	$260.00	Training	Fire
Grand Auditorium	$600.00	Social Services	
Hackett, Michelle	$113.45	Tax Refund	
Hancock Cty FF Association	$100.00	Dues	Fire
Hancock Cty Plan Cmsn	$1,348.00	Dues, Training	Plan Brd
Hancock Cty Sheriff	$25.45	Service	CEO
Hancock Cty Treasurer	$109,642.47	Cty Tax, Dispatch	
Hannaford	$25.49	Meeting Expense	Admin
Harmon's Car Wash	$10.00	Maintenance	Admin
Harris, Donald	$70.82	Tax Refund	
Hartford Life Insurance	$130.50	Volunteer Insurance	Admin
Haslam Septic	$800.00	Septic Disposal Ctrct	Solid Waste
Havey Oil	$319.90	Heating Assistance	
Health Testing Laboratory	$74.00	First Aid	Fire
Herrick, Anne	$20.00	Tax Refund	
Herrick, David	$811.75	Salary/Expense	Harbor/Fire
Higgins, Anthony	$34.54	Tax Refund	
Home Depot	$277.87	Maintenance	Various
Hospice Volunteers, Han Cty	$600.00	Social Services	
Hospodka, Lenka	$60.00	Tax Refund	
Huebner, Harald	$500.00	Tree Removal	Roads

Industrial Protection Svc.	$3,293.80	Turnout Gear	Fire
Inland Fish & Wildlife	$16,059.67	Licenses & Registrations	
Johnson, Bernard	$1,273.50	Selectman, Expense	Adm/fire
Jones Real Estate	$486.00	General Assistance	Admin
Jones, Brett	$1,107.92	School/Expense	Ed/Fire
Jones, Douglas	$350.00	Expense Reimburse	Fire
Jones, Nancy	$679.69	Assistant Clerk	Admin
Jordan, Gerald	$400.00	Expense Reimburse	Fire
Jordan, Matthew	$300.00	Expense Reimburse	Fire
Jordan, Michael	$15,456.56	Salary/Expense	CEO/Admin
K&T Environmental	$4,931.25	Truck Maintenance	Fire
Kaspersky Labs	$129.85	Virus Protection	Adm/fire
Katahdin Analytical Service	$1,240.00	Water Testing	Solid Waste
Keene, Michael	$150.00	Refund	CEO
Kelley, Harvey	$207.79	Moderator	Admin
Kennon, William	$142.14	Tax Refund	
Kovacs, Jennifer	$27,190.46	Tax Collector/Clerk	Admin
Lamoine Baptist Church	$198.25	Returnables	
Lamoine Bayside Grange	$148.35	Returnables	
Lamoine Community Arts	$213.35	Returnables	
Lamoine Fire Department	$450.50	Training/Maint	Fire
Lamoine General Store	$8.14	Elections	Admin
Lamoine Historical Society	$888.95	Social Services	Returnables
Lamoine School Department	$2,045,574.96		Education
Lane Construction	$550.46	Maintenance	Roads
Life Savers, Inc.	$134.20	First Aid	Fire
Loaves & Fishes Pantry	$600.00	Social Services	
Loo, Tsu Teng	$1,260.72	Tax Refund	
Lounder, Dennis Plumbing	$858.20	Station Maintenance	Fire
Ludwig, George	$43.45	Tax Refund	
MAI Environmental	$1,250.00	Water Testing	Solid Waste
Maine Municipal Association	$16,676.30	Dues, Insurance	Admin
Maine Resource Recovery	$100.00	Dues	Solid Waste
Maine Revenue Services	$295.00	Training	Admin
Marckoon, Stuart	$50,273.46	Salary/Expense	Various
Marks Printing House	$54.25	Elections	Admin
Mason, Nathan	$923.50	Selectman	Admin
McDevitt, Marion	$270.00	Ballot Clerk	Admin
McFarland, Gary	$1,477.60	Selectman	Admin
McMullen Landscape Cons.	$120,750.04	Plowing/Mowing	Roads et al
MDI League of Towns	$145.81	Dues	Admin

ME Assoc Assessing Officers	$50.00	Dues	Admin
ME City Clerk Association	$105.00	Training	Admin
ME Coast Memorial Hospital	$2,615.00	Screening-Fire	Donations
ME Environmental Testing	$1,320.00	Water Testing	Solid Waste
ME FF Federation	$480.00	Dues	Fire
ME Fire Chief's Association	$89.00	Dues	Fire
ME Municipal Health Trust	$10,294.66	Health Insurance	Admin
ME Rural Water Assoc.	$90.00	Training	CEO
ME Tax Collectors Assoc	$50.00	Dues	Admin
ME Town &City Mgt. Assoc	$178.50	Training, Dues	Admin
Meyer, Chris	$9,574.74	Salary	Solid Waste
Miller, David	$65.78	Tax Refund	
Modern Screenprint	$196.45	Mooring Stickers	Harbor
Moretto, Louis	$7.92	Tax Refund	
Morris Fire Protection	$445.25	Fire Extinguisher	Various
Morton Salt	$12,556.32	Snow Salt	Roads
Morton, Wilford	$12.57	Tax Refund	
Municipal Review Cmte	$729.67	Dues	Solid Waste
Murphy, Kevin	$230.87	Deputy Hbr Master	Harbor
NAPA of Ellsworth	$586.41	Truck Maintenance	Fire
Nickerson, Harry	$100.00	Expense Reimburse	Fire
Nickerson, Martha	$20.00	Ballot Clerk	Admin
Ohmart, Cecilia	$92.35	Health Officer	Admin
Oliver, Maurice	$549.85	Expense Reimburse	Fire
Open Door Recovery Ctr.	$600.00	Social Services	
Osborne's Plumbing & Htg	$5,590.00	Town Hall Furnace	Capital
Pat's Pizza	$30.78	Elections	Admin
Pavement Mgt. Services	$3,419.00	Paving Consultant	Roads
PDQ Door	$319.00	Salt/Sand Shed Maint	Roads
Peacock, Valerie	$323.22	School Committee	Education
PERC	$42,187.09	Trash incineration	Solid Waste
Phillips Farms of ME	$300.00	Marlboro Cemetery	Parks
Pine Tree Waste	$45,197.24	Transport/Recycling	Solid Waste
Price Digests	$139.00	Excise Tax Books	Admin
Pulver, Robert	$323.22	School Committee	Education
Quill	$1,160.17	Office Supplies	Admin
Radio Shack	$64.93	Maintenance	CTV
Radwell International	$61.69	Maintenance	CTV
Registry of Deeds	$2,378.00	Liens	Admin
Returned Check B Whitcomb	$10,397.31	Acct Receivable (pd)	
Returned Check A Souththivong	$338.48	Acct Receivable (pd)	

Returned check-E Mason	$632.36	Acct Receivable (pd)	
Reynolds, Joseph	$500.00	Expense Reimburse	Fire
RH Foster	$311.08	Diesel	Fire
Ribcraft	$45,437.00	Rescue Boat	Capital
RJD Appraisal	$3,917.50	Assessing, Maps	Admin
Rosa, Luis C.	$50.00	Tax Refund	
Roy, Beardsley & Williams	$10,423.90	Legal Fees	Admin/CEO
Rudman & Winchell	$52.50	Legal Fees	Admin
RV Values on Line	$144.95	Excise Tax Books	Admin
Sargent, Adam	$97.73	Transfer Stn Labor	Solid Waste
Sargent, Dwight	$40.00	Tax Refund	
Schust, Robert	$150.00	Expense Reimburse	Fire
Secretary of State	$71,021.00	Vehicle Registrations	
Seibel, Robert	$300.00	Expense Reimburse	Fire
Shell Fleet Plus	$1,319.11	Diesel	Fire
Sherwin Williams	$117.44	Maintenance	Admin
Small Animal Clinic	$206.00	Boarding Fees	Animal Ctrl
Smith, George	$1,985.25	Fire Chief/Plowing	Rds/Fire
Smith, John	$400.00	Expense Reimburse	Fire
Sports Program-Lam School	$441.65	Returnables	
Stamps.com	$1,999.16	Postage	Admin
State of Maine	$1,222.50	Plumbing Permits	CEO
State of Maine	$229.00	Training	Rds/Admin
State of Maine	$1,010.00	Dog Licenses	
State of Maine	$4,543.05	Payroll Withheld	
State of Maine	$524.00	Licensing (xfr stn)	& fire
State of Maine	$159.06	Road Signs	Roads
State of Maine	$210.40	Vital Records Sales	
State of Maine	$8.14	Sales Taxes	Admin
Stecher, Carl	$333.00	Info Technology	Education
Stewart, Douglas	$153.58	Awards	Consrv Cmsn
Summit Racing Equipment	$54.64	Winch Controller	Fire
Swanberg, Jana	$28.77	Tax Refund	
TGP Enterprises	$2,300.00	Sweeping	Roads
The First Advisors	$1,551,000.00	Investment transfers	
The First, NA	$48.90	Service Charges	Admin
The First, NA	$43,159.09	Fire Truck Payment	Capital
The First, NA	$22.50	Stop Payment chk	Education
Time Warner	$1,673.60	Phone, Internet	CTV/Adm/Fire
Towne, Terry	$1,385.24	Assessor	Admin
Tyler Technologies	$4,525.00	Info Technology	Education

U-Line	$124.39	Paper goods	Parks
UPS Store	$36.59	Water Testing	Solid Waste
US Bank	$4,563.93	Tax Refund	
US Diary	$144.79	Office Supplies	Admin
US Postal Service	$2,286.91	Postage	Admin
Verizon Wireless	$1,373.49	Cell Phones	Various
Viking, Inc	$1,818.30	Maintenance	Roads, Admin
Wadman, James CPA	$3,930.75	Audit	Admin
Wal-Mart	$569.75	Office Supplies	Adm et al
WB Mason	$383.46	Office Supplies	Admin
Weed, Steven	$106.16	Tax Refund	
Weininger, Fred	$22.50	Bricks	Vets Memorial
WHCA	$600.00	Social Services	
White Sign Company	$488.03	Road Signs	Roads
WIC Program	$490.00	Social Services	
Wilk, Estate of Richard	$533.46	Tax Refund	
Willard, Kelli	$750.00	Stop Payment chk	
WNSX Radio	$120.00	Advertising	Vets Memorial
World of Flags, USA	$1,159.89	Flags/Vet Markers	Various
Xpress of Maine	$1,343.11	Town Report	Admin
Young, Joseph Jr.	$400.00	Expense Reimburse	Fire
Total Checks Written	$4,469,068.20		

Please note that the amounts shown for town employees represent the net payment after taxes and other withholdings are subtracted.

Cash On Hand $5,364.88

Beginning in the fall of 2014, the town office began scanning checks and remotely depositing them to the checking account in house. The amount shown was a receipt from the tax collector's office on June 30, 2015 which was subsequently scanned and deposited on July 1, 2015.

Investment Management – First Advisors

Beginning Balance	$598,888.58
Adjustments & Additions from Warrants	$1,535,421.20
Transferred to Checking Account	($805,000.00)
Interest	$6,188.57
Ending Balance	$1,335,498.35

Petty Cash $200.00

The town maintains a cash balance of $200.00 in the tax collector's office cash drawers. It is counted daily.

Prepaid Property Taxes ($9,667.07)

Taxpayer	Map	Lot	Amount
Acadia Acres	6	7	$9.75
Ackley, David R	11	35	$662.80
Conti, Donald	14	35-1	$10.64
Fennelly, Richard	6	5-1T2	$60.77
Fenton, William Jr.	16	11	$9.75
Foster, Daniel	18	7	$805.98
Hemingway, Charles	14	78	$879.30
Holdsworth, Rose	6	5	$9.75
Houmiller, Christian	4	58	$9.75
Johnston, William	8	4-10	$9.75
Johnston, William	8	4-8	$9.75
Leonard, Grace	1	6-A-4	$9.75
Lockhart, Malerie	5	5-2	$3.72
Miro, Gloria	3	32-4	$33.00
Pedrone, Jaymes	14	5	$3.25
Racicot, Mary	5	5	$100.00
Schoene, Laura	12	44	$7,000.00
Sprague, Richard	3	9-7	$9.75
Springer, Shirley	3	3	$10.11
Spruce, Lori	13	4	$9.75
Upson, Larry	14	13	$9.75
		Total	$9,667.07

Property Taxes Receivable (2014/15)

LASTNAME	FIRSTNAME	MI	MAP	LOT	NETTAXDUE	TOTALPD	BALANCEDUE
Ahlblad	Lynn		4	24	$2,531.74	$1,265.87	$1,265.87
Alley	Tracy	E	18	16	$1,595.47	$1,240.47	$355.00
Arsenault	Michael	J	19	11	$661.26	$96.60	$564.66
Arthur	Susan		10	5- 3	$3,596.76	$0.00	$3,596.76
Ashmore	Arthur	H.	6	23-1	$737.48	$0.00	$737.48
Barnes	Estate of Pauline		16	7	$1,504.83	$0.00	$1,504.83
Barnes	Jay		16	16	$399.64	$0.00	$399.64
Becker	Ronald	L.	4	41-2	$685.98	$428.13	$257.85
Berzinis	Nichole	M	1	36	$1,090.77	$1,000.00	$90.77
Blood	Robert	E.	14	52	$677.74	$0.00	$677.74
Brawn	Jeffrey	D	14	25	$1,059.87	$529.93	$529.94
Brooks	Barbara		4	24-2	$1,636.67	$0.00	$1,636.67

Brown	Aaron	C	9	24	$1,389.47	$0.00	$1,389.47
Brown	Scott	D.	6	3	$1,774.69	$0.00	$1,774.69
Budwine	Rachael	C.	4	20-2	$1,220.55	$610.27	$610.28
Callahan	Christine	L	18	11	$1,140.21	$570.11	$570.10
Chanthirat	Pornsivon		19	8	$2,171.24	$0.00	$2,171.24
Cook	Shain	M	9	26-T3	$158.62	$0.00	$158.62
Covey	Diane	M.	16	15	$1,327.67	$1,200.00	$127.67
Coward	Avis	T	8	4- 6	$1,978.63	$0.00	$1,978.63
Curtis	Anne Metcalf		3	40	$1,346.21	$0.00	$1,346.21
Dalton	Charles	C	4	31	$584.01	$0.00	$584.01
Dalton	Charles	C.	20	4-2	$1,387.41	$0.00	$1,387.41
Damon	Michael	E.	3	9-8	$847.69	$0.00	$847.69
Day	James	A	4	54-2	$1,203.04	$0.00	$1,203.04
Deitz	Ellen	S.	14	33	$668.47	$334.24	$334.23
Deitz	Emily	K.	14	32	$2,060.00	$1,030.00	$1,030.00
DeLuca	Margaret	A	6	1-3	$2,460.67	$1,230.34	$1,230.33
DeLuca	Margaret	A.	6	1-4	$342.99	$334.99	$8.00
DesIsles	Doris	M.	14	1	$500.58	$0.00	$500.58
DirecTV, Inc			0	PP	$123.60	$0.00	$123.60
Fennelly	William	P	6	4- B	$919.79	$0.00	$919.79
Fenton	Hancock	G.	16	20	$8,403.77	$4,201.89	$4,201.88
Fickett	David	C	1	44	$1,669.63	$0.00	$1,669.63
Frongillo	Douglas	L.	8	4- 1	$3,674.01	$3,565.85	$108.16
Gaynor	Robert	H.	10	5-12-2	$2,552.34	$1,276.17	$1,276.17
Ghander	Dr. Atif	Z	10	8-4	$9,295.75	$4,647.88	$4,647.87
Graham	Charles	R.	3	10	$844.60	$0.00	$844.60
Guillan	Amy		4	55	$1,804.56	$945.40	$859.16
Handy	Robert		5	5-1	$635.51	$0.00	$635.51
Haslam	Robert		13	5-4	$540.75	$0.00	$540.75
Herrick	David	A	0	PP	$55.62	$0.00	$55.62
Higgins	Susan	T.	4	14- 1	$1,231.88	$0.00	$1,231.88
Higgins	Tammi	L	10	1	$135.96	$0.00	$135.96
Hunnewell	James	A.	1	78	$1,052.66	$0.00	$1,052.66
James	Earl, Heirs of	J	15	24-3	$1,190.68	$0.00	$1,190.68
Johnson	Carlton		3	25-1	$2,410.20	$0.00	$2,410.20
Johnson	Carlton		4	6- 5	$1,732.46	$866.23	$866.23
Jordan	Estate of Robert	C.	6	22	$145.23	$72.61	$72.62
Jordan	Richard	D	19	14	$566.50	$0.00	$566.50
Jordan River View Estates Owner			3	47-3	$492.34	$0.00	$492.34
Jordan River View Estates Owner			3	47-4	$362.56	$0.00	$362.56
Joy	Steven	E	1	29-4	$3,801.73	$0.00	$3,801.73

Joy	Steven	E.	4	46	$847.69	$0.00	$847.69
Joy	Steven	E.	4	48	$756.02	$378.01	$378.01
Kane	Michael	W.	20	5	$1,592.38	$1,200.00	$392.38
Karst	John	R.	4	7	$1,103.13	$730.42	$372.71
Keene	Alvin	G	11	26	$397.58	$0.00	$397.58
Keene	Michael	O	4	41-A	$860.05	$0.00	$860.05
Keene	Michael		0	PP	$834.30	$0.00	$834.30
Kiefer	Louis		4	54-1	$874.47	$0.00	$874.47
Kohlenbush	William	E.	6	35	$932.15	$570.90	$361.25
Ladeau	Richard	W.	4	36- 6	$1,258.66	$770.07	$488.59
Larson	John		0	PP	$24.72	$0.00	$24.72
Luck	J. Alexander		4	44-2	$422.30	$211.15	$211.15
MacQuinn	Michelle		3	42-1	$4,510.37	$0.00	$4,510.37
Mannisto	Gregory	A.	13	43-B	$1,575.90	$0.00	$1,575.90
McLaughlin	Sean		7	3-5	$1,919.92	$916.79	$1,003.13
Meyer	Peter	B	1	12-A	$313.12	$1.64	$311.48
Mingo	Michelle	R.	6	25-3	$611.82	$0.00	$611.82
Miro	Ralph	A.	3	32-5	$851.81	$415.53	$436.28
Miro	Ralph	A.	3	32-7	$873.44	$426.08	$447.36
Morley	Amy	R.	5	4-5	$299.73	$0.00	$299.73
Muir	Andrew		2	14	$1,004.25	$502.13	$502.12
Newton	David	R.	12	20	$2,847.95	$1,423.98	$1,423.97
Norris	Christopher		0	PP	$231.75	$0.00	$231.75
Norris	Estate of Barry	E	5	2-3	$348.14	$0.00	$348.14
Ouellette	Pamela	C	14	15-4	$1,451.27	$0.00	$1,451.27
Palosky	Karen		14	56-1	$1,462.60	$0.00	$1,462.60
Phillips	Estate of Wilfred	E	7	1-T	$191.58	$0.00	$191.58
Phillips	Estate of Wilfred	E.	7	1	$1,874.60	$0.00	$1,874.60
Pinkham	David	E.	7	29-3	$691.13	$669.04	$22.09
Pinkham	William		10	29-7	$716.88	$250.00	$466.88
Pulis	Dorothy		8	4-Apr	$3,146.65		$3,146.65
Racicot	Mary		5	5	$1,160.81	$880.28	$280.53
Reiner	Rebecca	R	3	15B	$353.29	$58.05	$295.24
Richter	Gregory	L	4	32	$244.11	$0.00	$244.11
Ring	Timothy		5	14-17	$298.70	$0.00	$298.70
Roper	Mary	E.	5	7	$1,185.53	$571.73	$613.80
Rose	Alisha	M	6	1	$696.28	$0.00	$696.28
Saloma	John	T.	8	4- 7-1	$556.20	$553.43	$2.77
Saloma	Tanya		8	4- 7-1	$556.20	$553.43	$2.77
Sandelli	Alfred	J.	14	66	$218.36	$0.00	$218.36
Sandelli	Alfred	J.	14	56	$551.05	$0.00	$551.05

