

Town of Lamoine, Maine

Annual Report 2019



LAMOINE

150 YEARS

1870-2020

Town of Lamoine, Maine Annual Report for 2019

Municipal Officials & Board Reports-Calendar Year 2019
Fiscal Report & Audit for year ending June 30, 2019
Annual Town Meeting Warrant for March 3 & 18, 2020



On the front cover:

The cupola on the Lamoine Town Hall is shown against a beautiful blue sky. The Board of Selectmen will have the old school bell inside the structure removed in the next few months, with plans to display that bell on the current school property. The cupola itself also needs a lot of work, and the upcoming town meeting will be asked to appropriate surplus funds to perform that work, including replacing the ventilation louvers and holes in the roofing structure to eliminate a serious water leak inside the building. Inset with the cupola is the official Lamoine 150! Logo, as the town celebrates in 2020 its 150th anniversary of incorporation.

Back Cover

The 150th Birthday celebration for Lamoine began in 2019 with several productions about the history of our town. In the upper left Carol Mason, Merle Bragdon, Fred Stocking, Gordon Donaldson and Robin Veysey appear on stage at the Grange Hall. The same setting (upper right) saw a Cribbage festival held, including Joe Young, Tom St. Clair, Cynthia Donaldson, Carol Korty, Steve McMullen and a host of others, both beginners and experienced getting together for friendly card games on a cold Sunday afternoon.

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In Memory Of

Catherine “Kay” Day Bragdon (June 14, 1924 – August 18, 2019)



They don't come much nicer than Kay Day Bragdon. She served as a ballot clerk for countless elections in Lamoine, working last at the balloting in June, 2012 at the age of 88. Born in Eastbrook, Kay is one of three sisters who settled in Lamoine. Her sister Betty Harding was a long time registrar of voters and her other sister Joyce Harding still spends her summers in town running a business in Trenton. Kay volunteered for years at the hospital in Ellsworth and worked at the IGA in Ellsworth. She was 95 years old when she passed away. Many folks remember her behind the wheel of a big Lincoln Town Car well into her 90s. Voters remember her from working the polls and always being a pleasant conversationalist.

James Edward Norris, Jr. (October 28, 1946 – October 3, 2019)

Jim Norris was a true treasure to Lamoine. After a tour in the Navy in which he was awarded a Purple Heart during the Vietnam War, Jim worked for the phone company until he retired in 2009. Many credit Jim with nearly single-handedly saving the Shellfishing industry around Frenchman Bay by persevering to form the Frenchman Bay Regional Shellfishing group. The 7-towns that make up the joint municipal board were rich in clams, but threatened by potential over-digging because there was no local conservation regulation. That effort earned him recognition as Lamoine's Conservation Award winner in 2011. His picture to the right graced the cover of Maine Municipal Association's Townsman magazine during the formation of the Shellfishing consortium. Jim and his brothers also donated most of Marlboro Beach to the town, earning the Norris family the Conservation Award in 2018. He often held court at the general store, swapping stories and wisecracks with anyone who engage him. A good friend and citizen, Jim lost his battle with cancer shortly before his 73rd birthday.



Philip E. Sargent (August 5, 1933 – November 26, 2019)



Phil Sargent was truly a character of Lamoine. He served as constable for several years when the town had such a position, and also as the fire chief from 1969 to 1974. But most remember Phil as the bus driver, both for students attending the Lamoine Consolidated School and later Mt. Desert Island High School. Before he retired, Phil also drove the Island Explorer bus around MDI, and was never at a loss for words. Phil was a veteran of the Korean War, serving in the US Navy. He and his wife Beulah had five children – their three sons still live in Lamoine and their two daughters live in Bangor. When he finished as fire chief, Joe Reynolds took over – their two children married each other a few years ago and are raising two sons of their own. Joe's daughter Jennifer took the picture.

Mary Ann Holt Orzel (July 19, 1933 – July 14, 2019)

Mary Ann Orzel was an artist, a school teacher, and cherished all that Maine and in particular Lamoine had to offer. She grew up in Lamoine, moved out of state and got college degrees, then moved back to town. She taught in neighboring Hancock for many years, and served on Lamoine’s Planning Board, for several years as the secretary, from July of 1991 until voluntarily stepping down in September of 2003. Mary Ann also ran the Cold Spring Water Company for a few years. When she sold her family home at Lamoine corner, she purchased a lot of land a short distance down Shore Road and designed and built a brand new house. Her vegetable garden was a great source of pride and joy.



Town Officials & Board Members

As of December 31, 2019

SELECTMEN & OVERSEERS OF THE POOR (Elected)

Name	Mailing Address	Phone	Term Expires
Robert Christie, Chair	656 Lamoine Beach Rd.	610-0522	Town Meeting 2022
S. Josephine Cooper	13 Thaddeus Lane	667-7062	Town Meeting 2021
Nathan Mason	3 Pasture Way	667-5652	Town Meeting 2020
Kathleen Rybarz	50 Ice House Lane	664-0069	Town Meeting 2022
Gary McFarland	15 Douglas Hwy.	460-0678	Town Meeting 2021

TOWN CLERK, TAX COLLECTOR

Jennifer Kovacs	Crooked Rd., Bar Harbor	667-2242	June 30, 2021
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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	404-9003	June 30, 2020
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FACILITIES MAINTENANCE DIRECTOR

Michael Hodgkins	804 Bar Harbor Rd, Trenton	667-7123	indefinite
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ROAD COMMISSIONER

Stu Marckoon	11 Rabbit Run	266-0353	June 30, 2019
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REGISTRAR OF VOTERS

Jennifer Kovacs	606 Douglas Hwy	667-2242	December 31, 2020
Stu Marckoon, Deputy	606 Douglas Hwy	667-2242	December 31, 2020

HEALTH OFFICER

Cece Ohmart	8 Fern Lane, Lamoine	667-3129	June 30, 2021
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ANIMAL CONTROL OFFICER

Shannon Byers	606 Douglas Hwy	812-0168	June 30, 2020
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FIRE CHIEF & FIRE WARDEN

George Smith	819 Douglas Hwy.	667-2532	June 30, 2020
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BOARD OF ASSESSORS (ELECTED)

Brian Thomas	101 Coley Cove Rd.	667-2242	June 30, 2021
E. Jane Fowler, Chair	216 Partridge Cove Rd.	667-5147	June 30, 2022
Terry Towne	9 Cove Rd.	266-4566	June 30, 2020

TRANSFER STATION MANAGER

Chris Meyer	487 Douglas Hwy	266-0404	June 30, 2020
Brandon Robitaille	70 Old Schoolhouse Ln	266-0404	indefinite

CODE ENFORCEMENT OFFICER, PLUMBING INSPECTOR

Rebecca Albright	606 Douglas Hwy	667-2242	June 30, 2020
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CABLE TV OPERATIONS

Justin Zinke	139 Walker Rd.	639-1576	June 30, 2020
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HARBOR MASTER

David Herrick	319 Douglas Hwy	667-4089	June 30, 2020
Deputy-Kevin Murphy	17 Hodgkins Lane	667-4134	June 30, 2020

TOWN ATTORNEY

Daniel Pileggi	PO Box 723, Ellsworth	667-7121
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LAMOINE SCHOOL COMMITTEE

Brett Jones, Chair	355 Seal Point Road	667-0022	Town Meeting 2022
Gordon Donaldson	9 Martin's Cove Lane	667-2382	Town Meeting 2020
Michael Brann	1010 Shore Road	667-7980	Town Meeting 2021
Matthew Montgomery	60 Point View Lane	460-8471	Town Meeting 2020
Robert Pulver	50 Pasture Way	664-2433	Town Meeting 2022

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, 2021
Richard McMullen	173 Partridge Cove Rd	667-2677	June 30, 2020
Donald Bamman	29 Orchard Lane	667-1814	June 30, 2022
Perry Fowler	80 Walker Rd.	664-0662	June 30, 2023
John Holt, Chair	23 Lamoine Beach Rd.	667-8733	June 30, 2021
Alternate – Steven Gabel Richards	424 Lamoine Beach Rd.	667-3132	June 30, 2021
Alternate – Stewart Workman	554 Douglas Hwy.	460-1411	June 30, 2020

BOARD OF APPEALS

Michael Jordan	PO Box 1590, Ellsworth	610-0884	June 30, 2021
Jay Fowler	216 Partridge Cove Rd.	667-5147	June 30, 2022
Hancock "Griff" Fenton, Chair	11 Ocean Bridge Blvd	669-5066	June 30, 2020
Jon VanAmringe	1369 Shore Rd.	412-680-9733	June 30, 2020
Larissa Thomas	101 Coley Cove Rd.	667-8155	June 30, 2021
Brett Jones (Alternate)	355 Seal Point Rd.	667-0022	June 30, 2021
Karen Hood (Alternate)	42 Glen Mary Rd.	667-9368	June 30, 2021

BUDGET COMMITTEE

(vacant)			June 30, 2022
Merle Bragdon	32 Walker Rd.	667-9733	June 30, 2020
Robin Veysey	54 Mill Rd.	667-7670	June 30, 2020
Tiffany McMullen	173 Partridge Cove Rd.	667-2677	June 30, 2021
(vacant)			June 30, 2021
Paul Howaniec, Alternate	87 Lamoine Beach Rd.	716-523-9023	June 30, 2021

CONSERVATION COMMISSION

Kerry Diskin	58 Moseley Point Ln.	664-0204	June 30, 2020
Linda Penkalski	452 Douglas Hyw	667-9479	June 30, 202
Alt – John Robichaud	34 Pheasant Lane	664-4964	June 30, 2022
Larissa Thomas	101 Coley Cove Rd	667-8155	June 30, 2018
Diane Nicholls	68 Falcon Ln.	667-6765	June 30, 2022
Alt- Michael Jordan	PO Box 1590, Ellsworth	266-6705	June 30, 2022
Jeffrey Cosulich	26 Pasture Way	667-3603	June 30, 2020

LAMOINE PARKS COMMISSION

Marguerite Andros	9 Needles Eye Road	610-1610	June 30, 2020
Cathleen Goebel, Chair	807 Lamoine Beach Rd.	479-1052	June 30, 2021
Douglas Jones, Sec'y	86 Mill Road	667-4581	June 30, 2021
Robert Ehlers	290 Partridge Cove Rd.	667-4380	June 30, 2020
Jeff Cosulich	26 Pasture Way	667-3603	June 30, 2022
Georgianna Pulver, Alt	50 Pasture Way	664-2433	June 30, 2022

SHELLFISH HARVESTING ADVISORY COMMITTEE

Richard Fennelly Jr., Municipal Rep	274 Jordan River Rd.	667-7421	No formal end date
Robert Alvarez, Jr, Regular Rep.	153 Pinkhams Flats	667-4799	No formal end date

TECHNOLOGY ADVISORY COMMITTEE

William Butler, Chair	81 Birchlawn Drive	667-6440	June 30, 2021
Merle Bragdon	32 Walker Road	667-9733	June 30, 2022
Brett Jones	355 Seal Point Road	667-0022	June 30, 2020
Michael Risoldi	29 Quail Lane		June 30, 2021
Justin Zinke	139 Walker Rd.	639-1576	June 30, 2021

COMPREHENSIVE PLANNING COMMITTEE

Andrea Ames	1388 Shore Road	667-1101
Robert Christie	656 Lamoine Beach Road	610-0522
Kathryn Gaianguest	128 Great Ledge Road	667-1282
Richard McMullen	173 Partridge Cove Rd	667-2677
Valerie Sprague	83 Mill Road	667-3526
Fred Stocking	30 Berry Cove Road	667-6564
Michael Jordan	PO Box 1590 Ellsworth	667-2242
Wanda Whitener	127 Buttermilk Rd.	667-4047

DISCRETIONARY HEATING ASSISTANCE - Terms indefinite

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

Vacant			2021
Alt-Heather Alley	17 Riverside Drive	266-7486	2020
Ashley Mawhinney	22 Jirehs Way, Hancock	610-4053	2022
Nicole Chan	110 Lydia's Lane	266-7598	2021
Deanne Cray	504 Partridge Cove Rd	944-6002	2022
Michelle Stoll	516 Partridge Cove Rd.	664-0649	2020
Andrea Smith	65 Mill Road		2020

Lamoine 150! COMMITTEE (until disbanded)

Jo Cooper	13 Thaddeus Lane	667-7062
Cynthia Donaldson	9 Martins Cove Ln	667-2382
Gordon Donaldson	9 Martins Cove Ln	667-2382
Carol Duffy	1108 Shore Rd.	667-5182
Miranda Engstrom	208 Buttermilk Rd.	460-3862
Alt. – Neila McIntyre	56 Failte Lane	610-4396

COMMUNITY CENTER FEASIBILITY STUDY COMMITTEE

Griff Fenton	11 Ocean Bridge Blvd	669-5066
Allison Howaniec, Sec'y/Alt	87 Lamoine Beach Rd.	401-447-5579
Paul Howaniec	87 Lamoine Beach Rd.	716-523-9023
Brett Jones	355 Seal Point Road	667-0022
Ginger Madore	38 Mill Road	266-5315
Bob Pulver	50 Pasture Way	664-2433
Iris Simon	139 Partridge Cove Rd	667-5094
Larissa Thomas	101 Coley Cove Rd	667-8155

Elected Representatives



State Representative to the Legislature
Brian Hubbell (District 135)
66 Park St.
Bar Harbor, ME 04609

288-3947
800-423-2900
Brian.Hubbell@legislature.maine.gov



State Senator
Louis Luchini (District 7)
PO Box 1311
Ellsworth, ME 04605

287-1515
664-4699
Louis.Luchini@legislature.maine.gov



Representative to US Congress
Jared Golden (District 2)
1223 Longworth House Office Bldg.
Washington, DC 20515

202-225-6306
492-6009
<https://golden.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>



Brian Hubbell

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

Dear Lamoine Residents:

It continues to be an honor to serve you in the Maine House of Representatives. I have been working hard on your behalf to provide responsive constituent services, be your advocate in Augusta and pass legislation that improves life in our district and in our state.

As of this writing, the 129th Legislature has just begun its second session, and we expect to have adjourned by mid-April. During that period, we will consider more than 650 bills, from smaller fixes and complex legislation we're still working on from 2019 to measures in response to new issues that have come up since the summer.

I intend to follow through with some of the successful work of the first session, including preparing to [triple the state's renewable energy generating capacity by 2030](#) and [reducing Maine's carbon emissions](#) by 45% below 1990 levels by 2030 and to 80% below 1990 levels by 2050. As you likely already know, Governor Mills is [committing the state to carbon neutrality by 2045](#). Maine is now a leader nationally and I am proud to be [part of that team effort](#).

I look forward to supporting the state's new [ten-year strategic plan for economic development](#) which seeks to build a talented workforce, increase wages, and support diverse regional economic hubs. [My focus here](#) will continue to be on expanded scientific R&D and commercialization, transportation systems, affordable housing, and early education.

As Lamoine residents have surely noticed, Maine's system for transportation funding, which has been throttled since 2011 by a fixed-rate fuel tax, is increasingly inadequate and there are ongoing negotiations within the Legislature on how to improve this. This session, I hope to support a revised model which both provides adequate funding for infrastructure and also creates incentives for efficiency and emissions reductions.

Fortunately, state [revenues appear to be stable](#) and appropriations for state programs seem to be [prudent and sustainable](#). On the Appropriations Committee, we are eager to learn the Governor's priorities for any supplemental spending in the current two-year budget we enacted last June. And, as always, we will weigh the Governor's priorities along with the diverse and sometimes competing interests of all our colleagues across the state.

Please contact me anytime with your ideas, questions and concerns by phone at 288-3947 or by email at brian.hubbell@legislature.maine.gov. I post updates on my work in Augusta at www.rephubbell.com and also send periodic email updates, so please let me know if you would like to receive these.

Regards,

A handwritten signature in black ink, appearing to read "B. Hubbell".

Brian Hubbell
State Representative



Senator Louis Luchini
3 State House Station
Augusta, ME 04333-0003
(207)287-1515

Dear Friends and Residents of Lamoine,

It's been an honor to serve as your state senator for the past year. I first ran for office to advocate for policies that improve the lives of people across Hancock County. This year, Democrats and Republicans worked together to pass significant legislation to provide property tax relief, lower the cost of prescription drugs, expand broadband, and promote green energy jobs.

We passed a bipartisan budget that provides \$130 million in property tax relief without raising taxes. We increased the Homestead Exemption and expanded the Property Tax Fairness Credit. We also created a new program that will provide a check for at least \$100 to every household that qualified for the Homestead Exemption by April 1, 2019.

We worked to make health care more affordable and more accessible. We passed laws to require insurance companies to cover hearing aids, protect coverage for those with preexisting conditions and lower prescription drug costs.

Talking to people across Hancock County, the lack of reliable, high-speed internet is one of the issues people raise most often. Internet access allows small businesses to reach new markets, helps kids succeed in school and makes health care more accessible. The budget includes \$4 million to expand access to reliable, high-speed internet. That funding will begin to address this issue.

And we passed a number of new laws to promote solar energy generation. These laws promote local solar projects, such as those at school districts and town offices; expand Maine's renewable energy portfolio; and incentivize more solar projects in Maine with a goal of installing 100,000 heat pumps by 2025.

We made progress this year, but there's more to do. In Augusta, I'll keep working on the issues that impact people in Hancock County on a daily basis. I can be reached at (207) 287-1515 or Louis.Luchini@legislature.maine.gov.

I look forward to working with you this year.

Sincerely,

Louie Luchini
State Senator

Dear Friends,

As I travel Maine, I hear from people who live in every corner of our state. I hear about their achievements, their successes, their work to improve their communities – I hear about the hope they have for our state. I also hear about our challenges, and all the work we have left to do. As I see it, that's my job: to listen to you, act where I can to build on what's good, and work on the tough parts. As 2018 comes to a close, I wanted to take a moment to share an update on some of the work we're doing in Washington to lift up the accomplishments of Maine people and make progress on the challenges they face.

From Portland to Presque Isle, from Milo to Camden, I hear about the pain that the opioid epidemic is inflicting on Maine communities. I've met with Maine people in recovery, family members of those struggling with substance use disorders, treatment providers, and law enforcement officials to learn about their experiences with this terrible disease, and everyone agrees that in order to fully respond to these problems, we need a stronger federal effort to end the opioid epidemic. Fortunately, some help is on the way – in October, we overwhelmingly passed a sweeping, bipartisan opioids bill. I've pushed hard for this type of legislation and was proud to have provisions I've advocated for included in the bill. These priorities have been guided by the voices of Maine people, and we'll keep working to confront this tragic problem.

I've also worked to strengthen the future of our forest economy. Maine's forests have powered our state's economy for generations, especially in our rural communities. So, when rapid shifts in the market led to the closure of many pulp and paper mills and biomass power plants, it required a collaborative approach to support future growth in this important industry. That's why, together with the other members of the state's Congressional delegation, I pushed to establish the Economic Development Assessment Team (EDAT). This integrated, multiagency effort aims to foster innovation and commercialization in Maine's forest economy, and we're already seeing the benefits: in recent months, several forest industry businesses have announced significant investments into Maine operations, and in September 2018, the Forest Opportunity Roadmap (FOR)/Maine released an action plan to make sure this industry, and the rural communities it supports, can continue to thrive for generations to come.

As I close this letter, please allow me to express my gratitude to each of you – for your dedication to our state, and to one another. It's often said that Maine is like a big small town (with very long streets) – that's because at our heart, we're one big community. It's not only a pleasure to serve you – it's a pleasure to know you. Thank you for being the reason Maine is so special. Mary and I hope that 2019 will be a good year for you, your family, your community, and our great State.

Best,

A handwritten signature in blue ink that reads "Angus S. King, Jr." with a stylized flourish at the end.

Angus S. King
United States Senator

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

COMMITTEES:
SPECIAL COMMITTEE
ON AGING,
CHAIRMAN
APPROPRIATIONS
HEALTH, EDUCATION,
LABOR, AND PENSIONS
SELECT COMMITTEE
ON INTELLIGENCE

Dear Friends,

As 2019 ends and 2020 begins, I am pleased to report that Congress made progress on a number of issues important to Maine families despite the polarization in our country.

In a major win for surviving military and retiree spouses to whom we are deeply indebted, I was proud to co-lead the repeal of what is often referred to as the "Military Widow's Tax," an unfair offset of survivor benefits that has prevented as many as 67,000 surviving spouses—including more than 260 from Maine—from receiving the full benefits they deserve.

The high cost of health care and prescription drugs continues to be a top issue for families and seniors. To provide continued relief for more lower- and middle-income individuals, I led the charge to extend for another two years the medical expense tax deduction that I included in the 2017 tax law. Without this extension, nearly 20,000 Mainers and millions of Americans with high medical expenses, including many with preexisting conditions, would have faced an increased tax burden. In other good news, the CREATES Act I cosponsored became law. It will prevent pharmaceutical companies from blocking access to a sufficient supply of brand-name drugs needed for the studies that allow less expensive alternatives to enter the marketplace.

Improving people's health and wellbeing remains my priority. On a per capita basis, Maine has the highest incidence of Lyme disease in the country. In August, I held a Senate hearing at the University of Maine's Tick Lab on this growing public health crisis. A comprehensive public health strategy to combat this epidemic is needed, and the new law I authored will do just that.

In addition, I helped champion another \$2.6 billion increase for the National Institutes of Health, our nation's premiere biomedical research institution, including significant boosts for Alzheimer's disease and diabetes research. Last year, NIH funded more than \$111 million for research at 14 Maine institutions.

To help prepare the graduates of Maine Maritime Academy, I secured \$300 million for a new training ship, which will ensure rigorous instruction for MMA students for decades to come.

Significant federal funding was approved for work at Bath Iron Works and Portsmouth Naval Shipyard. Funding appropriated by Congress will pay for three new destroyers, make a down payment on an additional ship, and finance infrastructure improvements at PNSY.

As Chairman of the Transportation and Housing Appropriations Subcommittee, I have led efforts to improve our nation's crumbling infrastructure and ensure that Maine's housing needs are addressed. For Maine's roads, bridges, airports, and seaports, tens of millions in federal funding will help make urgently needed upgrades and improve safety. Funding will also support housing assistance to low-income families and seniors and aid communities in reducing homelessness among our youth. The Community Development Block Grant program will assist numerous towns and cities in our State.

The Aging Committee I chair has continued its focus on financial security for our seniors. A new law I authored will make it easier for small businesses to offer retirement plans to their employees. Our Aging Committee's Fraud Hotline fielded more than 1,200 calls this year. Congress passed a new law to crack down on robocallers who are often the perpetrators of these scams. And a new law I authored will expand the IRS' Identity Protection PIN program nationwide to prevent identity theft tax refund fraud.

At the end of 2019, I cast my 7,262nd consecutive vote. In the New Year, I will keep working to deliver bipartisan solutions to the challenges facing Maine and the nation. If ever I can be of assistance to you, please contact one of my state offices or visit my website at www.collins.senate.gov. May 2020 be a good year for you, your family, your community, and our state.

Sincerely,



Susan M. Collins, United States Senator

JARED F. GOLDEN
2ND DISTRICT, MAINE



Congress of the United States
House of Representatives
Washington, DC 20515

WASHINGTON OFFICE
1223 LONGWORTH HOUSE OFFICE BUILDING
WASHINGTON, DC 20515
PHONE: (202) 225-6306

LEWISTON DISTRICT OFFICE
179 LISBON STREET
LEWISTON, ME 04240
PHONE: (207) 241-6767

CARIBOU DISTRICT OFFICE
7 HATCH DRIVE
SUITE 230
CARIBOU, ME 04736
PHONE: (207) 492-6009

FACEBOOK: FACEBOOK.COM/REP GOLDEN
TWITTER: @REP GOLDEN

Dear Friends,

I hope this letter finds you well. As I am settling into my new role as your representative, I wanted to give you an update on what we are doing in D.C. and in Maine this year.

My first priority is to be accessible to you and to our communities, which is why I have opened offices throughout the Second District at the following locations:

- **Caribou Office:** 7 Hatch Drive, Suite 230, Caribou ME 04736. Phone: (207) 492-6009
- **Lewiston Office:** 179 Lisbon Street, Lewiston ME 04240. Phone: (207) 241-6767
- **Bangor Office:** 6 State Street, Bangor ME 04401. Phone: (207) 249-7400

My team and I are here to serve you, so please come meet my staff, voice an opinion, inform us of local events, or seek assistance with federal benefits. I come home to Maine every weekend to hear from you and see what's happening in our communities. I appreciate you keeping us informed.

This year, I was proud to be appointed to the House Armed Services and Small Business Committees. On Armed Services, I'm using my experience serving in Iraq and Afghanistan to make sure our servicemembers have the resources and training they need to succeed and keep us safe. Within Armed Services, I was assigned to the Seapower Subcommittee, where I am fighting for our shipyard jobs and making sure our military can count on Bath-built ships for generations to come. Beyond Bath, I will advocate for the entire network of good Maine jobs that support our troops, equipping them to carry out their duties reliably and safely.

Maine would just not be the same without our small, family-owned businesses. On the Small Business Committee, I am working to ensure our small businesses have the tools to grow, look out for their workers, and provide more good jobs to people all over Maine. Within the Small Business Committee, I was honored to be appointed Chairman of the Subcommittee on Contracting and Infrastructure. With this position, I am highlighting the need for infrastructure investment and fighting to level the playing field when small businesses compete for federal contracts.

One thing I love about Maine is that we help each other out. Whether it's ensuring a job well done or lending a hand to a neighbor, I know you are strengthening our communities every day. I am proud to serve alongside you and look forward to all that we will accomplish together.

My wife Isobel and I wish you and your family happiness, health, and success in the year to come.

Sincerely,

Jared Golden
Member of Congress

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 Northern Light Transport 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:	Northern Light Transport	973-4700
	Lamoine Fire Station	667-2623
	Hancock County Sheriff	667-7575
	Maine State Police	973-3700
	Marine Patrol	664-2392
	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 is a zero sort recycling town with EcoMaine. 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 September. 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 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. She is in the town office on Wednesdays from 8am to 4pm.

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 Spectrum under a franchise agreement with the town (1-800-833-2253), and we telecast on cable Channel 1303, while the school televises on Channel 1302). 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.

2019 Year in Review

January – The town received a speed monitoring sign from the Maine Department of Transportation that would be deployed later in 2019. The sign displays vehicle speed, flashes warnings when that speed is being exceeded, and records the speeds of passing vehicles. The Selectmen met with interested parties to discuss the desire for a community center to serve the town. Those in attendance expressed support for a community center and had a wide variety of opinions on how to go about it. A committee to study the feasibility was formed in the following months.

February – Due to non-payment of property tax liens, the town automatically foreclosed on four properties. Two were occupied residences and ultimately the town sold them back to the prior owner for back taxes, fees and interest. The non-residential land parcels were sold by auction; one to an abutting property owner and one to a gentleman from the Portland area. Selectmen discussed the possible options after, for a 2nd straight year, no one submitted a petition to be placed on the town meeting ballot to serve as an elected assessor. New LED lighting was installed at the town hall taking advantage of a state grant program.

March – The annual town meeting saw Robert Christie and Kathleen Rybarz re-elected to the Board of Selectmen in a 3-way race. Christie was selected to chair the board for the ensuing year. Jane Fowler was re-elected as an assessor by a write-in vote. The annual town meeting swiftly approved a town budget for 2019/20. School Committee member Bob Pulver was honored as Citizen of the Year at the annual town meeting. The fire department's ladder truck made its first official response run during a mutual aid call to Ellsworth during a multi-unit apartment house fire.

April – With the two state highways that run through town (Routes 184 and 204) in deplorable condition, the Board of Selectmen met with the Maine Department of Transportation to discuss a state program where the town would contribute toward road improvement. The matter went to an advisory vote in June. The Frenchman Bay Conservancy informed the town that sisters Judith Whitcomb and Katherine Dudzinski plan to donate a significant amount of land bordering Blunt's Pond to the town. A resident questioned the presence of a firefighter at the Lamoine Volunteer Fire Station and was assured that while the firefighter was there quite often, he was not living there, as there are no living quarters at the fire house.