Sarjoy, Inc.			4	36	$360.50	$0.00	$360.50
Schultz	Gioia	B.	3	32-2	$851.81	$849.11	$2.70
Schultz	Joseph		3	32-1	$907.43	$904.56	$2.87
Sherwood	Ellen	M.	14	7-3	$1,435.82	$717.91	$717.91
St. Pierre	Joanne	J.	9	15-7A	$1,247.33	$0.00	$1,247.33
Sullivan	Peter	P.	4	52	$330.63	$0.00	$330.63
Sullivan	Peter	P.	4	53	$60.77	$0.00	$60.77
Tilden	Benjamin	L	10	29-6	$1,135.06	$45.97	$1,089.09
Tilden	Lori		7	29-2	$984.68	$289.43	$695.25
Time Warner Cable LLC (NY)			0	PP	$3,105.45	$0.00	$3,105.45
Tozier	Donald		9	15-3	$700.40	$0.00	$700.40
Tracy	Juanita	S.	3	43	$1,333.85	$0.00	$1,333.85
Tulloss	Kyle	M.	8	12-A-7	$1,860.18	$930.09	$930.09
Walker	William	C.	3	10-8	$1,714.95	$0.00	$1,714.95
Walker	William	C.	3	14-2	$115.36	$0.00	$115.36
Wallace	Richard		10	29-8	$528.39	$32.78	$495.61
Whitcomb	Benjamin	B	13	8	$600.49	$0.00	$600.49
Whitcomb	Benjamin	B	13	9-2	$4,620.58	$0.00	$4,620.58
Young	Colby	A.	4	36-12	$1,395.65	$697.83	$697.82
Zerrien	Richard	A.	7	26	$91.67	$0.00	$91.67
				Totals	**$ 146,410.38**	**$40,997.32**	**$105,413.06**

Personal Property Taxes (2011/12)

Fronczak	Adam	**$950.00**
Keene	Michael	**$2,755.00**
OCE Financial		**$29.45**
Total Personal Property		**$3,734.45**

Personal Property Taxes (2012/13)

Keene	Michael	$2,697.00
Norris	Christopher	$104.62
Total Personal Property		$2,801.62

Personal Property Taxes (2013/14)

Herrick	David	A	$50.22
Jordan	Timothy		$13.95
Keene	Michael		$376.65
Norris	Christopher		$209.25
Total Personal Property			**$650.07**

Homestead Reimbursement Receivable (Due from State of Maine)

Balance 7/1/14	$4,902.00
Tax Commitment 7/23/14	$22,969.00
Received from State	$22,335.00
Balance 6/20/15	$5,536.00
Balance was paid on July 20, 2015	

Supplemental Taxes Receivable

Taxpayer	Map	Lot	Amt.
Wells Fargo	1	6-A-1	$103.00
Wells Fargo	1	6-A-1	$93.00
Richardson, Diane	18	10-5-1T	$103.00
Richardson, Diane	18	10-5-1T	$93.00
Total Supplemental Due			$392.00

Property Tax Liens (2013/14)

LASTNAME	FIRSTNAME	MIDDLE	MAP	LOT	Net Tax
Arthur	Susan		10	5- 3	$3,247.56
Barnes	Estate of Pauline	L	16	7	$1,358.73
Barnes	Jay		16	16	$360.84
Blood	Robert	E.	14	52	$611.94
Brooks	Barbara		4	24-2	$1,470.33
Chanthirat	Pornsivon		19	8	$1,960.44
Curtis	Anne Metcalf		3	40	$95.84
Damon	Michael	E.	3	9-8	$765.39
Day	James	A	4	54-2	$1,086.24
*DesIsles	Doris	M.	14	1	$181.09
Fennelly	William	P	6	4- B	$647.28
Fickett	David	C	1	44	$951.12
Graham	Charles	R.	3	10	$762.60
Handy	Robert		5	5-1	$336.96
Higgins	Susan	T.	4	14- 1	$1,112.28
Jordan River View Estates Owner			3	47-3	$444.54
Jordan River View Estates Owner			3	47-4	$327.36
Keene	Alvin	G	11	26	$358.98
Kiefer	Louis		4	54-1	$41.21
Mannisto	Gregory	A.	13	43-B	$1,372.16
Mingo	Michelle	R.	6	25-3	$552.42
Norris	Estate of Barry	E	5	2-3	$314.34
Ouellette	Pamela	C	14	15-4	$1,310.37
Rose	Alisha	M	6	1	$628.68
Sullivan	Peter	P.	4	52	$298.53
Sullivan	Peter	P.	4	53	$54.87
Walker	William	C.	3	10-8	$1,548.45
Zerrien	Richard	A.	7	26	$82.77
Totals					**$22,283.31**

***Automatic foreclosure occurred on January 9, 2016. All other tax liens were paid in full.

Accounts Receivable

Due From	GL#	Account	Amount	Date Rec'd
MRRA	4-01-80	Recycling Revenue	$15.46	13-Jul-15
Russell Boynton, Jr	4-01-71	Commercial Hauler	$168.61	31-Jul-15
Municipal Review Cmte	5-01-07-01	Solid Waste - PERC	$2,977.29	12-Aug-15
		Total	$3,161.36	

Demolition Debris Receivable

Due From	Amount
Clewley, John	$329.08

Due from Other Funds $3,498.51

This is an auditing figure that accumulates the public fund amounts expended to maintain the Marlboro Cemetery.

Due from Hodgkins Trust $25,434.00

The Leurene Hodgkins Trust Account Activity during FY 2015 was as follows:

	Beginning	**Budgeted 2014**	**Revenues**	**Expenses**	**Balance**
Hodgkins Trust Fund	**$22,422.43**	**$10,000.00**	**$8,601.57**	**$5,590.00**	**$25,434.00**

The budgeted amount was for the new furnace installed at the town hall. The actual expense for that furnace was returned to the fund. The trust fund is to be used for public buildings and parks within the Town of Lamoine

Credit Cards Receivable

Credit Card transactions create a slight lag time in receipt. The balances due at the end of June 2015 were received as follows:

July 1, 2015	$69.80
July 2, 2015	$624.18
July 3, 2015	$167.66
Total Received	$861.64

Code Enforcement Fund

This fund is held as a dedicated investment fund by The First Advisors

Beginning Balance	$22,072.67
Appropriation	($3,000.00)
Added from FY 14 Operations	$7,230.96
Interest Income	$143.81
Ending Balance	$26,447.44

School Checking Account $15,236.63

This is an audit entry to reflect the balance in the Lamoine School Department's checking account at the end of FY 2015.

School Lunch Inventory $1,588.70

This is also an auditing entry to reflect the value of the Lamoine School Department's school lunch inventory at the end of FY 2015.

Education Funds Receivable

Due From	Account	Amount	Date Rec'd
RSU 24	Ed-Other Gov't Units	$25,121.32	13-Jul-15
Cole Transportation Museum	Reading Recovery	$2,000.00	16-Jul-15
State of Maine	Education - Nutrition	$1,912.26	11-Aug-15
State of Maine	Education-Miscellaneous	$717.05	31-Aug-15
Auditing Adjustment		$82,091.89	
	Total	$111,842.52	

Fire Truck Reserve Fund

This fund is held as a dedicated investment fund by The First Advisors

Beginning Balance	$1,464.12
Interest	$8.12
Ending Balance	$1,472.87

Road Assistance Fund

This fund is held as a dedicated investment fund by The First Advisors

Beginning Balance	$49,515.27
Appropriated for FY 2015	($20,000.00)
Added from FY 2014 Operations	$28,642.95
Interest	$321.56
Ending Balance	$58,479.78

Education Capital Reserve

This fund is held as a dedicated investment fund by The First Advisors

Beginning Balance	$9,610.57
Interest	$57.59
Ending Balance	$9,668.16

Revaluation Reserve

This fund is held as a dedicated investment fund by The First Advisors

Beginning Balance	$106,571.10
Interest	$638.44
Ending Balance	$107,209.54

Parks Fund

This fund is held as a dedicated investment fund by The First Advisors

Beginning Balance	$7,983.05
Added from FY 2014 Operations	$905.96
Interest	$50.24
Ending Balance	$8,939.25

Cable TV Fund

This fund is held as a dedicated investment fund by The First Advisors

Beginning Balance	$39,659.77
Subtracted from FY 2014 Operations	($1,488.11)
Interest	$233.61
Ending Balance	$38,405.27

Insurance Deductible Fund

This fund is held as a dedicated investment fund by The First Advisors

Beginning Balance	$7,051.38
Added from FY 2015 Budget	$400.00
Interest	$43.28
Ending Balance	$7,494.66

Harbor Fund

This fund is held as a dedicated investment fund by The First Advisors

Beginning Balance	$16,906.56
Added from FY 2014 Operations	$2,082.00
Interest	$106.85
Ending Balance	$19,095.41

Veterans' Memorial Fund

This fund is held as a dedicated investment fund by The First Advisors

Beginning Balance	$5,768.63
Subtracted from FY 2014 Operations	($272.75)
Interest	$33.81
Ending Balance	$5,529.69

Capital Improvements Account

This fund is held as a dedicated investment fund by The First Advisors

Beginning Balance	$54,531.82
Interest	$404.68
Ending Balance	$54,936.50

Cemetery Fund Accounts

These funds are held as a dedicated investment fund by The First Advisors

East Lamoine Cemetery

Beginning Balance		$2,486.94
Interest		$14.91
Ending Balance		$2,501.85
Lots	**Original Amt**	**w/Interest**
Harding/Hodgkins	$500.00	$521.22
Huckins, Harding, Harrington & King	$1,400.00	$1,459.41
A&H Googins	$500.00	$521.22
Total	$2,400.00	$2,501.85

Cemeteries – Forest Hill

Beginning Balance		$2,279.60
Interest		$13.68
Ending Balance		$2,293.28
Lots	**Original Amt**	**w/Interest**
J&E King	$1,000.00	$1,042.45
Hodgkins, Coolidge, Clark	$1,200.00	$1,250.83
Total	$2,200.00	$2,293.28

Cemeteries – Marlboro

Beginning Balance		$9,315.82
Interest		$55.78
Ending Balance		$9,371.60
Lots	**Original Amt**	**w/Interest**
Percy Bragdon	$1,977.27	$7,382.77
R&A Smith	$500.00	$1,356.47
Town of Lamoine	$0.00	$632.36
Total	$2,477.27	$9,371.60

Lane Conservation Fund

This fund is held as a dedicated investment fund by The First Advisors

Beginning Balance	$6,361.39
Added to Fund – FY 2015 Budget	$1,000.00
Interest	$40.70
Ending Balance	$7,402.09

Fixed Assets $8,427.176.75

A complex depreciation formula is used by the town's auditing firm to value roads and other infrastructure. The town tracks easily identifiable assets that are either added or subtracted during the fiscal year. During FY 2015 the following assets were added to the schedule due to withdrawal from RSU 24:

Town Hall	Furnace	$4,890.00
Land & Buildings	Map 15 Lot 24	$21,287.80
Land & Buildings	Portable Classroom	$87,842.88
Land & Buildings	School House & FD Lots	$1,006,400.00
	Total	$1,120,420.68

Depreciation in other fixed assets totaled $20,355.87

LIABILITY ACCOUNTS

Accounts Payable

Appropriation	Item	Amount	Payee	Date Pd
Adm	Mileage	$180.00	Marckoon, Stuart	8-Jul-15
Roads	Mileage	$50.50	Marckoon, Stuart	8-Jul-15
Vets Memorial	Brick/Mileage	$30.50	Marckoon, Stuart	8-Jul-15
Parks	Lam Beach	$13.00	Marckoon, Stuart	8-Jul-15

Solid Waste	PERC	$874.50	Penobscot Energy Recovery	16-Jul-15
CEO	Revenue	$255.00	Dept. Health & Human Svc	16-Jul-15
CEO	Revenue	$30.00	Maine DEP	16-Jul-15
Adm	Phone	$48.54	Verizon Wireless	16-Jul-15
Solid Waste	Phone	$34.04	Verizon Wireless	16-Jul-15
Fire	Phone	$13.31	Verizon Wireless	16-Jul-15
Animal Ctrl	Phone	$47.23	Verizon Wireless	16-Jul-15
Encumber	Cemetery	$1,680.00	East Lamoine Cemetery	16-Jul-15
Overpaid	Refund	$56.48	Hill, Jonathan	16-Jul-15
Overpaid	Refund	$15.00	Donaldson, Cynthia	16-Jul-15
Adm	Lien Discharge	$19.00	Registry of Deeds	16-Jul-15
Abatement	McAlpine	$63.86	McAlpine, Zelma	16-Jul-15
Rev-Interest	McAlpine	$2.95	McAlpine, Zelma	16-Jul-15
Rev-Fees	McAlpine	$9.75	McAlpine, Zelma	16-Jul-15
CTV	Labor	$36.00	Davis, Kendall	16-Jul-15
Adm	Mileage	$12.00	Kovacs, Jennifer	16-Jul-15
Adm	Mileage	$140.00	Marckoon, Stuart	16-Jul-15
Plan Board	Ad-State Park	$58.66	Ellsworth American	16-Jul-15
Solid Waste	PERC	$174.70	Municipal Review Committee	16-Jul-15
Solid Waste	PERC	$1,538.33	Penobscot Energy Recovery	16-Jul-15
Fire	Stn. Maint	$29.60	Viking, Inc	16-Jul-15
Solid Waste	Labor	$225.00	Meyer, Chris	16-Jul-15
Solid Waste	Water Monitor	$950.00	MAI Environmental	16-Jul-15
Fire	Radio Maint	$24.00	Brown's Communications	16-Jul-15
School	Operations	$8,343.88	Lamoine School Dept.	16-Jul-15
Solid Waste	Transport	$2,582.29	Pine Tree Waste	16-Jul-15
Solid Waste	Recycling	$1,312.41	Pine Tree Waste	16-Jul-15
Adm	Electricity	$196.84	Emera, Maine	16-Jul-15
Adm	Office Supply	$44.57	Quill.com	16-Jul-15
Adm	Office Supply	$29.99	Quill.com	16-Jul-15
Fire	Stn. Maint	$41.15	Lamoine VFD	30-Jul-15
Fire	Gas/Diesel	$83.50	Shell Fleet Plus	14-Aug-15
Roads	Streetlights	$15.72	Emera, Maine	10-Aug-15
Roads	Streetlights	$45.24	Emera, Maine	10-Aug-15
Roads	Salt/Sand shed	$23.62	Emera, Maine	10-Aug-15
Fire	Electricity	$137.07	Emera, Maine	10-Aug-15
Solid Waste	Transfer Stn	$28.23	Emera, Maine	10-Aug-15
Cemetery	Marlboro Mow	$75.00	Phillips Farms	30-Jul-15
School	Ops Warrant 29	$213,324.64	Lamoine School Dept.	31-Jul-15
Adm	Mowing	$100.00	McMullen Landscaping	31-Jul-15
Parks	Mowing	$200.00	McMullen Landscaping	31-Jul-15

Solid Waste	Mowing	$45.00	McMullen Landscaping	31-Jul-15
Roads	Mowing	$55.00	McMullen Landscaping	31-Jul-15
Parks	Trash Removal	$72.00	Russell Boynton, Jr.	13-Aug-15
Parks	Trash Removal	$135.00	Russell Boynton, Jr.	13-Aug-15
School	Ops Warrant 30	$83,393.82	Lamoine School Dept.	18-Sep-15
	Audit Adjust	$1,854.58		
	Total	$318,751.50		

Encumbered Funds Carried Forward

Annually, the Board of Selectmen authorizes an encumbrance for projects that were budgeted and approved in the ended fiscal year but which have not yet been completed. These represent a current liability. The following projects were encumbered as of June 30, 2015:

Item	Amount
Town Office Front Door	$ 277.14
Anderson Garage	$ 281.33
Forest Hill Cemetery	$ 2,400.00
Berry Cove Road	$ 2,500.00
Gully Brook Road Trees	$ 2,000.00
Marlboro Beach Road	$ 2,000.00
Needles Eye Road	$ 3,298.75
Buttermilk Road	$ 3,000.00
Sign Installation	$ 500.00
Crack Sealing	$ 7,000.00
Comprehensive Planning	$ 7,500.00
Fire Truck Payment	$ 42,210.56
Paving - Needles Eye etc	$ 153,000.00
Fire-Hose Testing	$ 2,217.00
Total	$ 228,184.78

The following accounts were due to the State of Maine as of June 30, 2015 and paid on July 1, 2015 when the reports were sent to the various agencies. All accounts payable are from license and other types of sales.

State Dog Licenses Payable	**$29.00**
Inland Fisheries & Wildlife Payable	**$3,937.00**
Bureau of Motor Vehicles Payable	**$3,650.50**
Vital Records Payable	**$90.00**

In addition to State of Maine fees payable, the Town also owed $75.00 to the City of Ellsworth for sales of Shellfishing licenses through the end of June. That was also paid pursuant to expenditure warrant 2 on July 1, 2015.

Notes Payable
As of June 30, 2015 the following loans/bonds were payable

Loan	Amount
Fire Truck	$117,600.00
Fire Boat	$73,815.00
School Renovations (total)	$219,216.43
Total Notes Payable	$410,631.43

Due to Hodgkins Trust - Please refer to the Asset listing regarding this account.
Due to General Fund – Cemetery – Please refer to the Asset listing regarding this account.
Deferred Property Tax Revenue – This is an auditing entry to reflect property tax and lien collections during the first two months of Fiscal Year 2016.

To follow are the various fund balances showing the impact of operations during the fiscal year. The Budget Committee many years ago set a goal to have an undesignated fund balance of $300,000. The fiscal year ended with more than $418,000 in the undesignated fund balance.

Excise tax collection, which is the town's second largest revenue source, set a new record this fiscal year, a positive sign the economy has recovered. The price of heating oil and diesel dropped significantly which will help with the budgets for both the town and school.