May - Marlboro residents filed an appeal to a determination made by the Code Enforcement Officer that a new residential home is not compliant with the 35-foot maximum building height in Lamoine's Building and Land Use Ordinance. The appeal claimed the structure exceeds the height limit. An ice cream vendor from Hancock requested that he be allowed to set up his mobile food truck at Lamoine Beach Park. The town voted to approve a more than \$3-million dollar education budget and to accept a land donation around Blunt's Pond. The Planning Board granted approval for a large self-storage business on land owned by Gerald Nasberg off Douglas Highway.

June – Voters simultaneously validated the school budget approved in May and opted to do away with the school budget validation vote for future years. Voters also advised the Board of Selectmen not to pursue a shared road improvement agreement with the Maine DOT, but did approve of seeking proposals to use the property around the former town landfill for a solar energy generation facility. At a special town meeting, voters approved utilizing surplus funds to repair the fire department ladder truck which suffered a failure in the ladder turntable. Lighting at the Lamoine Fire Station was upgraded using the same program as the town hall project earlier in the year.

July – The just ended fiscal year saw the town collect in excess of \$400,000 in automobile excise taxes, a record collection. The town deployed the speed monitoring sign obtained from the Maine DOT earlier in the year after getting complaints about speeding cars on Marlboro Beach Road. The data collection showed most cars drove under the speed limit. The Lamoine Grange requested financial support to help improve the parking area and the fire department explored ways to assist as a fire hydrant sits under the parking lot. A local contractor was able to improve the lot for far less than estimated. A judge ruled that a gravel permit ordered issued to Harold MacQuinn, Inc. following action by the Board of Appeals, should have been denied, upholding an appeal by the citizens' group Friends of Lamoine. Lightning started a fire that destroyed a valuable shorefront home on Falcon Lane. A dozen fire departments assisted Lamoine in the firefighting effort.

August – The town received a proposal from a national solar energy development company, Sunpower Inc., to place a grid on town owned land by the closed landfill. Property taxpayers began submitting the first half payments due at the end of the month with a slightly lower bill than the year before. The town installed upgraded TV cameras for the Cable TV system at the town hall.

September – Selectmen raised the agent fee collected by the town to process motor vehicle registrations by \$1.00 to become compliant with state law. The company proposing to purchase electric utility Emera Maine met with town leaders and assured them the maintenance garage serving Hancock County located on the Jordan River Road will remain functional and employees would keep their jobs. The committee studying the feasibility of a community center started collecting information via a computer survey. Selectmen replaced employee and public chairs at the town hall.

October – The Lamoine 150! Celebration officially began with a 4-mile road race organized by legendary runner and Lamoine resident Robin Emery. The fire department had a community barbecue as part of the event. Resident Donald Clark, who is dying of cancer, invited hundred to his home across from the school the same day for a farewell barbecue. The former Ellsworth Chamber of Commerce citizen of the year would pass away 3-months later. Selectmen chose Civil Engineering Services to come up with a concept re-design for the transfer station. The State of Maine found proposed revisions to the Comprehensive Plan to be complete and if approved in 2020 would bring the plan into state compliance.

November – The Board of Appeals voted to remand a determination regarding building height on a house that neighbors contend is too tall back to the Code Enforcement Officer for reconsideration. CEO Rebecca Albright stood by her original height determination. Voters packed the town office for a special town meeting and gave unanimous approval to allow Selectmen to negotiate a lease agreement for a solar energy project on town owned land at the former landfill. Harold MacQuinn, Inc. filed suit against the Planning Board alleging a violation of Maine's Freedom of Access Act.

December – Marlboro resident Alan Moldawer appealed the reconsideration decision from CEO Albright regarding building height. Selectmen hired Michael Hodgkins as the new Facilities Maintenance Director, replacing Rick Gallegos who moved to Texas. The Maine DOT confirmed it will repave routes 204 and 184 in the summer of 2020.

Board of Selectmen Report



Gary McFarland



Jo Cooper



Robert Christie



Kathleen Rybarz



Nathan Mason

The final year of the 2nd decade of the 21st century has brought a lot of excitement to the town as we begin celebration of our 150th year of existence. As you will note elsewhere in the report, 2019 was quite a year for the town. Your Board of Selectmen has undertaken some pretty major initiatives which remain in progress as the year ends.

One of our most exciting projects which we hope will come to fruition is a solar array on town property beside the capped landfill. With the help of the Conservation Commission the town put out a request for proposals in August, and a company named SunPower Corporation submitted an offer to lease a portion of this parcel on which to place several acres of solar panels to generate electricity. While the town could realize tens of thousands of dollars a year in lease payments over 20-years, more importantly it will be part of the federally and state encouraged effort to generate power without the use of fossil fuels. At year's end, the project remains in the pipeline for SunPower and the town.

We are extremely grateful to the Comprehensive Planning Committee, and in particular to chairman Fred Stocking. At the 2019 town meeting the voters approved an updated Comprehensive Plan. When that was submitted to the State of Maine, the powers that be found some corrections that needed to be made for it to be compliant. Those relatively minor changes were adopted by the committee, and will be presented for final approval to the 2020. Presuming the town meeting approves, this nearly 5-year long process will be over.

Part of the Comprehensive Plan involved a strong desire by the town to establish some sort of Community Center. Our board appointed a committee to explore the feasibility of a Community Center. Working deliberately, that committee developed a survey in order to better gauge the desire. When the survey closed in late November, it was clear that those who answered overwhelmingly desire something. Just what that might be will likely be discussed thoroughly over the coming months. There are no funds designated at this time in the proposed municipal budget. The Community Center and Budget Committees are likely to recommend an amount for moving forward for the special town meeting when the school budget is approved in May.

Our transfer station is experiencing growing pains. Single-Sort Recycling has become extremely popular, but the downside is that transportation costs have skyrocketed. Much of the solid waste budget proposed for FY 2021 goes toward transporting that and solid waste to the proper facilities. We engaged an engineering firm in 2019 to come up with a concept design for the transfer station to potentially utilize suitable compacting equipment to significantly reduce the number of trips made. We expect that design in early 2020. The transfer station was built over 25-years ago, and an upgrade is likely in order.

We're also taking care of a structural issue at the town hall. The cupola leaks – badly. We are engaging with a firm to do a couple of things. Initially they will remove the old school bell from the cupola, and the hope is to display it permanently in front of the Lamoine Consolidated School. Then, with approval of the town meeting, the cupola will be permanently repaired.

We have so many people to thank for helping our town take care of itself. The next year will be a chance to celebrate our town, and the Lamoine 150! Committee has done a bang up job of planning that party. We urge you to stay on top of the many events and join with your neighbors in celebrating who we are.

Board of Assessors

Municipal Valuations as of April 1, 2019

Classification	Gross Value	Exemptions	Taxable Value
Land	\$142,481,200	\$4,311,1000	\$138,170,100
Buildings	\$136,737,100	\$3,409,000	\$133,328,100
Personal Property	\$2,851,500	\$187,900	\$2,663,600
		Subtotal	\$274,161.800
		Homestead Exemptions	\$8,235,400
		Net Taxable Value	\$265,926,400

 The 2019 property tax rate was 10.9 mills (\$10.90 per \$1,000 valuation), down from 11.2 mills in 2018

 The total tax commitment for 2019/20 was \$2,898,597.76

 One mill in 2019/20 raised \$265,926.40

 The increase in net taxable valuation in 2019/20 was \$ 2,321,800 or 0.88%

 State valuation for Lamoine in 2019 was \$279,250,000, an increase of 2.514%

 Lamoine's assessment ratio compared to the state valuation was 95.23%.

Abatements – July 1, 2019-December 31, 2019

Name	Map	Lot	Reason	Date	Amount
Joan & Douglas Barnes	11	7	Homestead Exemption	8/7/19	\$218.00
David Lee	7	6-on	Mobile Home removed prior to 4/1/19	8/7/19	\$206.01
Wells Fargo		Pers. Prop.	Tax exempt – state facility	10/23/19	\$35.97

Supplemental Assessments -FY 2019 (January 1, 2019 – June 30, 2019)

Name	Map	Lot	Reason	Date	Amount
Alice Atkins	5	19	Unassessed Improvements	6/12/19	\$448.00
Louis & Bonnie Moretto	6	26	Homestead Exemption recovery	6/12/19	\$224.00

Supplemental Assessments -FY 2020 (July 1, 2019 – December 31, 2019)

Name	Map	Lot	Reason	Date	Amount
Estate of Marilyn Parkinson	12	41	Homestead Exemption recovery	8/7/19	\$218.00
Estate of Ralph Warren	18	8	Vets, Homestead Exempt recovey	11/13/19	\$283.40

Since April 1, 2018 the Board of Assessors made modifications to 554 property tax records based on sales, valuation changes, exemption applications, address changes and other matters requiring change.

The Board is also working with town office staff to update computer generation of property tax cards.

Respectfully submitted,

*Jane Fowler, Chair
Terry Towne
Brian Thomas*

Lamoine Volunteer Fire Department

During 2019 the Lamoine Volunteer Fire Department responded to a record number of calls (95) for assistance. The previous record was 92. We noticed a sharp increase in calls for assistance from our EMS partners at Northern Light Ambulance, and during severe weather for trees and wires in the road. The department also saw one of the largest fires in town in recent history when lightning started a fire on Falcon Lane on July 6th. It was a very hot and humid evening, and we are most grateful that we received mutual aid assistance from a dozen Hancock County Fire Departments during that call ranging from Gouldsboro to Orland to Bar Harbor and everywhere in between. Here is how the calls broke down.

Type/Town	Lamoine	Ellsworth	Trenton	Hancock	Mariaville
Assist EMS	24				
Alarms	5				
Structure Fires	2	5	2	1	1
Brush Fires	6				
Trees/Wires in Road	21				
Cover Station	4	6	1	1	
Canceled En Route		4		1	
Vehicle Accident	4		2	1	
Vehicle Fire	1				
Vehicle Lockout	1				
Marine Search	1				
Gas Leak/Odor	1				
Totals	70	15	5	4	1



Lightning started the fire on Falcon Lane on July 6th that left a shorefront home in ruins.

Our firefighters trained on a wide variety of issues during the year. Our station hosted a session presented by Augusta's Fire Chief Roger Audette on how to respond to fires with a limited crew. In addition to many members from our department, several other departments from Hancock and even Washington County filled the training room. Several members participated in a Rapid Intervention Team training (RIT) program that covered three days in Trenton. We have one new member who will be participating in the Hancock County Fire Academy Firefighter I & II program during the winter of 2020.

Our "new" ladder truck responded to a pair of calls this year, but did not have to be deployed at the scene. The structural fire in July on Falcon Lane, though, was not one of them. The access road to the home was too narrow for the truck to be deployed.

The department hosted a successful auction in August. Funds raised from donations saw the department purchase new airpacks with assistance from the town, a new "blitz-fire" nozzle, and new rescue saw. The department also installed new personnel doors at the fire station and "sweeps" on the apparatus bay doors.

And we bid farewell to member Bob Seibel who passed away during the year.

Respectfully submitted,
George Smith, Fire Chief

Hancock County Sheriff's Department

Scott A. Kane
Sheriff



Patrick W. Kane
Chief Deputy

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 2019. 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.

Agg Assault	2	Simple Assault	13
Criminal Threat/Harrasment	6	All Other Theft	16
Fraud	4	Violation Protective Order	1
Criminal Mischief/Damage	6	Failure to Submit Arrest	2
Conditional Release Violation	9	Disorderly Conduct	8
Harrassing Communication	1	Driving Under Influence	5
Citizen Traffic Complaint	12	Neighborhood Dispute	3
Lost Property	5	Found Property	1
Traffic Offense Summons	9	Bail Check – No Violation	
Civil Problem	9	Citizen Request Assistance	7
Stranded Motorist	2	Escort	2
PD – Traffic Accident	21	Suspicious Person/Incident	18
Traffic Accident – Non Report	7	Abandoned Vehicle	1
Property Check	1	Mental Health Issues/Check	4
Trespassing	4	Criminal Arrest Warrant	4
Telephone Harassment	2	Domestic Assault	2
Domestic No Assault	1	ATV Complaint	1
Littering/Illegal Dumping	1	VIN Inspection	1
Family Fight	1	False Alarm	14
Noise Disturbance		False 911 Call	33
Assist DHS	1	Property Damage	5
Assist Local Police Dept	3	Serve Subpeona	2
Assist Other Agency	5	Serve Protection Order	4
Assist State Police	1	Unattended Death	2
Attempted Suicide	1	Burglary	2
Agency Assist	2	Information	22
Mental Health Issues	8	Check Well Being	7
Juvenile Problem	1	K9 Call for service	1

Respectfully submitted,

A handwritten signature in black ink that reads 'Scott A. Kane'. Above the signature is a small, faint stamp that says 'Scott Kane'.

Scott A. Kane
Sheriff, Hancock County

Animal Control Officer

As Animal Control Officer, I responded to 36 cases in Lamoine in 2019. Some cases required multiple interactions or communication, others were resolved in a single visit or call.

The majority (23) of cases involved lost dogs or dogs at large. Residents are reminded that under State of Maine law it is illegal for any dog to be at large. Allowing a dog to be at large is a civil violation and if summonsed, can result in fines up to \$500. Dogs must be leashed, contained or under the voice command of their handler.

Stray or lost cats were the subject of 7 calls. If you have an outdoor cat, please have them spayed or neutered. If you have a stray cat visiting your home, please do not feed it (this encourages them to stay and not return home) and report it to Animal Control at 812-0168. The cat will be captured and reunited with an owner (if it has a microchip or has been reported missing) or will be adopted through one of our contracted holding facilities.

Other calls included 3 animal welfare cases.

Annual training this year included learning how to handle calls about pets in vehicles. This training included signs of an animal in distress while in a vehicle, the laws, how to treat the animal once it is removed and a hands-on workshop at a junkyard practicing forced entry into vehicles.



Respectfully submitted,

Shannon Byers, Animal Control Officer

Animal Control Officer Shannon Byers (in back) helped the Alvarado Family locate their dogs Macy and Zoe who had run away from home while they were out of town on vacation in the spring of 2019. Shannon spent countless hours following up leads that came in from all over Ellsworth, Trenton and Lamoine about the skittish dogs and with her skilled training was able to help coax the dogs to safety.

Administrative Assistant

As 2019 came to a close in Lamoine, things were hopping at the town offices. As the Board of Selectmen noted in their report, many projects are in various stages of accomplishment, and 2020 promises to be an interesting (and fun) year. The primary role of this position is to carry out the directions of the Selectmen, while at the same time serving the public in any number of capacities. Some days it seems to be a bit challenging.

During the year, the town, at the urging of the Selectmen, encouraged use of property near the former landfill as a solar energy production area. At year's end we have a draft contract with Sunpower, Inc. and the company is actively working on permitting for the project. Many thanks to **Larissa Thomas** and **Michael Jordan** of the Conservation Commission for assisting with that.

The year seemed brought some challenges to our community, and I'm happy to report the systems are in place to deal with those. The biggest challenge seems to have been a neighborhood's reaction to construction of a new home which they contend is taller than allowed by ordinance. The Board of Appeals, led by chair **Griff Fenton** held many hours of hearings and carefully reviewed reams of paperwork from all sides in the case. The matter was initially resolved in October by suggesting that our Code Enforcement Officer **Rebecca Albright** reconsider how the building's height was determined. After she finished her reconsideration the appellants have challenged that, and the matter remains unresolved at year's end. We wish Griff well as he suffered some major health issues shortly after the final ruling.

Our little town office has seen a big increase in the number of municipal transactions, giving us a pretty good indication that the population is growing. Town Clerk/Tax Collector **Jennifer Kovacs** has been here for all ten years since the last census, and someday, the amount of business is staggering. She does a great job in processing car registrations, tax collections, voter registrations, election administration, and vital records management. We've been lucky to have her sunny disposition for the past 16-plus years.

We had one change in personnel late in the year when **Rick Gallegos** resigned as facilities maintenance director when he and his wife moved to Texas. We were fortunate to hire **Michael Hodgkins** who for many years served as a Selectman in Trenton assume the part-time job, and he's doing a terrific job.

The town office itself got some needed TLC. We upgraded the lighting this year and saw brighter, less harsh lighting and lower electric costs with the new LED lights. In the next year, the town will fix the cupola on top of the building which has some water leaks. The old bell that has not been seen in decades will come out and with luck be displayed at the school sometime in 2020. The cupola roof will get repaired and new louvers put in place. For several years the town has been setting aside money for a real foundation, and soon, that issue will be addressed.

The transfer station is also due for a re-design to try to cut down on transportation costs of both trash and recycling. Manager **Chris Meyer** and resident **Ken Smith** have given great input to an engineering firm hired to come up with a new concept.

Our family had a great chance to celebrate as our daughter Rebecca got married in August. She attended her very first Selectman's meeting at the tender age of 3-weeks (it was my very first meeting, too), and this year celebrated her 27th birthday. Both she and her sister live in Westbrook and have grown into fine adults.

Respectfully submitted, Stu Marckoon, Adm. Asst. to the Selectmen

Town Clerk

January 1, 2019 to December 31, 2019

Jennifer M. Kovacs, Town Clerk

Births

Residents- Out of Town	
Males	4
Females	6
Residents- In Town	
Males	1
Total	11

Marriages

Residents Married Outside of Lamoine	8
Residents Married in Lamoine	3
Non-Residents License Issued	7
Total	18

Deaths

Residents who died out of Town

Ashmore, Charles E. Sr., May 27, 2019
 Bragdon, Catherine Day, August 18, 2019
 Bragdon, Terry L., January 9, 2019
 Dederer, Edwin V. Jr, September 20, 2019
 Fontaine, Beverly H., October 3, 2019
 Hodkiewicz, Gustavine C., June 10, 2019
 Orzel, MaryAnn H., July 14, 2019
 Sargent, Philip E., November 26, 2019
 Savage, Herman W., February 20, 2019
 Wardman, Stephen E., August 04, 2019
 Woodill, Marilyn J., April 16, 2019

Residents who died in Town

Davis, Merrill H., September 27, 2019
 Heitert, John S. Sr., October 7, 2019
 Marino, Theresa I., November 2, 2019
 Marshall, Mary Ann, August 17, 2019
 Michaud, Jarod Francis, October 18, 2019
 Moore, Clarence E., June 13, 2019
 Norris, James Edward Jr., October 3, 2019
 Savage, Constance Marquis, December 19, 2019
 Seavey, Brenda Lee, November 28, 2019
 Zeph, Charles Frederick III, November 3, 2019

Dog Licenses Issued for the 2019 Licensing Year (October 16, 2018 to October 15, 2019)

Males/Females	30
Spayed/Neutered	322
Total Dogs Licensed	352

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

Elections

There were six elections held during 2019 at the Lamoine Town Hall and Lamoine Consolidated School. As of December 31, 2019 Lamoine had 1,518 registered voters and utilized the Centralized Voter Registration System. Turnout was as follows:

Election Date	Election Type	Ballots Cast/ # Attendance
March 20, 2019	Annual Town Meeting	67
May 15, 2019	Special Town Meeting	26
June 11, 2019	School Budget Validation	133
June 20, 2019	Special Town Meeting	6
November 5, 2019	State Referendum Election	269
November 7, 2019	Special Town Meeting	40

Tax Collector's Report

For Year Ending June 30, 2019

2017/18 Property Taxes - Committed July 18, 2017

Balance July 1, 2018	\$148,322.73
Submitted to Treasurer	\$65,237.81
Tax Liens Filed August 7, 2018	\$83,084.92
Balance June 30, 2019	\$0.00

2018/19 Property Taxes - Committed July 11, 2018

Commitment	\$2,952,371.52
Pre-paid	\$13,927.70
Abatement-Rob't Harris	-\$8,937.60
Supplement-Rob't Harris	\$2,453.92
Net to Collect	\$2,931,960.14
Submitted to Treasurer	\$2,770,149.87
Balance June 30, 2019	\$161,810.27*

Excise Taxes Collected FY 2019

Automobile	\$401,897.49
Watercraft	\$2,997.30

*The schedule of unpaid 2018/19 taxes is listed in the Treasurer's Report

2019/20 Property Taxes - Committed July 17, 2019*

Commitment	\$2,988,363.62
Pre-paid	\$15,403.83
Abatements	\$459.98
Net to Collect	\$2,972,499.81
Submitted to Treasurer	\$1,683,953.80
Balance December 31, 2019	\$1,288,546.01

* The 2nd half of the 19/20 property taxes is due February 28, 2020.

Respectfully submitted,

Jennifer Kovacs, Tax Collector
Stuart Marckoon, Deputy Tax Collector

Treasurer's Report

Fiscal Year July 1, 2018 to June 30, 2019

Balance Sheet – June 30, 2019 (Audited)

Assets	Debit	Credit	Liabilities	Debit	Credit
Cash - FNBBH Checking	104,837.63		Selectmen's Warrant Due		63,418.69
Cash on Hand	108.00		Accounts Payable		307,840.50
FNBBH Investment Mgt	1,528,876.33		Encumbered funds		19,024.97
Transfer Station Capital Fund	115,577.29		Notes Payable		18,164.35
Petty Cash	200.00		to be provided-debt retire	18,164.35	
Prepaid Taxes		11,412.09	Due to Hodgkins Trust		7,735.81
18/19 Property Tax Rec,	161,810.11		Accrued Wages -Education		150,772.81
Personal Property 2017/18	196.40		Due to Gen. Fund – Cmtry.		3,498.51
Homestead Receivable	14,528.00		Deferred Prop. Tax Rev.		52,111.15
Supplemental Taxes Rec.	672.00		Total Liabilities		604,402.44
Tax Lien Rec 2015/16	119.18		Undesignated Fund		536,916.04
Liens - 2017/18	30,751.81		Flag Maint Fund		1,676.77
Accounts Receivable	106.70		Transfer Stn Capital Fund		115,577.29
Foreclosed Install Sales Rec	714.46		Code Enforcement Fund		62,996.37
Installment Rec-2019	4,300.00		Restoration Fund - Goodwin		4,512.00
Due from Other Funds	3,498.51		Restoration Fund-Gott		5,763.55
Due from Hodgkins Trust	7,735.81		Restoration Fund-Macquinn		1,337.50
Credit Cards Receivable	2,186.48		Gravel Res. Gott M3 L6		10.60
Code Enforcement Fund	59,550.48		Restoration Fund-Jordan		221.25
School Checking Acct	82,803.96		Restoration Fund-Fowler		324.15
School Lunch Inventory	4,595.43		Gravel Escrow – Jordan		505.00
Education Fund - Receivable	125,914.66		Education Fund		635,141.61
Fire Truck Reserve Fund	16,730.17		Ed-Special Ed Reserve		150,000.00
Road Assistance Fund	56,221.16		Ed-Secondary Tuition Resrv		35,000.00
Education Capital Reserve	10,124.96		Ed-Facilities Maint Reserve		92,884.00
Revaluation Reserve	109,840.17		Fire Truck Reserve Fund		16,730.17
Parks Fund	3,778.26		Road Fund		39,802.66
Recreation Fund	21,638.43		Education Capital Reserve		10,124.96
Sesquicentennial Fund	34,088.32		Animal Control Fund		4,065.71
Cable TV Fund	30,322.17		Revaluation Fund		109,840.17
Insurance Deductible Fund	9,163.31		Recreation Fund		23,852.40
Harbor Fund	26,173.98		Parks & Recreation Fund		5,458.54
Veterans' Memorial Fund	5,438.85		Sesquicentennial Fund		29,050.43
Capital Improve Account	52,696.58		Cemetery Care Fund		5,992.84
Hodgkins Trust Fund	32,173.74		Cable TV Equipment Fund		44,278.27
Town Hall Renovation Fund	81,568.00		Insurance Deductible Fund		8,663.31
Cemeteries - East Lamoine	2,468.85		Harbor Fund		28,194.23
Cemeteries - Forest Hills	2,263.26		Reserved for Endowments		10,968.74
Cemeteries - Marlboro	9,735.14		Veterans' Memorial Fund		5,572.54
Fixed Assets	7,477,655.36		Capital Improvement Fund		52,696.58
Land Conservation Fund	1,605.16		Hodgkins Mem Trust Fund		39,909.55
Conservation Cmsn Fund	2,927.68		Town Hall Renovation Fund		61,568.00
Heating Assistance Fund	15,569.52		Fixed Assets		7,477,655.36
Total Assets	10,239,854.22		Land Conservation Fund		1,605.16
			Conservation Cmsn Fund		1,518.04
			Heating Assistance Fund		15,037.99
			Total Fund Balances		9,635,451.78
			Total-Liability & Fund Bal.		10,239,854.22

Checking Account

Beginning Balance July 1, 2018	\$68,179.44
Deposits 7/1/18-6/30/19	\$5,334,951.26
Checks Written 7/1/18-6/30/19	\$5,298,293.07
Ending Balance June 30, 2019	\$104,837.63

Deposit Sources

Tax Collector's Office	\$3,309,490.31
Credit Card Receipts	\$96,527.31
Code Enforcement Office	\$20,531.35
State of Maine-Education	\$237,023.54
State of Maine-Revenue Sharing	\$39,865.59
Rapid Renewal	\$24,436.07
State-Miscellaneous Payments ¹	\$83,987.25
Tax Liens, Fees & Interest	\$89,357.93
Investment Management	\$1,195,000.00
Miscellaneous ²	\$267,321.02
Expense Reimbursements	\$1,044.31
Interest (Checking Acct)	\$2,373.15
Payroll Withheld	\$32,189.20
Lamoine 150! Sales	\$578.00
Parks Use	\$100.00
Veterans Memorial	\$114.95
Returnables	\$3,532.55
Donations-Heating Assistance	\$130.00
Recreation Committee	\$2,246.15
Total	\$5,334,951.26

Miscellaneous State Receipt Deposit Sources¹

Homestead Reimbursement	\$53,247.00
Local Road Assistance	\$22,780.00
Park Entrance Fee Sharing	\$2,525.07
Tree Growth Exemption Reimbursement	\$1,611.69
Veterans Exemption Reimbursement	\$1,430.00
Business Equipment Exemption Reimbursement	\$1,250.00
Snowmobile Registration Reimbursement	\$370.72
General Assistance Reimbursement	\$281.27
Fuel Tax Refund	\$188.50
Shellfishing Fines	\$261.00
Burning Permit On Line Sales	\$42.00
Total	\$83,987.25

Miscellaneous Deposit Sources ²

Other School Government Units	\$97,238.38
Cell Tower Rent	\$12,822.50
Returned Check Restitution	\$2,093.25
Sale of Fire Truck to Winter Harbor	\$15,000.00
Charter Communications Grant & Franchise Fee	\$18,924.39
Restitution for damage to Bloomfield Park	\$150.00
Municipal Review Committee Withdrawal	\$104,836.94
School Committee Donations	\$2,000.00
Hodgkins Trust Fund	\$7,735.81
Conservation Commission Donations	\$17.00
Commercial Hauler Fee	\$25.00
Installment Agreement Payments	\$600.00

Lamoine Volunteer Fire Department	\$46.65
DVD Sales	\$50.00
Department of Corrections – School	\$559.00
Sale of Tax Acquired Property	\$5,222.10
Total	\$267,321.02

Check Disbursements by Treasurer's Warrant (Please note that disbursements to employees will not reflect withholdings for payroll taxes)