Respectfully submitted,

Stuart Marckoon, Treasurer

Fund Balances	Beginning	Appropriated FY 2014	Budgeted/ Fund Addn's FY 2014	Operational Revenues	Operational Expenses	Final Audited Balance
Unreserved/Undesignated Fund*	$321,420.78	$30,000.00	$2,457,396.00	$3,065,416.31	$530,795.15	$418,645.94
Flag Display Fund	$388.67	$0.00	$400.00	$0.00	$699.00	$89.67
Code Enforcement Fund	$29,303.63	$3,000.00	$5,765.00	$9,821.51	$15,241.94	$29,648.20
Gravel Escrow (Map 7 Lot 3-2)	$0.00	$0.00	$0.00	$135.00	$0.00	$135.00
Education Fund**	$157,706.32	$0.00	$2,182,953.00	$524,371.59	$2,267,146.55	$597,884.36
RSU 24 Withdrawal Fund	$12,943.48	$0.00	$0.00	$0.00	$22.50	$12,920.98
Fire Truck Reserve Fund*	$1,464.12	$0.00	$0.00	$75,008.75	$45,437.00	$31,035.87
Road Fund	$78,158.22	$44,000.00	$323,550.00	$22,813.56	$299,103.19	$81,418.59
Education Capital Reserve	$9,610.57	$0.00	$0.00	$57.59	$0.00	$9,668.16
Animal Control Fund	$3,672.36	$1,500.00	$0.00	$1,888.00	$2,122.76	$1,937.60
Revaluation Fund	$106,571.10	$0.00	$0.00	$638.44	$0.00	$107,209.54
Parks & Recreation Fund	$8,889.01	$0.00	$11,228.00	$1,320.24	$10,232.68	$11,204.57
Cable TV Equipment Fund	$38,171.66	$0.00	$0.00	$12,074.09	$2,910.43	$47,335.32
Insurance Deductible Fund	$6,551.38	$0.00	$500.00	$443.28	$0.00	$7,494.66
Harbor Fund	$18,988.56	$0.00	$0.00	$3,091.85	$1,245.45	$20,834.96
Veterans Memorial Fund	$5,495.88	$0.00	$0.00	$189.41	$287.52	$5,397.77
Reserved for Endowments	$10,808.85	$0.00	$0.00	$84.37	$225.00	$10,668.22
Capital Improvement Fund	$54,609.61	$0.00	$0.00	$326.89	$0.00	$54,936.50
Conservation Commission Fund	$1,008.01	$0.00	$0.00	$193.15	$550.94	$650.22
Land Conservation Fund	$6,361.39	$0.00	$1,000.00	$40.70	$0.00	$7,402.09
Hodgkins Trust Fund	$22,422.43	$10,000.00	$10,000.00	$8,601.57	$5,590.00	$25,434.00
Heating Assistance Fund	$0.00	$0.00	$0.00	$2,850.00	$579.90	$2,270.10
Recreation Committee	$0.00	$0.00	$0.00	$765.00	$0.00	$765.00

*The $75,000 loan proceeds and the down payment for the new fire rescue boat were booked into this account. The remaining payment made in FY 2016 will be taken from this fund.

Town of Lamoine - Expenditure Budget
FY Ending June 30, 2015

Final Audited Report

Appropriation	Budget	Expended	Remaining	% Expended
Administration	$191,552.82	$182,699.01	$8,853.81	95.38%
Public Safety	**$62,265.50**	**$59,221.08**	**$3,044.42**	**95.11%**
Solid Waste/Recycling	$104,650.00	$96,446.34	$8,203.66	92.16%
Library	**$7,199.00**	**$7,199.00**	**$0.00**	**100.00%**
Social Services	$9,719.00	$9,719.00	$0.00	100.00%
Code Enforcement/Planning/Appeals	**$18,265.00**	**$16,710.12**	**$1,554.88**	**91.49%**
Fire Truck Payment	$42,211.00	$42,210.56	$0.44	100.00%
Road Maintenance	**$167,100.00**	**$142,684.19**	**$24,415.81**	**85.39%**
Major Road Projects	$156,450.00	$156,419.00	$31.00	99.98%
Copier	**$4,000.00**	**$0.00**	**$4,000.00**	**0.00%**
Parks & Recreation	$11,628.00	$10,931.68	$696.32	94.01%
Town Hall Heating System	**$10,000.00**	**$5,590.00**	**$4,410.00**	**55.90%**
Comprehensive Planning	$7,500.00	$7,500.00	$0.00	100.00%
Land Conservation	**$1,000.00**	**$1,000.00**	**$0.00**	**100.00%**
Shellfishing Enforcement	$3,000.00	$3,000.00	$0.00	100.00%
Total Town Budget	**$796,540.32**	**$741,329.98**	**$55,210.34**	**93.07%**
Encumbered Funds	$17,488.68	$10,831.46	$6,657.22	**61.93%**
EDUCATION				
Lamoine School Department	$2,572,155.00	$2,350,540.37	$221,614.63	91.38%
Total Education	**$2,572,155.00**	**$2,350,540.37**	**$221,614.63**	**91.38%**
County Tax	$106,521.94	$106,521.94	$0.00	100.00%
GRAND TOTAL BUDGET	**$3,492,705.94**	**$3,209,223.75**	**$283,482.19**	**91.88%**

Town of Lamoine - Revenue Report-FY Ending 6/30/15
Final Audited Report

Revenue Budget	Approved	Estimated	Actual	Over/Under	Remaining	% Collected
Interest - Taxes	$8,500.00	$8,500.00	$10,455.59	$1,955.59	-$1,955.59	123.01%
Auto Excise	**$280,000.00**	**$280,000.00**	**$309,368.72**	**$29,368.72**	**-$29,368.72**	110.49%
Boat Excise Taxes	$3,500.00	$3,500.00	$3,068.60	-$431.40	$431.40	87.67%
Administration Fees	**$750.00**	**$750.00**	**$326.51**	**-$423.49**	**$423.49**	43.53%
Tax Lien Charges	$4,000.00	$4,000.00	$4,841.39	$841.39	-$841.39	121.03%
Agent Fees	**$5,600.00**	**$5,600.00**	**$5,833.34**	**$233.34**	**-$233.34**	104.17%
Revenue Sharing	$32,664.14	$32,664.14	$34,390.10	$1,725.96	-$1,725.96	105.28%
General Assistance Reimburse*	**$1,750.00**	**$588.00**	**$588.00**	**$0.00**	**$1,162.00**	33.60%
Interest-Investments	$7,000.00	$7,000.00	$8,108.77	$1,108.77	-$1,108.77	115.84%
Surplus Use	**$30,000.00**	**$30,000.00**	**$30,000.00**	**$0.00**	**$0.00**	100.00%
Lease Income-Cell Tower	$12,360.00	$12,360.00	$13,800.00	$1,440.00	-$1,440.00	111.65%
Hodgkins Trust Fund	**$10,000.00**	**$10,000.00**	**$10,000.00**	**$0.00**	**$0.00**	100.00%
CEO Fund Revenue	$12,500.00	$15,500.00	$12,677.70	-$2,822.30	-$177.70	101.42%
Road Assistance	**$24,000.00**	**$24,000.00**	**$22,492.00**	**-$1,508.00**	**$1,508.00**	93.72%
Road Fund Transfer	$20,000.00	$20,000.00	$20,000.00	$0.00	$0.00	100.00%
Animal Control Fees	**$1,500.00**	**$1,500.00**	**$1,888.00**	**$388.00**	**-$388.00**	125.87%
Encumbered FY 2014 Funds	$17,488.68	$17,488.68	$17,488.68	$0.00	$0.00	100.00%
Education Revenues	**$389,202.00**	**$389,202.00**	**$510,716.27**	**$121,514.27**	**-$121,514.27**	131.22%
Total Non Property Tax Revenue	**$860,814.82**	**$860,814.82**	**$1,016,043.67**	**-$155,228.85**	**-$155,228.85**	118.03%
BETE Receivable	**$1,698.47**	**$1,698.47**	**$1,708.00**	**$9.53**	**-$9.53**	100.56%
Homestead Receivable	**$22,969.00**	**$11,484.50**	**$17,433.00**	**$5,948.50**	**$5,536.00**	75.90%
Property Taxes	**$2,607,223.65**	**$2,607,223.65**	**$2,556,989.90**	**-$50,233.75**	**$50,233.75**	98.07%

Total Revenue	**$3,492,705.94**	**$3,481,221.44**	**$3,592,174.57**	**-$199,504.57**	-$99,468.63	102.85%

Audit Report – Fiscal Year Ending June 30, 2015

James W. Wadman
Certified Public Accountant

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Ronald C. Bean, C.P.A.
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Wanese L. Lynch, C.P.A.
Amy E. Atherton, C.P.A.

INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Lamoine (the Town) as of and for the fiscal year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

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 from 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.

Basis for Qualified Opinion on General Fund

Management has elected to not record school department accrued salaries and benefits in the General Fund due to budgetary constraints within the school department. Accounting principles generally accepted in the United States of America require that expenditures are recorded when a liability is incurred, as under accrual accounting, and the accrued salaries and benefits would increase liabilities and expenditures and decrease fund balance. The amount by which this departure would affect the liabilities, expenditures and fund balance would be $136,088.

Qualified Opinion

In our opinion, except for the effects of the matter described in the "Basis for Qualified Opinion on General Fund" paragraph, the financial statements referred to above present fairly, in all material respects, the financial position of the General Fund of the Town of Lamoine, as of June 30, 2015, and the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund other than the General Fund, and the aggregate remaining fund information of the Town of Lamoine as of June 30, 2015, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of proportionate share of net pension liability, and schedule of employer contributions on pages 3 through 6, 25, 26 and 27, respectively, 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Lamoine's basic financial statements. The supplementary information is presented for purposes of additional analysis and is not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the State of Maine, and is also not a required part of the basic financial statements.

The schedule of expenditures of federal awards and supplementary information are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards and supplementary information are fairly stated in all material respects in relation to the basic financial statements as a whole.

Respectfully Submitted,

James W. Wadman, C.P.A.

James W. Wadman, C.P.A.
January 17, 2016

TOWN OF LAMOINE, MAINE
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2015

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, 2015. We encourage readers to consider this information in conjunction with the financial statements and accompanying notes that follow. Prior to the fiscal year ended June 30, 2015, the School Department was a member of Regional School Unit #24 (RSU). The Town voted to withdraw from the RSU, effective July 1, 2014, and reestablish the Lamoine School Department.

FINANCIAL HIGHLIGHTS – PRIMARY GOVERNMENT

Government-wide Highlights:

Net Position – The assets of the Town exceeded its liabilities at the fiscal year ending June 30, 2015 by $9,613,232 (presented as "net position"). Of this amount, $961,286 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 increased by $1,449,998 (a 17.8% decrease) for the fiscal year ended June 30, 2015.

Fund Highlights:

Governmental Funds – Fund Balances – As of the close of the fiscal year ended June 30, 2015, the Town's governmental funds reported a combined ending fund balance of $1,719,852, an increase of $753,125 in comparison with the prior year. Of this total fund balance, $425,325 represents general unassigned fund balance. This unassigned fund balance represents approximately 17.6% of the total general fund expenditures for the fiscal year.

Long-term Debt:

The Town's total long-term debt obligations had a net increase of $253,831 (161.9%) during the current fiscal year. There was a new debt obligation issued during the year of $75,000 for the purchase of a rescue watercraft. The Town also assumed the existing debt obligations from RSU #24 on the school building renovations as part of the transition back to having a school department. Other existing debt obligations were retired according to schedule.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

Government-wide Financial Statements

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

Fund Financial Statements

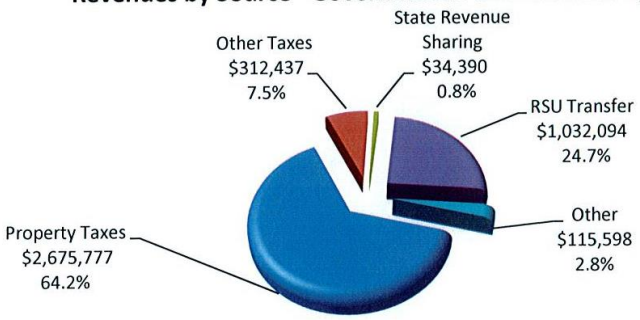
A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The fund financial statements include statements for two categories of activities – governmental funds and fiduciary funds.

Changes in Net Position

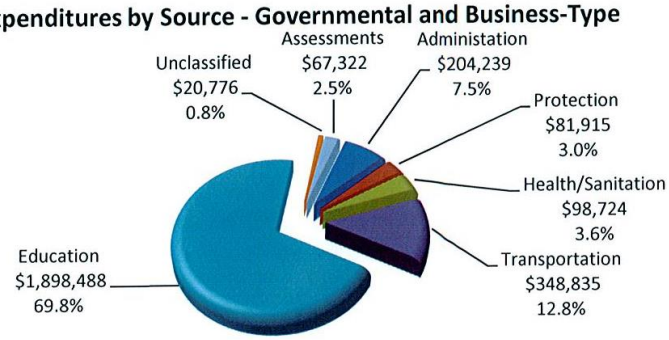
Governmental activities increased the Town's net position by $1,449,998. This increase was primarily due to conservative budgeting, controlled costs, RSU #24 transfer from fund balance withdrawal, RSU #24 transfer of net investment in capital assets.

	Governmental Activities	Business-like Activities	Total 2015	Total 2014
Revenues;				
Tax Revenues	$ 2,988,214	$ 0	$ 2,988,214	$ 2,720,695
RSU Transfer	$ 1,032,094	$ 0	$ 1,032,094	$ 0
Investments	$ 12,275	$ 0	$ 12,275	$ 16,848
Revenue Sharing	$ 34,390	$ 0	$ 34,390	$ 37,709
Other	$ 103,323	$ 0	$ 103,323	$ 94,823
Total Revenues	$ 4,170,296	$ 0	$ 4,170,296	$ 2,870,076
Expenses;				
Administration	$ 204,239	$ 0	$ 204,239	$ 195,727
Protection	$ 81,915	$ 0	$ 81,915	$ 84,865
Health/Sanitation	$ 98,724	$ 0	$ 98,724	$ 94,726
Transportation	$ 348,835	$ 0	$ 348,835	$ 501,877
Education	$ 1,898,488	$ 0	$ 1,898,488	$ 2,061,267
Unclassified	$ 20,776	$ 0	$ 20,776	$ 37,048
Assessments	$ 67,322	$ 0	$ 67,322	$ 111,027
Total Expenses	$ 2,720,299	$ 0	$ 2,720,299	$ 3,086,537
Changes in Net Position	$ 1,449,998	$ 0	$ 1,449,998	$ (216,460)

Revenues by Source - Governmental and Business-Type



Expenditures by Source - Governmental and Business-Type



FINANCIAL ANALYSIS OF THE TOWN'S INDIVIDUAL FUNDS

Governmental Funds

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

At the end of the fiscal year, the Town's governmental funds reported ending fund balances of $1,719,852, an increase of $753,125 in comparison with the prior fiscal year. Approximately 24.7 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:

- $25,470 negative variance in real estate and personal property tax revenues. Actual collections were 96.0% of the levy as compared to 98.8% in the prior year. This resulted in an increase to unavailable property tax revenue.
- $76,744 positive variance in all other revenues. This is primarily due to conservative budgeting, higher than expected excise tax revenues and unbudgeted donations to the rescue watercraft purchase.
- $161,730 positive variance in highways & bridges expenditures. This is due to the budgeted capital road project funds not being expended during the year.
- $440,155 positive variance in education expenditures. This is primarily due to unbudgeted education revenues, including RSU transfer from the fund balance withdrawal.
- $127,096 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 $21,540,606, net of accumulated depreciation of $13,113,429, leaving a net book value of $8,427,177. There were current year additions of $1,942,794 of cost basis transfer of assets from RSU #24, $90,874 for the purchase of a new rescue watercraft, $11,490 of equipment and $156,419 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 19 of this report.

Debt

The Town has total bonded debt outstanding of $0 and $410,631 of total outstanding loans that is backed by the full faith and credit of the Town. The outstanding debt increased $253,831 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 20 - 21 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, 2015

(Exhibit I)

	Governmental Activities
Assets	
Cash and Cash Equivalents	$166,406
Investments, at Fair Market Value	$1,701,425
Accounts Receivable	$121,970
Taxes and Tax Liens Receivable	$135,275
School Lunch Inventory, at cost	$1,589
Capital Assets	
Land	$122,029
Other Capital Assets, net of Accumulated Depreciation	$8,305,148
Total Capital Assets	$8,427,177
Total Assets	$10,553,841
Liabilities	
Accounts Payable	$326,533
Accrued Salaries & Benefits	$136,088
Accrued Compensated Absences	$57,451
Loans Payable:	
Payable within 1 year	$108,417
Payable in more than 1 year	$302,215
Total Liabilities	$930,703
Deferred Inflows of Resources	
Prepaid Property Taxes	$9,667
Prepaid Revenues	$239
Total Deferred Inflows of Resources	$9,906
Net Position	
Net Investment in Capital Assets	$8,016,545
Restricted	$635,401
Unrestricted	$961,286
Total Net Position	$9,613,232
Total Liabilities, Deferred Inflows and Net Position	$10,553,841

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, 2015

(Exhibit II)

Functions/Programs		*Program Revenues*		*Net (Expense) Revenue and Changes in Net Position*
Primary Government	*Expenses*	*Charges for Services*	*Operating Grants*	*Governmental Activities*
Governmental Activities				
Administration	$204,239	$9,678		($194,562)
Protection	$81,915			($81,915)
Health & Sanitation	$98,724	$1,888		($96,836)
Transportation	$348,835			($348,835)
Education	$1,898,488			($1,898,488)
Unclassified	$20,776	$2,979		($17,796)
Assessments	$67,322			($67,322)
Total Governmental Activities	$2,720,299	$14,545	$0	($2,705,754)
Total Primary Government	$2,720,299	$14,545	$0	($2,705,754)
General Revenues:				
Tax Revenues, Including Homestead Exemption				$2,665,321
Excise Taxes				$312,437
State Revenue Sharing				$34,390
Investment Earnings				$12,275
Interest and Fees on Delinquent Taxes				$10,456
RSU #24 Transfer of Net Investment in Capital Assets				$1,032,094
Other Revenues				$88,778
Total Revenues				$4,155,751
Changes in Net Position				$1,449,998
Net Position - Beginning				$8,163,234
Net Position - Ending				$9,613,232

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

TOWN OF LAMOINE, MAINE
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2015

(Exhibit III)

Assets	*General Fund*	*Permanent Fund*	*Total Governmental Funds*
Cash On Hand and On Deposit	$166,406		$166,406
Investments, at Fair Value	$1,687,258	$14,167	$1,701,425
Accounts Receivable	$121,970		$121,970
Property Taxes Due	$135,275		$135,275
School Lunch Inventory, at cost	$1,589		$1,589
Due from Other Funds	$3,499	$25,434	$28,933
Total Assets	$2,115,996	$39,601	$2,155,597
Liabilities, Deferred Inflows & Fund Balances			
Liabilities;			
Accounts Payable	$326,533		$326,533
Due to Other Funds	$25,434	$3,499	$28,933
Total Liabilities	$351,967	$3,499	$355,466
Deferred Inflows of Resources			
Prepaid Property Taxes	$9,667		$9,667
Prepaid Revenues	$239		$239
Unavailable Property Tax Revenue	$70,374		$70,374
Total Deferred Inflows of Resources	$80,280	$0	$80,280
Fund Balance;			
Nonspendable		$9,677	$9,677
Restricted	$600,289	$25,434	$625,723
Committed	$308,602		$308,602
Assigned	$349,533	$991	$350,524
Unassigned	$425,325		$425,325
Total Fund Balance	$1,683,749	$36,102	$1,719,852
Total Liabilities, Deferred Inflows & Fund Balance	$2,115,996	$39,601	$2,155,597

Total Fund Balance - Governmental Funds	$1,719,852
Net position reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds	$8,427,177
Delinquent taxes are recognized as revenue in the period for which levied in the government-wide financial statements, but are reported as unavailable revenue (a deferred inflow) in governmental funds	$70,374
Accrued contracted salaries and benefits not recorded in the fund financial statements	($136,088)
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	($57,451)
Loans Payable	($410,631)
Net Position of Governmental Activities	$9,613,232

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

TOWN OF LAMOINE, MAINE *(Exhibit IV)*

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - GOVERNMENTAL FUNDS

FOR THE FISCAL YEAR ENDED JUNE 30, 2015

Revenues:	*General Fund*	*Permanent Fund*	*Total Governmental Funds*
Tax Revenues, Including Homestead Reimbursement	$2,640,771		$2,640,771
Excise Taxes	$312,437		$312,437
State Revenue Sharing	$34,390		$34,390
Investment Earnings (Includes Unrealized Gains / (Losses))	$12,107	$168	$12,275
Interest and Fees on Delinquent Taxes	$10,456		$10,456
Intergovernmental Revenues	$6,997		$6,997
Other Revenues	$73,179	$8,602	$81,781
Total Revenues	$3,090,337	$8,769	$3,099,107
Expenditures (Net of Departmental Revenues):			
Administration and Planning	$189,974		$189,974
Protection	$54,881		$54,881
Health & Sanitation	$96,678		$96,678
Highways & Bridges	$117,820		$117,820
Education	$1,742,797		$1,742,797
Unclassified	$15,536	$309	$15,845
Assessments and Debt Service	$106,522		$106,522
Capital Outlay	$90,874	$5,590	$96,464
Total Expenditures	$2,415,083	$5,899	$2,420,982
Excess Revenues Over Expenditures	$675,254	$2,871	$678,125
Other Financing Sources (Uses)			
Loan Proceeds	$75,000		$75,000
Total Other Financing Sources (Uses)	$75,000	$0	$75,000
Excess Revenues and Other Sources Over Expenditures	$750,254	$2,871	$753,125
Beginning Fund Balances	$933,496	$33,231	$966,727
Ending Fund Balances	$1,683,749	$36,102	$1,719,852

Reconciliation to Statement of Activities, changes in Net Position:	
Net Change in Fund Balances - Above	$753,125
Delinquent taxes are recognized as revenue in the period for which levied in the government-wide financial statements, but are recorded as unavailable revenue (a deferred inflow) in governmental funds	$24,551
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	($37,823)
Accrued contracted salaries and benefits not recorded in the fund financial statements	($136,088)
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 represents lonb-term debt proceeds	($75,000)
This amount represents long-term debt payments	$95,189
Transfer from RSU #24 - Debt Service	($274,021)
Transfer from RSU #24 - Capital Assets	$1,306,115
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.	$258,783
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.	($464,833)
Changes in Net Position of Governmental Activities	$1,449,998

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

TOWN OF LAMOINE, MAINE
STATEMENT OF FIDUCIARY NET POSITION
JUNE 30, 2015

(Exhibit V)

	Student Activity & Principal's Funds
Assets	
Cash and Cash Equivalents	$10,223
Total Assets	$10,223
Net Position	
Unrestricted	$10,223
Total Net Position	$10,223

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

TOWN OF LAMOINE, MAINE
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

(Exhibit VI)

	Student Activity & Principal's Funds
Additions	
Fundraising, etc.	$13,679
Deductions	
Student Activities, etc.	$9,701
Changes in Net Position	$3,978
Beginning Net Position	$6,245
Ending Net Position	$10,223

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

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*, as amended. 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.