Vendor Name	Item(s)	Total Paid
Acadia Disposal District	Hazardous Waste Collection	\$443.99
Acadia Fuel LLC	Heating Fuel (Town Hall, Fire Station)	\$8,130.00
A-Copi Imaging	Photocopier Purchase & Maintenance	\$4,159.50
Albright, Rebecca	Code Enforcement/Plumbing Fees	\$27,461.06
Acadia Law Group	Legal Fees	\$3,802.91
Amazon.com	Parks Supplies, CTV Equipment	\$972.75
Anderson Pressure Wash	Culvert Thawing	\$500.00
Andrews, Cynthia	Firefighter Stipend	\$300.00
Anton, Scott/Barbara	Overpayment Refund	\$84.53
Apel, Raymond	Firefighter Stipend	\$350.00
Arthur, Susan	Overpayment Refund	\$48.11
Arthur Ashmore Electric	Lighting Upgrades, Town Hall, FD	\$2,252.49
Awards, Signage & Trophy	Personnel Recognition	\$63.82
B&H Photo/Audio	CTV Equipment	\$77.00
Babine, John	Overpayment Refund	\$20.00
Barbeau, Philip/Emily	Overpayment Refund	\$3.50
Barter, Mary	Overpayment Refund	\$96.08
Beal, John	Overpayment Refund	\$10.00
Bean, Christopher	Fire Dept-Reimburse/Stipend	\$2,142.29
Ben Meadows	Conservation Commission GETWET	\$97.13
Bennoch, Joshua	Overpayment Refund	\$841.12
Berry Cove Gardens	Repairs – Berry Cove Rd	\$857.00
Boynton, Russell Jr.	Park Maint, Firefighter Stipend	\$565.00
Brindlee Mountain Fire	Ladder Truck Purchase	\$97,830.00
Broussard, Joan	Ballot Clerk	\$120.00
Brown's Communications	Fire-Radio Maintenance	\$2,702.97
Brodie, Hubene	Firefighter Stipend	\$400.00
Byers, Shannon	Animal Control Officer	\$1,415.47
Catnip Island LLC	Overpayment Refund	\$5.36
East Lamoine Cemetery Assoc.	Cemetery Maintenance Agreement	\$2,627.20
Forest Hill Cemetery Assoc.	Cemetery Maintenance Agreement	\$2,795.00
Chan, Victor	Overpayment Refund	\$515.24
Community Health & Counseling	Outside Agency Support	\$700.00
Christie, Robert	Selectman Salary	\$1,000.00
Ctrl ME Fire Attack School	Fire-Training	\$350.00
Colwell Diesel	Fire-Truck Maintenance	\$5,776.90
Cold Spring Water Co.	Fire Dept – Water Utility	\$330.00
Computer Essentials	Computer – Clerk's Office	\$674.99
Connectivity Point	CTV Equipment	\$998.75
Consolidated Communications	Town Hall FAX line	\$449.46
Cooper, S. Josephine	Selectman Salary	\$1,000.00
Cooper, Robert	Firefighter Stipend	\$350.00
Core Logic Tax Service	Overpayment Refund	\$5,711.60
Crawford, George	Roads-Mowing	\$2,200.00

Vendor Name	Item(s)	Total Paid
Croan, Kody	Firefighter Stipend	\$350.00
Cunningham, John	Overpayment Refund	\$12.75
Curry, Oliver	Firefighter Stipend	\$300.00
Cuso Home Lending	Overpayment Refund	\$1,042.12
Dandurand, Nathan	Firefighter Stipend	\$350.00
Ohmart, Cecilia	Health Officer	\$100.00
Downeast Community Partners	Outside Agency Support	\$1,400.00
Dead River Company	Heating Assistance	\$371.53
Downeast AIDS Network	Outside Agency Support	\$700.00
Deerworldz LLC	Overpayment Refund	\$1,441.44
DeFusco, Kathleen	Ballot Clerk	\$405.00
State of Maine (DEP)	Transfer Station Licenses	\$480.00
Dual Fire Forge	Stand – Road Speed Sign	\$650.00
DM&J Waste Management	Recycling Transportation	\$27,255.75
Secretary of State	Motor Vehicle Registrations	\$77,178.25
State of Maine	Dog License	\$1,078.00
Registrar-dot.gov	Website Licensing	\$400.00
TGP Enterprises	Roads-Sweeping	\$2,500.00
Downeast Horizons	Outside Agency Support	\$700.00
Downeast Graphics & Printing	Office Supplies	\$177.00
Dunkin Donuts	Election Costs	\$8.35
Eastern Agency on Aging	Outside Agency Support	\$700.00
ecoMaine	Recycling	\$356.72
Electronic Tax Payments	Federal Tax Withholdings/Costs	\$37,441.27
Ellsworth American	Advertising-Planning Board	\$1,951.11
City of Ellsworth	Shellfish Licenses & Fines	\$4,241.00
Ellsworth Public Library	Library Support	\$7,722.00
Emera Maine	Electric Service town buildings & streets	\$7,714.23
Engstrom, Miranda	Lamoine 150! Reimbursements	\$35.98
Failsafe Testing	Fire Hose Testing	\$2,404.50
Friends In Action	Outside Agency Support	\$700.00
Families First Cmty. Center	Outside Agency Support	\$600.00
Farnsworth, Edward	Firefighter Stipend	\$500.00
Fenton, Hancock	Overpayment Refund	\$142.50
First National Bank	Fire Boat Loan	\$15,851.02
First Advisors	Additions to Investment Management	\$1,541,500.00
Fowler, E. Jane	Assessor Salary	\$1,600.00
Fire Tech & Safety	Firefighting Equipment	\$4,078.00
Gallegos, Edward (Rick)	Facilities Maint, Firefighter Stipend	\$4,742.60
Giant Sub	Election Costs	\$98.07
Gilman Electric	Town Hall Maintenance	\$32.28
Go-Daddy.com	Website registration	\$36.34
Goebel, Peter	Firefighter Stipend	\$350.00
Gold Star Cleaners	Firefighter gear cleaning	\$85.00
Goodwin Glass & Graphics	Recreation Committee T Shirts	\$876.94
Doug Gott & Sons, Inc.	Overpayment Refund	\$682.92
Grand Auditorium	Outside Agency Support	\$700.00
Lamoine Bayside Grange	Returnable Bottles Benefit	\$228.75
Haass, Katelyn	Harbor Fee Refund	\$15.00
Hach Company	Conservation Commission GETWET	\$1,399.28
Hamilton Marine	Fire – Boat Maintenance	\$120.63
Hammond Lumber Company	Fire, Parks, Admin Maintenance	\$358.53

Vendor Name	Item(s)	Total Paid
Hancock Cty. Registry of Deeds	Lien Filings, Deeds	\$2,463.58
Hancock County Treasurer	County Tax, Dispatch	\$124,256.04
Hannaford Brothers	Meeting Costs	\$31.64
Hartford Insurance Company	Volunteer Insurance	\$194.00
Haslam Septic	Septic Disposal Agreement	\$800.00
Havey Oil	General Assistance	\$162.95
Hancock Cty. Firefighters Assoc.	Fire-Dues	\$100.00
Hancock Cty FFA-Training	Fire-Training	\$450.00
Hancock Cty. Planning Cmsn.	Planning Board-Dues	\$1,450.00
Herrick & Salsbury	Copies	\$24.00
Herrick, David Sr.	Harbor Master, Firefighter Stipend	\$950.00
Herrick David Jr.	Firefighter Stipend	\$200.00
Lamoine Historical Society	Outside Agency Support, Returnables	\$1,098.25
Hodgkins, Terri/Blake	Overpayment Refund	\$104.44
Hospice Volunteers of Hancock	Outside Agency Support	\$700.00
Home Depot	Fire, Admin, Parks, Road Maint	\$229.99
Hood, David/Karen	Overpayment Refund	\$41.17
Huebner, Harald	Road – Tree Maint	\$3,470.00
Inland Fisheries & Wildlife	License & Registration Sales	\$20,289.50
Industrial Protection Services	Fire – Equipment, Airpack Maint	\$13,707.18
Jones, Brett	Firefighter Stipend, Reimbursement	\$737.90
Jones, Douglas	Firefighter Stipend	\$450.00
Jones, Nancy	Assistant Town Cler	\$150.00
Jordan, Michael	Firefighter Stipend, Fill In LPI	\$600.00
Jordan, Matthew	Firefighter Stipend	\$350.00
Kaspersky Lab	Computer Anti-Virus	\$200.43
K&T Environmental Equipment	Fire-Truck Maintenance/Equipment	\$10,988.10
Katahdin Analytical Service	Landfill Monitoring Testing	\$1,450.00
Kelley, Harvey	Town Meeting Moderator	\$255.00
Kelly & Sons Excavating	Road Maintenance	\$1,067.50
Kovacs, Jennifer	Town Clerk/Tax Collector Salary	\$36,359.92
Lamoine School Department	Education	\$2,458,798.52
Lamoine Fire Department	Fire – Truck Maintenance Reimburse	\$24,500.00
Lamoine School	Returnables Proceeds	\$1,309.75
Lamoine 8 th Grade Class	Returnables Proceeds	\$426.60
Lamoine Community Arts	Returnables Proceeds, Lamoine 150!	\$188.65
Lamoine Conservation Cmsn	Returnables Proceeds	\$214.00
Libby, Lawrence	Overpayment Refund	\$36.10
Lifefight of Maine	Outside Agency Support	\$700.00
Loaves & Fishes Food Pantry	Outside Agency Support	\$700.00
Maine Assoc. Assessing Ofcrs	Dues-Administration	\$60.00
MAI Environmental	Landfill Monitoring Testing	\$2,300.00
Marckoon, Stuart	Adm Asst, Rd Cmsr, Fire, Mileage	\$79,489.16
Martens, Frederick	Firefighter Stipend	\$450.00
Mason, Nathan	Selectman Salary	\$1,600.00
MBOIA	Code Enforcement – Dues	\$65.00
McDevitt, Marion	Ballot Clerk	\$525.00
McFarland, Gary	Selectman Salary	\$1,000.00
McLaughlin, Sean	Firefighter Stipend, Reimbursements	\$526.88
Maine Coast Memorial Hospital	Firefighter Respiratory Protection, Shots	\$1,406.00
McMullen Landscape & Construx	Snow Plowing, Road Maintenance	\$157,517.58
McMullen, Richard	Overpayment Refund	\$14.48

Vendor Name	Item(s)	Total Paid
MDI League of Towns	Dues	\$192.19
State of Maine	Plumbing, Sales Tax, Boiler Inspection	\$357.36
Menziatti, Raye	Overpayment Refund	\$32.42
Meridian Mobile Health	Ambulance Contract	\$12,015.00
State of Maine	Payroll Taxes Withheld	\$5,052.00
Meyer, Chris	Transfer Station Wages	\$8,401.35
ME Fire Chiefs Association	Dues	\$95.00
Miller, Julie	Overpayment Refund	\$26.88
Maine Municipal Association	Insurances, Dues	\$18,164.87
ME Municipal Health Trust	Health Insurance Benefits	\$13,301.34
ME Tax Collector's Association	Dues	\$60.00
Modern Screenprint	Harbor Stickers	\$214.75
Morris Fire Protection	Extinguishers & SCBA Maintenance	\$404.50
Morton Salt, Inc.	Snow Removal	\$36,450.25
Maine Federation of Firefighters	Dues	\$450.00
ME Town & City Clerks Assoc.	Dues	\$60.00
ME Town & City Mgt. Assoc.	Dues, Training	\$301.25
Murphy, Kevin	Deputy Harbor Master	\$250.00
NAPA Of Ellsworth	Fire – Truck Maintenance	\$551.37
NASCO	Conservation Cmsn – GET WET	\$81.70
New Egg.com	CTV Battery Backup	\$30.41
Nickerson, Martha	Ballot Clerk	\$67.50
Noddin Electric Company	Fire-Station Maintenance	\$334.11
Open Door Recover Center	Outside Agency Support	\$700.00
Osborne's Plumbing & Heating	Town Hall, Fire Dept. Furnace Maint	\$304.50
Overhead Door Company	Fire Department Station Maintenance	\$653.62
Patterson & O'Connell	Legal Services	\$1,570.00
PDQ Door	Salt Sand Shed Maintenance	\$268.25
Penkalski, Linda	Conservation Cmsn – GET WET	\$41.06
Penobscot Energy Recovery Co.	Solid Waste Incineration	\$43,180.44
Modern Pest Service	Town Hall Pest Management	\$703.00
Pine Tree Waste	Solid Waste Transportation	\$37,126.17
Pine Point Fire Training	Fire – Training	\$510.00
Pirie Marine	Fire-Rescue Boat Maintenance	\$311.94
State of Maine	Plumbing Permits	\$1,952.50
Pavement Management Service	Paving Contract, Supervision	\$5,089.38
Price Digest	Excise Tax Books – On Line	\$359.85
Quill Corporation	Office Supplies	\$2,168.84
American Red Cross	Outside Agency Support	\$600.00
Remote PC	CTV – Computer Access	\$6.95
Reynolds, Joseph	Firefighter Stipend, Reimbursement	\$563.69
RH Foster Energy	Fire – Diesel	\$156.65
Ring's Paving	Road Contractor (Maxwell Avenue)	\$2,700.00
RJD Appraisal, Inc.	Assessing – Appraisal & Mapping	\$5,620.00
Robitaille, Brandon	Transfer Station Wages	\$3,290.81
Rybarz, Kathleen	Selectman Salary	\$1,000.00
Small Animal Clinic	Dog/Cat Boarding Fees	\$248.00
Sage Software Inc.	Accounting Software Update	\$404.00
Sattler, Hayden	Firefighter Stipend	\$100.00
Saunders, Jenny	Recreation – Cheering costs	\$228.24
Special Children's Friends	Returns Proceeds (Playground)	\$216.55
Schoppe & Sons	General Assistance	\$290.00

Vendor Name	Item(s)	Total Paid
Schust, Robert	Firefighter Stipend	\$200.00
Seibel, Robert	Firefighter Stipend	\$100.00
Shell Fleet Plus/WEX Bank	Fire – Diesel Fuel	\$1,458.64
Smith, George	Fire Chief Salary, Hydrant Plowing	\$3,800.00
Smith, John	Firefighter Stipend	\$500.00
Frenchman Bay Riders	Snowmobile Refund, Returnables	\$633.52
Snowdeal, Lincoln	Overpayment – Refund	\$19.00
Staples	Office Supplies & Furniture	\$220.68
Stamps.com	Postage	\$3,177.53
Stocking, Frederick	Office Supply reimbursement	\$7.94
Sunday River	Conference-Town Mgt. Assoc.	\$123.05
T&B Title Company	Overpayment Refund	\$6.47
Taintor, Frederick	Comprehensive Plan Consultant	\$3,378.58
Vaughn D. Thibodeau III	Paving Contractor	\$140,517.36
Thomas, Larissa	Conservation Commission	\$92.22
Thomas, Brian	Assessor Salary & Training	\$1,635.00
Town Hall Streams LLC	Streaming Service-CTV	\$1,800.00
Towne, Terry	Assessor Salary	\$1,500.00
Trenton Marketplace	Fire – Hose testing lunch	\$26.58
Trenholm, Jason	Recreation Cmte. Reimbursement	\$311.76
Time Warner / Spectrum	Internet/Telephone (Town Hall, Fire)	\$1,696.96
UPS Store	Comprehensive Plan Printing	\$1,837.05
US Diary	Office Supplies	\$110.26
Postmaster/Postal Service	Postage/Pre-Stamped Envelopes	\$1,448.36
Verizon Wireless	Cell phones (Adm, Fire, Xfr Stn, ACO)	\$1,848.77
Viking, Inc	Culvert, Fire Dept. Maint	\$2,091.11
Vital Records – State of ME	State Share – Vital Records	\$136.00
James Wadman, CPA	Audit	\$4,423.75
Wal-Mart	Office Supplies	\$712.93
Weber, Charles	Roads – Stump Grinding	\$800.00
Weber Tree Service Inc.	Roads – Tree Work	\$487.50
White Sign Company	Roads – Street signs	\$761.17
WIC Program	Outside Agency Support	\$700.00
Wieninger Monuments	Veterans' Memorial Brick	\$25.00
Woodland Studios	Lamoine 150! Hats	\$600.00
World of Flags, USA	Flags, Vets Markers	\$574.90
Xpress of Maine	Town Report Printer	\$1,255.19
Yesterday's Children	Outside Agency Support	\$300.00
Downeast Family YMCA	Recreation	\$3,000.00
Young, Joseph H. Jr.	Firefighter – Stipend	\$550.00
Zinke, Justin	CTV Operations Mgr.	\$1,546.95

Investment Management Account

Beginning Balance 7/1/18	\$1,354,896.52
Adjustments to other investment accounts	-\$40,341.88
Moved to Transfer Station Capital Fund	-\$114,449.66
Added During Fiscal Year	\$1,500,000.00
Net Interest	\$23,771.21
Disbursed to Checking Account during fiscal year	-\$1,195,000.00
Ending Balance 6/30/19	\$1,528,876.19

Cash on Hand

The \$108 was deposited to the town's checking account on July 1, 2019.

Transfer Station Capital Fund

This fund was created following approval by the town meeting. The initial transfer into this now separate account was \$114,449.66. This was the amount that the Municipal Review Committee reimbursed to the Town of Lamoine once we withdrew from the MRC.

Petty Cash

The \$200 is the amount kept in the cash drawers for daily business transactions.

Prepaid Taxes

Name	Map	Lot	Amount	Date Pd.
Claiborne, Cheryl Trust	13	9-2	\$ 13.02	30-Oct-18
Schoene, Laura	12	44	\$ 8,000.00	22-Feb-19
Gerkin, Christopher	10	7-1-A	\$ 5.89	28-Feb-19
Hemingway, Charles	14	78	\$ 300.00	6-Apr-19
Yonis, Robin	12	51-1	\$ 1,937.04	16-Apr-19
Hemingway, Charles	14	78	\$ 300.00	6-May-19
Belch, (Backman) Tony	3	39-5	\$ 25.47	21-May-19
Billings, Terry	7	27	\$ 43.13	10-Jun-19
Ackley, David R.	11	35	\$ 487.54	20-Jun-19
Hemingway, Charles	14	78	\$ 300.00	6-Jun-19
Total 6/30/19			\$ 11,412.09	

2018/19 Property Taxes Receivable

LASTNAME	FIRSTNAME	MAP	LOT	Original Tax	Tax Balance
Ahlblad	Lynn	4	24	\$2,640.96	\$1,320.48
Alvarado	Domingo	16	17-2	\$1,957.76	\$957.76
Antczak	Janice	11	20-1	\$2,619.68	\$1,309.84
Bailey	Keith	15	20	\$2,330.72	\$1,165.36
Barnes	Estate of Pauline	16	7	\$1,229.76	\$1,229.76
Barnes	Jay	16	16	\$434.56	\$434.56
Becker	Ronald	4	41-2	\$633.92	\$633.92
Berger	Alexander	3	18-A	\$1,736.00	\$868.00
Berzinis	Nichole	1	36	\$1,198.40	\$1,198.40
Birch Haven LLC		9	26	\$996.80	\$996.80
Blood	Robert	14	52	\$736.96	\$736.96
Boynton	Lori	15	22-1	\$1,949.92	\$1,000.00
Bradford	Michael	1	23-6	\$2,222.08	\$1,111.04
Bradford LLC		6	1-4	\$2,971.36	\$1,485.68
Brann	William	3	26-1	\$1,975.68	\$987.84
Brooks	Barbara	4	24-2	\$1,779.68	\$1,779.68

LASTNAME	FIRSTNAME	MAP	LOT	Original Tax	Tax Balance
Brown	Aaron	9	24	\$1,725.92	\$1,725.92
Brown	Constance	3	25-1	\$2,346.40	\$2,346.40
Budwine	Rachael	4	20-2	\$1,215.20	\$396.81
Burnett	John	12	37-1	\$3,040.80	\$1,520.40
Burns	Arthur	18	6	\$1,118.88	\$559.44
Cirard	Paul	3	10-3	\$1,823.36	\$847.74
Clewley	John	16	45	\$1,640.80	\$1,640.80
Crane	Rosemary	8	4- 6	\$2,151.52	\$2,151.52
Damon	Michael	3	9-8	\$921.76	\$921.76
Dane	Mark	14	67	\$952.00	\$6.89
Day	James	4	54-2	\$1,196.16	\$1,196.16
DeLuca	Margaret	6	1-3	\$2,563.68	\$2,563.68
Deslsles	Estate of Doris M.	2	25-1	\$882.56	\$882.56
Deslsles	Estate of Doris M.	2	25	\$831.04	\$831.04
Deslsles	Estate of Doris M.	14	1	\$544.32	\$544.32
Dublis	Janet	18	20	\$1,270.08	\$635.04
Eaton	Almond	6	33	\$1,630.72	\$815.36
Fennelly	William	6	4- B	\$1,005.76	\$1,005.76
Fenton	Hancock	16	20	\$9,026.08	\$9,026.08
Fenton	William	16	11	\$221.76	\$110.88
Friedman House Trust		8	12- 1-2	\$428.96	\$214.48
Friedman House Trust		8	12- 1-3	\$4,292.96	\$2,146.48
Frongillo	Douglas	8	4- 1	\$3,995.04	\$2,001.90
Gabel-Richards	Elan	5	23-6	\$1,037.12	\$1,037.12
Ghander	Dr. Atif	10	8-4	\$10,108.00	\$10,108.00
Graham	Charles	3	10	\$918.40	\$918.40
Guillan	Amy	4	55	\$2,106.72	\$1,671.60
Haass	Chase	5	4- 9	\$344.96	\$172.48
Haass	Gregory	8	22	\$1,546.72	\$773.36
Hamor	Bradley	10	4-2	\$257.60	\$257.60
Handy	Robert	5	5-1	\$691.04	\$691.04
Harris	John	9	25	\$1,270.08	\$1,270.08
Harris	Mary Beth	4	36-20	\$291.20	\$145.60
Harris	Robert	16	48-4	\$2,453.92	\$1,226.96
Herrick	David	20	14	\$2,300.48	\$950.24
Hessert	Anthony	4	34- 4	\$256.48	\$256.48
Hessert	Anthony	4	34- 6	\$276.64	\$276.64
Hessert	Anthony	4	34- 7	\$260.96	\$260.96
Hessert	Anthony	4	34- 8	\$257.60	\$257.60
Hessert	Anthony	4	34-13	\$258.72	\$258.72

LASTNAME	FIRSTNAME	MAP	LOT	Original Tax	Tax Balance
Hessert	Anthony	4	34-12	\$256.48	\$256.48
Hessert	Anthony	4	34-11	\$302.40	\$302.40
Hessert	Anthony	4	34-10	\$263.20	\$263.20
Hessert	Anthony	4	34- 9	\$257.60	\$257.60
Heyse	Ian	2	10	\$624.96	\$312.48
Higgins	Susan	4	14- 1	\$1,227.52	\$1,072.68
Higgins	Tammi	10	1	\$147.84	\$144.70
Houmiller	Christian	4	58	\$599.20	\$599.20
Hunnewell	Maralyn	1	78	\$1,032.64	\$1,032.64
Jones	Harry	9	26-T1	\$62.72	\$62.72
Jones	Harry	9	28	\$282.24	\$282.24
Jordan	Rebecca	4	33	\$445.76	\$222.17
Jordan	Richard	19	14	\$518.56	\$518.56
Joy	Steven	1	29-4	\$4,133.92	\$4,133.92
Joy	Steven	4	46	\$921.76	\$921.76
Joy	Steven	4	55-1	\$860.16	\$860.16
K&T Rentals LLC		8	12-A-8	\$511.84	\$511.84
Kane	Michael	20	5	\$1,858.08	\$1,858.08
Karst	John	4	7	\$1,482.88	\$474.85
Kohlenbush	William	6	35	\$1,013.60	\$344.35
Kudlich Living Trust		5	24	\$6,778.24	\$2,492.67
Latchaw	Robert	3	9-2	\$1,248.80	\$624.40
Leavitt	James	4	36-17	\$1,914.08	\$957.04
Lebowitz	Julie	16	36	\$5,412.96	\$2,531.36
Leslie	Heirs of Lorelei	4	45-1	\$1,616.16	\$1,616.16
Levesque	Michael	9	23	\$336.00	\$163.77
Lockhart	Malerie	5	5-2	\$1,317.12	\$658.56
Luck	J. Alexander	4	44-2	\$459.20	\$459.20
Lunt	David	6	12	\$2,184.00	\$1,092.00
Madrell	Robert	1	81-09	\$355.04	\$177.52
Mantelli	Rebecca	4	46-C	\$458.08	\$229.04
Mayo	Peter	15	19	\$853.44	\$426.72
McLaughlin	Sean	7	3-5	\$2,665.60	\$1,256.45
McMullen	Stephen	3	17	\$2,358.72	\$100.00
Menziatti	Antoinette	3	27	\$3,216.64	\$3,216.64
Michigan St. Univ. Land Mgmt		1	23-5	\$535.36	\$267.68
Michigan St. Univ. Land Mgmt		1	23-4	\$560.00	\$280.00
Mikes	Robert	14	42	\$4,817.12	\$2,408.56
Mingo	Michelle	6	25-3	\$665.28	\$665.28
Miro	Ralph	3	32-7	\$949.76	\$12.12

LASTNAME	FIRSTNAME	MAP	LOT	Original Tax	Tax Balance
Mohr	Jonathan	3	25-1-A	\$351.68	\$175.84
Moore	James	3	9-A	\$2,141.44	\$1,070.72
Morley	Amy	5	4-5	\$325.92	\$325.92
Muise	Barry	7	6	\$3,136.00	\$1,568.00
Mullen	Janet	1	28-1	\$1,865.92	\$932.96
Murray	Warren	2	1-2	\$901.60	\$901.60
Neelon	Daniel	3	19- 4	\$377.44	\$190.42
Neelon	Daniel	3	19- 5	\$377.44	\$190.42
Newton	David	12	20	\$3,096.80	\$1,548.40
Nichols	Vaughn	9	1	\$455.84	\$455.84
Nichols	Vaughn	9	1-1	\$1,895.04	\$1,895.04
Norris	Peter	5	1-3	\$1,114.40	\$557.20
Onorato	George	16	19-2	\$9,546.88	\$4,773.44
Orzel	MaryAnn	1	9	\$2,782.08	\$2,782.08
Palosky	Karen	14	56-1	\$1,590.40	\$1,590.40
Pease	David	20	4-5	\$45.92	\$45.92
Pease	David	20	4-7	\$45.92	\$45.92
Point View LLC		17	7	\$4,730.88	\$4,730.88
Point View LLC		17	6	\$1,654.24	\$1,654.24
Power	Susan	7	4-A- 3	\$352.80	\$352.80
RBA Family LLC		13	38	\$9,399.04	\$4,699.52
RBA Family LLC		3	40-1	\$224.00	\$112.00
Richter	Gregory	4	32	\$265.44	\$265.44
Roper	Mary	5	7	\$1,177.12	\$1,177.12
Rose	Alisha	6	1	\$869.12	\$869.12
Ross	Michael	4	2	\$1,345.12	\$581.24
Sandelli	Alfred	14	66	\$237.44	\$237.44
Sandelli	Alfred	14	56	\$599.20	\$599.20
Sanders	Malcolm	7	10	\$1,615.04	\$807.52
SE White Rentals LLC		6	24	\$1,837.92	\$918.96
Sharkey	Heirs of Colene	8	13- 3	\$4,716.32	\$4,716.32
Sharkey	Heris of Colene	8	13- 3A	\$349.44	\$349.44
Sherwood	Ellen	14	7-3	\$1,673.28	\$780.54
Shriver	Pamela	8	2- 6	\$451.36	\$225.68
Sinclair	Pamela	9	9	\$2,394.56	\$2,394.56
Sperry	Lynda Boynton	1	81-06-01	\$2,429.28	\$1,214.64
Sprague	Richard	3	9-7	\$1,643.04	\$821.52
Staples	Felicia	3	44	\$672.00	\$336.00
Sullivan	Peter	4	52	\$359.52	\$359.52
Sullivan	Peter	4	53	\$66.08	\$66.08

LASTNAME	FIRSTNAME	MAP	LOT	Original Tax	Tax Balance
Thomas	Tim	2	4	\$132.16	\$132.16
Tilden	Benjamin	10	29-6	\$1,010.24	\$1,010.24
Tozier	Donald	9	15-3	\$761.60	\$761.60
Tracy	Juanita	3	43	\$1,450.40	\$725.20
Tulloss	Kyle	8	12-A-7	\$2,022.72	\$2,022.72
Volkoff	Andrew	14	56-1B	\$568.96	\$240.31
Vroom	Eric	9	17-on	\$305.76	\$152.88
Walker	William	3	10-8	\$1,930.88	\$1,930.88
Walker	William	3	14-2	\$125.44	\$125.44
Warren	Ralph	18	8	\$1,027.04	\$513.52
Weare	Margaret	4	47	\$1,527.68	\$763.84
				Total Net Tax	\$161,606.27
Personal Property					
Brooks	Barbara	0	PP		\$181.44
Conopco		0	PP		\$22.40
				Total Net PP	\$203.84
				Grand Total	\$161,810.11

Personal Property Tax Receivable 2017/18

Brooks	Barbara	0	PP		\$173.34
Conopco		0	PP		\$23.06
				Total Net PP	\$196.40

Homestead Exemption Receivable

The State of Maine paid the Town of Lamoine \$14,528 due for the 2018/19 property tax year on July 16, 2019.