Since July 1, 2010, the Lamoine School has been consolidated with other regional schools as part of Regional School Unit #24 (RSU #24). In November 2013, the voters of the Town of Lamoine voted to withdraw from RSU #24 as of June 30, 2014 and therefore, on July 1, 2014, the Lamoine School Department was reestablished as a department of the Town of Lamoine.

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*.

Separate financial statements are provided for governmental funds and the fiduciary fund. Major individual governmental funds and the fiduciary fund are reported as separate columns in the respective fund financial statements.

For the year ended 6/30/15, the Town has implemented GASB Statement #68, which accounts for the School Department's proportionate share of net pension liability for the Maine Public Employees Retirement System.

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 recognized when received or due to the Town 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.

In the Statement of Activities, 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 assesssments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

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 unavailable revenue on its governmental fund financial statements. Unavailable revenues arise when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Unavailable 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 unavailable 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.

The Town also reports the following fiduciary funds:

The Student Activity Fund accounts for the receipt and disbursement of funds from student activity organizations. These organizations exist with the explicit approval of and are subject to revocation by the School Committee.

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, Deferred Inflows/Outflows 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 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.

Inventories

All inventories are valued at cost using the first in/first our (FIFO) method. Inventories of governmental funds are accounted for using the consumption method. Under this method, inventories are recorded as expenditures when used rather than when purchased. Inventory in the School Lunch Program consist of food, supplies and U.S.D.A. Donated Commodities.

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 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:

Assets	Years
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.

Deferred Inflows/Outflows of Resources

In addition to assets and liabilities, the statement of net position and the governmental fund balance sheet will report a separate section for deferred outflows and/or inflows of resources. Deferred outflows of resources represent consumption of net position that applies to a future period(s) and therefore will not be recognized as an expense/expenditure until then. Deferred inflows or resources represent and acquisition of net position that applies to future period(s) and therefore will not be recognized as revenue until that time. The Town has no items that qualify as deferred outflows of resources, but it does have an items that qualify as deferred inflows. These amounts are considered unavailable and will be recognized as an inflow of resources (revenue) in the period that the amounts become available.

Pensions

For purposes of measuring net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Maine Public Employees Retirement System (System) and additions to / deductions from the System's fiduciary net position have been determined on the same basis as they are reported by the System. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable pursuant to formal commitments or statutory requirements. Investments are reported at fair value. Investment income is recognized when earned and investment expenses are recorded when incurred.

Accrued 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 and sick leave in the government-wide financial statements is recorded as an expense and liability of the fund as the benefits accrued to employees. In accordance GASB Statement No. 16, no liability is recorded for nonvesting accumulated right to receive sick pay benefits.

The Town administrative assistant, by contract, may accumulate 90 days of sick leave at the rate of 12 days per year and may accumulate all unused vacation time at the rate of 15 days per year. Upon termination of employment, the accumulated sick and vacation days will be compensated at the same pay rate in effect when the days were accumulated. An obligation for accrued compensated absences under this contract provision is recorded on the government-wide financial statements.

Teachers may accumulate 120 days of sick leave at the rate of 15 days per year. Full time employees other than teachers accrue vacation and sick leave in varying amounts based on length of service. Vacation pay accumulation does not exceed a normal year's allowance. An obligation for compensated absences is recorded in the general fund balance sheet for compensated sick pay for employees eligible for retirement. Under the current contract provisions, teachers who have 25 years of creditable teaching service with at least 10 of those years being at the Lamoine School Department are entitled to thirty days of compensated sick pay at their per diem rate.

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 identified June 30, 2015 fund balances on the balance sheet as follows:

	General Fund	Permanent Fund	Total
Nonspendable			
Cemetery Trust Principal		$9,677	$9,677
Restricted			
Gravel Escrow-Jordan	$135		$135
Education Fund	$597,884		$597,884
Heating Assistance Fund	$2,270		$2,270
Hodgkin's Trust		$25,434	$25,434
Committed			
Code Enforcement Fund	$29,648		$29,648
RSU 24 Withdrawal Fund	$12,921		$12,921
Road Fund	$81,419		$81,419
Education Capital Fund	$9,668		$9,668
Revaluation Fund	$107,210		$107,210
Veteran's Memorial Fund	$5,398		$5,398
Capital Improvement Fund	$54,937		$54,937
Land Conservation Fund	$7,402		$7,402
Assigned			
Flag Program Fund	$90		$90
Fire Truck Fund	$31,036		$31,036
Animal Control Fund	$1,938		$1,938
Recreation Fund	$765		$765
Parks & Recreation Fund	$11,205		$11,205
Cable TV Equipment Fund	$47,335		$47,335
Insurance Deductible Fund	$7,495		$7,495
Harbor Fund	$20,835		$20,835
Conservation Commission Fund	$650		$650
Reserve for Encumbrances	$228,185		$228,185
Cemetery Trust Income		$991	$991

Unassigned	$425,325		$425,325
Total Fund Balances	$1,683,749	$36,102	$1,719,852

In accordance with GASB Statement 54, the Town classifies governmental fund balances as follows:

Non-spendable - includes fund balance amounts that cannot be spent either because it is not in spendable form or because of legal or contractual constraints.

Restricted - includes fund balance amounts that are constrained for specific purposes which are externally imposed by providers, such as grantors or creditors, or amounts constrained due to constitutional provisions or enabling legislation.

Committed - includes fund balance amounts that are constrained for specific purposes that are internally imposed by the Town through formal action at the highest level of decision making authority and does not lapse at the end of the year.

Assigned - includes fund balance amounts that are intended to be used for specific purposes that are neither considered Restricted or Committed.

Unassigned - includes fund balance amounts that are not considered to be Non-spendable, Restricted, Committed or Assigned.

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 $635,401 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 $991 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 $171,064 and the bank balance was $211,996. The Town has no uninsured and uncollateralized deposits as of June 30, 2015.

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	$351,794	$0	$174,284	$177,510
Money Market	$644,946	$644,946	$0	$0
Certificates of Deposit	$704,685	$100,217	$604,469	$0
	$1,701,425	$745,163	$778,753	$177,510

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, 2014 and committed on July 23, 2014. 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, $70,374 of the property taxes receivable have been classified as unavailable property tax revenue on the general fund balance sheet.

Note 4 - Capital Assets

Capital asset activity for the year ended June 30, 2015 was as follows:

	Beginning Balance	*Increases*	*Decreases*	*Ending Balance*
Governmental Activities:				
Capital assets not being depreciated				
Land	$85,288	$36,741		$122,029
Capital assets being depreciated				
Buildings / Improvements	$664,769	$1,875,971		$2,540,740
Equipment	$948,805	$132,446		$1,081,251
Infrastructure	$17,640,167	$156,419		$17,796,586
Total capital assets being depreciated	$19,253,741	$2,164,836	$0	$21,418,577
Less accumulated depreciation for				
Buildings	$279,072	$679,574		$958,646
Equipment	$573,340	$38,304		$611,644
Infrastructure	$11,159,505	$383,634		$11,543,139
Total accumulated depreciation	$12,011,917	$1,101,512	$0	$13,113,429
Net capital assets being depreciated	$7,241,824	$1,063,324	$0	$8,305,148
Governmental Activities, Capital Assets, net	$7,327,112	$1,100,065	$0	$8,427,177

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

Governmental Activities	
Administration	$2,927
Protection	$28,218
Health & Sanitation	$158
Education	$44,144
Unclassified	$1,951
Highways, including depreciation of general infrastructure assets	$387,434
Total Depreciation Expense - Governmental Activities	$464,833

As part of the withdrawal from RSU #24 and the Lamoine School Department being re-established, RSU #24 transferred capital assets back to the Lamoine School Department as of July 1, 2014. As of July 1, 2014, these capital assets had a cost basis of $1,942,794 and accumulated depreciation of $636,679, leaving a net basis of $1,306,115 of capital assets being transferred in. At the time of transfer, these capital assets had $274,021 of debt associated with it that was also transferred, leaving a transfer of $1,032,094 of net investment in capital assets, as recognized on the Statement of Activities.

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, 2015, the offsetting receivable and payable balances were $28,933. The balances represent amounts due to the general fund from the cemetery care and amounts due to the Hodgkin's 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 Hodgkin's Trust to fund the current year budget.

Note 6 - Obligation Under Contracted Services

An obligation for July 2015 and August 2015 salaries for school employees under September 2014 through August 2015 contracts is being recorded on the government-wide financial statements. This obligation is not being recorded in the fund financial statements, which is a departure from GAAP and therefore, those fund financial statements are misstated by the accrued salaries and benefits of $136,088.06. This obligation represents GAAP reporting for the Town.

Note 7 - 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, 2015:

Long-Term Debt payable at July 1,		$156,800
	Long-Term Debt Issued	$349,021
	Long-Term Debt Retired	($95,189)
Long-Term Debt payable at June 30,		$410,631

As part of the withdrawal from RSU #24 and the Lamoine School Department being re-established, RSU #24 transferred debt back to the Lamoine School Department as of July 1, 2014 in relation to school renovation capital assets. As of July 1, 2014, the principal balance of the transferred debt was $274,021.

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, 2015 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, 2015 is $117,600.

In June 2007, the Lamoine School Department entered into a revolving loan general obligation bond with Maine Municipal Bond Bank for the purpose of performing school renovations. The total debt is for $652,300. As part of the revolving loan fund, 30% of the debt is forgiven at issuance, therefore $195.690 of the debt was forgiven. The remaining $456,610 is payable in ten annual payments c $45,661 with interest at 0%. The balance at June 30, 2015 is $182,644.

In November 2008, the Lamoine School Department entered into an additional revolving loan general obligation bond with Maine Municipal Bond Bank for the purpose of performing school renovations. The total debt is for $273,700. As part of the revolving loan fund, 30% of the debt is forgiven at issuance, therefore $82.110 of the debt was forgiven. The remaining $191,590 is payable in ten annual payments of $19,159 with interest at 0%. In 2013, the Maine Municipal Bond Bank informed RSU #24, the holder of the debt : that point, that an additional $60,095 of the debt was being forgiven, therefore, the remaining 6 annual payments were reduced to $9,143 with interest at 0%. The balance at June 30, 2015 is $36,573.

In May 2015, the Town issued a loan for the purchase of a rescue watercraft with The First, N.A.. The loan was authorized by the Town for $75,000. The loan is to be repaid over a 5 year period with monthly installments of $1,316.78, including interest at the rate of 2.04%. The principal balance outstanding at June 30, 2015 is $73,815.

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

Year	*Principal*	*Interest*	*Total*
2016	$108,417	$3,655	$112,072
2017	$108,716	$2,597	$111,313
2018	$109,024	$1,537	$110,560
2019	$70,138	$470	$70,608
2020	$14,338	$149	$14,486
	$410,631	$8,408	$419,039

Also, as part of the withdrawal from RSU #24, the School Department retained copiers and printers that are financed under an operating lease in the name of RSU #24 with U.S. Bancorp. The School Department pays RSU #24 for their portion of the lease expenses each year until the lease is terminated, which is in August 2016. The term of the lease is for five years with a renewal and buyout option at the end of the lease. Lease expense/expenditures for the period ending June 30, 2015 was $3,938.

The future minimum lease payment for this lease through the end of the lease term is:

Fiscal Year Ended	*Principal*	*Estimated Interest*	*Total*
2016	$3,820	$118	$3,938

Note 8 - Defined Benefit Employee Pension Plan

A. Plan Description

Qualifying personnel of the Department participate in the Maine Public Employees Retirement System (System) State Employee and Teacher (SET) Plan. The plan is a multiple-employer, cost-sharing pension plan with a special funding situation. The State of Maine is also a non-employer contributing entity in that the State pays the initial unfunded actuarial liability on behalf of teachers, while school systems contribute the normal cost, calculated actuarially, for their teacher members.

B. Pension Benefits

Benefit terms are established in Maine Statute. The System's retirement programs provide defined retirement benefits based on member's average final compensation and service credit earned as of retirement. Vesting (i.e., eligibility for benefits upon reaching qualification) occurs upon the earning of five years of service credit for State employees and teachers. In some cases, vesting occurs on the earning of one year of service credit immediately preceding retirement at or after normal retirement age. Normal retirement age for State employees and teachers is age 60, 62 or 65. The normal retirement age is determined by whether a member had met certain creditable service requirements on specific dates, as established by statute. The monthly benefit of members who retire before normal retirement age by virtue of having at least 25 years of service credit is reduced by a statutorily prescribed factor for each year of age that a member is below her/his normal retirement age at retirement. The System also provides disability and death benefits which are established by statute for State employee and teacher members.

Upon termination of membership, members' accumulated employee contributions are refundable with interest, credited in accordance with statute. Withdrawal of accumulated contributions results in forfeiture of all benefits and membership rights. The annual interest credited to members' accounts is set by the System's Board of Trustees.

C. Member and Employer Contributions

Retirement benefits are funded by contributions from members, employers, State contributions and by earnings on investments. Disability and death benefits are funded by employer normal cost contributions and by investment earnings. Member and employer contribution rates are each a percentage of applicable member compensation. Member contribution rates are defined by law or Board rule and depend on the terms of the Plan under which a member is covered. Employer contribution rates are determined through actuarial valuations. For the year ended June 30, 2015, the member contribution rate was 7.65% and the employer contribution rate was 2.65% of applicable member compensation. The employer is also responsible for contributing 13.5% of all federally funded

member compensation. The State of Maine, as a non-employer contributing entity, pays 11.94% of the applicable member compensation into the System.

From July 1, 2010 - June 30, 2014, the Lamoine School has been consolidated with other area school units as part of RSU #24. The Town voted to withdraw from RSU #24 as of July 1, 2014. The net pension liability and associated deferred outflows and deferred inflows were calculated as part of the actuarial valuation performed as of June 30, 2014 when the Lamoine School was still part of RSU #24, therefore, there was no net pension liability and associated deferred outflows or deferred inflows calculated for the Lamoine School Department as of June 30, 2015. It is expected that these balances in relation to the Lamoine School Department will start to be calculated as part of the June 30, 2016 year end.

The required contributions paid into the System for the year ended June 30, 2015 and the previous two years are as follows:

For the year ended June 30,	Employee Contributions	Employer Contributions	State of Maine Contributions	Applicable Member Compensation
2015	$43,634	$17,980	$65,569	$570,379
2014	$0	$0	$0	$0
2013	$0	$0	$0	$0

D. Revenue Recognition

Employer contributions to the System are recognized as additions in the period when they become due pursuant to formal commitments or statutory requirements. Investment income is recognized when earned and investment expenses are recorded when incurred. For the teacher group, total employer and non-employer contributions were the basis for the allocation, adjusted to remove the normal cost contributions paid by local school systems on behalf of their employees. This leaves contributions toward the net pension liability of the Plan as the basis of allocation. This method of allocation properly distributes the collective net pension liability between the State of Maine as the non-employer contributing entity and those School Systems contributing towards the net pension liability of the Plan using grant funding.

E. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2015, the School Department reported a net pension liability of $0. The net pension liability was measured as of June 30, 2014, and the total pension liability used to calculate the net pension liability was determined by actuarial valuation as of that date. The School Department's proportion of the net pension liability was based on a projection of the School Department's long-term share of contributions to the pension plan relative to the projected contributions of all participating members. At June 30, 2015, the School Department's proportion was .000%, which was an increase of 0.000% from its proportion measured at June 30, 2014.

For the fiscal year ended June 30, 2015, the School Department recognized pension expense of $0. At June 30, 2015, the School Department reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	*Deferred Inflows of Resources*
Differences between expected and actual experience	$0	$0
Changes in Assumptions	$0	$0
Net Difference between projected between projected and actual earnings on pension plan investments	$0	$0
Changes in proportion and differences between employer contributions and proportionate share of contributions	$0	$0
	$0	$0

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30,	
2016	$0
2017	$0
2018	$0
2019	$0

F. Actuarial Assumptions

The total pension liability in the June 30, 2014 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.50%
Salary Increases	3.50% - 13.50% at selected years of service
Investment Rate of Return	7.125%, net of administrative and pension plan investment expense

For the School Department employees, the mortality rate is based on the RP2000 Combined Mortality Tables for males and females using Scale AA with a two year set back.

The actuarial assumptions used in the June 30, 2014 valuation were based on the results of an actuarial experience study performed in 2011 and covered the period July 1, 2005 - June 30, 2010.

The long-term expected rate of return on pension plan investments were determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major class of assets. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2014 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
US Equities	20%	2.5%
Non-US Equities	20%	5.5%
Private Equity	10%	7.6%
Real Assets:		
Real Estate	10%	3.7%
Infrastructure	10%	4.0%
Hard Assets	5%	4.8%
Fixed Income	25%	0.0%
	100%	

G. Discount Rate

The discount rate used to measure the total pension liability was 7.125%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made the current contribution rate and that employer and non-employer entity contributions will be made at contractually required rates, actuarially determined. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

H. Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the School Department's proportionate share of the net pension liability calculated using the discount rate of 7.125%, as well as what the School Department's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.125%) or 1 percentage point higher (8.125%) than the current rate:

	1% Decrease (6.125%)	Current Discount Rate (7.125%)	1% Increase (8.125%)
Proportionate Share of the Net Pension Liability	$0	$0	$0

I. Pension Plan Financial and Actuarial Information

Additional financial information and actuarial information can be found in the System's 2014 Comprehensive Annual Financial Report available online at www.mainepers.org or by contacting the System at (207) 512-3100.