Supplemental Tax Receivable

2018-19	Map	Lot	Amount
Atkins, Alice	5	19	\$141.40
Atkins, Alice	5	19	\$149.80
Atkins, Alice	5	19	\$156.80
Moretto, Louis & Bonnie	6	26	\$224.00
Total			\$672.00

Tax Liens – 2017/18

LASTNAME	FIRSTNAME	Tax	MAP	LOT
Barnes	Estate of Pauline	\$1,174.86	16	7
Barnes	Jay	\$415.16	16	16
Becker	Ronald	\$605.62	4	41-2
Brooks	Barbara	\$1,504.78	4	24-2
Crane	Rosemary	\$1,695.75	8	4- 6
Damon	Michael	\$880.61	3	9-8
Deslsles	Estate of Doris M.	\$843.16	2	25-1
Deslsles	Estate of Doris M.	\$793.94	2	25
Deslsles	Estate of Doris M.	\$520.02	14	1
Fennelly	William	\$960.86	6	4- B
Graham	Charles	\$877.40	3	10
Hunnewell	James	\$99.04	1	78
Johnson	Jane	\$2,259.84	17	7
Johnson	Jane	\$790.19	17	6
Jordan	Richard	\$495.41	19	14
Joy	Steven	\$3,949.37	1	29-4
Joy	Steven	\$880.61	4	46
Joy	Steven	\$821.76	4	55-1
Kane	Michael	\$1,498.51	20	5
Leslie	Heirs of Lorelei	\$1,544.01	4	45-1
Mingo	Michelle	\$635.58	6	25-3
Palosky	Karen	\$1,519.40	14	56-1
Roper	Mary	\$73.29	5	7
Sharkey	Colene	\$2,113.79	8	13- 3
Sullivan	Peter	\$343.47	4	52
Sullivan	Peter	\$63.13	4	53
Thomas	Tim	\$126.26	2	4
Tilden	Benjamin	\$573.87	10	29-6
Tozier	Donald	\$727.60	9	15-3
Walker	William	\$1,844.68	3	10-8
Walker	William	\$119.84	3	14-2

Total 6/30/19 **\$30,751.81**

Accounts Receivable

Due From	Item	Amount	Date rec'd
Rapid Renewal	Boat Reg	\$16.80	2-Jul-19
State of Maine	Fire-Diesel	\$89.90	17-Sep-19
Total		\$106.70	

Foreclosure Installment Sale Receivable

(Heirs of Beverly Watts)

Beginning Balance July 1, 2018	\$4,331.46
Payments Received	\$3,617.00
Balance June 30, 2019	\$714.46

Erica Mason – Balance as of June 20, 2019 is \$4,300.00. This property was sold and payment received in full on July 12, 2019

Due from other funds (Cemetery funds) and Due from Hodgkins Trust – These are both auditing entries designed to reflect the amount due to the general fund from these other funds held by the town.

Credit Cards Receivable

The amount \$2,186.48 due from InforME our credit card processing company was received in two payments on July 1 (\$549.84) and July 3, 2019 (\$1,636.64)

Code Enforcement Fund

Beginning Balance – July 1, 2018	\$52,445.12
Added to fund from 2017/18 Operations	\$6,358.24
Net Interest	\$747.12
Ending Balance – June 30, 2019	\$59,550.48

School Checking Account, School Lunch Inventory - (Detail is held by the Lamoine School Department)

Education Funds Receivable

Accounts Receivable - June 30, 2019		\$125,914.66	Total
Due From	Item	Amount	Date rec'd
Hancock Grammar School	Ed-Other Gov't	\$52,135.08	19-Aug-19
Hancock Grammar School	Ed-Other Gov't	\$9,726.07	4-Sep-19
State of Maine	Fuel Tax Refund	\$693.51	21-Oct-19
State of Maine	Various	\$63,360.00	see audit

Fire Truck Reserve Fund

Beginning Balance – July 1, 2018	\$1,509.81
Added – sale of 1989 Tanker	\$15,000.00
Net Interest	\$220.36
Ending Balance – June 30, 2019	\$16,730.17

Road Assistance Fund

Beginning Balance – July 1, 2018	\$31,579.75
Added to fund from 2017/18 Operations	\$24,046.88
Net Interest	\$234.53
Ending Balance – June 30, 2019	\$56,221.16

Education Capital Reserve

Beginning Balance – July 1, 2018	\$9,988.47
Net Interest	\$136.49
Ending Balance – June 30, 2019	\$10,124.96

Revaluation Reserve

Beginning Balance – July 1, 2018	\$108,390.08
Net Interest	\$1,450.09
Ending Balance – June 30, 2019	\$109,840.17

Parks Fund

Beginning Balance – July 1, 2018	\$12,811.75
Deducted from 2017/18 Operations	-\$9,139.49
Net Interest	\$106.00
Ending Balance – June 30, 2019	\$3,778.26

Recreation Fund

Beginning Balance – July 1, 2018	\$17,175.83
Added to fund from 2017/18 Operations	\$4,202.75
Net Interest	\$259.85
Ending Balance – June 30, 2019	\$21,638.43

Sesquicentennial (Lamoine 150!) Fund

Beginning Balance – July 1, 2018	\$28,638.47
Added to fund from town meeting appropriation	\$5,000.00
Net Interest	\$449.85
Ending Balance – June 30, 2019	\$34,088.32

Cable TV Equipment Fund

Beginning Balance – July 1, 2018	\$32,990.05
Deducted from fund for 2017/18 Operations	-\$3,087.13
Net Interest	\$419.25
Ending Balance – June 30, 2019	\$30,322.17

Insurance Deductible Fund

Beginning Balance – July 1, 2018	\$8,741.03
Added to fund per town meeting	\$500.00
Deducted to reflect operation	-\$199.92
Net Interest	\$122.00
Ending Balance – June 30, 2019	\$9,163.31

Harbor Fund

Beginning Balance – July 1, 2018	\$24,299.71
Added to fund from 2017/18 Operations	\$1,538.18
Net Interest	\$406.09
Ending Balance – June 30, 2019	\$26,173.98

Veterans' Memorial Fund

Beginning Balance – July 1, 2018	\$5,252.13
Added to fund from 2017/18 Operations	\$115.63
Net Interest	\$71.09
Ending Balance – June 30, 2019	\$5,438.85

Capital Improvement Account

Beginning Balance – July 1, 2018	\$46,971.03
Added to fund from 2017/18 Operations	\$5,060.94
Net Interest	\$664.61
Ending Balance – June 30, 2019	\$52,696.58

Hodgkins Trust Fund

Beginning Balance – July 1, 2018	\$21,927.36
Added to fund from 2017/18 Operations	\$9,882.32
Net Interest	\$364.06
Ending Balance – June 30, 2019	\$32,173.74

Town Hall Renovation (Steps/Foundation) Fund

Beginning Balance – July 1, 2018	\$60,533.17
Town Meeting Addition	\$20,000.00
Net Interest	\$1,025.84
Ending Balance – June 30, 2019	\$81,568.00

Cemetery Funds**East Lamoine Cemetery**

Beginning Balance		\$2,436.24
Interest		\$32.61
Ending Balance		\$2,468.85
Lots	Original Amt	w/Interest
Harding/Hodgkins	\$500.00	\$514.26
Huckins, Harding, Harrington & King	\$1,400.00	\$1,440.25
A&H Googins	\$500.00	\$514.34
Total	\$2,400.00	\$2,468.85

Cemeteries – Forest Hill

Beginning Balance		\$2,233.36
Interest		\$29.90
Ending Balance		\$2,263.26
Lots	Original Amt	w/Interest
J&E King	\$1,000.00	\$1,028.74
Hodgkins, Coolidge, Clark	\$1,200.00	\$1,234.52
Total	\$2,200.00	\$2,263.26

Cemeteries – Marlboro

Beginning Balance		\$9,606.64
Interest		\$102.15
Ending Balance		\$9,735.14
Lots	Original Amt	w/Interest
Percy Bragdon	\$1,977.27	\$7,669.20
R&A Smith	\$500.00	\$1,409.10
Town of Lamoine	\$0.00	\$656.84
Total	\$2,477.27	\$9,735.14

Land Conservation Fund

Beginning Balance – July 1, 2018	\$584.00
Added to fund per town meeting	\$1,000.00
Net Interest	\$21.16
Ending Balance – June 30, 2019	\$1,605.16

Conservation Commission Fund

Beginning Balance – July 1, 2018	\$1,090.43
Added to fund from 2017/18 Operations	\$1,809.71
Net Interest	\$27.54
Ending Balance – June 30, 2019	\$2,927.68

Heating Assistance Fund

Beginning Balance – July 1, 2018	\$15,561.20
Deducted from fund for 2017/18 Operations	-\$198.46
Net Interest	\$206.78
Ending Balance – June 30, 2019	\$15,569.52

Fixed Assets Activity FY 2019

	FY2018/19	Date	Added	Deleted
Fire Dept	Ladder Truck-Purchased	10/20/18	\$100,000.00	
Fire Dept	Tanker 404-Sold	8/15/2018		\$90,000.00

Other changes to the fixed asset inventory involve a depreciation schedule developed by the town's auditor.

Liabilities

Selectmen's Warrant Payable

The amount (\$63,418.69) was paid on warrant 28 approved by the Board of Selectmen on July 1, 2019.

Accounts Payable

Vendor	Item	Date Paid	Amount
PERC	PERC	30-Jul-19	\$1,131.29
DM&J Waste	Recycling	31-Jul-19	\$1,805.55
EcoMaine	Recycling	11-Jul-19	\$22.05
Acadia Law Group	Adm-Legal (MacQuinn)	11-Jul-19	\$67.50
McMullen Landscape	Adm-Grouns	11-Jul-19	\$100.00
McMullen Landscape	Roads-Salt/Sand	11-Jul-19	\$55.00
McMullen Landscape	SW-Maint	11-Jul-19	\$45.00
McMullen Landscape	Parks-Lam Beach	11-Jul-19	\$300.00
NAPA Auto Parts	FD-Truck Maint	11-Jul-19	\$84.96
Wal-Mart	Adm-Ofc Suppy	11-Aug-19	\$16.63
Quill.com	Adm-Ofc Suppy	1-Aug-19	\$90.56
Quill.com	Adm-Ofc Suppy	2-Aug-19	\$471.66
	Audit Adjust		\$150.75
Total Municipal Accts Payable			\$4,340.95
Lamoine School Dept	Ed-Operations	2-Aug-19	\$1,742.85
Lamoine School Dept	Ed-Operations	16-Aug-19	\$251,004.06
Lamoine School Dept	Ed-Operations	29-Aug-19	\$1,170.70
Lamoine School Dept	Ed-Operations	12-Sep-19	\$196.70
Lamoine School Dept	Ed-Operations	5-Jul-19	\$18,047.30
Lamoine School Dept	Ed-Operations	11-Oct-19	\$22,434.80
Lamoine School Dept	Ed-Operations	19-Jul-19	\$7,915.94
Lamoine School Dept	Audit Adjustment		\$987.20
Education Accounts Payable			\$303,499.55
Grand Total Accounts Payable			\$307,840.50

Encumbered Funds

Encumbered as of 6/30/19	Encumbered
Recreation - Shelving	\$ 500.00
Administration-Cupola Repairs	\$ 3,000.00
Transfer Station. Entrance	\$ 1,779.55
Comp Plan Printing-Administration	\$ 1,000.00
Berry Cove Rd.	\$ 268.00
Gully Brook Rd.	\$ 750.00
Crack Sealing	\$ 4,250.00
Tree Removal	\$ 1,012.50
Shore Rd.	\$ 3,000.00
Fire Department Equipment	\$ 1,464.92
Administration-Chairs	\$ 2,000.00
Total	\$ 19,024.97

Notes Payable/to be provided-debt retire - \$18,164.35. The only loan outstanding as of 6/30/19 is a 5-year note used for the purchase of the fire rescue boat. This loan will be retired in FY 2020.

Accrued Wages – Education, Due to General Fund (Cemetery) and Deferred Property Tax Revenue – All balances are audit entries. Please refer to the annual audit.

Fund Balances – All fund balances shown on the balance sheet are the audited balances following closure from operations in the fiscal year ending June 30, 2019.

The Town of Lamoine remains in very strong financial condition at the end of the fiscal year. The next pages show the year end budget report which compares the actual amounts compared to the budgeted expenses and revenues. This is the same report that the Board of Selectmen receives prior to every meeting and it is posted on the town's website and updated generally once a week, sometimes more often.

**Town of Lamoine - Expenditure Budget
FY Ending June 30, 2019**

Appropriation	Budget	Expended	Remaining	% Expended
Administration	\$231,567.85	\$218,755.52	\$12,812.33	94.47%
Social Services	\$11,300.00	\$11,300.00	\$0.00	100.00%
Library	\$7,722.00	\$7,722.00	\$0.00	100.00%
Public Safety - Fire Dept	\$88,650.00	\$86,162.28	\$2,487.72	97.19%
Public Safety - Non Fire Dept	\$22,695.00	\$17,756.15	\$4,938.85	78.24%
Solid Waste/Recycling	\$129,820.00	\$126,235.82	\$3,584.18	97.24%
Code Enforcement/Planning/Appeals	\$28,750.00	\$23,302.81	\$5,447.19	81.05%
Road Maintenance	\$180,370.00	\$179,759.26	\$610.74	99.66%
Major Road Projects	\$162,500.00	\$162,409.24	\$90.76	99.94%
Parks, Recreation & Cemeteries	\$20,325.00	\$14,711.00	\$5,614.00	72.38%
Shellfishing Enforcement	\$3,000.00	\$3,000.00	\$0.00	100.00%
Rescue Boat Loan Payment	\$15,803.52	\$15,803.52	\$0.00	100.00%
Fire Truck Payment	\$98,100.00	\$97,830.00	\$270.00	99.72%
Land Conservation	\$1,000.00	\$1,000.00	\$0.00	100.00%
Town Hall Steps/Foundation	\$20,000.00	\$20,000.00	\$0.00	100.00%
Sesquicentennial Celebration	\$5,000.00	\$5,000.00	\$0.00	100.00%

Total Municipal Budget	\$1,026,603.37	\$990,747.60	\$35,855.77	96.51%
Education	\$2,913,695.99	\$2,720,378.77	\$193,317.22	93.37%
County Tax	\$120,643.52	\$120,643.52	\$0.00	100.00%
Combined - Town Meeting Approved	\$4,060,942.88	\$3,831,769.89	\$229,172.99	94.36%
Encumbered	\$30,547.60	\$11,522.63	\$19,024.97	37.72%
Grand Total Expenditure Budget	\$4,091,490.48	\$3,843,292.52	\$248,197.96	93.93%

Town of Lamoine - Revenue Report-FY Ending 6/30/19

Item	Budgeted	Actual	Over/Under
Interest - Taxes	\$11,000.00	\$14,999.16	\$3,999.16
Auto Excise	\$350,000.00	\$401,897.49	\$51,897.49
Boat Excise Taxes	\$3,500.00	\$2,997.30	-\$502.70
Administration Fees	\$300.00	\$130.30	-\$169.70
Tax Lien Charges	\$4,000.00	\$5,517.19	\$1,517.19
Agent Fees	\$5,400.00	\$5,649.07	\$249.07
Revenue Sharing	\$38,105.85	\$39,865.59	\$1,759.74
General Assistance Reimburse	\$1,750.00	\$281.27	-\$1,468.73
Interest-Investments	\$11,000.00	\$25,988.00	\$14,988.00
Cell Tower Rental	\$13,800.00	\$13,972.50	\$172.50
Hodgkins Trust Fund	\$0.00	\$8,099.87	\$8,099.87
Surplus Use	\$170,000.00	\$170,000.00	\$0.00
Education	\$365,565.89	\$470,837.81	\$105,271.92
Code Enforcement & Fund Xfr	\$17,000.00	\$20,783.77	\$3,783.77
Road Assistance	\$20,000.00	\$22,780.00	\$2,780.00
Road Fund	\$20,000.00	\$20,000.00	\$0.00
Recreation Fees	\$3,500.00	\$2,579.85	-\$920.15
Animal Control Fees/Fund	\$1,500.00	\$1,449.00	-\$51.00
Capital Projects Fund	\$0.00	\$0.00	\$0.00
Land Conservation Fund	\$0.00	\$0.00	\$0.00
BETE Reimburse (State of Maine)	\$1,242.08	\$1,242.08	\$0.00
Homestead Reimbursement (State)	\$57,367.80	\$42,839.80	-\$14,528.00
Property Taxes	\$2,965,911.26	\$2,804,544.16	-\$161,367.10
Total Operational Revenues	\$4,060,942.88	\$4,076,454.21	\$15,511.33
Encumbered	\$30,547.60	\$30,547.60	\$30,547.60
Grand Total Revenues	\$4,091,490.48	\$4,107,001.81	\$46,058.93

Notes: The amount of general assistance reimbursement is based on the amount actually expended by the town. Because the town expended significantly less than budgeted, the reimbursement is lower than budgeted.

The remainder of the homestead reimbursement was received after July 1, 2019 (see accounts receivable).

The property taxes will be collected in the form of tax liens and payments after June 30, 2019.

Respectfully submitted,

Stuart Marckoon, Treasurer

Auditor's Report

(Please note, the page numbers refer to the audit report as printed separately. Some of the page numbers have been compressed in order to conserve space in the Town Report).

TOWN OF LAMOINE, MAINE
FINANCIAL STATEMENTS AND SUPPLEMENTAL SCHEDULES
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

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**James W.
Wadman**

Certified Public Accountant

Telephone 207-667-6500
Facsimile 207-667-3636

James W. Wadman, C.P.A.
Ronald C. Bean, C.P.A.
Kellie M. Bowden, C.P.A.
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
Lamoine, ME 04605

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of the Town of Lamoine, Maine (the Town) as of and for the fiscal year ended June 30, 2019, including 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 Statements

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.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of the Town of Lamoine, Maine as of June 30, 2019, 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, the pension information and the other post-employment benefit information on pages 3 through 6, and 33 through 40, 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, Maine's basic financial statements. The supplementary information is presented for purposes of additional analysis and are 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.
November 5, 2019

TOWN OF LAMOINE, MAINE
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2019

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, 2019. We encourage readers to consider this information in conjunction with the financial statements and accompanying notes that follow.

FINANCIAL HIGHLIGHTS – PRIMARY GOVERNMENT

Government-wide Highlights:

Net Position – The assets of the Town exceeded its liabilities at the fiscal year ending June 30, 2019 by \$9,426,462 (presented as “net position”). Of this amount, \$1,213,961 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. Prior year net position has been restated by \$244,439 for the prior year net other post-employment benefit liabilities noted in the Maine Education Association Benefit Trust's and Maine Municipal Employees Health Trust's reports.

Changes in Net Position – The Town's total net position increased by \$98,340 (a 1.1% increase) for the fiscal year ended June 30, 2019.

Fund Highlights:

Governmental Funds – Fund Balances – As of the close of the fiscal year ended June 30, 2019, the Town's governmental funds reported a combined ending fund balance of \$2,181,290, an increase of \$236,274 in comparison with the prior year. Of this total fund balance, \$541,291 represents general unassigned fund balance. This unassigned fund balance represents approximately 15.1% of the total general fund expenditures for the fiscal year.

Long-term Debt:

The Town's total long-term debt obligations decreased \$71,933 (79.8%) during the current fiscal year. There were no new debt obligations issued during the year. Existing debt obligations were retired according to schedule.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the Town's basic financial statements. The Town's basic financial statements include three 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.

The government-wide financial statements include not only the Town itself (known as the primary government), but also a legally separate entity - the Lamoine School Patrons - for which the Town is financially accountable. Financial information for this component unit is reported separately from the financial information for the primary government itself.

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.

The governmental activities are prepared using the current financial resources measurement focus and the modified accrual basis of accounting and are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, the governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balance provide a reconciliation to explain the differences between the governmental funds and governmental activities. The basic governmental fund financial statements can be found on pages 9 - 10 of this report.

The fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the School Department's own programs. The accounting used for fiduciary funds is much like that used for the government-wide financial statements. The fiduciary fund financial statements can be found on pages 11 - 12 of this report.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and the fund financial statements. The notes to the financial statements can be found on pages 13 - 32 of this report.

Required Supplementary Information

This section includes a budgetary comparison schedule, which includes a reconciliation between the statutory fund balance for budgetary purposes and the fund balance for the general fund as presented in the governmental fund financial statements (if necessary), schedules of proportionate share of net pension and other post-employment benefit liabilities, schedules of employer contributions and notes to historical pension and other post-employment benefit information. Required supplementary information can be found on pages 33 - 40 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net Position

The largest portion of the Town's net position (79.1%) reflects its investment in capital assets such as land, buildings, equipment and infrastructure (roads, bridges and other immovable assets), less any related debt used to acquire those assets that is still outstanding. The Town uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although, the Town's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

	Governmental Activities	Business-type Activities	Total 2019	Total 2018
Current Assets	\$ 2,767,724	\$ 0	\$ 2,767,724	\$ 2,327,038
Capital Assets	\$ 7,477,655	\$ 0	\$ 7,477,655	\$ 7,655,449
<i>Total Assets</i>	\$10,245,379	\$ 0	\$10,245,379	\$ 9,982,487
Deferred Outflows	\$ 68,430	\$ 0	\$ 68,430	\$ 101,144
<i>Total Assets and Deferred Outflows</i>	\$10,313,809	\$ 0	\$10,313,809	\$10,083,631
Current Liabilities	\$ 538,243	\$ 0	\$ 538,243	\$ 360,349
Other Liabilities	\$ 293,318	\$ 0	\$ 293,318	\$ 111,563
Deferred Inflows	\$ 55,787	\$ 0	\$ 55,787	\$ 39,159
Net Position;				
Invested in Capital Assets	\$ 7,459,491	\$ 0	\$ 7,459,491	\$ 7,565,352
Restricted	\$ 753,009	\$ 0	\$ 753,009	\$ 886,511
Unrestricted	\$ 1,213,961	\$ 0	\$ 1,213,961	\$ 1,120,697
<i>Total Liabilities, Deferred Inflows, and Net Position</i>	\$10,313,809	\$ 0	\$10,313,809	\$10,083,631

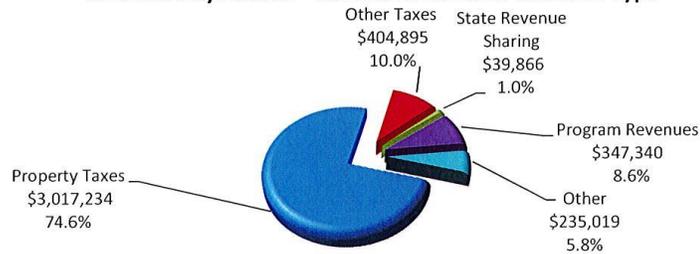
An additional portion of the Town's net position (8.0%) represents resources that are subject to external restrictions on their use. The remaining balance of unrestricted net position (12.9%) may be used to meet the government's ongoing obligations to citizens and creditors.

Changes in Net Position

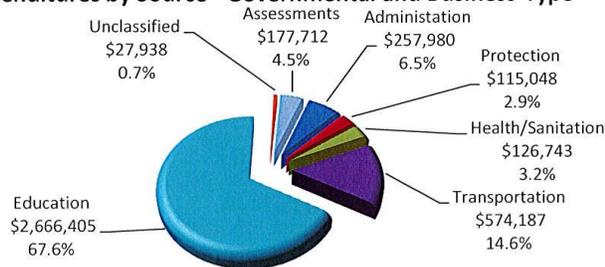
Governmental activities increased the Town's net position by \$98,340. This increase was primarily due to conservative budgeting and controlled costs offset by depreciation on capital assets.

	Governmental Activities	Business-type Activities	Total 2019	Total 2018
<i>Revenues;</i>				
Tax Revenues	\$ 3,422,129	\$ 0	\$ 3,422,129	\$ 3,239,058
Investments	\$ 83,104	\$ 0	\$ 83,104	\$ (13,909)
Revenue Sharing	\$ 39,866	\$ 0	\$ 39,866	\$ 38,460
Other	\$ 499,255	\$ 0	\$ 499,255	\$ 61,126
<i>Total Revenues</i>	\$ 4,044,353	\$ 0	\$ 4,044,353	\$ 3,324,735
<i>Expenses;</i>				
Administration	\$ 257,980	\$ 0	\$ 257,980	\$ 248,180
Protection	\$ 115,048	\$ 0	\$ 115,048	\$ 104,745
Health/Sanitation	\$ 126,743	\$ 0	\$ 126,743	\$ 105,231
Transportation	\$ 574,187	\$ 0	\$ 574,187	\$ 555,563
Education	\$ 2,666,405	\$ 0	\$ 2,666,405	\$ 2,216,035
Unclassified	\$ 27,938	\$ 0	\$ 27,938	\$ 41,868
Assessments	\$ 177,712	\$ 0	\$ 177,712	\$ 116,887
<i>Total Expenses</i>	\$ 3,946,013	\$ 0	\$ 3,946,013	\$ 3,388,509
Changes in Net Position	\$ 98,340	\$ 0	\$ 98,340	\$ (63,774)

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 \$2,181,290, an increase of \$236,274 in comparison with the prior fiscal year. Approximately 24.8 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:

- \$19,242 positive variance in real estate and personal property tax revenues. Actual collections were 94.5% of the levy as compared to 94.7% in the prior year. There was a decrease in unavailable property tax revenue due to better collection through the year and within 60 days of year end.
- \$245,698 positive variance in all other revenues. This is primarily due to conservative budgeting, higher than expected excise tax revenues, good returns on the investment account and unbudgeted return of investment from Municipal Review Committee.
- \$102,205 positive variance in education expenditures. This is due to conservative budgeting and controlled costs.
- \$54,899 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 \$22,531,035, net of accumulated depreciation of \$15,053,380, leaving a net book value of \$7,477,655. There were current year additions of \$41,670 of school building and parking lot improvements, \$97,830 for the purchase of a fire truck, \$21,035 of fire truck repairs, and \$189,988 of road improvements. There was a current year retirements of an old fire truck with no net book value. There were no current year impairments. Additional information on the Town's capital assets can be found in Note 4 of the notes to the financial statements on page 20 of this report.