Note 9 - 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 it's municipal landfill. The Town will fund any future postclosure monitoring costs on an as needed basis through town meeting appropriations.

Note 10 - Restricted Net Position

The Town reports restricted net position totaling $635,401 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 11 - Commitments and Contingencies

The School Department participates in a number of federal and state assisted grant programs. These programs are subject to financial and compliance audits. The amount of expenditures, if any, which may be disallowed by the granting agencies is not determinable at this time, however, the School Department does not believe such amounts would be significant.

Note 12 - 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, 2015.

Note 13 - 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, 2015

(Exhibit VII)

	Original Budget	*Final Budget*	*Actual*	*Variance Favorable (Unfavorable)*
Revenues:				
Tax Revenues	$2,666,240	$2,666,240	$2,640,771	($25,470)
Excise Taxes	$283,500	$283,500	$312,437	$28,937
State Revenue Sharing	$32,664	$32,664	$34,390	$1,726
Investment Earnings (Includes Unrealized Losses)	$7,000	$7,000	$12,107	$5,107
Interest and Fees on Delinquent Taxes	$8,500	$8,500	$10,456	$1,956
Intergovernmental Revenues	$3,448	$3,448	$6,997	$3,548
Other Revenues	$37,710	$37,710	$73,179	$35,469
Total Revenues	$3,039,063	$3,039,063	$3,090,337	$51,274
Expenditures (Net of Departmental Revenues):				
Administration and Planning	$209,218	$209,218	$189,974	$19,244
Protection	$62,266	$62,266	$54,881	$7,384
Health & Sanitation	$103,150	$103,150	$96,678	$6,472
Highways & Bridges	$279,550	$279,550	$117,820	$161,730
Education	$2,182,952	$2,182,952	$1,742,797	$440,155
Unclassified	$32,146	$32,146	$15,536	$16,610
Assessments & Debt Service	$184,782	$184,782	$106,522	$78,260
Capital Outlay	$90,000	$90,000	$90,874	($874)
Total Expenditures	$3,144,063	$3,144,063	$2,415,083	$728,980
Excess Revenues Over Expenditures	($105,000)	($105,000)	$675,254	$780,254
Other Financing Sources (Uses)				
Loan Proceeds	$75,000	$75,000	$75,000	$0
Total Other Financing Sources (Uses)	$75,000	$75,000	$75,000	$0
Excess Revenues and Other Sources Over Expenditures	($30,000)	($30,000)	$750,254	$780,254
Beginning Fund Balances	$933,496	$933,496	$933,496	$0
Ending Fund Balances	$903,496	$903,496	$1,683,749	$780,254

TOWN OF LAMOINE, MAINE
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY
MAINE PUBLIC EMPLOYESS RETIREMENT SYSTEM
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

(Exhibit VIII)

Last 10 Fiscal Years	For the Fiscal Year Ended June 30, 2015
Proportion of Net Pension Liability	0.000%
Proportionate Share of the Net Pension Liability (Asset)	$0
Covered Employee Payroll	$570,379
Proportionate Share of the Net Pension Liability (Asset) as a % Of Its Covered Employee Payroll	0.000%
Plan Total Pension Liability	$12,320,158,783
Plan Fiduciary Net Position	$10,337,615,927
Plan Net Pension Liability	$1,982,542,856
Plan Fiduciary Net Position as a % Of the Total Pension Liability	83.908%
Plan Covered Employee Payroll	$1,676,857,294
Plan Net Pension Liability as a % Of the Covered Employee Payroll	118.230%

* Amounts presented for each fiscal year were determined as of June 30. Retroactive information is not required to be presented. A full 10 year schedule will be displayed as it becomes available

TOWN OF LAMOINE, MAINE
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF EMPLOYER CONTRIBUTIONS
MAINE PUBLIC EMPLOYESS RETIREMENT SYSTEM
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

(Exhibit IX)

Last 10 Fiscal Years	For the Fiscal Year Ended June 30, 2015
Contractually required contribution	$17,980
Actual Contribution	($17,980)
Contribution Deficiency	$0
Covered Employee Payroll	$570,379
Contributions as a % of Covered Employee Payroll	3.152%

* Amounts presented for each fiscal year were determined as of June 30. Retroactive information is not required to be presented. A full 10 year schedule will be displayed as it becomes available

TOWN OF LAMOINE, MAINE *(Exhibit A-1)*
SCHEDULE OF DEPARTMENTAL OPERATIONS (NON-CONTINUING ACCOUNTS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

Department	*Appropriations*	*Expenditures*	*Variance Favorable (Unfavorable)*
Administration:			
General Government	$191,553	$183,120	$8,433
Planning Board	$0	$1,468	($1,468)
Town Office Copier	$4,000	$0	$4,000
	$195,553	$184,588	$10,965
Protection:			
Public Safety	$62,266	$57,098	$5,167
	$62,266	$57,098	$5,167
Health & Sanitation:			
Solid Waste	$104,650	$91,639	$13,011
Dump Closing	$0	$4,805	($4,805)
	$104,650	$96,444	$8,206
Unclassified:			
Appeals & Charities	$9,719	$9,719	$0
Library Contract	$7,199	$7,199	$0
Shellfish Program	$3,000	$3,000	$0
	$19,918	$19,918	$0
Assessments and Debt Service:			
County Tax	$106,522	$106,522	$0
Fire Truck Debt	$42,211	$42,211	$0
Overlay	$36,049	$0	$36,049
	$184,782	$148,733	$36,049
TOTALS	$567,168	$506,780	$60,388

TOWN OF LAMOINE, MAINE *(Exhibit A-2)*
SCHEDULE OF CHANGES IN UNASSIGNED FUND BALANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

Beginning Unassigned Fund Balance		$371,421
Additions:		
Lapsed Accounts (Exhibit A-1)	$60,388	$60,388
Increase in Fair Market Value of Investments	$6,679	
Supplemental Taxes	$392	
Excise Taxes (Net of Appropriation)	$28,937	
Delinquent Tax Interest (Net of Appropriation)	$1,956	
Investment Earnings (Net of Appropriation)	$1,109	
State Revenues (Net of Appropriation)	$5,274	
Other Revenues (Net of Appropriation)	$5,030	
Total Additions		$109,765
Reductions:		
Appropriations from Unassigned Fund Balance	$30,000	
Decrease in Unavailable Tax Revenues (Note 3)	$24,551	
Abatements Granted	$1,310	
Total Reductions		$55,861
Ending Unassigned Fund Balance		$425,325

TOWN OF LAMOINE, MAINE
SCHEDULE OF VALUATION, COMMITMENT AND COLLECTIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

(Exhibit A-3)

Taxable Valuation:		
Land and Buildings	$254,344,200	
Personal Property	$2,284,100	
Total Taxable Valuation		$256,628,300
Rate per $1 Valuation		$0.0103
Tax Commitment		$2,643,271
Collections and Adjustments:		
Cash Collections	$2,536,754	
Supplementals	($206)	
Abatements on Commitment	$1,310	
Total Collections and Adjustments		$2,537,858
Uncollected Taxes June 30, 2015		$105,413

TOWN OF LAMOINE, MAINE
SCHEDULE OF RESERVES
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

(Exhibit A-4)

	Balance 7/1/2014	*Investment Earnings (Net of Fees)*	*Appropriated to Reserves*	*Revenues*	*Total Available*	*Appropriated from Reserves*	*Expenditures*	*Balance 6/30/2015*
General Administration:								
Code Enforcement	$29,304	$144	$18,265	$9,678	$57,390	$12,500	$15,242	$29,648
Comprehensive Plan	$0	$0	$7,500	$0	$7,500	$0	$7,500	$0
Revaluation	$106,571	$638	$0	$0	$107,210	$0	$0	$107,210
Flag Program	$389	$0	$400	$0	$789	$0	$699	$90
Insurance Deductible	$6,551	$43	$0	$900	$7,495	$0	$0	$7,495
	$142,815	$826	$26,165	$10,578	$180,383	$12,500	$23,441	$144,442
Public Safety:								
Fire Truck	$1,464	$9	$90,000	$120,437	$211,910	$90,000	$90,874	$31,036
	$1,464	$9	$90,000	$120,437	$211,910	$90,000	$90,874	$31,036
Health & Sanitation:								
Animal Control	$3,672	$0	$0	$1,888	$5,560	$1,500	$2,123	$1,938
	$3,672	$0	$0	$1,888	$5,560	$1,500	$2,123	$1,938
Highways & Bridges:								
Road Fund	$78,158	$322	$323,550	$22,492	$424,522	$44,000	$299,103	$81,419
	$78,158	$322	$323,550	$22,492	$424,522	$44,000	$299,103	$81,419
Education:								
Education Fund	$157,706	$0	$2,572,155	$608,045	$3,337,906	$389,202	$2,350,820	$597,884
RSU 24 Withdrawal	$12,943	$0	$0	$0	$12,943	$0	$23	$12,921
Education Capital	$9,611	$58	$0	$0	$9,668	$0	$0	$9,668
	$180,260	$58	$2,572,155	$608,045	$3,360,518	$389,202	$2,350,842	$620,474
Unclassified:								
Harbor	$18,989	$112	$0	$2,979	$22,080	$0	$1,245	$20,835
Gravel Escrow-Jordan	$0	$0	$0	$135	$135	$0	$0	$135
Capital Improvement	$54,610	$327	$0	$0	$54,937	$0	$0	$54,937
Cable Television	$38,172	$234	$0	$11,840	$50,246	$0	$2,910	$47,335
Recreation Fund	$0	$0	$0	$765	$765	$0	$0	$765
Parks & Recreation	$8,889	$50	$11,228	$150	$20,317	$0	$9,113	$11,205
Veteran's Memorial	$5,496	$34	$0	$156	$5,685	$0	$288	$5,398
Heating Assistance	$0	$0	$0	$2,850	$2,850	$0	$580	$2,270
Conservation Commission	$1,008	$0	$0	$193	$1,201	$0	$551	$650
Land Conservation	$6,361	$41	$1,000	$0	$7,402	$0	$0	$7,402
	$133,524	$798	$12,228	$19,069	$165,618	$0	$14,687	$150,932
Total Reserves	$539,894	$2,011	$3,024,098	$782,508	$4,348,511	$537,202	$2,781,070	$1,030,239

TOWN OF LAMOINE, MAINE
SCHEDULE OF APPROPRIATIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

(Exhibit A-5)

Revenues:			
Property Taxes, Including Homestead Exemption		$2,667,939	
Excise Taxes		$283,500	
State Revenue Sharing		$32,664	
Local Road Assistance		$24,000	
Investment Interest		$7,000	
Interest on Delinquent Taxes		$8,500	
Code Enforcement Fees		$9,500	
Lease Income		$12,360	
Animal Control Fees		$1,500	
General Assistance Reimbursements		$1,750	
Fees Revenues		$10,350	
Fund Balance Appropriations:			
Unassigned Fund Balance	$30,000		
Total Fund Balance Appropriations		$30,000	
Total Revenues			$3,089,063
Expenditures:			
Administration and Planning		$218,718	
Protection		$62,266	
Health & Sanitation		$104,650	
Highways & Bridges		$303,550	
Education		$2,182,952	
Unclassified		$32,146	
Assessments & Debt Service		$184,782	
Total Expenditures			$3,089,063

TOWN OF LAMOINE, MAINE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

(Exhibit A-6)

Federal Grantor/Pass-Through Grantor/Program Title	*CFDA #*	*Grantor Pass-Through Number*	*Program Award Amount*	*Expenditures*
U.S. Department of Education:				
Passed through State of Maine Department of Education				
Title IA - Disadvantaged	84.010	013-05A-3057-13	$29,845	$21,421
Title IIA - Teacher Quality	84.367	013-05A-3042-11	$8,460	$2,807
Local Entitlement	84.027	013-05A-3046-12	$37,311	$33,130
Rural Education Achievement Program	84.213	013-05A-6336-13	$10,398	$9,586
Total State of Maine Department of Education			$86,014	$66,944
Total U.S. Department of Education			$86,014	$66,944
U.S. Department of Agriculture:				
Passed through State of Maine Department of Education				
National School Lunch Program - Lunch	10.555	-	$18,175	$18,175
National School Lunch Program - Breakfast	10.555	-	$4,443	$4,443
National School Lunch Program - Other	10.555	-	$436	$436
Food Distribution - Donated Commodities	10.550	-	$2,204	$2,204
Total U.S. Department of Agriculture			$25,258	$25,258
Totals			$111,272	$92,202

Superintendent of Schools Report

Winter Breakfast Sponsored by the Lamoine PATRONS

To the Citizens of Lamoine:

It is with continued pride that I present my second annual report to the Lamoine Community. The past year has been a busy and productive one filled with exciting opportunities for our students. The Lamoine Consolidated School offers a supportive learning atmosphere where success can be seen around every corner. The principal and staff are highly skilled, quality educators providing a rigorous and engaging curriculum. These statements are from the bottom of my heart, as I have witnessed the many efforts to go "above and beyond" by school personnel. Our collective goal is to continue to develop the school as an exemplary model for teaching and learning.

Our success would not be possible without the dedication of many parents and community members who contributed to the school through their volunteer efforts. The Lamoine PATRONS sponsored enrichment activities throughout the year that supported and enhanced our core educational offerings. We thank you, the Citizens of Lamoine, for continuing to take an active role in the school through your gifts of time, participation in fundraisers and support for our budget requests.

During the summer of 2015 the school facility and grounds received a considerable amount of attention. The parking area was repaired in a successful effort to improve drainage. The town then graciously provided new pavement. The result is an improved walking surface for the students and many visitors who use the facility year round. The front of the building underwent a much-needed upgrade with a replacement of all windows. A propane, forced hot air heating system was installed in the art and library portable to help keep students warm while they participate in classroom and after school activities. These investments in infrastructure showcase the pride we feel in this important learning environment and community hub.

Over the past year the Lamoine School Committee has worked with staff, parents and community members to define our educational philosophy. We are pleased to share the resulting mission, vision and five core principles, which will guide us in proactive planning and future resource allocation. On behalf of our team at the Lamoine Consolidated School, we look forward to partnering with you, the parents and citizens, to ensure Lamoine's education system continues to achieve excellence.

Respectfully submitted,

Katrina Kane
Superintendent of Schools

The core purposes of Lamoine's K-12 public education programs described below guide the efforts of our school and community to serve Lamoine's children. They have been developed by our staff, school committee, and community. (February, 2016)

Educational Mission

At the heart of it our mission has two central purposes.

1.Success for Every Child: Education in Lamoine "lifts every student up", instilling a love of learning and ensuring that every child grows intellectually, socially, emotionally, and physically. Every child feels confident and respected as a person and as a student. Every child leaves Grade 8 well prepared for high school and leaves high school well prepared for a productive future pathway.

2. A Community that Values and Embraces Learning: Every Lamoine child becomes a responsible community member by being surrounded by adults who nurture respect, cooperation, and citizenship. The Lamoine community participates in the education of our children, both by bringing community values and talents to the school and b

Our Educational Vision

Every Student,... Every Day... In Every Way... Everyone!

The Lamoine community's efforts to fulfill these purposes are guided by the following five core principles:

1. Cultivating a Strong Work Ethic: Lamoine students have reliable work habits and know the rewards of persistence. They demonstrate self-discipline, can work well alone, and in groups. They explore future possibilities, set goals, and make choices that prepare them for productive futures.

Every Student
Every Day

2. Kindling Sparks of Learning: Every Lamoine child's curiosity has been sparked, those sparks have been fanned into meaningful learning experiences that draw out creative genius and deepen learning skills. Every child has explored learning in many forms (mention multiple intelligences?) and has actively honed his/her knowledge and skills by following his/her "sparks".

Every Student
Every Day

3. Providing Diversified Learning Paths: Lamoine students learn to cultivate their talents and address their learning challenges; their learning paths are shaped to their needs and abilities throughout their K-12 years. School staff and parents have tailored educational activities to maximize each child's learning and growth. Our high school students graduate with skills, work habits, and aspirations that will make them productive adults.

Every Student
Every Day

4. Fostering Effective Parent-Educator Partnerships: Each parent and each educator actively collaborates to make home and school a seamless influence on each child's learning. Every parent says, "Lamoine Consolidated School is/was a good place for my child to grow and learn." Every educator says, "We couldn't have succeeded without the help of each parent."

Every Day
Every Way

5. Promoting Collaborative Learning Opportunities: The Lamoine School community is a resource for ALL children and adults in Lamoine. Learning, recreation, and community events bring adults to our school for collaborative learning and enjoyment. Citizens are involved in school activities as resources and models for learning for our children.

Every Student
Every Day
Every Way

Message from Governor Paul LePage

STATE OF MAINE
OFFICE OF THE GOVERNOR
1 STATE HOUSE STATION
AUGUSTA, MAINE
04333-0001

Paul R. LePage
GOVERNOR

Dear Citizens of Lamoine:

Maine has a long tradition of civil participation in both state and local government, and I thank you for being informed and involved citizens.

My vision for Maine is prosperity, not poverty. For this reason, one of my top priorities is the reduction and eventual elimination of the income tax. Some are pushing to raise the minimum wage, but I want Mainers to earn a maximum wage. Reducing the income tax is the biggest and most immediate pay raise for all hard-working Mainers.

Not only does an income tax cut put more money back in your pockets, but it will also attract businesses that can offer good-paying careers to keep our young people here in Maine. It shows the nation that we are serious about wanting people and businesses to come—and stay—in Maine.

Another of my priorities is to lower the cost of student debt in Maine. If young people are struggling with too much student debt, they are unable to afford homes or vehicles. We are now offering programs to help them lower their debt, stay in Maine, begin their careers and start families.

To provide good-paying jobs for our young people, we must also work hard to reduce our energy costs. High energy costs are a major factor in driving out manufacturers, mills and other businesses that need low-cost electricity. I am committed to lowering the cost of energy, not only to attract job creators, but also to allow Maine people to heat and power their homes affordably and effectively.

And finally, we are making progress to address the drug pandemic in our state. It is my most important duty to keep the Maine people safe. While education, treatment and prevention efforts are important, we must get the dealers off the streets. I am pleased the Legislature has finally agreed to fund my proposal for more drug agents to stem the supply of deadly opiates flowing into our communities, but our law enforcement agencies are still understaffed. We must do more.

It is a pleasure serving as your Governor. If ever I can be of assistance to you or if you have any questions or suggestions, I encourage you to contact my office by calling 287-3531 or by visiting our website at www.maine.gov/governor.

Sincerely,

Paul R. LePage
Governor

PHONE: (207) 287-3531 (Voice)

PRINTED ON RECYCLED PAPER

TTY USERS CALL 711
www.maine.gov

FAX: (207) 287-1034

Message from US Senator Susan Collins

SUSAN M. COLLINS
MAINE

413 DIRKSEN SENATE OFFICE BUILDING
WASHINGTON, DC 20510–1904
(202) 224-2523
(202) 224-2693 (FAX)

United States Senate
WASHINGTON, DC 20510–1904

Dear Friends:

It is an honor to represent Maine in the United States Senate. I am grateful for the trust the people of our State have placed in me and welcome this opportunity to share some key accomplishments from 2015.

Growing the economy by encouraging job creation was and remains my top priority. The tax-relief bill signed into law at the close of last year contains three key provisions I authored to help foster job creation and provide small businesses with the certainty they need to invest, grow, and, most important, hire new workers. Another provision I authored that became law last year gives a boost to both Maine's economy and traffic safety. This provision permanently changed the federal law that previously had forced the heaviest trucks onto our country roads and downtown streets, rather than allowing them to use Maine's federal Interstates. In addition, I was glad to help secure another significant award for the University of Maine's deepwater offshore wind initiative, which has the potential to advance an emerging industry and create thousands of good jobs in our state.