Debt

The Town has total capital leases outstanding of \$3,826 and \$14,338 of total outstanding loans that is backed by the full faith and credit of the Town. The outstanding debt decreased \$71,932 during the current fiscal year. Additional information on the Town's long-term debt can be found in Note 7 of the notes to the financial statements on page 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, 2012

(Exhibit I)

	<u>Governmental Activities</u>	<u>Component Unit Lamoine School Patrons</u>
<i>Assets & Deferred Outflows</i>		
<i>Assets</i>		
Cash and Cash Equivalents	\$187,950	\$9,065
Investments, at Fair Market Value	\$2,233,000	
Accounts Receivable	\$148,629	
Taxes and Tax Liens Receivable	\$193,550	
School Lunch Inventory, at cost	\$4,595	
<i>Capital Assets</i>		
Land	\$122,029	
Other Capital Assets, net of Accumulated Depreciation	\$7,355,627	
Total Capital Assets	<u>\$7,477,655</u>	<u>\$0</u>
<i>Total Assets</i>	<u>\$10,245,379</u>	<u>\$9,065</u>
<i>Deferred Outflows of Resources</i>		
Related to Pensions	\$61,172	
Related to Other Post-Employment Benefits	\$7,258	
<i>Total Deferred Outflows of Resources</i>	<u>\$68,430</u>	<u>\$0</u>
<i>Total Assets & Deferred Outflows</i>	<u>\$10,313,809</u>	<u>\$9,065</u>
<i>Liabilities, Deferred Inflows & Net Position</i>		
<i>Liabilities</i>		
<i>Current Liabilities</i>		
Accounts Payable	\$371,259	
Accrued Salaries & Benefits	\$150,773	
<i>Long-Term Liabilities</i>		
Net Pension Liability	\$35,409	
Net Other Post-Employment Benefit Liability	\$242,155	
Compensated Absences	\$13,800	
<i>Loans Payable:</i>		
Payable within 1 year	\$14,338	
<i>Capital Lease Payable:</i>		
Payable within 1 year	\$1,873	
Payable in more than 1 year	\$1,954	
<i>Total Liabilities</i>	<u>\$831,560</u>	<u>\$0</u>
<i>Deferred Inflows of Resources</i>		
Property Taxes Paid in Advance	\$11,412	
School Lunch Balances Paid in Advance	\$879	
Related to Pensions	\$31,935	
Related to Other Post-Employment Benefits	\$11,561	
<i>Total Deferred Inflows of Resources</i>	<u>\$55,787</u>	<u>\$0</u>
<i>Net Position</i>		
Net Investment in Capital Assets	\$7,459,491	
Restricted	\$753,009	
Unrestricted	\$1,213,961	\$9,065
<i>Total Net Position</i>	<u>\$9,426,462</u>	<u>\$9,065</u>
<i>Total Liabilities, Deferred Inflows & Net Position</i>	<u>\$10,313,809</u>	<u>\$9,065</u>

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

TOWN OF LAMOINE, MAINE
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

(Exhibit II)

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense)</u> <u>Revenue and Changes</u> <u>in Net Position</u>	
		<u>Charges for</u>	<u>Operating</u>	<u>Primary Government</u>	<u>Component Unit</u>
		<u>Services</u>	<u>Grants</u>	<u>Governmental</u>	<u>Lamoine School</u>
<u>Primary Government</u>				<u>Activities</u>	<u>Patrons</u>
<u>Governmental Activities</u>					
Administration	\$257,980	\$21,222		(\$236,759)	
Protection	\$115,048			(\$115,048)	
Health & Sanitation	\$126,743	\$1,449		(\$125,294)	
Transportation	\$574,187			(\$574,187)	
Education	\$2,666,405	\$81,118	\$238,177	(\$2,347,111)	
Unclassified	\$27,938	\$5,375		(\$22,563)	
Assessments and Debt Service	\$177,712			(\$177,712)	
<u>Total Governmental Activities</u>	<u>\$3,946,013</u>	<u>\$109,163</u>	<u>\$238,177</u>	<u>(\$3,598,673)</u>	<u>\$0</u>
<u>Total Primary Government</u>	<u>\$3,946,013</u>	<u>\$109,163</u>	<u>\$238,177</u>	<u>(\$3,598,673)</u>	<u>\$0</u>
<u>Component Unit</u>					
School Activities	\$1,735				(\$1,735)
<u>Total Component Unit</u>	<u>\$25,035</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>(\$1,735)</u>
<u>General Revenues:</u>					
Tax Revenues, Including Homestead Exemption				\$3,001,987	
Excise Taxes				\$404,895	
State Revenue Sharing				\$39,866	
Investment Earnings				\$83,104	
Interest and Fees on Delinquent Taxes				\$15,247	
Municipal Review Committee Return				\$104,837	
Other Revenues				\$47,078	\$3,046
<u>Total Revenues</u>				<u>\$3,697,013</u>	<u>\$3,046</u>
<u>Changes in Net Position</u>				<u>\$98,340</u>	<u>\$1,312</u>
<u>Net Position - Beginning - as restated</u>				<u>\$9,328,122</u>	<u>\$7,754</u>
<u>Net Position - Ending</u>				<u>\$9,426,462</u>	<u>\$9,065</u>

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

TOWN OF LAMOINE, MAINE
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2019

(Exhibit III)

<u>Assets</u>	<u>General Fund</u>	<u>Permanent Fund</u>	<u>Total Governmental Funds</u>
Cash On Hand and On Deposit	\$187,950		\$187,950
Investments, at Fair Value	\$2,186,266	\$46,735	\$2,233,000
Accounts Receivable	\$148,629		\$148,629
Property Taxes Due	\$193,550		\$193,550
School Lunch Inventory, at cost	\$4,595		\$4,595
Due from Other Funds	\$3,499	\$7,736	\$11,234
<u>Total Assets</u>	<u>\$2,724,488</u>	<u>\$54,470</u>	<u>\$2,778,958</u>
<u>Liabilities, Deferred Inflows & Fund Balances</u>			
<u>Liabilities:</u>			
Accounts Payable	\$371,259		\$371,259
Accrued Salaries	\$150,773		\$150,773
Due to Other Funds	\$7,736	\$3,499	\$11,234
<u>Total Liabilities</u>	<u>\$529,768</u>	<u>\$3,499</u>	<u>\$533,266</u>
<u>Deferred Inflows of Resources</u>			
Property Taxes Paid in Advance	\$11,412		\$11,412
School Lunch Balances Paid in Advance	\$879		\$879
Unavailable Property Tax Revenue	\$52,111		\$52,111
<u>Total Deferred Inflows of Resources</u>	<u>\$64,402</u>	<u>\$0</u>	<u>\$64,402</u>
<u>Fund Balance:</u>			
Nonspendable		\$9,677	\$9,677
Restricted	\$969,788	\$39,974	\$1,009,762
Committed	\$344,206		\$344,206
Assigned	\$275,033	\$1,320	\$276,353
Unassigned	\$541,291		\$541,291
<u>Total Fund Balance</u>	<u>\$2,130,318</u>	<u>\$50,972</u>	<u>\$2,181,290</u>
<u>Total Liabilities, Deferred Inflows & Fund Balance</u>	<u>\$2,724,488</u>	<u>\$54,470</u>	<u>\$2,778,958</u>
<u>Total Fund Balance - Governmental Funds</u>			<u>\$2,181,290</u>
<i>Net position reported for governmental activities in the statement of net position is different because:</i>			
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds			\$7,477,655
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			\$52,111
Deferred outflows of resources related to pension plans			\$61,172
Deferred inflows of resources related to pension plans			(\$31,935)
Deferred outflows of resources related to other post-employment benefits			\$7,258
Deferred inflows of resources related to other post-employment benefits			(\$11,561)
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:			
Net Pension Liability			(\$35,409)
Net Other Post-Employment Benefit Liability			(\$242,155)
Compensated Absences			(\$13,800)
Loans/Capital Leases Payable			(\$18,164)
<u>Net Position of Governmental Activities</u>			<u>\$9,426,462</u>

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

TOWN OF LAMOINE, MAINE
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

(Exhibit IV)

	<u>General Fund</u>	<u>Permanent Fund</u>	<u>Total Governmental Funds</u>
Revenues:			
Tax Revenues, Including Homestead Reimbursement	\$3,028,981		\$3,028,981
Excise Taxes	\$404,895		\$404,895
State Revenue Sharing	\$39,866		\$39,866
Investment Earnings (Includes Unrealized Gains / (Losses))	\$81,610	\$1,495	\$83,104
Interest and Fees on Delinquent Taxes	\$15,247		\$15,247
Intergovernmental Revenues	\$7,098		\$7,098
Municipal Review Committee Return	\$104,837		\$104,837
State On-Behalf Contributions	\$100,226		\$100,226
Other Revenues	\$32,244	\$7,736	\$39,980
Total Revenues	\$3,815,003	\$9,230	\$3,824,234
Expenditures (Net of Departmental Revenues):			
Current			
Administration and Planning	\$230,083		\$230,083
Protection	\$74,883		\$74,883
Health & Sanitation	\$125,136		\$125,136
Highways & Bridges	\$145,795		\$145,795
Education	\$2,347,656		\$2,347,656
Unclassified	\$20,611		\$20,611
Assessments	\$120,644		\$120,644
State Retirement and Post-Employment Benefit Contributions	\$100,226		\$100,226
Capital Outlay	\$350,524		\$350,524
Debt Service	\$72,403		\$72,403
Total Expenditures	\$3,587,960	\$0	\$3,587,960
Excess Revenues Over Expenditures	\$227,044	\$9,230	\$236,274
Beginning Fund Balances	\$1,903,274	\$41,741	\$1,945,015
Ending Fund Balances	\$2,130,318	\$50,972	\$2,181,290
Reconciliation to Statement of Activities, changes in Net Position:			
Net Change in Fund Balances - Above			\$236,274
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			(\$26,994)
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, including:			
Pension Plan (Deferred Outflows, Net Pension Liability, Deferred Inflows)			(\$3,060)
Other Post-Employment Benefits (Deferred Outflows, Net OPEB Liability, Deferred Inflows)			(\$2,019)
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 long-term debt payments			\$71,933
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.			\$350,524
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.			(\$528,317)
Changes in Net Position of Governmental Activities			\$98,340

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

TOWN OF LAMOINE, MAINE
STATEMENT OF FIDUCIARY NET POSITION
JUNE 30, 2019

(Exhibit V)

	<u>Assets</u>	<u>Student Activity & Principal's Funds</u>
Cash and Cash Equivalents		\$9,772
<u>Total Assets</u>		<u>\$9,772</u>
	<u>Net Position</u>	
Unrestricted		\$9,772
<u>Total Net Position</u>		<u>\$9,772</u>

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, 2019

(Exhibit VI)

	<u>Student Activity & Principal's Funds</u>
<u>Additions</u>	
Fundraising, etc.	\$23,088
<u>Deductions</u>	
Student Activities, etc.	\$24,843
<u>Changes in Net Position</u>	(\$1,755)
<u>Beginning Net Position</u>	\$11,528
<u>Ending Net Position</u>	<u>\$9,772</u>

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

TOWN OF LAMOINE, MAINE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

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.

The accompanying financial statements present the government and its component unit, and entity for which the government is considered to be financially accountable. The component unit, although a legally separate entity, is, in substance, part of the government's operations. The School Department's discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the government.

Discretely presented component unit: The Lamoine School Patrons is responsible for acting as a parent/teachers organization for the school and fund raises money for the benefit of the school and its programs. The Lamoine School Patrons fund raising activities are solely for the benefit of the school.

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* are normally supported by taxes and intergovernmental revenues.

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.

C. 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 transactions occur 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 assessments. 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 and Prepaid Items

All inventories are valued at cost using the first in/first out (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.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. The prepayments are charged to expenditures on the governmental fund financial statements over the period of their economic benefit. Amounts of governmental fund inventories are offset by a fund balance reserve account to indicate that they do not represent "available spending resources".

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:

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

Interfund Activity

Interfund receivables and payables arise from interfund activity 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 two items that qualify as deferred outflows of resources and it has four items that qualify as deferred inflows. The two deferred outflows and two of the deferred inflows are related to pensions and other post-employment benefits. One of the other deferred inflows is related to property taxes paid in advance and the other deferred inflow is related to school lunch balances paid in advance. These amounts are considered unavailable and will be recognized as an outflow of resources (expenditure) and inflows 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.

Other Post Employment Benefits (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net positions of the Maine Education Association Benefits Trust (MEABT) and Maine Municipal Employees Health Trust (MMEHT) and additions to / deductions from their fiduciary net position have been determined on the same basis as they are reported by MEABT and MMEHT. 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 has been recorded on the government-wide financial statements in the past but there was a new contract drawn up with the administrative assistant during the current year and as part of that, the accumulated portion of this contract provision was paid out in part. Therefore, there is no provision for compensated absences in the current year.

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, 2019 fund balances on the balance sheet as follows:

	<u>General Fund</u>	<u>Permanent Fund</u>	<u>Total</u>
<u>Nonspendable</u>			
Cemetery Trust Principal		\$9,677	\$9,677
<u>Restricted</u>			
Restoration Fund-Goodwin	\$4,512		\$4,512
Restoration Fund-Gott (Smith BH)	\$5,764		\$5,764
Restoration - MacQuinn	\$1,338		\$1,338
Restoration - Gott M3 L6	\$11		\$11
Restoration - Jordan	\$221		\$221
Restoration - Fowler	\$324		\$324
Gravel Escrow-Jordan	\$505		\$505
Education Fund	\$635,142		\$635,142
Special Education Reserve	\$150,000		\$150,000

Secondary Tuition Reserve	\$35,000		\$35,000
Facilities Maintenance Reserve	\$92,884		\$92,884
Sesquicentennial Fund	\$29,050		\$29,050
Heating Assistance Fund	\$15,038		\$15,038
Hodgkin's Trust		\$39,974	\$39,974
<u>Committed</u>			
Code Enforcement Fund	\$62,996		\$62,996
Road Fund	\$39,803		\$39,803
Education Capital Fund	\$10,125		\$10,125
Revaluation Fund	\$109,840		\$109,840
Veteran's Memorial Fund	\$5,573		\$5,573
Capital Improvement Fund	\$52,697		\$52,697
Town Hall Restoration	\$61,568		\$61,568
Land Conservation Fund	\$1,605		\$1,605
<u>Assigned</u>			
Flag Program Fund	\$1,677		\$1,677
Transfer Station Capital Fund	\$115,577		\$115,577
Fire Truck Fund	\$16,730		\$16,730
Animal Control Fund	\$4,066		\$4,066
Recreation Fund	\$23,852		\$23,852
Parks & Recreation Fund	\$5,459		\$5,459
Cemetery Care Fund	\$5,993		\$5,993
Cable TV Equipment Fund	\$44,278		\$44,278
Insurance Deductible Fund	\$8,663		\$8,663
Harbor Fund	\$28,194		\$28,194
Conservation Commission Fund	\$1,518		\$1,518
Reserve for Encumbrances	\$19,025		\$19,025
Cemetery Trust Income		\$1,320	\$1,320
<u>Unassigned</u>	\$541,291		\$541,291
<u>Total Fund Balances</u>	<u>\$2,130,318</u>	<u>\$50,972</u>	<u>\$2,181,290</u>

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 is 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 \$756,872 of restricted net position, of which enabling legislation restricts \$0.

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

E. Budgetary Accounting

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

F. Endowments

In the permanent funds, there are established endowment funds of \$9,677 for the Cemetery Trust Funds. The investment earnings of these funds are used for the specific purposes that the funds were established for and shall be paid out by order of those persons responsible for administering the funds. State law directs that, subject to the intent of a donor expressed in the gift instrument, an institution may appropriate for expenditure or accumulate so much of an endowment fund as the institution determines is prudent for the uses, benefits, purposes, and duration for which the endowment is established. The current amount available for expenditure is \$1,320 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 \$206,787 and the bank balance was \$249,498. The Town has no uninsured and uncollateralized deposits as of June 30, 2019.

Investments

Investments are separated into short-term and long-term categories. Within the investment account, the short-term investments are held in a brokerage account containing a money market fund and certificates of deposit. The long-term investments are held invested in certificates of deposit and bond funds. All short-term and long-term investments are recorded based on level 1 inputs and measure on a recurring basis.

Short-term investments	
Money Market Fund	\$168,842
Certificates of Deposit	\$394,352
Total short-term investments	<u>\$563,193</u>
Long-term investments	
Certificates of deposit and bond funds	\$1,669,807
Total long-term investments	<u>\$1,669,807</u>

The investments are managed by a broker to maximize long-term gain while minimizing volatility. These investments are maintained as a funding source for the reserve funds within the Town. Of the total \$2,233,000 held in this investment account, \$2,186,266 represents general fund reserves and \$46,735 represents permanent fund reserves.

Investment returns were as follows:

	<u>General Fund</u>	<u>Permanent Fund</u>	<u>Total</u>
Investment income (loss)	\$78,557	\$1,495	\$80,051

Return Objectives

In support of the mission of the Town, the investment assets are to be invested to provide sufficient growth in the form of total return from dividends, income, earnings and price appreciation to meet the Town's requirements and to maintain a balance within the investment account for growth and earnings to fund the reserve funds within the Town.

Risk Parameters

To meet the stated objectives, the entirety of the Town's portfolio is dedicated to an equity position in order to produce long-term appreciation of principal. The allocation of holdings should reasonably attempt to reduce overall portfolio volatility.

Fair Value

Certain assets are recorded at fair value to provide additional insight into the Town's financial position. These certain assets are measured on a recurring basis. Assets are grouped in three levels, based on the markets in which the assets are traded and the reliability of the assumptions used to determine value. A brief description of each follows:

Level 1 - Valuation is based on quoted prices for identical instruments in active markets

Level 2 - Valuation is based on quoted prices for similar instruments or on prices determined from inactive markets or on model-based techniques

Level 3 - Valuation is generated from model-based techniques that use at least one significant assumption not observable in the market.

Fair values of assets at June 30, 2019 measured on a recurring basis are as follows:

	<u>2019</u>
	<u>Fair Value</u>
<u>Quoted prices in active markets (Level 1)</u>	
Certificates of Deposit and Bond Funds	\$2,064,158
Total certificates of deposit and bond funds	<u>\$2,064,158</u>

Model-based techniques not observable in the market (Level 3)

Money Market Fund	\$168,842
Total money market fund	<u>\$168,842</u>

Note 3 - Property Taxes

Property taxes were assessed on April 1, 2018 and committed on July 11, 2018. Interest of 8.0% 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, \$52,111 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, 2019 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<u>Governmental Activities:</u>				
<u>Capital assets not being depreciated</u>				
Land	\$132,029			\$132,029
<u>Capital assets being depreciated</u>				
Buildings / Improvements	\$2,590,075	\$41,670		\$2,631,745
Equipment	\$1,229,754	\$118,865	\$90,000	\$1,258,620
Infrastructure	\$18,318,653	\$189,988		\$18,508,641
<u>Total capital assets being depreciated</u>	<u>\$22,138,483</u>	<u>\$350,524</u>	<u>\$90,000</u>	<u>\$22,399,006</u>
<u>Less accumulated depreciation for</u>				
Buildings	\$1,123,883	\$57,370		\$1,181,252
Equipment	\$727,291	\$46,355	\$90,000	\$683,646
Infrastructure	\$12,763,889	\$424,592		\$13,188,481
<u>Total accumulated depreciation</u>	<u>\$14,615,062</u>	<u>\$528,317</u>	<u>\$90,000</u>	<u>\$15,053,380</u>
<u>Net capital assets being depreciated</u>	<u>\$7,523,420</u>	<u>(\$177,794)</u>	<u>\$0</u>	<u>\$7,345,627</u>
<u>Governmental Activities, Capital Assets, net</u>	<u>\$7,655,449</u>	<u>(\$177,794)</u>	<u>\$0</u>	<u>\$7,477,655</u>

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

<u>Governmental Activities</u>	
Administration	\$6,421
Protection	\$40,166
Health & Sanitation	\$158
Education	\$51,228
Unclassified	\$1,951
Highways, including depreciation of general infrastructure assets	\$428,392
Total Depreciation Expense - Governmental Activities	<u>\$528,317</u>

Note 5 - Interfund Activity

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, 2019, the offsetting receivable and payable balances were \$11,234. 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 amounts transferred to the Hodgkin's Trust Reserve from the general fund offset by amounts received from the Hodgkin's Trust to fund the current year budget.

Note 6 - Obligation Under Contracted Services

An obligation for July 2019 and August 2019 salaries for school employees under September 2018 through August 2019 contracts is being recorded on the general fund balance sheet. This obligation, along with the obligation for compensated absences, 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, 2019:

<u>Long-Term Debt payable at July 1,</u>		\$90,097
	<i>Long-Term Debt Issued</i>	\$0
	<i>Long-Term Debt Retired</i>	(\$71,933)
<u>Long-Term Debt payable at June 30,</u>		<u>\$18,164</u>

General Obligation bonds and notes are direct obligations and pledge the full faith and credit of the Town of Lamoine, Maine. Outstanding bonds at June 30, 2019 are as follows:

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 of \$45,661 with interest at 0%. The balance at June 30, 2019 is \$0.

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 at 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, 2019 is \$0.

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, 2019 is \$14,338.

In June 2016, the School Department entered into a financing agreement with U.S. Bank for the purpose of upgrading photocopiers. The debt is for five years with interest at 4.241%. The annual payment for the lease is \$2,038, including interest. The balance at June 30, 2019 was \$3,826. This lease is accounted for as a capital lease.

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

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	\$16,211	\$314	\$16,525
2021	\$1,954	\$84	\$2,038
	<u>\$18,164</u>	<u>\$399</u>	<u>\$18,563</u>

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 the 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 and employers 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, 2018, the member contribution rate was 7.65% and the employer contribution rate was 3.97% of applicable member compensation. The employer is also responsible for contributing 11.68% of all federally funded member compensation. The State of Maine, as a non-employer contributing entity, pays 11.08% of the applicable member compensation into the System.

The required contributions paid into the System for the year ended June 30, 2019 and the previous two years are as follows:

<u>For the year ended June 30,</u>	<u>Employee Contributions</u>	<u>Employer Contributions</u>	<u>State of Maine Contributions</u>	<u>Applicable Member Compensation</u>
2019	\$70,130	\$39,998	\$98,155	\$916,730
2018	\$69,584	\$39,855	\$97,231	\$909,595
2017	\$72,053	\$38,709	\$87,680	\$941,863

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, 2019, the School Department reported a net pension liability of \$35,409. The net pension liability was measured as of June 30, 2018, 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, 2019, the School Department's proportion was .00262%, which was a decrease of 0.00189% from its proportion measured at June 30, 2018.

For the fiscal year ended June 30, 2019, the School Department recognized pension expense of \$43,056. At June 30, 2019, the School Department reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$1,081	\$0
Changes in Assumptions	\$2,227	\$0
Net Difference between projected and actual investment earnings on pension plan investments	\$0	\$4,603
Changes in proportion and differences between employer contributions and proportionate share of contributions	\$17,866	\$27,332
Employer contributions made subsequent to measurement date	<u>\$39,998</u>	<u>\$0</u>
	<u>\$61,172</u>	<u>\$31,935</u>

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

<u>Year ended June 30,</u>	
2020	\$47,034
2021	(\$13,282)
2022	(\$3,277)
2023	(\$1,237)

F. Actuarial Assumptions

The total pension liability in the June 30, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75%
Salary Increases	2.75% - 14.50% at selected years of service
Investment Rate of Return	6.75%, net of administrative and pension plan investment expense
Cost of Living Benefit Increases	2.20%

For the School Department employees, the mortality rate is based on the RP2014 Total Dataset Healthy Annuitant Mortality Tables for males and females.

The actuarial assumptions used in the June 30, 2018 valuation were based on the Entry Age Normal actuarial funding method. Under this funding method, the total employer contribution rate consists of two elements, the normal cost rate and the unfunded actuarial liability rate.

The individual entry age normal method is used to determine liabilities. Under the individual entry age normal method, a normal cost rate is calculated for each employee. This rate is determined by taking the value, as of age at entry into the plan, of the member's projected future benefits, and dividing it by the value, also as of the member's entry age, of their expected future salary. The normal cost for each employee is the product of their pay and their normal cost rate. The normal cost for the group is the sum of the normal costs for all members.

Experience gains and losses, i.e. decreases or increases in liabilities and/or in assets when actual experience differs from the actuarial assumptions, affect the unfunded actuarial accrued liability.

The long-term expected rate of return on pension plan investments was 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, 2018 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Public Equities	30.0%	6.0%
U.S. Government	7.5%	2.3%
Private Equity	15.0%	7.6%
Real Assets:		
Real Estate	10.0%	5.2%
Infrastructure	10.0%	5.3%
Natural Resources	5.0%	5.0%
Traditional Credit	7.5%	3.0%
Alternative Credit	5.0%	4.2%
Diversifiers	10.0%	5.9%
	<u>100%</u>	

G. Discount Rate

The discount rate used to measure the total pension liability was 6.75%. 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 6.75%, 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 (5.75%) or 1 percentage point higher (7.75%) than the current rate:

	<u>1% Decrease (5.75%)</u>	<u>Current Discount Rate (6.75%)</u>	<u>1% Increase (7.75%)</u>
Proportionate Share of the Net Pension Liability	\$65,437	\$35,409	\$10,402

I. Pension Plan Financial and Actuarial Information

Additional financial information and actuarial information can be found in the System's 2018 Comprehensive Annual Financial Report available online at www.mainepepers.org or by contacting the System at (207) 512-3100.

Note 9 - Other Post Employment Benefits

A. Plan Description - Group Life Plan

Qualifying personnel of the Department participate in the Group Life Insurance Plan for Retired State Employees and Teachers as provided by the Maine Public Employees Retirement System (SET Plan). The plan is a multiple-employer, cost sharing plan with a special funding situation. As of June 30, 2018 there were 220 employers, including the State of Maine participating in the plan. The State of Maine is also a non-employer contributing entity in that the State pays contributions for retired public school teachers in the Plan.

The Group Life Insurance Plan for Retired Participating Local District (PLD) (PLD Consolidated Plan) employees is a multiple-employer cost sharing plan. As of June 30, 2018, there were 138 employers participating in the plan.

B. Benefits

The Group Life Insurance Plans (the Plans) provide basic group life insurance benefits, during retirement to retirees who participated in the Plans prior to retirement for a minimum of 10 years (the 10 year participation requirement does not apply to recipients of disability retirement benefits). The level of coverage in retirement is initially set to an amount equal to the retiree's average final compensation. The initial amount of basic life is then subsequently reduced at a rate of 15% per year to the greater of 40% of the initial amount or \$2,500.

C. Funding Policy

Premium rates are those determined by the System's Board of Trustees to be actuarially sufficient to pay anticipated claims. Premiums for basic life insurance for retired teachers are paid by the State as the total dollar amount of each year's annual required contribution. PLD employers are required to remit monthly a premium of \$0.46 per \$1,000 of coverage for covered active employees, a portion of which is to provide a level of coverage in retirement. PLD employers with retired PLD employees continue to remit a premium of \$0.46 per \$1,000 of coverage per month during the post-employment retired period.

D. Actuarial Methods and Assumptions

The collective total OPEB liability for the plans was determined by an actuarial valuation as of June 30, 2018, using the following methods and assumptions, applied to all periods included in the measurement:

Actuarial Cost Method

Projections of benefits for financial reporting purposes are based on the provisions of the Plans in effect at the time of each valuation and the historical pattern of sharing of premium costs between the employer and plan members. Actuarial methods and assumptions include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of the assets, consistent with the long-term perspective of the funding methodologies. Costs are developed using the individual entry-age normal-cost method based on a level percentage of payroll. Experience gains and losses, i.e., actual decreases or increases in the liabilities and/or in assets which differ from the actuarial assumptions, affect the unfunded actuarial accrued liability.

Asset Valuation Method

Investments are reported at fair value.

Significant Actuarial Assumptions

Inflation	2.75%
Salary Increases	2.75% - 14.50% at selected years of service
Investment Rate of Return	6.75%, net of administrative and pension plan investment expense
Participation Rates for Future Retirees	100% of those currently enrolled
Conversion Charges	Apply to the cost of active group life insurance, not retiree group life insurance
Form of Benefit Payment	Lump Sum

For the School Department employees, the mortality rate is based on the RP2014 Total Dataset Healthy Annuitant Mortality Tables for males and females.

E. On-Behalf Payments

As mentioned in Section A. above, contributions are made by the System for participating retired teachers. The summary below provides the School Department's allocation of these contributions as well as the proportionate share of the Net OPEB liability. The Net OPEB Liability is not recorded on the School Department financial statements since it is a liability of the State of Maine and not a liability of the School Department.

2018

	<i>Allocation of:</i>		
	<i>On-Behalf Payments</i>	<i>Benefits Expense</i>	<i>Net OPEB Liability</i>
	\$2,071	\$2,190	\$22,691

B. Plan Description - School Health Insurance Plan

Qualifying personnel of the School Department can participate in the Maine Education Association Benefits Trust (MEABT) postretirement benefit plan. The plan is a multi-employer, cost sharing OPEB plan.

B. Eligibility

The employee must have participated in the MEABT health plan for the 12 months prior to retirement, and have 10 years of continuous active service and enrollment in the health plan (under age 50), or 5 years of continuous active service and enrollment in the health plan (age 50 or above), in order to be eligible for postretirement benefits.

A retiree who terminates coverage may elect to re-enroll in coverage at a later date if the participant participated in the health plan for 12 months prior to terminating coverage, if the re-enrollment occurs within 5 years from the date of termination coverage, and if the retiree does not surpass attaining age 62 at the time of re-enrollment. The participant has to have maintained continuous health insurance coverage during this break in coverage. To be eligible for re-enrollment, a retiree may not take more than one break in coverage.