Maine's historic contributions to our nation's defense must continue. In 2015, I secured funding toward a much-needed additional Navy destroyer, likely to be built at Bath Iron Works. Modernization projects at the Portsmouth Naval Shipyard that I have long advocated for were also completed, as were projects for the Maine National Guard.

I was also deeply involved in crafting the new education reform law to better empower states and communities in setting educational policy for their students. The law also extends a program I co-authored that provides additional assistance to rural schools, which has greatly benefitted our state. A $250 tax deduction I authored in 2002 for teachers who spend their own money on classroom supplies was also made permanent last year.

As a result of a scientific evaluation of the nutritional value of potatoes required by a law that I wrote, the wholesome fresh potato finally was included in the federal WIC nutrition program. I also worked on other issues important to Maine's farmers and growers, including research on wild blueberries and pollinating bees.

As Chairman of the Housing Appropriations Subcommittee, I have made combating veterans' homelessness a priority. This year's housing funding law includes $60 million for 8,000 new supportive housing vouchers for homeless veterans. Since this program began in 2008, the number of homeless veterans nationwide has dropped by one third. Maine has received nearly 200 vouchers to support homeless veterans.

Last year, I became Chairman of the Senate Aging Committee. My top three priorities for the committee are retirement security, investing more in biomedical research, and fighting fraud and financial abuses targeting our nation's seniors. I advocated for the $2 billion increase in funding for the National Institutes of Health to advance research on such diseases as diabetes and Alzheimer's. The Senate also unanimously passed my bill to support family caregivers. The Aging Committee's toll-free hotline (1-855-303-9470) makes it easier for senior citizens to report suspected fraud and receive assistance and has already received more than 1,000 calls.

A Maine value that always guides me is our unsurpassed work ethic. As 2015 ended, I cast my 6,072nd consecutive vote, continuing my record of never missing a roll-call vote since my Senate service began in 1997.

I appreciate the opportunity to serve Hancock County and Maine in the United States Senate. If ever I can be of assistance to you, please contact my Bangor state office at 207 945-0417, or visit my website at www.collins.senate.gov. May 2016 be a good year for you, your family, your community, and our state.

Sincerely,

Susan M Collins

Susan M. Collins
United States Senator

Message from US Senator Angus King

ANGUS S. KING, JR.
MAINE

133 HART SENATE OFFICE BUILDING
(202) 224-5344
Website: http://www.King.Senate.gov

United States Senate
WASHINGTON, DC 20510

COMMITTEES:
ARMED SERVICES
BUDGET
ENERGY AND NATURAL RESOURCES
INTELLIGENCE
RULES AND ADMINISTRATION

Town of Lamoine
606 Douglas Highway
Lamoine, ME 04605

Dear Friends,

It has been a privilege to serve the State of Maine since being sworn into the U.S. Senate in January of 2013. First off, I want to make sure you know how to reach my offices, as I welcome your thoughts, questions, or concerns. You can 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, Scarborough (207) 883-1588, and Washington D.C. (202) 224-5344. You can also provide your input on our website at www.king.senate.gov.

Maine is a large state; I know that traveling to our offices can present logistical and financial challenges, which is why our team implemented an outreach program, **Your Government Your Neighborhood**. My staff has been traveling to communities throughout the state for two years now, hosting office hours for local residents. Since we began, we have made over 400 trips and plan to increase that throughout 2015.

If we haven't yet been to your town office, community library, or school, or hosted an information table at a local non-profit, please let us know!

My work in Washington this year has been broad reaching, and I am committed to continue this work in a transparent and nonpartisan manner.

My projects have included:

- Overseeing national security and defense issues from ISIS to cybersecurity
- Continuing efforts to simplify student loans and make higher education more affordable
- Easing the regulatory burdens facing Maine businesses, farms, and schools
- Co-sponsoring budget initiatives for a smarter economic direction
- Supporting vital infrastructure and highway investments
- Tackling climate change mitigation and its long-term impacts
- Ensuring financial transparency in politics through campaign finance reform
- Promoting the growth of rural internet access
- Co-sponsoring legislation to help working families get paid leave to care for loved ones

I am tremendously grateful for the opportunity to serve you and will keep you informed of my activities in Maine and Washington.

Sincerely,

Angus S. King, Jr.

ANGUS S. KING, JR
UNITED STATES SENATOR

Message from State Senator Brian Langley

Annual Report to the Town of Lamoine

A Message from Senator Brian D. Langley

Dear Friends and Neighbors:

I would like to thank you once again for the opportunity to represent you in the Maine Senate during the past five years. It has been an honor to work on your behalf to make our state an even better place to live, work and conduct business. I would like to provide to you in this letter a recap of the first year of the 127th Legislature as well as my hopes for the second session, which will begin in January 2016.

The most important item on our to-do list is clear: our state needs more jobs at all levels of the pay scale. It is our responsibility as lawmakers to develop policies that will expand economic opportunity for all Mainers. To this end, my fellow legislators and I accomplished a great deal during the first session of the 127th Legislature.

Very few issues garnered more attention and debate than Maine's two-year budget proposal. There were a lot of things to like and dislike in the package finally approved. It included the largest tax cut in Maine history with residents seeing a net tax cut of $135.4 million in 2017. The budget eliminated taxes on military pensions, so those who have served our country in the military can feel welcomed and at home in our state. We restructured portions of our welfare system, increasing funding for nursing homes, and put far more funding towards eliminating waitlists for services for brain-injured and intellectually disabled Mainers.

As Chair of the Education Committee, I worked hard to secure increased funding for K-12 education. This should hopefully lead to some property tax relief. The budget also maintained revenue sharing, and it increased the tax exemption for the Homestead Property Tax Exemption program.

During the second session of the Legislature, we need to make progress towards addressing the cost of energy in this state. There are a number of bills that have been proposed that would change the way our state's energy system works. I look forward to tackling legislation that would lower your energy costs. I also believe that working to provide support to areas hard-hit by recent mill closings should be a focus of the 2016 session.

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.

Sincerely,

Brian D. Langley

Senator Brian D. Langley

Message from State Representative Brian Hubbell

Brian Hubbell
66 Park Street
Bar Harbor, ME 04609
Home: (207) 288-3947
State House e-mail:
brian.hubbell@legislature.maine.gov

HOUSE OF REPRESENTATIVES
2 STATE HOUSE STATION
AUGUSTA, MAINE 04333-0002
(207) 287-1400
TTY: (207) 287-4469

Dear Friends and Neighbors,

Thank you for the opportunity to serve Lamoine in the Maine House of Representatives during the 127th Legislature.

During the 2016 legislative session, we will discuss urgent legislation and bills carried over from last year's session. Our work is scheduled to be completed in late April.

Our top priorities this session include strengthening our economy and addressing the state's pressing drug crisis. We will be working to ensure the release of the voter-approved Land for Maine's Future bonds, to support the growing technology and agricultural sectors and to invest in broadband Internet access and renewable energy, all of which benefit our region and communities across Maine.

Throughout this session, I will continue to serve on the Legislature's Education and Cultural Affairs Committee. We will consider a range of bills on issues from school funding and assessments to proficiency-based learning and the state's high school graduation requirements.

One of my aims as a legislator is to be clear and forthright in how I spend my time as your representative. You can find information and updates on my work in Augusta and in our district at www.rephubbell.com.

Please do not hesitate to contact me with any questions, concerns or if you need assistance with state government. I can be reached by email me at brian.hubbell@legislature.maine.gov or by phone at 288-3947. I also send out periodic email updates, so please let me know if you would like to receive these.

Regards,

Brian Hubbell
State Representative

Proposed 2016/17 Municipal Budget

Budget Committee Proposed	2014-15 Approved	2014-15 Actual	2014-15 Remaining	2015-16 Approved	2015-16 Actual	2015-16 Remaining	2016-17 Proposed	Increase (Decrease)	% Change
Administration Article 12									
Salaries									
Selectman Chair	$1,600.00	$1,600.00	$0.00	$1,600.00	$800.00	$800.00	$1,600.00	$0.00	0.00%
Selectman 2	$1,000.00	$1,000.00	$0.00	$1,000.00	$500.00	$500.00	$1,000.00	$0.00	0.00%
Selectman 3	$1,000.00	$1,000.00	$0.00	$1,000.00	$500.00	$500.00	$1,000.00	$0.00	0.00%
Selectman 4	$1,000.00	$1,000.00	$0.00	$1,000.00	$500.00	$500.00	$1,000.00	$0.00	0.00%
Selectman 5	$1,000.00	$1,000.00	$0.00	$1,000.00	$500.00	$500.00	$1,000.00	$0.00	0.00%
Adm. Asst	$57,800.00	$57,800.00	$0.00	$59,500.00	$33,331.63	$26,168.37	$63,000.00	$3,500.00	5.88%
Benefits	$15,825.22	$14,942.09	$883.13	$16,933.06	$10,434.93	$6,498.13	$18,000.00	$1,066.94	6.30%
Clerk/Tax Collector	$31,600.00	$31,174.61	$425.39	$33,275.00	$17,253.74	$16,021.26	$34,275.00	$1,000.00	3.01%
Assistant Clerk/Tax Collector	$1,250.00	$736.00	$514.00	$1,250.00	$0.00	$1,250.00	$1,250.00	$0.00	0.00%
Assessor Chair	$1,600.00	$1,600.00	$0.00	$1,600.00	$819.00	$781.00	$2,100.00	$500.00	31.25%
Assessor 2	$1,500.00	$1,500.00	$0.00	$1,500.00	$750.00	$750.00	$2,000.00	$500.00	33.33%
Assessor 3	$1,500.00	$1,500.00	$0.00	$1,500.00	$750.00	$750.00	$2,000.00	$500.00	33.33%
Health Officer	$100.00	$100.00	$0.00	$100.00	$100.00	$0.00	$100.00	$0.00	0.00%
Facilities Maintenance Director							$10,400.00	$10,400.00	100.00%
Election Workers	$850.00	$1,050.00	-$200.00	$900.00	$270.00	$630.00	$1,980.00	$1,080.00	120.00%
Total Salaries	**$117,625.22**	**$116,002.70**	**$1,622.52**	**$122,158.06**	**$66,509.30**	**$55,648.76**	**$140,705.00**	$18,546.94	15.18%

Administrative Expenses	2014-15 Approved	2014-15 Actual	2014-15 Remaining	2015-16 Approved	2015-16 Actual	2015-16 Remaining	2016-17 Proposed	Increase (Decrease)	% Change
Electricity	$2,500.00	$2,881.92	-$381.92	$2,500.00	$1,361.04	$1,138.96	$2,900.00	$400.00	16.00%
Machine Maint.	$900.00	$655.66	$244.34	$900.00	$0.00	$900.00	$700.00	-$200.00	-22.22%
Travel/Education	$3,700.00	$2,537.00	$1,163.00	$3,600.00	$809.74	$2,790.26	$2,800.00	-$800.00	-22.22%
Postage	$2,000.00	$1,638.23	$361.77	$2,000.00	$486.42	$1,513.58	$1,850.00	-$150.00	-7.50%
Office Supplies	$2,100.00	$2,888.19	-$788.19	$2,100.00	$998.16	$1,101.84	$2,400.00	$300.00	14.29%
Advertising	$400.00	$306.21	$93.79	$500.00	$226.67	$273.33	$500.00	$0.00	0.00%
Telephone	$960.00	$1,070.04	-$110.04	$960.00	$587.57	$372.43	$1,440.00	$480.00	50.00%
Lien Costs	$4,000.00	$3,905.29	$94.71	$3,500.00	$3,087.64	$412.36	$4,000.00	$500.00	14.29%
Heating Oil	$4,000.00	$2,328.36	$1,671.64	$4,000.00	$1,500.00	$2,500.00	$3,500.00	-$500.00	-12.50%
Dues/Memberships	$2,700.00	$2,794.31	-$94.31	$2,900.00	$2,928.22	-$28.22	$2,900.00	$0.00	0.00%
Banking Costs	$100.00	$78.90	$21.10	$100.00	$33.95	$66.05	$100.00	$0.00	0.00%
Tax Maps	$2,200.00	$1,600.00	$600.00	$2,200.00	$1,525.00	$675.00	$2,200.00	$0.00	0.00%
Books & Publications	$200.00	$220.95	-$20.95	$325.00	$201.95	$123.05	$300.00	-$25.00	-7.69%
Records Preservation	$1,000.00	$0.00	$1,000.00	$1,000.00	$0.00	$1,000.00	$1,000.00	$0.00	0.00%
Legal Fees	$5,000.00	$8,064.40	-$3,064.40	$5,000.00	$652.50	$4,347.50	$7,000.00	$2,000.00	40.00%
Other Election Costs	$300.00	$136.40	$163.60	$300.00	$109.49	$190.51	$300.00	$0.00	0.00%
Audit	$3,940.00	$3,930.75	$9.25	$4,080.00	$4,393.75	-$313.75	$4,250.00	$170.00	4.17%
Assessing-Appraisal	$2,800.00	$2,317.50	$482.50	$2,800.00	$0.00	$2,800.00	$2,600.00	-$200.00	-7.14%
Town Report & Meeting Exp.	$1,400.00	$1,451.64	-$51.64	$1,400.00	$0.00	$1,400.00	$1,400.00	$0.00	0.00%
Miscellaneous	$150.00	$25.49	$124.51	$150.00	$0.00	$150.00	$100.00	-$50.00	-33.33%
Newsletter	$1,000.00	$956.00	$44.00	$1,000.00	$717.00	$283.00	$1,000.00	$0.00	0.00%
Sales Tax	$25.00	$8.14	$16.86	$25.00	$7.23	$17.77	$25.00	$0.00	0.00%
Total Expenses	$41,375.00	$39,795.38	$1,579.62	$41,340.00	$19,626.33	$21,713.67	$43,265.00	$1,925.00	4.66%

	2014-15 Approved	2014-15 Actual	2014-15 Remaining	2015-16 Approved	2015-16 Actual	2015-16 Remaining	2016-17 Proposed	Increase (Decrease)	% Change
Gen'l Assistance	**$3,500.00**	**$1,176.00**	**$2,324.00**	**$3,500.00**	**$1,209.60**	**$2,290.40**	**$2,500.00**	-$1,000.00	-28.57%
Insurances									
FICA-Town Share	$9,342.63	$8,763.96	$578.67	$9,659.07	$4,924.85	$4,734.22	$10,670.51	$1,011.44	10.47%
Medicare - Town Share	$2,184.97	$2,049.61	$135.36	$2,258.98	$1,151.77	$1,107.21	$2,495.52	$236.55	10.47%
Property & Casualty	$7,300.00	$7,308.00	-$8.00	$7,500.00	$7,835.00	-$335.00	$7,500.00	$0.00	0.00%
Public Officials	$3,000.00	$3,195.00	-$195.00	$3,600.00	$3,224.00	$376.00	$3,400.00	-$200.00	-5.56%
Workers Comp	$2,750.00	$2,505.30	$244.70	$3,000.00	$2,126.70	$873.30	$3,000.00	$0.00	0.00%
Volunteer Coverage	$200.00	$0.00	$200.00	$175.00	$0.00	$175.00	$175.00	$0.00	0.00%
Unemployment	$900.00	$130.50	$769.50	$900.00	$0.00	$900.00	$800.00	-$100.00	-11.11%
Deductible Fund	$400.00	$400.00	$0.00	$300.00	$0.00	$300.00	$300.00	$0.00	0.00%
Total Insurance	**$26,077.60**	**$24,352.37**	**$1,725.23**	**$27,393.05**	**$19,262.32**	**$8,130.73**	**$28,341.03**	$947.98	3.46%
Equipment									
Hardware/Software	$750.00	$259.98	$490.02	$750.00	$632.02	$117.98	$750.00	$0.00	0.00%
Other	$200.00	$259.98	-$59.98	$200.00	$0.00	$200.00	$300.00	$100.00	50.00%
Total Equipment	**$950.00**	**$519.96**	**$430.04**	**$950.00**	**$632.02**	**$317.98**	**$1,050.00**	$100.00	10.53%
Town Hall Maintenance									
Furnace Maint.	$275.00	$0.00	$275.00	$175.00	$0.00	$175.00	$175.00	$0.00	0.00%
Lighting	$50.00	$0.00	$50.00	$50.00	$0.00	$50.00	$50.00	$0.00	0.00%
General Maint.	$400.00	$144.19	$255.81	$400.00	$1,415.73	-$1,015.73	$800.00	$400.00	100.00%
Grounds	$1,300.00	$703.83	$596.17	$1,200.00	$400.00	$800.00	$1,200.00	$0.00	0.00%
Keys & Locks	$0.00	$4.58	-$4.58	$200.00	$0.00	$200.00	$50.00	-$150.00	-75.00%
Total Maint.	**$2,025.00**	**$852.60**	**$1,172.40**	**$2,025.00**	**$1,815.73**	**$209.27**	**$2,275.00**	$250.00	12.35%
TOTAL ADMINISTRATION	**$191,552.82**	**$182,699.01**	**$8,853.81**	**$197,366.11**	**$109,055.30**	**$88,310.81**	**$218,136.03**	**$20,769.92**	10.52%

SOCIAL SERVICES	2014-15 Approved	2014-15 Actual	2014-15 Remaining	2015-16 Approved	2015-16 Actual	2015-16 Remaining	2016-17 Proposed	Increase (Decrease)	% Change
	Article 15								
American Red Cross-E.ME	$600.00	$600.00	$0.00	$600.00	$600.00	$0.00	$600.00	$0.00	0.00%
CHCS	$600.00	$600.00	$0.00	$600.00	$600.00	$0.00	$575.00	-$25.00	-4.17%
Child & Family Opportunities	$0.00	$0.00	$0.00	$600.00	$600.00	$0.00	$600.00	$0.00	0.00%
Down East AIDS Network	$600.00	$600.00	$0.00			$0.00		$0.00	0.00%
Downeast Horizons	$600.00	$600.00	$0.00	$600.00	$600.00	$0.00	$600.00	$0.00	0.00%
EAAA	$250.00	$250.00	$0.00	$250.00	$250.00	$0.00	$600.00	$350.00	140.00%
Emmaus Homeless Shelter	$600.00	$600.00	$0.00			$0.00		$0.00	0.00%
FIA-Community Connection	$600.00	$600.00	$0.00	$600.00	$600.00	$0.00	$600.00	$0.00	0.00%
The Grand Auditorium	$600.00	$600.00	$0.00	$600.00	$600.00	$0.00	$600.00	$0.00	0.00%
VNA Home Health Hospice	$579.00	$579.00	$0.00	$579.00	$579.00	$0.00	$579.00	$0.00	0.00%
Hospice Vol of Hancock Cty	$600.00	$600.00	$0.00	$600.00	$600.00	$0.00	$600.00	$0.00	0.00%
Lamoine Historical Society	$600.00	$600.00	$0.00	$600.00	$600.00	$0.00	$600.00	$0.00	0.00%
Lifeflight Foundation				$600.00	$600.00	$0.00		-$600.00	-100.00%
Loaves & Fishes Food Pantry	$600.00	$600.00	$0.00	$600.00	$600.00	$0.00	$600.00	$0.00	0.00%
Me. Coast Hospital	$1,200.00	$1,200.00	$0.00	$1,200.00	$1,200.00	$0.00	$600.00	-$600.00	-50.00%
Open Door Recovery Center	$600.00	$600.00	$0.00	$600.00	$600.00	$0.00	$600.00	$0.00	0.00%
WHCA	$600.00	$600.00	$0.00	$600.00	$600.00	$0.00	$600.00	$0.00	0.00%
WIC Clinic	$490.00	$490.00	$0.00	$600.00	$600.00	$0.00	$600.00	$0.00	0.00%
Yesterday's Children	$0.00	$0.00	$0.00			$0.00	$300.00	$300.00	100.00%
Total	$9,719.00	$9,719.00	$0.00	$9,829.00	$9,829.00	$0.00	$9,254.00	-$575.00	-5.85%
Max Recommendation	$12,796.03			$12,950.68			$12,950.68		
	Article 17								
Ellsworth Library	$7,199.00	$7,199.00	$0.00	$7,368.00	$7,368.00	$0.00	$7,300.00	-$68.00	-0.92%