C. Cost Sharing Provisions

The retiree is eligible for a State subsidy of 45% of the blended single premium for the retiree only. Under State law, the blended premium is determined by blending rates for active members and retired members.

The retiree pays 55% of the blended premium rate for coverage elected. Spouses must contribute 100% of the blended premium amounts. This the total premium is paid for by both the State and the retiree and/or spouse. The MEABT is not responsible for the premium, but instead the implicit rate subsidy. The implicit rate subsidy is the value of the cost of care minus the premiums charged. Since the premiums are based on the average active and per-Medicare retirees, the retirees are implicitly paying less than the true cost of coverage, thus an implied subsidy.

D. Employees covered by benefit terms:

At June 30, 2018, the following employees were covered under the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	8
Inactive employees entitled to but not yet receiving benefit payments	0
Active employees	21
Average age	50.18
Average service	18.08

E. Net OPEB Liability

The School Department's net OPEB liability was measured as of June 30, 2018, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date.

Actuarial assumptions The total OPEB liability in the June 30, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

<i>Discount Rate</i>	3.87% per annum.
<i>Salary Increase Rate</i>	2.75% per year.
<i>Administration and claims expense</i>	Included in per capita claims cost
<i>Healthcare cost trend rates:</i>	

Pre-Medicare Medical: Initial trend of 5.55% applied in FYE 2018 grading over 15 years to 3.73% per annum.

Medicare Medical: Initial trend of 3.72% applied in FYE 2018 grading over 15 years to 2.81% per annum.

F. Actuarial Assumptions

Rates of mortality for the different level of participants are described below:

Healthy Annuitants: based on 99% of the RP-2014 Total Dataset Healthy Annuitant Mortality Table for both males and females using the RP-2014 Total Dataset Employee Mortality Table for ages prior to start of the Healthy Annuitant Table, respectively, both projected using the RPEC 2015 model, with an ultimate rate of 0.85% for ages 20-85, grading down to an ultimate rate of 0% for ages 111-120, and convergence to the ultimate rate in the year 2020.

Healthy Employees: based on 99% of the RP-2014 Total Dataset Healthy Annuitant Mortality Table for both males and females using the RP-2014 Total Dataset Employee Mortality Table rates after the end of the Total Employee Mortality Table, respectively, both projected using the RPEC 2015 model, with an ultimate rate of 0.85% for ages 20-85, grading down to an ultimate rate of 0% for ages 111-120, and convergence to the ultimate rate in the year 2020.

Disabled Annuitants: based on 108% and 105% of the RP-2014 Total Dataset Disabled Annuitant Mortality Table, respectively for males and females, projected from the 2006 base rates using the RPEC 2015 model, with an ultimate rate of 0.85% for ages 20-85, grading down to an ultimate rate of 0% for ages 111-120, and convergence to the ultimate rate in the year 2020.

The actuarial assumptions are the assumptions that were adopted by the Maine Public Employees Retirement System State Employee and Teacher Program valuation at June 30, 2018 and are based on the experience study covering the period from June 30, 2012 through June 30, 2015.

The Entry Age Normal Actuarial Cost Method was used to value the Plan's actuarial liabilities and to set the normal cost. Under this funding method, a normal cost rate is determined as a level percent of pay for each active Plan member and then summed to produce the total normal cost for the Plan. The unfunded actuarial liability is the difference between the actuarial liability and the actuarial value of assets. The plan has no assets to apply against the liabilities.

For claim curves, the Actuary used actual community rated premiums and census records provided by MEABT through June 30, 2018. Participation experience for Medicare eligible (ME) and non-Medicare eligible (NME) (activities and retired covered persons) were analyzed by the Actuary. The Actuary assumed that the current enrollment distribution of Benefit Options will remain constant in the future for retirees. The Actuary distributed the cost based on the current covered population and Cheiron's (Actuary) standard age curves which vary by age, gender and Medicare status. Children costs are converted to a load on the non-Medicare (NME) retirees which implicitly assumes that future retirees will have the same child distribution as current retirees.

The Actuary report does not reflect future changes in benefits, subsidies, penalties, taxes, or administrative costs that may be required as a result of the Patient Protection and Affordable Care Act of 2010 related legislation and regulations.

G. Discount Rate

Since the plan is pay as you go and is not funded, the discount rate will be based on a 20-year, tax-exempt general obligation municipal bond index. Using the Bond Buyer 20-Bond GO Index, the discount rate as of June 30, 2017 is 3.58% per annum. The discount rate as of June 30, 2018 is 3.87% per annum. This rate is assumed to be an index rate for 20-year, tax exempt general obligation municipal bonds with an average rating of AA/Aa or higher, for pay as you go plans.

H. Changes in the Net OPEB Liability

	<u>Total OPEB Liability</u>	<u>Plan Fiduciary Net Position</u>	<u>Net OPEB Liability</u>
<u>Balances at 6/30/2017</u>	\$247,558	\$0	\$247,558
<u>Changes:</u>			
Service Cost	\$2,097		\$2,097
Interest	\$8,818		\$8,818
Change of Assumptions	(\$13,084)		(\$13,084)
Contributions - Employer		\$6,728	(\$6,728)
Benefit Payments	(\$6,728)	(\$6,728)	\$0
<u>Net changes</u>	<u>(\$8,897)</u>	<u>\$0</u>	<u>(\$8,897)</u>
<u>Balances at 6/30/18</u>	<u>\$238,661</u>	<u>\$0</u>	<u>\$238,661</u>

I. Sensitivity of the Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate

The following presents the net OPEB liability of the School Department, as well as what the School Department's net OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.87%) or 1 percentage point higher (4.87%) than the current discount rate:

	<u>1.0% Decrease</u> <u>(2.87%)</u>	<u>Discount Rate</u> <u>(3.87%)</u>	<u>1.0% Increase</u> <u>(4.87%)</u>
Net OPEB Liability (Asset)	\$288,052	\$238,661	\$200,003

J. Sensitivity of the Proportionate Share of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rate

The following represents the net OPEB liability of the School Department, as well as what the School Department's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage point lower or 1 percentage point higher than the current healthcare cost trend rates:

	<u>1.0% Decrease</u>	<u>Healthcare</u> <u>Trend Rate</u>	<u>1.0% Increase</u>
Net OPEB Liability (Asset)	\$197,897	\$238,661	\$290,842

K. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

The impact of experience gains or losses and assumption changes on the Total OPEB Liability are recognized in the OPEB expense over the average expected remaining services life of all active and inactive members of the Plan. As of the beginning of the measurement period, the average was 6 years.

The table below summarizes the current balances of deferred outflows and deferred inflows of resources along with the net recognition over the next five years, and thereafter.

	<u>Deferred Outflows</u> <u>of Resources</u>	<u>Deferred Inflows</u> <u>of Resources</u>
Differences between expected and actual experience	\$0	\$0
Changes in Assumptions	\$0	\$10,903
Net Difference between projected and actual earnings on OPEB plan investments	\$0	\$0
Employer contributions made subsequent to measurement date	\$6,969	\$0
	<u>\$6,969</u>	<u>\$10,903</u>

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

<u>Year ended</u>	
2019	\$4,788
2020	(\$2,181)
2021	(\$2,181)
2022	(\$2,181)
2023	(\$2,179)
Thereafter	\$0

C. Plan Description - Town Health Insurance Plan

Qualifying personnel of the Town can participate in the Maine Municipal Employees Health Trust (MMEHT) postretirement benefit plan. The plan is a multi-employer, cost sharing OPEB plan.

B. Eligibility

The employee must have enrolled in the MMEHT health plan when first eligible, continue coverage without interruption, have obtained the age of 55 at retirement and have 5 years of continuous active service and enrollment in the health plan (under age 50), in order to be eligible for postretirement benefits.

A retiree who terminates coverage for any reason is not eligible for subsequent enrollment. The employer must be a participating employer at the time of retirement and the retiree must be covered under the Plan immediately prior to retirement and the retiree is receiving (or has received) retirement benefits, other than Social Security, from the Participating Employer's retirement plan. If the employer has no sponsored retirement plan or the employee has waived their right to participate in the employer sponsored plan, the employee must be employed for at least 5 consecutive years prior to retirement and be at least 55 years of age at retirement.

C. Cost Sharing Provisions

The retiree pays the premium equivalent rate for the coverage elected. Retirees and spouses must contribute 100% of the pre-medicare and/or medicare premium rates, depending on eligibility and enrollment.

D. Employees covered by benefit terms:

At January 1, 2018, the following employees were covered under the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	0
Inactive employees entitled to but not yet receiving benefit payments	0
Active employees	1
Average age	38.08
Average service	14.26

E. Net OPEB Liability

The Town's net OPEB liability was measured as of January 1, 2019, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date.

Actuarial assumptions The total OPEB liability in the January 1, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

<i>Discount Rate</i>	4.10% per annum.
<i>Salary Rate Increase</i>	2.75% per year
<i>Administration and claims expense</i>	3% per annum
<i>Healthcare cost trend rates:</i>	

Pre -Medicare Medical: Initial trend of 8.20% applied in FYE 2018 grading over 14 years to 4.00% per annum.

Pre -Medicare Drug: Initial trend of 9.60% applied in FYE 2018 grading over 14 years to 4.00% per annum.

Medicare Medical: Initial trend of 4.93% applied in FYE 2018 grading over 14 years to 4.00% per annum.

Medicare Drug: Initial trend of 9.60% applied in FYE 2018 grading over 14 years to 4.00% per annum.

F. Actuarial Assumptions

Rates of mortality are based on 104% and 120% of the RP-2014 Total Dataset Healthy Annuitant Mortality Table, respectively, for males and females, using the RP-2014 Total Dataset Employee Mortality Table for ages prior to start of the Healthy Annuitant Mortality Tables, both projected from the 2006 base rates using the RPEC_2015 model, with an ultimate range of 0.85% for ages 20-85 grading down to an ultimate rate of 0.00% for ages 11-120 and convergence to the ultimate rate in the year 2020. As prescribed by the Trust mortality rates were taken from the assumptions for the Maine State Retirement Consolidated Plan for Participating Local Districts at June 30, 2016.

The actuarial assumptions are the assumptions that were adopted by the Maine Public Employees Retirement System Consolidated Plan for Participating Local Districts' valuation at June 30, 2016 and are based on the experience study covering the period from June 30, 2012 through June 30, 2015.

The Entry Age Normal Actuarial Cost Method was used to value the Plan's actuarial liabilities and to set the normal cost. Under

this funding method, a normal cost rate is determined as a level percent of pay for each active Plan member and then summed to produce the total normal cost for the Plan. An open 30-year amortization period was used. The amortization methods is a level dollar amortization method. The unfunded actuarial liability is the difference between the actuarial liability and the actuarial value of assets.

For medical and pharmacy, the Actuary used historical claims and census records assembled and provided by Maine Municipal through June 30, 2017. The Actuary analyzed medical and prescription experience for Medicare eligible (ME) and non-Medicare eligible (NME) (actives and retired covered persons). The Actuary assumed that the current enrollment distribution of Benefit Options will remain constant in the future for retirees. The Actuary distributed the cost based on the current covered population and standard age curves which vary by age, gender and Medicare status. Children costs are converted to a load on the non-Medicare (NME) retirees which implicitly assumes that future retirees will have the same child distribution as current retirees.

The Actuary report does not reflect future changes in benefits, subsidies, penalties, taxes, or administrative costs that may be required as a result of the Patient Protection and Affordable Care Act of 2010 related legislation and regulations.

G. Discount Rate

Since the plan is pay as you go and is not funded, the discount rate will be based on a 20-year, tax-exempt general obligation municipal bond index. Using the Bond Buyer 20-Bond GO Index, the discount rate is based on an earlier measurement date, as of December 27, 2018, and is 4.10 per annum. This rate is assumed to be an index rate for 20-year, tax exempt general obligation municipal bonds with an average rating of AA/Aa or higher, for pay as you go plans.

H. Changes in the Net OPEB Liability

	<u>Total OPEB Liability</u>	<u>Plan Fiduciary Net Position</u>	<u>Net OPEB Liability</u>
<u>Balances at 1/1/2018</u>	\$3,918	\$0	\$3,918
<u>Changes:</u>			
Service Cost	\$138		\$138
Interest	\$140		\$140
Change of Assumptions	(\$702)		(\$702)
<u>Net changes</u>	(\$424)	\$0	(\$424)
<u>Balances at 1/1/19</u>	<u>\$3,494</u>	<u>\$0</u>	<u>\$3,494</u>

I. Sensitivity of the Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate

The following presents the net OPEB liability of the Town, as well as what the Town's net OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (3.10%) or 1 percentage point higher (5.10%) than the current discount rate:

	<u>1.0% Decrease (3.10%)</u>	<u>Discount Rate (4.10%)</u>	<u>1.0% Increase (5.10%)</u>
<u>Net OPEB Liability (Asset)</u>	\$4,611	\$3,494	\$2,654

J. Sensitivity of the Proportionate Share of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rate

The following represents the net OPEB liability of the Town, as well as what the Town's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage point lower or 1 percentage point higher than the current healthcare cost trend rates:

	<u>1.0% Decrease</u>	<u>Healthcare Trend Rate</u>	<u>1.0% Increase</u>
<u>Net OPEB Liability (Asset)</u>	\$2,529	\$3,494	\$4,870

K. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

The impact of experience gains or losses and assumption changes on the Total OPEB Liability are recognized in the OPEB expense over the average expected remaining services life of all active and inactive members of the Plan. As of the beginning of the measurement period, the average was 16 years.

The table below summarizes the current balances of deferred outflows and deferred inflows of resources along with the net recognition over the next five years, and thereafter.

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$132	\$0
Changes in Assumptions	\$157	\$658
Net Difference between projected and actual earnings on OPEB plan investments	\$0	\$0
Employer contributions made subsequent to measurement date	<u>\$0</u>	<u>\$0</u>
	<u>\$289</u>	<u>\$658</u>

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

<u>Year ended</u>	
2020	(\$24)
2021	(\$24)
2022	(\$24)
2023	(\$24)
2024	(\$24)
Thereafter	(\$249)

Note 10 - Municipal Solid Waste Landfill Closure and Postclosure Care Cost

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

Note 11 - Restricted Net Position

The Town reports restricted net position totaling \$756,872 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, with the exception of the education fund balance is adjusted to \$372,575 by deferred outflows, deferred inflows and liabilities in relation to pensions and other post-employment benefits.

Note 12 - 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 13 - Restatement of Prior Year Net Position

The prior year net position on the government-wide financial statements has been restated due to the issuance of the actuarial valuation information in regards to the group health insurance plan for other post-employment benefits. This information was not available in the prior year and as a result, prior year net position on the government-wide financial statements has been reduced by \$244,439.

Note 14 - 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, 2019.

Note 15 - 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 *(Exhibit VII)*
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	<i>Original Budget</i>	<i>Final Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<u>Revenues:</u>				
Tax Revenues	\$3,009,739	\$3,009,739	\$3,028,981	\$19,242
Excise Taxes	\$353,500	\$353,500	\$404,895	\$51,395
State Revenue Sharing	\$38,106	\$38,106	\$39,866	\$1,760
Investment Earnings (Includes Unrealized Losses)	\$11,000	\$11,000	\$81,610	\$70,610
Interest and Fees on Delinquent Taxes	\$11,000	\$11,000	\$15,247	\$4,247
Intergovernmental Revenues	\$2,992	\$2,992	\$7,098	\$4,106
Municipal Review Committee Return	\$0	\$0	\$104,837	\$104,837
Other Revenues	\$23,500	\$23,500	\$32,244	\$8,744
<u>Total Revenues</u>	<u>\$3,449,837</u>	<u>\$3,449,837</u>	<u>\$3,714,777</u>	<u>\$264,940</u>
<u>Expenditures (Net of Departmental Revenues):</u>				
Administration and Planning	\$263,818	\$263,818	\$230,083	\$33,735
Protection	\$206,445	\$206,445	\$193,748	\$12,697
Health & Sanitation	\$131,320	\$131,320	\$125,136	\$6,184
Highways & Bridges	\$302,870	\$302,870	\$335,783	(\$32,913)
Education	\$2,548,130	\$2,548,130	\$2,445,925	\$102,205
Unclassified	\$44,347	\$44,347	\$20,611	\$23,736
Assessments & Debt Service	\$147,907	\$147,907	\$136,447	\$11,460
<u>Total Expenditures</u>	<u>\$3,644,837</u>	<u>\$3,644,837</u>	<u>\$3,487,733</u>	<u>\$157,104</u>
<u>Excess Revenues Over Expenditures</u>	<u>(\$195,000)</u>	<u>(\$195,000)</u>	<u>\$227,044</u>	<u>\$422,044</u>
<u>Beginning Fund Balances</u>	<u>\$1,903,274</u>	<u>\$1,903,274</u>	<u>\$1,903,274</u>	<u>\$0</u>
<u>Ending Fund Balances</u>	<u>\$1,708,274</u>	<u>\$1,708,274</u>	<u>\$2,130,318</u>	<u>\$422,044</u>

(Exhibit VIII)

**TOWN OF LAMOINE, MAINE
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY
MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

For the Fiscal Year Ended June 30,	Proportionate Share of Net Pension Liability (asset) as a % of		Covered Employee Payroll	Plan Total Pension Liability		Plan Fiduciary Net Position	Plan Net Pension Liability	Plan Fiduciary Net Position as a % of the Total Pension Liability		Plan Net Pension Liability of the Covered Employee Payroll
	Proportion of Net Pension Liability (asset)	Proportionate Share of Net Pension Liability (asset) as a % of Employee Payroll		Pension Liability	Net Position			Net Position	Net Position	
<i>Last 10 fiscal years</i>										
2019	0.007629%	3.863%	\$916,730	\$14,031,187,845	\$11,632,192,771	\$2,398,995,074	82.902%	\$1,808,274,919	132.668%	
2018	0.00451%	8.751%	\$909,595	\$13,484,886,512	\$10,893,291,864	\$2,591,594,648	80.781%	\$1,860,230,663	139.314%	
2017	0.00178%	3.337%	\$941,863	\$13,069,954,948	\$9,960,335,390	\$3,109,619,558	76.288%	\$1,816,435,084	171.194%	
2016	0.00179%	2.896%	\$833,011	\$12,616,287,054	\$10,242,897,022	\$2,374,190,032	81.182%	\$1,699,160,889	139.727%	
2015	0.000009%	0.000%	\$570,379	\$12,320,158,783	\$10,337,639,472	\$1,982,519,311	83.908%	\$1,676,857,294	118.228%	

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

(Exhibit IX)

**TOWN OF LAMOINE, MAINE
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF EMPLOYER CONTRIBUTIONS
MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

For the Fiscal Year Ended June 30,	Contractually Required Contribution		Actual Contribution	Contributions as a % of Covered Employee Payroll	
	Contractually Required Contribution	Deficiency		Covered Employee Payroll	Covered Employee Payroll
2019	\$39,998	\$0	\$39,998	\$916,730	4.363%
2018	\$39,855	\$0	\$39,855	\$909,595	4.382%
2017	\$38,709	\$0	\$38,709	\$941,863	4.110%
2016	\$32,667	\$0	\$32,667	\$833,011	3.922%
2015	\$17,980	\$0	\$17,980	\$570,379	3.152%

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

TOWN OF LAMOINE, MAINE
NOTES TO HISTORICAL PENSION INFORMATION
MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

Note 1 - Actuarial Methods and Assumptions

The information in the historical pension information was determined as part of the actuarial valuations at the dates indicated. Additional information as of the latest actuarial valuation date, June 30, 2018, is as follows:

A. Actuarial Cost Method

The Entry Age Normal actuarial funding method is used to determine costs. Under this funding method, the total employer contribution rate consists of two elements, the normal cost rate and the unfunded actuarial liability rate.

The individual entry age normal method is used to determine liabilities. Under the individual entry age normal method, a normal cost rate is calculated for each employee. This rate is determined by taking the value, as of age at entry into the plan, of the member's projected future benefits, and dividing it by the value, also as of the member's entry age, of their expected future salary. The normal cost for each employee is the product of their pay and their normal cost rate. The normal cost rate for the group is the sum of the normal costs for all members.

Experience gains and losses, i.e. decreases or increases in liabilities and/or assets when actual experience differs from the actuarial assumptions, affect the unfunded actuarial accrued liability.

B. Asset Valuation Method

An actuarial value of assets is used for determining employer contributions. The use of an actuarial value of assets for this purpose helps mitigate volatility in contribution rates that might otherwise occur due to fluctuations in market conditions. The specific technique adopted in this valuation recognizes in a given year one-third of the investment return that is different from the actuarial assumption for investment return.

C. Amortization

The net pension liability is amortized on a level percentage of payroll over the amortization period then in effect in statutory and constitutional requirements. The statutory and constitutional requirements include an amendment to the Maine Constitution approved in November 1995 that requires the State of Maine to fund the unfunded actuarial liability existing on June 30, 1996, over a period not to exceed 31 years beginning on July 1, 1997, and not later than June 30, 2028. The amendment prohibits the creation of new unfunded liabilities in the Plan except those arising from experience losses, which must be funded over a period of not more than ten years. In addition, the amendment requires the use of actuarially sound current cost accounting, reinforcing existing statutory requirements.

Significant actuarial assumptions employed by the actuary for funding purposes as of June 30, 2017 are as follows:

Inflation	2.75%
Salary Increases	2.75% - 14.50% at selected years of service
Investment Rate of Return	6.75%, net of administrative and pension plan investment expense
Cost of Living Benefit Increases	2.20%

For members, the mortality rate is based on the RP2014 Total Dataset Healthy Annuitant Mortality Table for males and females. The actuarial assumptions used in the June 30, 2018 valuation were based on the results of an actuarial experience study for the period of June 30, 2012 to June 30, 2015. The first year is recognized as pension expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources. There were no changes in assumptions for the fiscal year ended June 30, 2018.

TOWN OF LAMOINE, MAINE
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF PROPORTIONATE SHARE OF NET OPEB LIABILITIES
MAINE EDUCATION ASSOCIATION BENEFITS TRUST
MAINE MUNICIPAL EMPLOYEES HEALTH TRUST
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

For the Fiscal Year Ended	Total OPEB Liability				Plan Fiduciary Net Position				Net OPEB Liability as a % of the Covered Employee Payroll	
	Service Cost (BOT)	Interest (includes interest on Service Cost Assumptions)	Changes of Assumptions	Net Change in Total OPEB Liability	Benefit Payments, Including Refunds of Member Contributions	Net Change in Plan Fiduciary Position	Plan Fiduciary Net Position - Beginning	Net OPEB Liability - Ending		
2019	\$2,097	\$8,818	(\$13,084)	(\$8,897)	\$0	\$6,728	\$0	\$238,661	\$1,005,327	23.740%
	\$138	\$140	(\$702)	(\$824)	\$0	\$0	\$0	\$3,494	\$0	9.621%

Maime Municipal Employees Health Trust Town Plan

* Amounts presented for each fiscal year were determined as of January 1 of the previous year. 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 EDUCATION ASSOCIATION BENEFITS TRUST
MAINE MUNICIPAL EMPLOYEES HEALTH TRUST
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

For the Fiscal Year Ended June 30,	Contractually Required Contribution	Actual Contribution	Contribution Deficiency
2019	\$6,969	\$6,969	\$0

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

TOWN OF LAMOINE, MAINE
NOTES TO OPEB LIABILITIES AND CONTRIBUTIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

Note 1 – Actuarial Methods and Assumptions - Maine Education Association Benefits Trust School Plan

The total OPEB liability in the June 30, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Benefit Changes

Claims costs and retiree contributions were updated to reflect current healthcare costs.

Changes of Assumptions

Funding method was changed from Projected Unit Credit funding to Entry Age Normal funding method

Net OPEB Liability

The School Department’s net OPEB liability was measured as of June 30, 2018, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date.

Actuarial cost method	Entry Age Normal
Amortization method	Level dollar
Amortization period	30 years
Discount Rate	3.87% per annum.
Salary Increase Rate	2.75% per year
Administration and claims expense	Included in per-capita claims cost
Retirement Age	65
Healthcare cost trend rates	

Pre -Medicare Medical: Initial trend of 5.55% applied in FYE 2018 grading over 15 years to 3.73% per annum.

Medicare Medical: Initial trend of 3.72% applied in FYE 2018 grading over 15 years to 2.81% per annum.

Rates of mortality for the different level of participants are described below:

Healthy Annuitants: based on 99% of the RP-2014 Total Dataset Healthy Annuitant Mortality Table for both males and females, using the RP-2014 Total Dataset Employee Mortality Table for ages prior to start of the Healthy Annuitant Table, respectively, both projected using the RPEC 2015 model, with an ultimate rate of 0.85% for ages 20-85, grading down to an ultimate rate of 0% for ages 111-120, and convergence to the ultimate rate in the year 2020.

Healthy Employees: based on 99% of the RP-2014 Total Dataset Healthy Annuitant Mortality Table for both males and females, using the RP-2014 Total Dataset Employee Mortality Table rates after the end of the Total Employee Mortality Table, respectively, both projected using the RPEC 2015 model, with an ultimate rate of 0.85% for ages 20-85, grading down to an ultimate rate of 0% for ages 111-120, and convergence to the ultimate rate in the year 2020.

Disabled Annuitants: based on 108% and 105% of the RP-2014 Total Dataset Disabled Annuitant Mortality Table, respectively, for males and females, projected from the 2006 base rates using the RPEC 2015 model, with an ultimate rate of 0.85% for ages 20-85, grading down to an ultimate rate of 0% for ages 111-120, and convergence to the ultimate rate in the year 2020.

Note 2 – Actuarial Methods and Assumptions - Maine Municipal Employees Health Trust Town Plan

The total OPEB liability in the January 1, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Changes of Assumptions

Discount rate was changed from 3.44% to 4.10% per GASB 75 discount rate selection.

Net OPEB Liability

The Town's net OPEB liability was measured as of January 1, 2019, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date.

Actuarial cost method	Entry Age Normal
Amortization method	Level dollar
Amortization period	30 years
Discount Rate	4.10% per annum.
Salary Increase Rate	2.75% per year
Administration and claims expense	3% per annum
Retirement Age	65
Healthcare cost trend rates	

Pre -Medicare Medical: Initial trend of 8.20% applied in FYE 2018 grading over 14 years to 4.00% per annum.

Pre -Medicare Drug: Initial trend of 9.60% applied in FYE 2018 grading over 14 years to 4.00% per annum.

Medicare Medical: Initial trend of 4.93% applied in FYE 2018 grading over 14 years to 4.00% per annum.

Medicare Drug: Initial trend of 9.60% applied in FYE 2018 grading over 14 years to 4.00% per annum.

Rates of mortality are based on 104% and 120% of the RP-2014 Total Dataset Healthy Annuitant Mortality Table, respectively, for males and females, using the RP-2014 Total Dataset Employee Mortality Table for ages prior to start of the Healthy Annuitant Mortality Tables, both projected from the 2006 base rates using the RPEC 2015 model, with an ultimate range of 0.85% for ages 20-85 grading down to an ultimate rate of 0.00% for ages 11-120 and convergence to the ultimate rate in the year 2020. As prescribed by the Trust mortality rates were taken from the assumptions for the Maine State Retirement Consolidated Plan for Participating Local Districts at June 30, 2016.

TOWN OF LAMOINE, MAINE

(Exhibit A-1)

SCHEDULE OF DEPARTMENTAL OPERATIONS (NON-CONTINUING ACCOUNTS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

<u>Department</u>	<u>Appropriations</u>	<u>Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Administration:</u>			
General Government	\$231,068	\$220,855	\$10,213
Planning Board	\$0	\$1,957	(\$1,957)
	<u>\$231,068</u>	<u>\$222,811</u>	<u>\$8,257</u>
<u>Protection:</u>			
Public Safety	\$83,345	\$76,790	\$6,555
Fire Ladder 404 Repairs	\$25,000	\$25,000	\$0
Fire Ladder Truck Purchase	\$98,100	\$97,830	\$270
	<u>\$206,445</u>	<u>\$199,620</u>	<u>\$6,825</u>
<u>Health & Sanitation:</u>			
Solid Waste	\$129,820	\$124,755	\$5,065
Dump Closing	\$0	\$1,480	(\$1,480)
	<u>\$129,820</u>	<u>\$126,236</u>	<u>\$3,584</u>
<u>Unclassified:</u>			
Appeals & Charities	\$11,300	\$11,300	\$0
Library Contract	\$7,722	\$7,722	\$0
Shellfish Program	\$3,000	\$3,000	\$0
	<u>\$22,022</u>	<u>\$22,022</u>	<u>\$0</u>
<u>Assessments and Debt Service:</u>			
County Tax	\$120,644	\$120,644	\$0
Rescue Watercraft Debt	\$15,804	\$15,804	\$0
Overlay	\$11,460	\$0	\$11,460
	<u>\$147,907</u>	<u>\$136,447</u>	<u>\$11,460</u>
<u>TOTALS</u>	<u>\$737,262</u>	<u>\$707,136</u>	<u>\$30,126</u>

TOWN OF LAMOINE, MAINE
SCHEDULE OF CHANGES IN UNASSIGNED FUND BALANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

(Exhibit A-2)

<u>Beginning Unassigned Fund Balance</u>		\$554,932
<u>Additions:</u>		
Lapsed Accounts	\$30,126	
Increase in Fair Market Value of Investments	\$46,751	
Decrease in Unavailable Property Tax Revenues	\$26,994	
Supplemental Taxes	\$3,126	
Lease Income (Net of Appropriation)	\$173	
Excise Taxes (Net of Appropriation)	\$51,395	
Delinquent Tax Interest (Net of Appropriation)	\$4,247	
Investment Earnings (Net of Appropriation)	\$14,988	
State Revenues (Net of Appropriation)	\$1,760	
Other Revenues (Net of Appropriation)	\$12,678	
	<hr/>	
<u>Total Additions</u>		\$192,237
<u>Reductions:</u>		
Appropriations from Unassigned Fund Balance	\$195,000	
Abatements Granted	\$10,878	
	<hr/>	
<u>Total Reductions</u>		\$205,878
		<hr/>
<u>Ending Unassigned Fund Balance</u>		<u>\$541,291</u>

TOWN OF LAMOINE, MAINE
SCHEDULE OF VALUATION, COMMITMENT AND COLLECTIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

(Exhibit A-3)

<u>Taxable Valuation:</u>		
Land and Buildings	\$260,991,200	
Personal Property	\$2,613,400	
	<hr/>	
<u>Total Taxable Valuation</u>		\$263,604,600
<u>Rate per \$1 Valuation</u>		<u>\$0.0112</u>
<u>Tax Commitment</u>		\$2,952,372
<u>Collections and Adjustments:</u>		
Cash Collections	\$2,784,459	
Supplemental Taxes	(\$2,835)	
Abatements on Commitment	\$8,938	
	<hr/>	
<u>Total Collections and Adjustments</u>		<u>\$2,790,562</u>
<u>Uncollected Taxes June 30, 2019</u>		<u>\$161,810</u>

TOWN OF LAMOINE, MAINE
 SCHEDULE OF RESERVES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

(Exhibit A-4)

	Balance 7/1/2018	Investment Earnings (Net of Fees)	Appropriated to Reserves	Revenues	Total Available	Appropriated from Reserves	Expenditures	Balance 6/30/2019
<i>General Administration:</i>								
Code Enforcement	\$58,803	\$747	\$21,750	\$21,222	\$102,522	\$10,000	\$29,526	\$62,996
Revaluation	\$108,390	\$1,450	\$0	\$0	\$109,840	\$0	\$0	\$109,840
Flag Program	\$1,372	\$0	\$500	\$0	\$1,872	\$0	\$195	\$1,677
Town Hall Restoration	\$40,492	\$1,076	\$20,000	\$0	\$61,568	\$0	\$0	\$61,568
Insurance Deductible	\$8,041	\$122	\$500	\$0	\$8,663	\$0	\$0	\$8,663
	\$217,098	\$3,396	\$42,750	\$21,222	\$284,466	\$10,000	\$29,721	\$244,745
<i>Public Safety:</i>								
Fire Truck	\$1,510	\$220	\$0	\$15,000	\$16,730	\$0	\$0	\$16,730
	\$1,510	\$220	\$0	\$15,000	\$16,730	\$0	\$0	\$16,730
<i>Health & Sanitation:</i>								
Animal Control	\$3,245	\$0	\$3,000	\$1,449	\$7,694	\$1,500	\$2,129	\$4,066
Transfer Station Capital	\$9,613	\$1,128	\$0	\$104,837	\$115,577	\$0	\$0	\$115,577
	\$12,858	\$1,128	\$3,000	\$106,286	\$123,272	\$1,500	\$2,129	\$119,643
<i>Highways & Bridges:</i>								
Road Fund	\$55,627	\$595	\$342,870	\$22,780	\$421,871	\$40,000	\$342,069	\$39,803
	\$55,627	\$595	\$342,870	\$22,780	\$421,871	\$40,000	\$342,069	\$39,803
<i>Education:</i>								
Education Fund	\$497,937	\$0	\$2,583,130	\$299,786	\$3,380,853	\$0	\$2,745,712	\$635,142
Special Education Reserve	\$150,000	\$0	\$0	\$0	\$150,000	\$0	\$0	\$150,000
Secondary Tuition Reserve	\$35,000	\$0	\$0	\$0	\$35,000	\$0	\$0	\$35,000
Facilities Maintenance Reserve	\$127,884	\$0	\$0	\$0	\$127,884	\$35,000	\$0	\$92,884
Education Capital	\$9,991	\$134	\$0	\$0	\$10,125	\$0	\$0	\$10,125
	\$820,812	\$134	\$2,583,130	\$299,786	\$3,703,862	\$35,000	\$2,745,712	\$923,151
<i>Unclassified:</i>								
Harbor	\$25,838	\$336	\$0	\$3,055	\$29,229	\$0	\$1,035	\$28,194
Restoration-Goodwin	\$4,512	\$0	\$0	\$0	\$4,512	\$0	\$0	\$4,512
Restoration-Goit	\$5,727	\$0	\$0	\$37	\$5,764	\$0	\$0	\$5,764
Restoration-MacQuinn	\$1,338	\$0	\$0	\$0	\$1,338	\$0	\$0	\$1,338
Restoration-Gott MG L6	\$0	\$0	\$0	\$11	\$11	\$0	\$0	\$11
Restoration-Jordan	\$221	\$0	\$0	\$0	\$221	\$0	\$0	\$221
Restoration-Fowler	\$324	\$0	\$0	\$0	\$324	\$0	\$0	\$324
Gravel Eserow-Jordan	\$505	\$0	\$0	\$0	\$505	\$0	\$0	\$505
Capital Improvement	\$52,032	\$665	\$0	\$0	\$52,697	\$0	\$0	\$52,697
Cable Television	\$29,903	\$419	\$0	\$19,064	\$49,387	\$0	\$0	\$49,387
Recreation Fund	\$21,379	\$260	\$8,900	\$2,320	\$32,858	\$3,500	\$5,506	\$23,852
Parks & Recreation	\$3,672	\$106	\$10,925	\$265	\$14,968	\$0	\$9,510	\$3,459
Sesquicentennial	\$23,638	\$1,048	\$5,000	\$0	\$29,686	\$0	\$636	\$29,050
Cemetery	\$5,993	\$0	\$0	\$0	\$5,993	\$0	\$0	\$5,993
Veteran's Memorial	\$5,368	\$71	\$0	\$159	\$5,598	\$0	\$25	\$5,573
Heating Assistance	\$15,363	\$207	\$0	\$130	\$15,700	\$0	\$662	\$15,038
Conservation Commission	\$2,900	\$266	\$0	\$0	\$3,166	\$0	\$1,648	\$1,518
Land Conservation	\$584	\$21	\$1,000	\$0	\$1,605	\$0	\$0	\$1,605
	\$199,297	\$3,399	\$25,825	\$25,040	\$253,560	\$3,500	\$24,129	\$225,931
	\$1,307,201	\$8,871	\$2,997,575	\$490,114	\$4,803,761	\$90,000	\$3,143,759	\$1,570,002
<i>Total Reserves</i>								

TOWN OF LAMOINE, MAINE
SCHEDULE OF APPROPRIATIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

(Exhibit A-5)

Revenues:

Property Taxes, Including Homestead Exemption	\$3,010,981
Excise Taxes	\$353,500
State Revenue Sharing	\$38,106
Local Road Assistance	\$20,000
Investment Interest	\$11,000
Interest on Delinquent Taxes	\$11,000
Lease Income	\$13,800
Hodgkins Memorial Trust Transfer	
General Assistance Reimbursements	\$1,750
Fees Revenues	\$9,700

Fund Balance Appropriations:

Unassigned Fund Balance	\$195,000
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<u>Total Fund Balance Appropriations</u>	\$195,000
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<u>Total Revenues</u>	\$3,664,837
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Expenditures:

Administration and Planning	\$263,818
Protection	\$206,445
Health & Sanitation	\$131,320
Highways & Bridges	\$322,870
Education	\$2,548,130
Unclassified	\$44,347
Assessments & Debt Service	\$147,907

<u>Total Expenditures</u>	\$3,664,837
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TOWN OF LAMOINE, MAINE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

(Exhibit A-6)

Federal Grantor/Pass-Through

<u>Grantor/Program Title</u>	<u>CFDA #</u>	<u>Grantor Pass-Through Number</u>	<u>Program Award Amount</u>	<u>Expenditures</u>
<u>U.S. Department of Education:</u>				
<u>Passed through State of Maine</u>				
<u>Department of Education</u>				
Title IA - Disadvantaged	84.010	013-05A-3057-13	\$35,088	\$35,641
Title IIA - Teacher Quality	84.367	013-05A-3042-11	\$8,405	\$7,678
Title IV - Student Support & Academic Enrichment	84.424	013-05A-3345-13	\$10,000	\$13,850
Local Entitlement	84.027	013-05A-3046-12	\$39,714	\$60,367
Rural Education Achievement Program	84.213	013-05A-6336-13	\$16,155	\$12,766
<u>Total State of Maine Department of Education</u>			\$109,362	\$130,302
<u>Total U.S. Department of Education</u>			\$109,362	\$130,302
<u>U.S. Department of Agriculture:</u>				
<u>Passed through State of Maine</u>				
<u>Department of Education</u>				
National School Lunch Program - Lunch	10.555	-	\$16,964	\$16,964
National School Lunch Program - Breakfast	10.555	-	\$5,809	\$5,809
National School Lunch Program - Other	10.555	-	\$620	\$620
Food Distribution - Donated Commodities	10.550	-	\$3,196	\$3,196
<u>Total U.S. Department of Agriculture</u>			\$26,588	\$26,588
<u>Totals</u>			\$135,950	\$156,890

Planning Board

The Planning Board held 12 regular monthly meetings as well as several public hearings and site visits related to permit applications and ordinance development.

The Board approved Gravel Permits for:

RF Jordan & Sons Inc - McDevitt Pit – Map 3 / Lot 4 - 4.0 acres - expires 9/30/2022
John Goodwin, Jr - East Lamoine Pit- Map 1 / Lot 75 - 47.4 acres - expires 10/31/2022
John Goodwin, Jr - Davis Pit - Map 4 / Lot 41-1; Map 5 Lot 15 - 13.7 acres - exp. 10/31/2022
Harold MacQuinn Inc - Asher Pit - Map 3 / Lots 42 & 43-14.5 acres - expires 9/30/2022
Harold MacQuinn Inc - Sand Pit - Map 9 / Lot 13 - 9.4 acres - expires 9/30/2022
Harold MacQuinn Inc - Higgins Pit - Map 20 / Lot 12 - 8.0 acres - expires 9/30/2022
Harold MacQuinn Inc - Kittridge Pit – Map 3 / Lots 31 & 33 - 21.9 acres - expires 9/30/2022

Commercial Building & Site Plan Review permits – Gerald Nasberg – Map 7 / Lot 3 – three self-storage buildings & associated office building

Commercial Building Permit – Susan Arthur – Map 10 / Lot 5-3 – addition to existing structure

Ordinance Development:

Shoreland Zoning Ordinance – The Board spent considerable time developing amendments to the ordinance to bring the text into compliance with the current state model ordinance. The Board also developed the associated official Shoreland Zoning Map with the assistance of Gordon Longworth of the College of the Atlantic. Public Hearings and voter action on the proposed amendments will take place in 2020.

Other matters

In response to a request from the Code Enforcement Officer, the Board rendered a decision that the reconstruction of a non-conforming structure in the Shoreland Zone, on lot Map 21 / Lot 6-28, could be permitted on the existing foundation.

Those serving as regular members in 2019 were Don Bamman (Vice-chairman), Perry Fowler, John Holt, Richard McMullen and Chris Tadema-Wielandt. Alternate members were Stewart Workman and Steve Gabel-Richards (Secretary).

The Board appreciates the presence and contributions of CEO Rebecca Albright at its meetings as well as the administrative assistance of Stu Marckoon in providing the necessary materials for the members of the board to carry out their duties.

This report serves only to summarize the Board's decisions. Minutes and videos of meetings can be found by accessing the town's website.

Submitted on behalf of the Board,

John Holt, Chair

Code Enforcement Officer

CONSTRUCTION PERMITS 2019		PLUMBING PERMITS 2019	
Residences	12	Septic Systems	18
Decks	8	Internal	20
Greenhouses	2	Hook-Up Only	2
Garages	10	Tank Only	1
Additions	8	Field Only	3
Sheds	9	Total Permits	44
Barns	2		
Recreational Vehicles	3		
Dock	2		
Demolition	1		
Sign	1		
Total Permits	58		

Please note that some construction permits include multiple items, such as a garage, deck and residence, so the total number of items issued exceeds the number of permit applications which is actually 52.

During the year the Code Enforcement Officer/Local Plumbing Inspector worked on the following situations:

- The majority of my time this year was, necessarily, consumed by the Appeal of the building height of the Tom & Kathryn True house in Marlboro, (Alan Moldawer v. CEO). This situation required, typically, many hours per week for about 9 months.
- Inspections of Gravel Pits for restoration and compliance
- Shoreland Zone violations adjacent to Raccoon Cove, (on-going)
- Planning Board permit for a large self-storage area
- Planning board permit for reconstruction of a home in Shoreland Zone which was struck by lightning this past summer.

Respectfully submitted,

Rebecca Albright, Code Enforcement Officer/Plumbing Inspector

Board of Appeals

Lamoine's Board of Appeals had only one case that it dealt with during 2019, but the case consumed a great deal of time and energy.

Moldawer vs. Code Enforcement Officer – This matter was filed in May 2019 by Alan Moldawer against a determination by the Lamoine Code Enforcement Officer that a residential building constructed by Thomas and Kathryn True complied with Lamoine's Building and Land Use Ordinance. Specifically, Mr. Moldawer contended that the building exceeded the building height standard defined in the ordinance.

The case drew an incredible amount of participation from the Marlboro neighborhood, and hearings on the matter consumed several months. In October 2019, with the assistance of attorney James Collier, the Board of Appeals voted to remand the matter back to the Code

Enforcement Officer for reconsideration of the building height measurement to take into consideration the original grade of the project when the building permit was issued in late 2018.

The Code Enforcement Officer issued her reconsideration in November, and the issue was appealed again by Mr. Moldawer shortly after the reconsideration was made. At year's end, the Board had scheduled a meeting in January 2020 for the purpose of requesting whether to request permission from the Board of Selectmen for legal assistance once again.

MacQuinn vs. Planning Board – During 2019 this matter was appealed to the Maine Court System by the Friends of Lamoine. The Business and Consumer Court ruled against the Board of Appeals order to the Planning Board to issue a permit to allow expansion of an existing gravel permit. The court's decision has been appealed to the Maine Supreme Judicial Court, and arguments were expected in early 2020 with a ruling likely to follow the arguments.

Appeals Board Ordinance – Because of the incredible amount of time that it has taken to deal with the matter before the board, little progress was made developing an ordinance to present to the town to specify how the Board of Appeals should work. As a result, a hodge podge of ordinances govern how appeals are handled, depending upon which ordinance comes into play.

The Board members as of December 31, 2019 were: Hancock "Griff" Fenton, Jon VanAmringe, Jay Fowler, Michael Jordan, Larissa Thomas, and alternate members Brett Jones and Karen Hood. The entire community extends its best wishes for a speedy recovery to Mr. Fenton who suffered a health issue in November.

Road Commissioner

The conditions of Lamoine's public roads vary, depending on which government agency is responsible for maintaining them. The local roads that the town maintains and plows are in pretty decent shape for the most part. The State Highways (Route 184 and 204) are not – in fact the words deplorable and dangerous have been used from time to time to describe the conditions on those roads (possibly with stronger adjectives).

Town Roads – During 2019, the town paved the lower end of Buttermilk Road, greatly improving the ride. The timing was just about right as the surface of the road had begun developing large ruts and potholes in the past year. Prior to paving, the town replaced several cross and driveway culverts which had deteriorated over the past 25-years. Proper ditching was done, and the road should be in good condition for at least 10-years. Additionally, the town sealed cracks on the section that was not repaved. That was done late in 2019 during colder weather, and some of the crack-sealant peeled off during the ensuing snowfall. Tree trimming was also done along the entire road.



A crew replaces a huge culvert on Shore Road in 2019

Walker Road is due to be crack sealed in the spring of 2020, and trees along that road were cut back as well (not without controversy). And, the town did some significant culvert replacement and ditching on Shore Road during 2019. The middle part of Shore Road is due for repaving during the

2020 summer season, as is the upper end of Mill Road. The proposed budget increase for roads is due solely to the increased paving mileage compared to 2019.

Many thanks to our local contractors (McMullen Landscape & Construction, Kelley & Sons Excavation, Perry & Jay Fowler, George Crawford, and Berry Cove Gardens) for the tremendous work that they're performed on the local roads. Additionally, the Lamoine Volunteer Fire Department has always quickly responded to help move fallen trees out of the road

State Highways

The Board of Selectmen discussed a program called municipal partnership initiative with the Maine Department of Transportation. To properly rebuild Route 184, the \$1,000,000 generated by this program would probably do about 8-tenths of a mile. The Selectmen declined to take part in the program and wrote to our legislative delegation urging adequate state funding to properly maintain roads.

The good news on the state roads is that the local MDOT crew replaced rotted cross culverts and properly dug ditches on both roads. The section of Route 184 (Lamoine Beach Road) was in such poor shape, that the MDOT paved a section between the school and the transfer station a year early. The plan is to pave both Route 184 and Route 204 in the summer of 2020.

Speed Monitoring

The town was granted a speed monitoring sign by the Maine DOT in 2019 and deployed it beginning in May. The sign, besides showing speeds and warning drivers to slow down, collects speed data.

Respectfully submitted,

Stu Marckoon, Road Commissioner

Health Officer

The town once again did not have an occasion to call upon the services of Health Officer Cece Ohmart.

One of the bigger health issues in town was felt statewide as Maine set a record for the number of Lyme disease cases. Lamoine was not excluded. Through the League of Towns, educational presentations and written materials have been made available on tick borne illness prevention. We remind residents to check themselves for ticks after being outside.

Opioid abuse issues also continue to be an issue in Downeast Maine, and Lamoine experienced problems as well.

Information about various health matters is posted on the town's web site.

Conservation Commission

The Lamoine Conservation Commission's (LCC) major initiative over the last year has been to work toward bringing a commercial solar farm to Lamoine, to be built on town land. The LCC solicited bidders to build a utility-scale generating facility with lease payments to be paid to the town for hosting the project. The Town of Lamoine entered into a contract with SunPower for the project. As of this writing, SunPower is still working through the design options and financial calculations to determine whether the project is feasible. Permitting and regulatory filings are proceeding, however, under the assumption that the project will go forward. A decision about whether the project can profitably be built will be made in the coming months.

The LCC has continued its educational mission in the past year. Following the award of a grant from the Maine Community Foundation, the LCC expanded the GET WET! Water testing program at the Lamoine School to include surface water testing at Blunts Pond. The second testing event at Blunts Pond near the beginning of the school year was a success. The LCC also continued the laboratory-based portion of the GET WET! program, with testing of home water samples at the school in March. The LCC also continued its annual partnership with Iris Simon, who hosts a tree identification walk at the Simon Trail for Lamoine students. The LCC remains committed to collaborating with the talented educators and administrators at the Lamoine Consolidated School to provide practical science education and out-of-classroom enrichment experiences that may deepen appreciation for the town's natural resources among young people.

The LCC's educational mission also inspires our speaker series. This year, we hosted experts who made presentations on wide-ranging topics. In March, Madelyn Woods of the Shaw Institute came to discuss research findings on microplastics in the Gulf of Maine. In July, Michael Risoldi and Katherine Barvenik, who are based at Lamoine State Park, explained the Department of Marine Resources' rigorous water quality testing program. Finally, in November, archaeologist Rick Will gave a talk on the prehistoric occupation of Lamoine and the surrounding region from the end of the last ice age through the arrival of Europeans on Wabanaki soil. Dr. Will's presentation was sponsored jointly by the LCC and the Lamoine 150 Committee.

The LCC also partnered with the Lamoine 150 Committee for our annual coastal cleanup as part of Maine Coastweek. Our teams of intrepid volunteers covered about 3 miles of shoreline at the head of the Skillings River around Kilkenny Cove and along a stretch of the Skillings River south of Seal Point. These annual efforts not only help to preserve the beauty of our shoreline, they reduce the amount of hazardous plastics and other materials that could be ingested or pose entanglement hazards for whales, turtles, and other marine organisms.

Finally, this year LCC member Doug Stewart decided to step down after many years of service to the town on this Commission. Thank you for all your contributions, Doug! Our new member, Jack Robichaud, joined us in August. It's great to live in a town where energetic, capable people of good will volunteer their time and work together to make their community better. Thank you Conservation Commission members, and all who give their time in Lamoine!

*Larissa Thomas, Chair
Lamoine Conservation Commission*

Parks Commission

Lamoine's three public parks continue to slowly grow in popularity, both among residents and with people from beyond Lamoine's borders. The Parks Commission has been able to keep the parks and the limited facilities within them in good operating order. While it might not look like much is going on, the Parks Commission takes that as a big compliment. A lot of work goes into keeping Lamoine Beach, Bloomfield Park and Marlboro Beach in use for their intended purposes.

Lamoine Beach

During 2019, the Parks Commission was approached by a neighboring property owner at Lamoine Beach requesting a sign showing where the park boundary was located, as park users often encroached on their property. An abutting property owner said they preferred not to have such a demarcation. The Board of Selectmen opted not to purchase and place such a sign.

An ice cream mobile food vendor sought permission to place his vehicle at Lamoine Beach. After consulting with the Board of Selectmen and reviewing what rules and ordinances were in effect, permission was granted provided a monthly use fee of \$25 was paid. While a special events permit is needed for mass gatherings at the parks, there were no ordinance provisions in place for food truck operations.

We are excited that the Lamoine Little Children organization plans to install a small play structure in time for the Lamoine 150! Celebration at Lamoine Beach this coming year.

Bloomfield Park

The town received word that more than 40-acres of land around Blunt's Pond, adjacent to Bloomfield Park would be donated to the town. At year's end the transfer had not yet been consummated, but work was progressing.

A wind storm brought down several trees in the park area, one of them hit the kiosk by the picnic table, damaging the roof area. The Lamoine Volunteer Fire Department was in the process of repairing it at year's end.

A trail camera installed somewhere in the park continued the process of monitoring park use. The camera has captured thousands of images which the commission reviewed and noted that many utilize the park after dark when the park is not open. The commission will endeavor to get the road going into the park graded during 2020.

The Parks Commission and Frenchman Bay Conservancy will also host a 2nd annual skating and snowshoeing event at Bloomfield Park (weather permitting) on February 15, 2020.

Marlboro Beach

At Lamoine's newest park we also hope to get some road improvements completed in early 2020. Some of the signage installed to protect vegetation had to be replaced. The park gets a fair amount of use, both recreationally and by the commercial shellfishery.

The Parks Commission helped to kick off Lamoine's 150th birthday celebration in October of 2019 by holding a parks scavenger hunt geared toward the younger generation. We're pleased to report that several took part in an interesting search for natural park features.

Commission members include Cathi Goebel, Doug Jones, Bob Ehlers, Maggie Andros, Jeff Cosulich and Georgianna Pulver. The commission and volunteers performed cleanups at all parks and thanks former facilities maintenance director Rick Gallegos for his work and looks forward to working with Mike Hodgkins to keep the parks in great shape.

Solid Waste

This past year marked the first full calendar year of zero-sort recycling for Lamoine. During the year, the town sent 69.05 tons of recycling to our partners at ecoMaine in Portland for recycling. It's difficult to know how that really compares to previous years of sorted recycling, as the town co-mingled recycling with other communities' cardboard, and the weighing process at the previous processing company in Hancock was not terribly accurate. We do know that the tonnage is significantly more than recorded amounts in previous years.

The town sent 602.57 tons of solid waste to the PERC trash to energy plant in Orrington during 2019. That was up roughly 47-tons, or 8.5% from 2018. We suspect a higher number of occupied homes in town is behind that increase.

The cost of waste disposal has become quite expensive, mainly because of transportation. The recycling costs \$250/trip, and we're making three deliveries every two weeks through DM&J waste for recycling. Pine Tree Waste picks up the transfer station trash twice a week as well, at a cost of more than \$3,500/month. Because of this, the town has begun exploring a significant redesign of our transfer station. Selectmen hired an engineering firm to come up with a concept that will compact both the trash and recycling in order to cut down on the number of trips required to get both to their destination. While construction is still a few years away, we are in hopes that the facility will remain at the same location and be as customer friendly as the current system.

Chris Meyer continues as the facility manager. Brandon Robitaille served as the facility operator for several weeks during 2019, braving some tricky winter weather in the process.

Addressing Officer

During 2019 the town issued 12 new addresses and added one named road to the town's road inventory. All the addresses were a result of new home construction permits or road opening permits.

The lone new road name added was Coronado Drive. This road serves the new self-storage complex that began construction in 2019 off Douglas Highway.

The year saw only a handful of street name signs replaced due to either accident or vandalism. The Eagle Point Association has added a sign below the Falcon Lane street sign to indicate the direction in which to head depending on the address. That issue came to light after a serious fire in July in which the fire trucks from out of town were not familiar with the numbering on that road.

Respectfully submitted,

Stu Marckoon, Addressing Officer

Technology Committee

In today's society, high speed internet service has become as much of an essential utility as electricity and telephone service. Being a rural community, Lamoine has challenges in several parts of town, and an effort to provide the opportunity for the most distant reaches of town to the world-wide-web in a cost efficient manner has proved to be frustrating. Our franchise agreement with Charter Communications requires a certain density of homes to be present before the cable company will string wires. That leaves out several subdivision neighborhoods such as Eagle Point, Partridge Cove and the end of Seal Point Road. In the case of Eagle Point, our neighbors in Hancock feel a similar frustration, and the two towns have discussed working together to show that combined, the neighborhood meets the density requirement. So far the effort has fallen short. Lamoine has hired a consultant to chart a course to try to expand some sort of broadband offering to underserved neighborhoods, and that work is ongoing. Last year the town set aside \$5,000.00 in the expansion effort, and the recommendation is for another \$5,000 to be added in the upcoming year.

The technology committee is charged with operating the local cable TV stations which televise events from both the town office and the school. During 2019 the school channel became more active, though programming has been limited by a lack of manpower and events that work well for TV. The town office channel, though, is extremely active. This year the town had new cameras installed to greatly improve the picture quality from the town hall. The channel still operates on an analog CTV channel, but if the time should come that the channel can broadcast in HD, the cameras are in place to do so. The analog picture is greatly improved.

The town has some capability to record events offsite as well. This year the "remote" production recorder was upgraded to a computer chip recorder instead of a DVD format, and that improved quality significantly. Several events for the Lamoine 150! Celebration have been preserved digitally. The DVD recordings of town hall events stopped this year, as the DVD quality deteriorated over time. The town's events stream live and are recorded on the internet for archive access.