Article 18

PUBLIC SAFETY Fire Department	2014-15 Approved	2014-15 Actual	2014-15 Remaining	2015-16 Approved	2015-16 Actual	2015-16 Remaining	2016-17 Proposed	Increase (Decrease)	% Change
Chief's Salary	$1,500.00	$1,500.00	$0.00	$1,600.00	$1,600.00	$0.00	$3,000.00	$1,400.00	87.50%
Personnel Reimbursements	$7,500.00	$8,300.00	-$800.00	$8,500.00	$8,600.00	-$100.00	$9,000.00	$500.00	5.88%
Electricity	$1,600.00	$1,882.81	-$282.81	$2,000.00	$878.10	$1,121.90	$2,000.00	$0.00	0.00%
Water	$250.00	$300.00	-$50.00	$350.00	$300.00	$50.00	$300.00	-$50.00	-14.29%
Telephone	$750.00	$685.84	$64.16	$750.00	$457.00	$293.00	$750.00	$0.00	0.00%
Heating Oil	$6,000.00	$6,040.63	-$40.63	$6,000.00	$2,985.00	$3,015.00	$6,000.00	$0.00	0.00%
Truck Maintenance	$5,000.00	$6,720.86	-$1,720.86	$5,000.00	$1,670.34	$3,329.66	$5,000.00	$0.00	0.00%
Pump Maintenance	$2,000.00	$3,524.00	-$1,524.00	$2,000.00	$0.00	$2,000.00	$2,500.00	$500.00	25.00%
Rescue Boat Maintenance	$600.00	$18.42	$581.58	$600.00	$306.81	$293.19	$1,000.00	$400.00	66.67%
Radio Maintenance	$800.00	$547.60	$252.40	$800.00	$778.09	$21.91	$800.00	$0.00	0.00%
Equipment Maintenance	$1,000.00	$534.08	$465.92	$1,200.00	$0.00	$1,200.00	$1,400.00	$200.00	16.67%
Lights & Batteries	$200.00	$174.29	$25.71	$150.00	$0.00	$150.00	$150.00	$0.00	0.00%
Station Supplies	$300.00	$49.95	$250.05	$300.00	$49.96	$250.04	$300.00	$0.00	0.00%
Hand Tools	$150.00	$174.89	-$24.89	$150.00	$0.00	$150.00	$200.00	$50.00	33.33%
First Aid	$200.00	$344.20	-$144.20	$300.00	$0.00	$300.00	$300.00	$0.00	0.00%
Inoculation Prg.	$1,000.00	$790.00	$210.00	$1,000.00	$886.00	$114.00	$1,000.00	$0.00	0.00%
Respiratory Fit Testing	$1,000.00	$481.00	$519.00	$800.00	$71.25	$728.75	$1,000.00	$200.00	25.00%
Station Maintenance	$1,500.00	$592.08	$907.92	$1,500.00	$2,059.84	-$559.84	$2,500.00	$1,000.00	66.67%
Hydrants	$500.00	$70.22	$429.78	$1,000.00	$859.43	$140.57	$1,000.00	$0.00	0.00%
Gas & Diesel	$1,500.00	$1,526.68	-$26.68	$1,600.00	$751.41	$848.59	$1,600.00	$0.00	0.00%
Extinguishers	$200.00	$42.56	$157.44	$200.00	$46.50	$153.50	$200.00	$0.00	0.00%
Foam	$800.00	$0.00	$800.00	$800.00	$0.00	$800.00	$800.00	$0.00	0.00%
Air Pack Maint.	$1,500.00	$1,558.21	-$58.21	$1,500.00	$1,193.60	$306.40	$2,000.00	$500.00	33.33%
Fire Prevention	$50.00	$0.00	$50.00	$50.00	$85.00	-$35.00	$50.00	$0.00	0.00%
Dues & Memberships	$500.00	$748.00	-$248.00	$600.00	$189.00	$411.00	$800.00	$200.00	33.33%
Training	$1,500.00	$603.12	$896.88	$1,500.00	$1,072.00	$428.00	$2,000.00	$500.00	33.33%
Other	$100.00	$0.00	$100.00	$100.00	$0.00	$100.00	$100.00	$0.00	0.00%
Pager	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Attack Hose/Nozzles	$800.00	$1,115.06	-$315.06	$1,200.00	$24.78	$1,175.22	$800.00	-$400.00	-33.33%

	2014-15 Approved	2014-15 Actual	2014-15 Remaining	2015-16 Approved	2015-16 Actual	2015-16 Remaining	2016-17 Proposed	Increase (Decrease)	% Change
Supply Hose	$600.00	$543.00	$57.00	$600.00	$0.00	$600.00	$600.00	$0.00	0.00%
Turnout Gear	$2,500.00	$236.01	$2,263.99	$2,500.00	$2,346.43	$153.57	$2,500.00	$0.00	0.00%
Radio Purchases	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$500.00	$500.00	100.00%
Air Pack Replacement	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Equipment Purchases	$0.00	$174.00	-$174.00	$0.00	$0.00	$0.00	$500.00	$500.00	0.00%
Truck/Ladder/hose Testing	$2,500.00	$2,284.78	$215.22	$2,500.00	$199.52	$2,300.48	$2,500.00	$0.00	0.00%
Total Fire	$44,650.00	$41,562.29	$3,087.71	$47,400.00	$27,410.06	$19,989.94	$53,150.00	$5,750.00	12.13%
Ambulance	$12,415.50	$12,415.50	$0.00	$12,415.50	$12,415.50	$0.00	$14,418.00	$2,002.50	16.13%
Dispatching	$3,200.00	$3,120.53	$79.47	$3,300.00	$2,399.00	$901.00	$3,300.00	$0.00	0.00%
Animal Control	$2,000.00	$2,122.76	-$122.76	$2,500.00	$1,735.17	$764.83	$2,500.00	$0.00	0.00%
TOTAL PUBLIC SAFETY	$62,265.50	$59,221.08	$3,044.42	$65,615.50	$43,959.73	$21,655.77	$73,368.00	$7,752.50	11.82%

WASTE DISPOSAL Article 21

Transfer Station

Labor	$11,300.00	$10,908.00	$392.00	$11,100.00	$5,858.00	$5,242.00	$11,000.00	-$100.00	-0.90%
PERC	$35,000.00	$32,189.63	$2,810.37	$34,000.00	$22,634.65	$11,365.35	$34,500.00	$500.00	1.47%
Transportation	$32,000.00	$30,987.48	$1,012.52	$32,000.00	$15,817.44	$16,182.56	$33,600.00	$1,600.00	5.00%
Maintenance	$1,200.00	$480.52	$719.48	$1,500.00	$543.80	$956.20	$750.00	-$750.00	-50.00%
Electricity	$400.00	$424.09	-$24.09	$350.00	$181.42	$168.58	$450.00	$100.00	28.57%
Telephone	$200.00	$274.24	-$74.24	$240.00	$166.49	$73.51	$300.00	$60.00	25.00%
Other	$100.00	$76.93	$23.07	$200.00	$0.00	$200.00	$200.00	$0.00	0.00%
Hazardous Waste	$600.00	$752.43	-$152.43	$800.00	$634.03	$165.97	$800.00	$0.00	0.00%
Demolition Debris	$200.00	$0.00	$200.00	$200.00	$26.45	$173.55	$200.00	$0.00	0.00%
DEP Permits	$600.00	$444.00	$156.00	$450.00	$276.00	$174.00	$450.00	$0.00	0.00%
Septic Sludge	$800.00	$800.00	$0.00	$800.00	$800.00	$0.00	$800.00	$0.00	0.00%
Recycling Contract	$17,250.00	$14,304.36	$2,945.64	$16,500.00	$6,481.00	$10,019.00	$16,000.00	-$500.00	-3.03%
Dump Closing/Monitoring	$5,000.00	$4,804.66	$195.34	$2,500.00	$0.00	$2,500.00	$5,000.00	$2,500.00	100.00%

Total Solid Waste/Recycling	$104,650.00	$96,446.34	$8,203.66	$100,640.00	$53,419.28	$47,220.72	$104,050.00	$3,410.00	3.39%

CODE ENFORCEMENT PLANNING (Article 14)	2014-15 Approved	2014-15 Actual	2014-15 Remaining	2015-16 Approved	2015-16 Actual	2015-16 Remaining	2016-17 Proposed	Increase (Decrease)	% Change
Salary	$14,325.00	$14,325.00	$0.00	$14,750.00	$3,112.50	$11,637.50	$10,000.00	-$4,750.00	-32.20%
Deputy Wages	$300.00	$0.00	$300.00	$300.00	$1,390.00	-$1,090.00	$2,500.00	$2,200.00	733.33%
Supplies/Printing	$100.00	$0.00	$100.00	$100.00	$0.00	$100.00	$100.00	$0.00	0.00%
Mileage	$450.00	$145.00	$305.00	$450.00	$0.00	$450.00	$200.00	-$250.00	-55.56%
Legal	$400.00	$655.45	-$255.45	$500.00	$20.24	$479.76	$500.00	$0.00	0.00%
Advertising	$35.00	$0.00	$35.00	$0.00	$0.00	$0.00	$100.00	$100.00	100.00%
Planning Board	$2,250.00	$1,468.18	$781.82	$2,270.00	$1,430.21	$839.79	$2,300.00	$30.00	1.32%
Appeals Board	$80.00	$0.00	$80.00	$80.00	$13.48	$66.52	$100.00	$20.00	25.00%
Training	$225.00	$90.00	$135.00	$225.00	$0.00	$225.00	$250.00	$25.00	11.11%
Miscellaneous	$100.00	$26.49	$73.51	$100.00	$20.22	$79.78	$50.00	-$50.00	-50.00%
Total Budget	$18,265.00	$16,710.12	$1,554.88	$18,775.00	$5,986.65	$12,788.35	$16,100.00	-$2,675.00	-14.25%

Road Maintenance (Articles 19 & 20)	2014-15 Approved	2014-15 Actual	2014-15 Remaining	2015-16 Approved	2015-16 Actual	2015-16 Remaining	2016-17 Proposed	Increase (Decrease)	% Change
Road Commissioner Salary	$600.00	$600.00	$0.00	$600.00	$300.00	$300.00	$650.00	$50.00	8.33%
Road Commissioner Exp.	$200.00	$345.85	-$145.85	$300.00	$56.03	$243.97	$300.00	$0.00	0.00%
Total Road Cmsr	$800.00	$945.85	-$145.85	$900.00	$356.03	$543.97	$950.00	$50.00	5.56%
GENERAL MAINTENANCE - Non Specific Road Items									
General Maintenance	$750.00	$0.00	$750.00	$750.00	$0.00	$750.00	$500.00	-$250.00	-33.33%
Mowing	$1,700.00	$2,100.00	-$400.00	$2,500.00	$2,100.00	$400.00	$2,500.00	$0.00	0.00%
Sweeping	$2,300.00	$2,300.00	$0.00	$2,300.00	$0.00	$2,300.00	$2,500.00	$200.00	8.70%
Crack Sealing	$7,000.00	$7,000.00	$0.00	$7,500.00	$2,600.00	$4,900.00	$9,000.00	$1,500.00	20.00%
Tree Removal	$7,000.00	$2,980.00	$4,020.00	$7,000.00	$13,880.00	-$6,880.00	$10,000.00	$3,000.00	42.86%
Specific Roads									
Buttermilk Road	$5,000.00	$7,686.31	-$2,686.31	$5,000.00	$40.00	$4,960.00	$4,500.00	-$500.00	-10.00%
Shore Road	$5,000.00	$1,807.00	$3,193.00	$3,500.00	$0.00	$3,500.00	$2,500.00	-$1,000.00	-28.57%
Mill Road	$4,500.00	$0.00	$4,500.00	$2,500.00	$0.00	$2,500.00	$2,000.00	-$500.00	-20.00%
Walker Road	$5,000.00	$0.00	$5,000.00	$2,000.00	$780.00	$1,220.00	$1,500.00	-$500.00	-25.00%
Asa's Lane	$2,500.00	$1,383.57	$1,116.43	$2,000.00	$265.00	$1,735.00	$1,500.00	-$500.00	-25.00%
Needle's Eye Road	$7,500.00	$1,335.00	$6,165.00	$5,000.00	$0.00	$5,000.00	$2,500.00	-$2,500.00	-50.00%
Clamshell Alley	$100.00	$0.00	$100.00	$100.00	$0.00	$100.00	$100.00	$0.00	0.00%

	2014-15 Approved	2014-15 Actual	2014-15 Remaining	2015-16 Approved	2015-16 Actual	2015-16 Remaining	2016-17 Proposed	Increase (Decrease)	% Change
Cos Cob Avenue	$100.00	$0.00	$100.00	$100.00	$0.00	$100.00	$100.00	$0.00	0.00%
Raccoon Cove Road	$500.00	$0.00	$500.00	$1,500.00	$1,080.00	$420.00	$500.00	-$1,000.00	-66.67%
Marlboro Beach Rd	$500.00	$2,000.00	-$1,500.00	$2,000.00	$5,480.00	-$3,480.00	$2,000.00	$0.00	0.00%
Seal Point Road	$2,000.00	$1,356.38	$643.62	$2,000.00	$0.00	$2,000.00	$2,000.00	$0.00	0.00%
Berry Cove Road	$400.00	$2,500.00	-$2,100.00	$1,000.00	$523.25	$476.75	$2,500.00	$1,500.00	150.00%
Gully Brook Road	$300.00	$0.00	$300.00	$250.00	$0.00	$250.00	$500.00	$250.00	100.00%
MacQuinn Road	$300.00	$0.00	$300.00	$300.00	$240.00	$60.00	$300.00	$0.00	0.00%
Maxwell Avenue	$500.00	$0.00	$500.00	$500.00	$0.00	$500.00	$500.00	$0.00	0.00%
Lorimer Road	$500.00	$0.00	$500.00	$500.00	$0.00	$500.00	$500.00	$0.00	0.00%
Birchlawn Drive	$500.00	$0.00	$500.00	$1,000.00	$0.00	$1,000.00	$1,000.00	$0.00	0.00%
Parking Lots	$0.00	$0.00	$0.00	$250.00	$0.00	$250.00	$250.00	$0.00	0.00%
Street Signs	$1,000.00	$995.55	$4.45	$1,000.00	$444.05	$555.95	$1,000.00	$0.00	0.00%
Total Gen'l Maintenance	$54,950.00	$33,443.81	$21,506.19	$50,550.00	$27,432.30	$23,117.70	$50,250.00	-$300.00	-0.59%

Snow Removal

Plow Contract	$107,100.00	$104,196.91	$2,903.09	$110,250.00	$57,750.00	$52,500.00	$120,750.00	$10,500.00	9.52%
Salt/Sand	$50.00	$95.00	-$45.00	$275.00	$0.00	$275.00	$300.00	$25.00	9.09%
Hydrant Plowing	$600.00	$600.00	$0.00	$650.00	$0.00	$650.00	$700.00	$50.00	7.69%
Salt/Sand Shed Maintenance	$1,800.00	$2,400.42	-$600.42	$2,000.00	$1,197.48	$802.52	$2,000.00	$0.00	0.00%
Clogged Culverts	$1,000.00	$200.00	$800.00	$1,000.00	$0.00	$1,000.00	$750.00	-$250.00	-25.00%
Total Snow	$110,550.00	$107,492.33	$3,057.67	$114,175.00	$58,947.48	$55,227.52	$124,500.00	$10,325.00	9.04%

Streetlights	$800.00	$802.20	-$2.20	$2,050.00	$448.77	$1,601.23	$2,050.00	$0.00	0.00%
Total Maintenance	$167,100.00	$142,684.19	$24,415.81	$167,675.00	$87,184.58	$80,490.42	$177,750.00	$10,075.00	6.01%

	2014-15 Approved	2014-15 Actual	2014-15 Remaining	2015-16 Approved	2015-16 Actual	2015-16 Remaining	2016-17 Proposed	Increase (Decrease)	% Change
MAJOR PROJECTS		Article 20							
Needles Eye Road	$156,450.00	$156,419.00	$31.00	$0.00				$0.00	0.00%
Buttermilk Road Paving				$120,000.00	$84,154.25	$35,845.75		-$120,000.00	-100.00%
MacQuinn Rd. Paving							$20,500.00		
Raccoon Cove Rd. Paving							$70,000.00		
Total Major Projects	$156,450.00	$156,419.00	$31.00	$120,000.00	$84,154.25	$35,845.75	$90,500.00	-$29,500.00	-24.58%
Total Roads	$323,550.00	$299,103.19	$24,446.81	$287,675.00	$171,338.83	$116,336.17	$268,250.00	-$19,425.00	-6.75%
PARKS, RECREATION, CEMETERY MAINTENANCE					Article 16				
Lamoine Beach	$3,383.00	$2,014.91	$1,368.09	$2,733.00	$1,424.77	$1,308.23	$2,616.00	-$117.00	-4.28%
Bloomfield Park	$1,145.00	$754.73	$390.27	$1,145.00	$293.50	$851.50	$1,325.00	$180.00	15.72%
Marlboro Beach	$0.00	$75.00	-$75.00	$0.00	$0.00	$0.00	$150.00	$150.00	100.00%
Total Parks	$4,528.00	$2,844.64	$1,683.36	$3,878.00	$1,718.27	$2,159.73	$4,091.00	$213.00	5.49%
Recreation (YMCA)	$3,000.00	$3,000.00	$0.00	$3,000.00	$3,000.00	$0.00	$3,000.00	$0.00	0.00%
Recreation Committee					$1,717.96		$5,900.00	$5,900.00	100.00%
Cemetery Maintenance									
Cemetery Lots	$3,700.00	$4,388.04	-$688.04	$4,500.00	$2,490.00	$2,010.00	$5,100.00	$600.00	13.33%
Flag Program	$400.00	$699.00	-$299.00	$400.00	$0.00	$400.00	$520.00	$120.00	30.00%
Total Parks , Rec. & Cemetery	$11,628.00	$10,931.68	$696.32	$11,778.00	$7,208.27	$4,569.73	$18,611.00	$6,833.00	58.01%
Shellfishing Enforcement	$3,000.00	$3,000.00	$0.00	$3,000.00	$3,000.00	$0.00	$3,000.00	$0.00	0.00%

	2014-15 Approved	2014-15 Actual	2014-15 Remaining	2015-16 Approved	2015-16 Actual	2015-16 Remaining	2016-17 Proposed	Increase (Decrease)	% Change
Capital Projects/Fund Additions – Article 13									
Anderson Garage Repairs			$0.00			$0.00	$3,500.00	$3,500.00	100.00%
Fire Dept - Rescue Boat Debt				$17,265.00	$10,535.68	$6,729.32	$15,840.00	-$1,425.00	-8.25%
Debt Service - Fire Truck	$42,211.00	$42,210.56	$0.44	$41,465.00	$0.00	$41,465.00	$40,706.00	-$759.00	-1.83%
Copier/Computer	$4,000.00	$0.00	$4,000.00			$0.00		$0.00	0.00%
Land Conservation Fund	$1,000.00	$0.00	$1,000.00	$1,000.00	$1,000.00	$0.00	$1,000.00	$0.00	0.00%
Town Office - Steps/Foundation						$0.00	$20,000.00	$20,000.00	100.00%
Town Office - Heating	$10,000.00	$5,590.00	$4,410.00			$0.00		$0.00	0.00%
Comprehensive Planning	$7,500.00	$7,500.00	$0.00	$7,500.00	$753.83	$6,746.17	$0.00	-$7,500.00	-100.00%
Sesquicentennial Celebration							$5,000.00	$5,000.00	100.00%
Total	$64,711.00	$55,300.56	$9,410.44	$67,230.00	$12,289.51	$54,940.49	$86,046.00	$18,816.00	27.99%

Total Budget By Article

Solid Waste/Recycling	$104,650.00	$96,446.34	$8,203.66	$100,640.00	$53,419.28	$47,220.72	$104,050.00	$3,410.00	3.39%
Library	$7,199.00	$7,199.00	$0.00	$7,368.00	$7,368.00	$0.00	$7,300.00	-$68.00	-0.92%
Administration	$191,552.82	$182,699.01	$8,853.81	$197,366.11	$109,055.30	$88,310.81	$218,136.03	$20,769.92	10.52%
Public Safety	$62,265.50	$59,221.08	$3,044.42	$65,615.50	$43,959.73	$21,655.77	$73,368.00	$7,752.50	11.82%
Capital Project/Fund Additions	$64,711.00	$55,300.56	$9,410.44	$67,230.00	$12,289.51	$54,940.49	$86,046.00	$18,816.00	27.99%
Parks & Recreation	$11,628.00	$10,931.68	$696.32	$11,778.00	$7,208.27	$4,569.73	$18,611.00	$6,833.00	58.01%
Code Enforcement	$18,265.00	$16,710.12	$1,554.88	$18,775.00	$5,986.65	$12,788.35	$16,100.00	-$2,675.00	-14.25%
Road Maintenance	$167,100.00	$142,684.19	$24,415.81	$167,675.00	$87,184.58	$80,490.42	$177,750.00	$10,075.00	6.01%
Major Road Projects	$156,450.00	$0.00	$156,450.00	$120,000.00	$84,154.25	$35,845.75	$90,500.00	-$29,500.00	-24.58%
Social Services	$9,719.00	$9,719.00	$0.00	$9,829.00	$9,829.00	$0.00	$9,254.00	-$575.00	-5.85%
Shellfishing Enforcement	$3,000.00	$3,000.00	$0.00	$3,000.00	$3,000.00	$0.00	$3,000.00	$0.00	0.00%
TOTAL TOWN BUDGET	$796,540.32	$583,910.98	$212,629.34	$769,276.61	$423,454.57	$345,822.04	$804,115.03	$34,838.42	4.53%

Revenues Article 22	2014-15 Approved	2014-15 Actual	2014-15 Remaining	2015-16 Approved	2015-16 Actual	2015-16 Remaining	2016-17 Proposed	Increase (Decrease)	% Change
Interest - Taxes	$8,500.00	$10,455.59	-$1,955.59	$8,500.00	$6,879.92	$1,620.08	$10,000.00	$1,500.00	17.65%
Auto Excise	$280,000.00	$309,368.72	-$29,368.72	$295,000.00	$180,020.55	$114,979.45	$300,000.00	$5,000.00	1.69%
Boat Excise Taxes	$3,500.00	$3,068.60	$431.40	$3,500.00	$979.00	$2,521.00	$3,500.00	$0.00	0.00%
Administration Fees	$750.00	$326.51	$423.49	$450.00	$155.34	$294.66	$300.00	-$150.00	-33.33%
Tax Lien Charges	$4,000.00	$4,841.39	-$841.39	$3,500.00	$4,082.95	-$582.95	$4,000.00	$500.00	14.29%
Agent Fees	$5,600.00	$5,833.34	-$233.34	$5,700.00	$3,040.39	$2,659.61	$5,700.00	$0.00	0.00%
Revenue Sharing	$32,664.14	$34,390.10	-$1,725.96	$33,325.86	$22,860.42	$10,465.44	$29,993.27	-$3,332.59	-10.00%
General Assistance Reimburse	$1,750.00	$588.00	$1,162.00	$1,750.00	$592.20	$1,157.80	$1,750.00	$0.00	0.00%
Interest-Investments	$7,000.00	$8,108.77	-$1,108.77	$6,500.00	$4,799.10	$1,700.90	$7,500.00	$1,000.00	15.38%
Cell Tower Rental	$12,360.00	$13,800.00	-$1,440.00	$13,800.00	$8,050.00	$5,750.00	$13,800.00	$0.00	0.00%
Hodgkins Trust Fund	$10,000.00	$8,601.57	$1,398.43	$0.00	$8,463.13	-$8,463.13	$15,000.00	$15,000.00	100.00%
Asset Sales Income	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Donation -Fire Department	$0.00	$0.00	$0.00	$0.00	$16,069.00	-$16,069.00	$0.00	$0.00	0.00%
Surplus Use	$30,000.00	$30,000.00	$0.00	$40,000.00	$40,000.00	$0.00	$50,000.00	$10,000.00	25.00%
Total Gen'l Fund	$396,124.14	$429,382.59	-$33,258.45	$412,025.86	$295,992.00	$116,033.86	$441,543.27	$29,517.41	7.16%
CEO Fees	$7,500.00	$6,315.20	$1,184.80	$7,000.00	$6,517.95	$482.05	$6,000.00	-$1,000.00	-14.29%
CEO Fund Xfr	$3,000.00	$3,000.00	$0.00	$3,500.00	$3,500.00	$0.00	$3,000.00	-$500.00	-14.29%
Plumbing Fees	$2,000.00	$3,362.50	-$1,362.50	$2,000.00	$2,510.00	-$510.00	$2,500.00	$500.00	25.00%
Total CEO Fund	$12,500.00	$12,677.70	-$177.70	$12,500.00	$12,527.95	-$27.95	$11,500.00	-$1,000.00	-8.00%
Road Assistance	$24,000.00	$22,492.00	$1,508.00	$24,000.00	$22,724.00	$1,276.00	$22,000.00	-$2,000.00	-8.33%
Road Fund Use	$20,000.00	$20,000.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Parks Fund	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$150.00	$150.00	0.00%
Recreation Fees					$3,075.70		$3,500.00	$3,500.00	100.00%
Animal Control Fees/Fund	$1,500.00	$1,888.00	-$388.00	$2,000.00	$574.00	$1,426.00	$1,500.00	-$500.00	-25.00%
Revaluation Reserve							$1,500.00	$1,500.00	100.00%
Total Revenue	$843,326.14	$997,156.56	-$153,830.42	$704,147.16	$643,975.69	$60,171.47	$481,693.27	-$222,453.89	-31.59%
Total Municipal Budget	$796,540.32	$583,910.98	$212,629.34	$769,276.61	$423,454.57	$345,822.04	$804,115.03	$34,838.42	4.53%
Total Municipal Revenue	$454,124.14	$486,440.29	-$32,316.15	$450,525.86	$334,893.65	$115,632.21	$481,693.27	$31,167.41	6.92%
Municipal Tax Commitment	$342,416.18	$97,470.69	$244,945.49	$318,750.75	$88,560.92	$230,189.83	$322,421.76	$3,671.01	1.15%
LD1 Limit	$171,658.00			$375,080.00			$383,475.00		
Excess over LD 1 Limit	$170,758.18			-$56,329.25			-$61,053.24		

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 8, 2016 at 7:55 AM then and there to act by secret ballot vote on articles 1 through 3, polls closing on article 2 and 3 at 8:00 PM on March 8, 2016; and to warn and notify the voters to meet at the Lamoine Consolidated School Gymnasium in said town on Wednesday, the 9th day of March, 2016 at six o'clock in the evening (6:00 PM) then and there to act on articles 4 through 28, all of said articles being set out below, to wit:

1. To choose a moderator to preside over said meeting.
2. To elect the following Town Officers by secret ballot:
    a. Selectman & Overseer of the Poor (2 positions, term to end town meeting 2019)
    b. Assessor (1 position, term to begin July 1, 2015 and end June 30, 2019)
    c. School Committee Member (2 positions term to end at town meeting 2019)
3. To see of the town wishes to amend Section VI A. of the Ordinance regarding Town Meeting Donation Requests as follows: ~~Organizations shall be limited to a maximum of $600 in any town fiscal year~~ Organization requests shall be limited to a maximum of $700 in any town fiscal year, and the Board of Selectmen and/or Budget Committee may only recommend up to that maximum amount on the Town Meeting Warrant.

Open Town Meeting

Wednesday, March 9, 2016 - 6:00 PM

Prior to the start of business (5:45 PM):

- Recognize "Citizen of the Year" (Board of Selectmen to present)
- Award of Land Conservation Award (Conservation Commission to present)

4. To see if the town will vote to set the date that property taxes will be due in two equal payments on August 31, 2016 and February 28, 2017, and to fix the rate of interest at 7.00% to be charged on the unpaid amounts beginning September 1, 2016 and March 1, 2017 respectively, and to fix the rate of interest paid for overpayments at 3.00% per annum.

5. 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.

6. 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.

7. 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.

8. To see if the Town will vote to authorize the tax collector or treasurer to accept pre-payments of 2016/2017 and 2017/18 taxes not yet committed and set the rate of interest at 0% for overpayments pursuant to 36 M.R.S.A. § 506.

9. 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, 2016 in an aggregate amount not to exceed the property tax commitment overlay.

10. Shall the Town authorize the Selectmen to enter into an agreement with Portland Cellular Partnership d/b/a Verizon Wireless and its sub lessee, ATC Sequoia LLC, giving it an option to extend for up to thirty years its existing lease of municipal property located at 262 Lamoine Beach Road, for placement of a communications tower, in exchange for a one-time payment of at least $20,000.00, plus rent on an escalating scale, and allocate that payment to the following funds?

Fund Name	Amount
Heating Assistance Fund	$6,666.67
Recreation Fund	$6,666.66
Sesquicentennial Celebration Fund	$6,666.66

11. To see what sum the Town will vote to raise and appropriate for its share of costs for enforcement and administration of the Frenchman's Bay Regional Shellfish Conservation Ordinance. (*The Selectmen and Budget Committee recommend $3,000.00) (Budget on Page 100)*

12. To see what sum the Town will vote to raise and appropriate for Administration and to set the salaries of the following elected officers whose salaries will be paid from the Administration Account of the General Fund, and to authorize the Board of Selectmen to establish the rate of compensation for appointed officials. *(Budget on Pages 92-94)*

Position	**Recommended Salary (Budget Committee & Selectmen)**
Selectman (Chair)	$1,600.00
Selectman (non-chair, 4 positions)	$1,000.00
Assessor (Chair)	$2,100.00
Assessor (non-chair, 2 positions)	$2,000.00

(*The Budget Committee & Selectmen recommend $218,136.03 and the salaries as outlined above*.)

13. 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 $86,046.00 including $40,706.00 for debt service payment on the 2013 fire-tanker/pumper truck, $15,840 for debt service payment on the 2015 rescue boat, $3,500 for repairs to the town storage garage at 252 Lamoine Beach Road, $20,000 to add to and create a Town Hall Foundation/Lot fund, $5,000.00 to add to and create a Lamoine Sesquicentennial Celebration Fund, and $1,000 to add to the Land Conservation Fund) (Budget on Page 101)*

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 $16,100.00.) (Budget on Page 98)*

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.

Requesting Agency	**Requested**	**Recommended**
American Red Cross – Eastern Maine	$600.00	$600.00
Community Health & Counseling Services	$575.00	$575.00
Child & Family Opportunities	$600.00	$600.00
Downeast Horizons	$600.00	$600.00
Eastern Area Agency on Aging	$600.00	$600.00
Friends In Action – Community Connection	$600.00	$600.00
Grand Auditorium	$600.00	$600.00
VNA – Hancock County Home Health & Hospice	$579.00	$579.00
Hospice Volunteers of Hancock County	$600.00	$600.00
Lamoine Historical Society	$600.00	$600.00
Loaves & Fishes Food Pantry	$600.00	$600.00
Maine Coast Memorial Hospital	$600.00	$600.00
Open Door Recovery Center	$600.00	$600.00
Washington/Hancock Community Agency*	$600.00	$600.00
Women's Infants & Children	$790.00	$600.00
Yesterday's Children	$300.00	$300.00
Total	$9,444.00	$9,254.00

(The Budget Committee & Selectmen recommend $9,254.00 as outlined above. The donation requests ordinance requires the Board of Selectmen to recommend no more than 5% of one mill, which is $12,950.68) *(Budget on Page 95)*

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 $18,611.00). (Budget on Page 100)*

17. To see what sum the Town will vote to raise and appropriate for library services. *(The Selectmen and Budget Committee recommend $7,300.00.The Ellsworth Public Library has requested funding of $7,300.00). (Budget on Page 95)*

18. To see what sum the Town will vote to raise and appropriate for Public Safety Expenditures. *(The Budget Committee, Selectmen & Fire Department recommend $73,368.00) (Budget on Page 96-97)*

19. To see what sum the Town will vote to raise and appropriate for Road Maintenance. *(The Budget Committee and Selectmen recommend $177,750.00.) (Budget on Page 98-99)*

20. To see what sum the Town will vote to raise and appropriate for major road projects including re-pavement of the Raccoon Cove and a portion of MacQuinn Road. *(The Budget Committee and Selectmen recommend $90,500.00). (Budget on Page 100)*

21. To see what sum the Town will vote to raise and appropriate for waste disposal including operation of the Lamoine Transfer Station, shipment to the Penobscot Energy Recovery Company, recycling contractor, monitoring of wells around the former landfill, and to authorize the Selectmen to continue the contract of disposal of septic sludge. *(The Selectmen and Budget Committee recommend $104,050.00) (Budget on Page 97)*

22. 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. *(Budget on Page 102)*

Revenue Fund	Amount	Fund Total
General Fund		
Interest on Real Estate Taxes	$10,000.00	
Automobile Excise Taxes	$300,000.00	
Watercraft Excise Taxes	$3,500.00	
Administration Fees	$300.00	
Tax Lien Charges	$4,000.00	
Agent Fees	$5,700.00	
General Assistance Reimbursement	$1,750.00	
Interest on Investments	$7,500.00	
Rental Income – Cell Phone Tower	$13,800.00	
Undesignated Fund Balance (Surplus)	$50,000.00	
		$396,550.00
Road Fund		
URIP Program (State Funding)	$22,000.00	
Use of Road Fund	$0.00	**$22,000.00**
Code Enforcement Fund		
Local Plumbing Fees	$2,500.00	
Code Enforcement Fees	$6,000.00	
Code Enforcement Fund Transfer	$3,000.00	**$11,500.00**
Other Funds		
Local Animal Control Fees		**$1,500.00**
Hodgkins Trust Fund		**$15,000.00**
Revaluation Reserve		**$1,500.00**
Recreation Fees		**$3,500.00**
Parks Fund		**$150.00**
Total Offsets to Local Property Tax		**$451,700.00**

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

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

Fund Balance Account	Balance as of 6/30/15*
Code Enforcement Fund	**$29,648.20**
Fire Truck Reserve Fund	**$31,035.87**
Road Assistance Fund	**$81,418.59**
Education Capital Fund	**$9,668.16**
Animal Control Fund	**$1,937.60**
Revaluation Reserve Fund	**$107,209.54**
Insurance Deductible Fund	**$7,794.66**
Harbor Fund	**$20,834.96**
Cable TV Channel Fund	**$47,335.32**
Parks Fund	**$11,204.57**

Capital Improvements Fund	**$54,936.50**
Land Conservation Fund	**$7,402.09**
Veterans Memorial Fund	**$5,397.77**
Conservation Commission Fund	**$650.22**
Flag Display Maintenance Fund	**$89.67**
Allen & Leurene Hodgkins Fund	**$25,434.00**

*Note that most funds are part of continuing operations, so the balance of 6/30/15 does not reflect any appropriations, expenditures or revenues for the current fiscal year.
(The Selectmen and Budget Committee recommend continuing the above funds)

24. To see if the Town will vote to establish the following funds:

Fund Name	Balance 6/30/15*
Recreation Fund	$765.00
Town Hall Foundation Fund	$0.00
Heating Assistance Fund	$2,270.10
Sesquicentennial Celebration Fund	$0.00

** The proposed funds were either created by operational policies approved by the Board of Selectmen following publication of the Town Meeting Warrant of March 2015 (Recreation Fund, Heating Assistance Fund) or by funding of the Town Hall Foundation Fund and Sesquicentennial Fund in a previous article on this warrant.*

25. 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.

26. 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.

27. 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.

28. 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 4 through 28 will take place in open town meeting at the Lamoine Consolidated School beginning at 6:00 PM on Wednesday, March 9, 2016. The Registrar of Voters will hold office hours while the polls are open on March 8, 2016 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.

Specimen Ballot

Specimen Town Meeting Ballot

Town of Lamoine, Maine

March 8, 2016

Voter Instructions – This is a Two Sided Ballot

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

For Selectmen and Overseer of the Poor — Vote for Two (2)
3 Year Term

- ☐ Christie, Robert W.
  656 Lamoine Beach Road
- ☐ Johnson, Bernard H. Jr.
  159 Walker Road
- ☐ Mason, Nathan C.
  3 Pasture Way
- ☐ Rybarz, Kathleen L
  50 Ice House Lane
- ☐ _____
- ☐ _____

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

- ☐ Fowler, E. Jane
  216 Partridge Cove Road
- ☐ _____

For School Committee 3 Year Term — Vote for Two (2)

- ☐ Jones, Brett H.
  355 Seal Point Road
- ☐ Pulver, Robert J.
  50 Pasture Way
- ☐ _____
- ☐ _____

Specimen

☐ Yes ☐ No

Shall the town amend Section VI A. of the Ordinance regarding Town Meeting Donation Requests as follows: ~~Organizations shall be limited to a maximum of $600 in any town fiscal year~~ Organization requests shall be limited to a maximum of $700 in any town fiscal year and the Board of Selectmen and/or Budget Committee may only recommend up to that maximum amount on the Town Meeting Warrant

Citizen of the Year

Marion McFarland

When one explores the history of Lamoine, it's likely that Marion McFarland will be consulted. She has a lifetime of experience, and probably more knowledge about what has transpired in Lamoine than anyone else alive. Marion knows the facts, but beyond that, she knows the stories behind the facts.

Marion once served the municipal town government as the Assistant Town Clerk. But beyond the walls of the town office, you will not likely meet anyone more involved in the community. Born during the great depression, Marion and her family experienced rural living to its fullest extent. She can tell you about getting to school by horse and buggy, and later by motorized vehicle. And to this day, her recollections are sharp and vivid.

Marion taught Sunday School at the Lamoine Baptist Church for a good part of 75 years, where she also has served as a Deacon. She was a key player on the town's 125th Anniversary Committee which put together a series of fun and educational events in 1995 (we're hoping that she'll help out with the Sesquicentennial Committee in 2020).

A lot of people know Marion from the nearly 50-years that she has operated the Giant Sub shop and the Blueberry Hill ice cream stand next door in Ellsworth, employing multiple generations of young folks.

The McFarland family continues to be fully involved in many aspects of town. Marion's son, Gary, is the current chair of the Board of Selectmen. Daughter Jean (Donovan) runs the sub shop these days (though Marion still reports for work daily), and husband Walt is still very active with the Historical Society and they both remain very active with the Lamoine Baptist Church. You might note in the dedication section the passing of Harry Hamor – he and Marion were brother and sister.

It is for this lifetime of public involvement, service and achievement that the Lamoine Board of Selectmen selected Marion McFarland as the Citizen of the Year.

Congratulations!

2015 – A Year in Pictures