The technology committee has made several internal recommendations to the Board of Selectmen regarding computer technology for office use. The committee will explore the possibility of a part time Information Technology director for the town in the coming year. The position will help relieve some of the time that current town office staff uses just dealing with computer issues. The job description will be under development and discussed by the committee during 2020.

Members of the technology committee include Bill Butler (chair), Merle Bragdon, Brett Jones, Michael Risoldi, and Justin Zinke (our CTV operations director).

Recreation Committee



The Rec Committee had a successful year in 2019. While engaging in our programs, several youth athletes around the area were able to learn basic sporting skills as well as develop mentalities of teamwork, perseverance, and community pride. Currently students from Lamoine, Hancock, Trenton and Ellsworth make up the majority of athletes in our programs.



With support of great coaches, committed parents, and engaged athletes, the Lamoine Rec programs continue to grow. In the fall of 2019, five separate teams allowed 68 athletes in grades PK-5 toward learning skills and enjoying the game of soccer.

Athletes in grades 1-5 engaged in the DEFY soccer league - each team was incredibly successful and had winning records. Our "Grades 3/4/5 Johnson" team even completed an undefeated season! This winter, 33 athletes participated in our basketball program. Grades 1/2 again engaged in the DEFY league, and the grade 3/4/5 team again partnered with Acadia Youth Sports (AYS) for the Future Trojans Basketball program. Our PK/K teams for both soccer and basketball continue to take a developmental approach where fundamental skills as well as FUN are focused on in order to introduce athletes to the respective sport with limited pressure and a non-competitive environment. Our K-2 cheering program is in a building year, as our previous long-time coach moved on to focus on her 3-8 competitive program through AYS. We currently have 7 athletes cheering - they are having fun and learning many new skills.

Financially, the committee continues to do well, and funds remain stable. Changes in Committee Members in 2019 include the addition of Ashley Mawhinney as a new member. The committee also lost 2 members, as Jason Trenholm and Patti Haslam both resigned - they both deserve to be thanked for their time and service over the years. Nicole Chan, Michelle Stoll, Andrea Smith, Deanne Cray, and Heather Alley are still active members. The committee has one open seat and is also looking for alternative committee members - please consider joining in on our important work.

The Rec Committee is also continually looking for volunteer coaches - if you have a child participating and are regularly attending practices and games, you would make a great coach! You don't need to be a professional athlete, just have patience and a desire to teach lifelong lessons to this wonderful group of youth. The time spent is a tremendously rewarding experience. If you are interested, it is never too late.



A reminder that in an effort to be more accessible there is an email address that anyone can use to communicate to all Rec members: rec@lamoine-me.gov . If you have any suggestions on change, ideas for offerings, or improvements you would like to see, the committee would love to hear from you. Our current Committee meetings are scheduled for 6:30 the 1st Thursday of every Month, at the Lamoine Consolidated School in the teachers room. We would love to see you there!

Lamoine 150!

After three years of planning, *Lamoine 150!* launched our year-long celebration on October 5 with our Robin's Run Roadrace and Community Barbecue. It was a day of energy and excitement, kicking off a full year's activities honoring our 150th year as a town. The day symbolized our theme, "Celebrating 150 Years of Community", as it was a collaboration of roadracers, the Lamoine Volunteer Fire Department, the Lamoine Baptist Church, and Lamoine 150!

Lamoine 150! will be hosting at least one event each month through next August. Between October and January, we have presented four "Celebrating Our Story" programs on aspects of Lamoine's history and archeology (co-hosted with the Conservation Commission, Lamoine Community Arts, and the Lamoine Historical Society). Lamoiners gathered for a very successful Cribbage Fest one Sunday afternoon (co-hosted by the Grange). By the time this report appears, we will have held our "A Day in Lamoine" photo event to document what our daily lives on February 11, exactly 150 years from the day Governor Joshua Chamberlain signed the "Bill of Separation" from Trenton. And we will have celebrated our first day as a town on March 1 with a Gala Birthday Bash!

Many thanks to our many volunteers helping to make these true community celebrations! Lamoiners have been sporting *Lamoine 150!* shirts and hats. And sales of mugs, posters, and other memorabilia have helped spread the word about our town and our celebration.

Please join your friends and neighbors at our coming events! **MARK YOUR CALENDARS ON AUGUST 15** to attend (and participate in!) the Town Parade, the Maine200/Lamoine150! Festival at the State Park, and the Fireworks that evening! All of our events are advertised on the town's website (Lamoine-me.gov), by email, and on our Facebook page, Lamoine150! It takes a community to celebrate community!

Cynthia Donaldson, Co-chair
Jo Cooper, Co-chair
Carol Duffy
Miranda Engstrom
Gordon Donaldson
Marion McFarland
Angela Johnson
Diane Sanderson



Lamoine's own Robin Emery, a Maine racing legend, finishes the 4-mile race that started the Lamoine 150! Celebration.

Lamoine School Department



LCS students performing on the new stage.

The Lamoine Consolidated School Staff and School Committee continue to work collaboratively to meet the educational needs of the students of Lamoine.

Academic achievement remains high at LCS thanks to a committed faculty and community.

LCS teachers and support staff engage in sharing of best practices and provide a rigorous and engaging curriculum focused on helping each individual child meet their greatest potential. MEA Testing results from 2018-19 showed that 77% of our students were meeting or exceeding the standards in ELA, compared to a statewide average of 49%. In math, 59% of students were meeting or exceeding the standards, compared to the statewide average of 37%. This marks the third year in a row of demonstrated growth in both ELA and Math. Our outstanding educators also work hard to enhance student learning long after the regular school day has ended. Co-curricular events such as Robotics and SkillsUSA complement our programming. This past year, each of our fifteen middle level students participating in SkillsUSA earned a medal in their events. Additionally, both boys and girls basketball teams earned the Sportsmanship Awards. We are very proud of how well our students represent LCS!



Community connections remain strong at LCS. Once again, our middle level students participated in groundwater education, thanks to the Lamoine Conservation Commission. The Lamoine Community Arts Scholarship Committee continues to support the attendance of several students at local fine arts camps over the summer. The Lamoine Grange donated a dictionary to each third grade student and a grant through Donor's Choose generated funds for new ukuleles. Dianne Richardson donated new jackets for the entire soccer team and, as always, the PATRONS volunteers kept cherished traditions alive with events such as the Penny Sale and Winter Brunch. Thank you to the many community volunteers who support us. We appreciate all that you do!

The Lamoine School Committee is exploring options for a facilities solution that will enable LCS to offer better opportunities to both our learners and the community. Aging portable classrooms, a lack of appropriate space for 21st Century educational programming and size constraints in the gymnasium are among the identified priorities that need to be addressed. We look forward to partnering with parents and community members to determine a facilities solution that will meet these needs for many years to come.

On a very positive note, I would like to offer my sincere appreciation to the School Committee and the citizens of Lamoine for their support of LCS. It has been a sincere pleasure serving as a Superintendent in a community where so many people work together for the benefit of all students.

Respectfully Submitted,

Katrina Kane

Superintendent of Schools

Lamoine's Little Children

With a spring/early summer 2020 installation goal in sight, the Lamoine's Little Children Committee is working hard to raise funds to install a nautically themed play structure at Lamoine Beach - just in time to be part of the culminating Lamoine 150 celebration!

We envision three pieces for the play space which will be up from the beach very near the picnic tables. They will include 2 bouncing lobsters and a bouncy "trawler" designed to encourage imaginative play. All the pieces are geared toward children less than 6 years of age and comply with rigorous safety standards.

We have been granted a permit by the town of Lamoine. Of the estimated \$10,000 cost, we have raised a little over \$4125, a figure which includes a generous donation of \$1000 from the Marlboro Yacht Club, and donations from many friends of Lamoine's very young children and their families. We are selling terrific "Lamoine 150 logo" baseball caps sized for children and adults to support the project and we will benefit from bottle collection at the transfer station in March. We also hope to be able to augment our fundraising through the pursuit of several grant possibilities.

Our intent is to raise as much of the \$10,000 cost as we possibly can. The 2019 town meeting voted to cover the cost through the Allen and Leurene Hodgkins Fund.

For more information please contact Cynthia Donaldson at 667-2382.

Lamoine's Little Children Committee
Cynthia Donaldson
Amy Duym
Anne LaBossiere
Lois Libby
Mollie Cashwell
Robin Veysey

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 3, 2020 at 7:55 AM then and there to act by secret ballot vote on articles 1 through 2, polls closing on article 2 at 8:00 PM on March 3, 2020; and to warn and notify the voters to meet at the Lamoine Consolidated School Gymnasium in said town on Wednesday, the 18th day of March, 2020 at six o'clock in the evening (6:00 PM) then and there to act on articles 3 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 (1 position, term to end town meeting 2023)
 - b. Assessor (1 position, term to begin July 1, 2020 and end June 30, 2023)
 - c. School Committee Member (2 positions, terms to end at town meeting 2023)

Open Town Meeting

Wednesday, March 18, 2020

Prior to the start of business (5:30 PM):

- Lamoine 150! Presents: Lamoine's First Town Meeting - 1870
 - Recognize "Citizen(s) of the Year" (Board of Selectmen to present)
3. To see if the town will vote to set the date that property taxes will be due in two equal payments on August 31, 2020 and February 28, 2021, and to fix the rate of interest at 9.00% to be charged on the unpaid amounts beginning September 1, 2020 and March 1, 2021 respectively, and to fix the rate of interest paid for overpayments at 5.00% per annum.
 4. To see if the Town will vote to authorize the Selectmen to offer to sell any property automatically acquired by tax liens to the previous owner(s) for payment of all back taxes, fees and interest; should the previous owner decline 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. If sale is to anyone other than the former owner, the Board of Selectmen shall follow the special sale process required by 36 M.R.S.A. §943-C for qualifying homestead property.
 5. To see if the Town will vote to authorize the Selectmen to sell and/or dispose of any property or fixtures deemed to be surplus and unusable to the Town and worth less than \$1,000 fair market value, under such terms and conditions as they deem advisable after advertising such items publicly.
 6. To see if the Town will vote to appropriate all funds from the money received from the State of Maine for registration of snowmobiles to the Frenchman Bay Riders Snowmobile Club for the purpose of maintaining snowmobile trails.
 7. To see if the Town will vote to authorize the tax collector or treasurer to accept pre-payments of 2020/2021 and 2021/2022 taxes not yet committed and set the rate of interest at 0% for overpayments pursuant to 36 M.R.S.A. § 506.

8. To see if the town will vote to adopt the Revised Lamoine Comprehensive Plan as proposed following a public hearing on January 20, 2020 by the Comprehensive Planning Committee. A copy of the proposed plan is on file at the Lamoine Town Clerk's Office.
9. To see if the town will vote to amend the Lamoine Shoreland Zoning Ordinance dated March 18, 2020. A copy of the proposed amendment is on file with the Lamoine Town Clerk's Office.
10. To see if the town will authorize the Board of Selectmen to execute a property line agreement with Marion McDevitt regarding the town owned land depicted as tax map 1 lot 52 and land owned by Mrs. McDevitt on tax map 1 Lot 14.
11. To see if the town will vote to appropriate \$11,850 from the Capital Improvement Fund for the fiscal year ending June 30, 2020 for the purposes of repairing the cupola at the Lamoine Town Hall.
12. 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*)
13. To see what sum the Town will vote to raise and appropriate for Administration and to set the salaries of the following elected officers whose salaries will be paid from the Administration Account of the General Fund, and to authorize the Board of Selectmen to establish the rate of compensation for appointed officials.

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

(The Budget Committee & Selectmen recommend \$247,647.78 and the salaries as outlined above.)

14. 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 \$81,000 for the following projects*):
 - *Land Conservation Fund, \$1,000*
 - *Town Office Foundation/Steps Fund, \$20,000*
 - *Lamoine Sesquicentennial Celebration, \$5,000*
 - *Transfer Station Redesign \$50,000*
 - *Internet/Cable TV Line Extension \$5,000*
15. 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 \$37,100.00.*)

16. 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 as amended.

Requesting Agency	Requested	Recommended
American Red Cross	\$600.00	\$600.00
Health Equity Alliance (DE AIDS Network)	\$700.00	\$700.00
Downeast Horizons	\$700.00	\$700.00
Eastern Area Agency on Aging	\$700.00	\$700.00
Families First Community Center	\$700.00	\$700.00
Friends In Action – Community Connection	\$700.00	\$700.00
VNA-Home Health Hospice	\$579.00	\$579.00
Hospice Volunteers of Hancock County	\$700.00	\$700.00
Lamoine Historical Society	\$700.00	\$700.00
Lifelight Foundation	\$700.00	\$700.00
Loaves & Fishes Food Pantry	\$700.00	\$700.00
Women’s Infants & Children	\$700.00	\$700.00
Yesterday’s Children	\$300.00	\$300.00
<i>Total</i>	\$8,479.00	\$8,479.00

(The Budget Committee & Selectmen recommend \$8,479.00 as outlined above. The donation requests ordinance requires the Board of Selectmen to recommend no more than 5% of one mill, which is \$13,163.14)

17. To see what sum the Town will vote to raise and appropriate for Parks, Recreation and Cemetery Maintenance. *(The Parks Commission, Recreation Committee, Selectmen and Budget Committee recommend \$22,840.00).*

18. To see what sum the Town will vote to raise and appropriate for library services. *(The Selectmen and Budget Committee recommend \$8,010.00. The Ellsworth Public Library has requested funding of \$8,010.00).*

19. To see what sum the Town will vote to raise and appropriate for Public Safety Expenditures. *(The Budget Committee, Selectmen and Fire Department recommend \$89,606.06)*

20. To see what sum the Town will vote to raise and appropriate for Road Maintenance. *(The Budget Committee and Selectmen recommend \$190,450.00.)*

21. To see what sum the Town will vote to raise and appropriate for major road projects including re-pavement of a section of Shore Road and a section of Mill Road. *(The Budget Committee and Selectmen recommend \$147,000.00).*

22. 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 \$153,475.00)*

23. To see which revenues the Town will vote to appropriate for inclusion in the non-education portion of the budget to offset local property taxes.

Revenue Fund	Amount	Fund Total
General Fund		
Interest on Real Estate Taxes	\$12,000.00	
Automobile Excise Taxes	\$375,000.00	
Watercraft Excise Taxes	\$3,000.00	
Administration Fees	\$250.00	
Tax Lien Charges	\$4,500.00	
Agent Fees	\$5,700.00	

General Assistance Reimbursement	\$1,750.00	
Interest on Investments	\$16,000.00	
Rental Income – Cell Phone Tower	\$15,870.00	
Undesignated Fund Balance (Surplus)	\$120,000.00	
		\$554,070.00
Road Fund		
Road Fund	\$10,000.00	
URIP Program (State Funding)	\$22,000.00	\$32,000.00
Code Enforcement Fund		
Code Enforcement Fees	\$10,000.00	
Transfer from Code Enforcement Fund	\$5,000.00	
Plumbing Permit Fees	\$4,000.00	\$19,000.00
Recreation Fund		
Recreation Fees	\$2,800.00	\$2,800.00
Other Funds		
Local Animal Control Fees		\$1,500.00
Transfer Station Capital Fund		\$50,000.00
Total Offsets to Local Property Tax		\$659,370.00

(NOTE): 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.)

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

Fund Balance Account	Balance as of 6/30/19*
Code Enforcement Fund	\$41,027.60
Fire Truck Reserve Fund	\$16,730.17
Road Assistance Fund	\$39,802.66
Education Capital Fund	\$10,124.96
Animal Control Fund	\$4,065.71
Revaluation Reserve Fund	\$109,840.17
Insurance Deductible Fund	\$8,663.31
Harbor Fund	\$28,194.23
Cable TV Channel Fund	\$44,278.27
Parks Fund	\$5,458.54
Capital Improvements Fund	\$52,696.58
Land Conservation Fund	\$1,605.16
Veterans Memorial Fund	\$5,572.54
Conservation Commission Fund	\$1,518.04
Flag Display Maintenance Fund	\$1,676.77
Allen & Leurene Hodgkins Fund	\$39,909.55
Recreation Fund	\$23,852.40
Town Hall Renovation Fund	\$61,568.00
Heating Assistance Fund	\$15,037.99
Sesquicentennial Celebration Fund	\$29,050.43
Transfer Station Capital Fund	\$115,577.29
Education Fund (from operations)	\$571,136.23
Education Special Ed Reserve	\$150,000.00
Education Secondary Tuition Reserve	\$35,000.00
Education – Facilities Maintenance Reserve	\$127,884.00
Cemetery Care Fund	\$5,992.84

(NOTE) Most funds are part of continuing operations, so the balance of 6/30/19 does not reflect any appropriations, expenditures or revenues for the current fiscal year.

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

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 3 through 28 will take place in open town meeting at the Lamoine Consolidated School beginning at 6:00 PM on Wednesday, March 18, 2020. The Registrar of Voters will hold office hours on Tuesday, March 17, 2020 during regular business hours at the Lamoine Town Hall to correct any error in, or change a name or address on the voting list, and to accept registration of any person eligible to vote. A person who is not registered as a voter in the Town of Lamoine may not vote in any municipal election.

Signed at the Town of Lamoine February 6, 2020

/s/ S. Josephine Cooper

/s/ Gary McFarland

/s/ Robert Christie

/s/ Kathleen Rybarz

/s/ Nathan Mason

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

**Budget Committee
Proposed**

**Administration
Salaries**

2018-19 Approved	2018-19 Actual	2018-19 Remain	2019-20 Approved	2019-20 Acutal	2019-20 Remain	2020-21 Proposed	Increase (Decrease)	% Change	5 Year Average
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Selectman Chair	\$1,600.00	\$1,600.00	\$0.00	\$1,600.00	\$800.00	\$800.00	\$1,600.00	\$0.00	0.00%	\$1,600.00
Selectman 2	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$500.00	\$500.00	\$1,000.00	\$0.00	0.00%	\$1,000.00
Selectman 3	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$500.00	\$500.00	\$1,000.00	\$0.00	0.00%	\$1,000.00
Selectman 4	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$500.00	\$500.00	\$1,000.00	\$0.00	0.00%	\$1,000.00
Selectman 5	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$500.00	\$500.00	\$1,000.00	\$0.00	0.00%	\$1,000.00
Adm. Asst	\$68,000.00	\$68,000.00	\$0.00	\$70,000.00	\$36,296.26	\$33,703.74	\$72,000.00	\$2,000.00	2.86%	\$65,020.00
Benefits	\$19,250.00	\$19,345.06	-\$95.06	\$20,700.00	\$12,250.89	\$8,449.11	\$22,100.00	\$1,400.00	6.76%	\$18,150.46
Clerk/Tax Collector	\$36,320.00	\$36,316.80	\$3.20	\$38,000.00	\$19,703.60	\$18,296.40	\$40,000.00	\$2,000.00	5.26%	\$35,150.96
Assistant Clerk/Tax Collector	\$1,250.00	\$150.00	\$1,100.00	\$1,250.00	\$0.00	\$1,250.00	\$1,100.00	-\$150.00	-12.00%	\$494.50
Assessor Chair	\$1,600.00	\$1,600.00	\$0.00	\$1,600.00	\$800.00	\$800.00	\$1,600.00	\$0.00	0.00%	\$1,703.80
Assessor 2	\$1,500.00	\$1,500.00	\$0.00	\$1,500.00	\$750.00	\$750.00	\$1,500.00	\$0.00	0.00%	\$1,600.00
Assessor 3	\$1,500.00	\$1,500.00	\$0.00	\$1,500.00	\$750.00	\$750.00	\$1,500.00	\$0.00	0.00%	\$1,300.00
Health Officer	\$100.00	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00	\$100.00	\$0.00	0.00%	\$100.00
Facilities Maintenance Director	\$10,000.00	\$1,948.75	\$8,051.25	\$10,000.00	\$1,928.25	\$8,071.75	\$10,000.00	\$0.00	0.00%	\$3,591.35
Election Workers	\$1,680.00	\$1,515.00	\$165.00	\$1,440.00	\$390.00	\$1,050.00	\$1,500.00	\$60.00	4.17%	\$1,439.00
Total Salaries	\$146,800.00	\$137,575.61	\$9,224.39	\$151,690.00	\$77,697.25	\$73,992.75	\$157,000.00	\$5,310.00	3.50%	\$134,150.07

Budget Committee Proposed Administrative Expenses	2018-19 Approved	2018-19 Actual	2018-19 Remain	2019-20 Approved	2019-20 Actual	2019-20 Remain	2020-21 Proposed	Increase (Decrease)	% Change	5 Year Average
Electricity	\$3,200.00	\$2,624.26	\$575.74	\$3,000.00	\$1,324.45	\$1,675.55	\$2,800.00	-\$200.00	-6.67%	\$2,722.50
Machine Maint.	\$700.00	\$495.00	\$205.00	\$700.00	\$0.00	\$700.00	\$650.00	-\$50.00	-7.14%	\$601.40
Travel/Education	\$3,000.00	\$2,343.27	\$656.73	\$2,800.00	\$960.14	\$1,839.86	\$2,700.00	-\$100.00	-3.57%	\$2,392.96
Postage	\$1,900.00	\$1,794.13	\$105.87	\$1,900.00	\$1,651.18	\$248.82	\$2,000.00	\$100.00	5.26%	\$1,541.66
Office Supplies	\$2,500.00	\$5,081.22	-\$2,581.22	\$2,500.00	\$1,912.82	\$587.18	\$2,500.00	\$0.00	0.00%	\$2,834.90
Advertising	\$400.00	\$0.00	\$400.00	\$400.00	\$372.63	\$27.37	\$400.00	\$0.00	0.00%	\$218.84
Telephone	\$1,680.00	\$1,467.42	\$212.58	\$1,600.00	\$915.26	\$684.74	\$1,750.00	\$150.00	9.38%	\$1,493.66
Lien Costs	\$4,000.00	\$5,033.83	-\$1,033.83	\$4,000.00	\$2,501.66	\$1,498.34	\$4,000.00	\$0.00	0.00%	\$4,050.61
Heating Oil	\$3,000.00	\$2,430.00	\$570.00	\$3,000.00	\$1,138.24	\$1,861.76	\$3,000.00	\$0.00	0.00%	\$1,891.15
Dues/Memberships	\$3,200.00	\$3,589.44	-\$389.44	\$3,300.00	\$3,628.37	-\$328.37	\$3,600.00	\$300.00	9.09%	\$3,192.59
Banking Costs	\$100.00	\$107.40	-\$7.40	\$100.00	\$34.50	\$65.50	\$150.00	\$50.00	50.00%	\$76.01
Tax Maps	\$1,800.00	\$1,700.00	\$100.00	\$1,900.00	\$1,800.00	\$100.00	\$1,900.00	\$0.00	0.00%	\$1,699.00
Books & Publications	\$300.00	\$383.85	-\$83.85	\$450.00	\$512.91	-\$62.91	\$450.00	\$0.00	0.00%	\$295.70
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%	\$220.97
Legal Fees	\$9,000.00	\$3,977.91	\$5,022.09	\$8,000.00	\$6,620.98	\$1,379.02	\$9,000.00	\$1,000.00	12.50%	\$9,436.67
Other Election Costs	\$200.00	\$111.27	\$88.73	\$200.00	\$42.61	\$157.39	\$200.00	\$0.00	0.00%	\$161.08
Audit	\$4,500.00	\$4,423.75	\$76.25	\$4,600.00	\$4,556.50	\$43.50	\$4,700.00	\$100.00	2.17%	\$4,356.30
Assessing-Appraisal	\$3,500.00	\$3,920.00	-\$420.00	\$3,500.00	\$0.00	\$3,500.00	\$4,500.00	\$1,000.00	28.57%	\$3,351.50
Town Report & Meeting Exp.	\$1,500.00	\$1,255.19	\$244.81	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$0.00	0.00%	\$1,261.30
Miscellaneous	\$100.00	\$100.58	-\$0.58	\$200.00	\$44.87	\$155.13	\$200.00	\$0.00	0.00%	\$179.18
Newsletter	\$1,020.00	\$1,056.00	-\$36.00	\$1,050.00	\$792.00	\$258.00	\$1,100.00	\$50.00	4.76%	\$1,001.00
Sales Tax	\$25.00	\$7.36	\$17.64	\$25.00	\$8.04	\$16.96	\$25.00	\$0.00	0.00%	\$10.81
Total Expenses	\$46,625.00	\$41,901.88	\$4,723.12	\$45,725.00	\$28,817.16	\$16,907.84	\$48,125.00	\$2,400.00	5.25%	\$42,989.80
Gen'l Assistance	\$2,500.00	\$414.95	\$2,085.05	\$2,500.00	\$264.11	\$2,235.89	\$2,500.00	\$0.00	0.00%	\$1,269.27

Budget Committee Proposed	2018-19 Approved	2018-19 Actual	2018-19 Remain	2019-20 Approved	2019-20 Actual	2019-20 Remain	2020-21 Proposed	Increase (Decrease)	% Change	5 Year Average
Insurances										
FICA-Town Share	\$11,644.53	\$10,956.36	\$688.17	\$12,781.92	\$5,300.49	\$7,481.43	\$13,289.70	\$507.78	3.97%	\$9,894.26
Medicare - Town Share	\$2,723.32	\$2,562.38	\$160.94	\$2,989.32	\$1,239.63	\$1,749.69	\$3,108.08	\$118.76	3.97%	\$2,313.98
Property & Casualty	\$8,400.00	\$8,203.00	\$197.00	\$9,000.00	\$11,435.00	-\$2,435.00	\$12,300.00	\$3,300.00	36.67%	\$8,012.40
Public Officials	\$3,200.00	\$2,991.00	\$209.00	\$3,400.00	\$0.00	\$3,400.00	\$0.00	-\$3,400.00	-100.00%	\$3,129.80
Workers Comp	\$3,600.00	\$3,558.30	\$41.70	\$4,000.00	\$1,789.00	\$2,211.00	\$4,100.00	\$100.00	2.50%	\$3,384.72
Volunteer Coverage	\$175.00	\$194.00	-\$19.00	\$200.00	\$0.00	\$200.00	\$225.00	\$25.00	12.50%	\$140.60
Unemployment	\$800.00	\$287.57	\$512.43	\$500.00	\$0.00	\$500.00	\$400.00	-\$100.00	-20.00%	\$362.09
Deductible Fund	\$500.00	\$0.00	\$500.00	\$500.00	\$500.00	\$0.00	\$500.00	\$0.00	0.00%	\$276.86
Total Insurance	\$31,042.85	\$28,752.61	\$2,290.24	\$33,371.24	\$20,264.12	\$13,107.12	\$33,922.78	\$551.54	1.65%	\$27,514.71
Equipment										
Hardware/Software	\$1,200.00	\$4,897.13	-\$3,697.13	\$1,200.00	\$1,245.38	-\$45.38	\$2,500.00	\$1,300.00	108.33%	\$1,465.56
Other	\$300.00	\$0.00	\$300.00	\$300.00	\$0.00	\$300.00	\$300.00	\$0.00	0.00%	\$255.00
Total Equipment	\$1,500.00	\$4,897.13	-\$3,397.13	\$1,500.00	\$1,245.38	\$254.62	\$2,800.00	\$1,300.00	86.67%	\$1,720.56
Town Hall Maintenance										
Furnace Maint.	\$100.00	\$90.00	\$10.00	\$100.00	\$424.50	-\$324.50	\$100.00	\$0.00	0.00%	\$224.59
Lighting	\$100.00	\$670.28	-\$570.28	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00	0.00%	\$219.40
General Maint.	\$800.00	\$3,785.49	-\$2,985.49	\$1,500.00	\$689.07	\$810.93	\$1,500.00	\$0.00	0.00%	\$2,225.17
Grounds	\$2,000.00	\$667.57	\$1,332.43	\$1,500.00	\$555.30	\$944.70	\$1,500.00	\$0.00	0.00%	\$1,191.61
Keys & Locks	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00	0.00%	\$40.52
Capital Improvement	\$0.00	\$2,000.00	-\$2,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$400.00
Total Maint.	\$3,100.00	\$5,213.34	-\$2,113.34	\$3,300.00	\$1,668.87	\$1,631.13	\$3,300.00	\$0.00	0.00%	\$3,901.30
TOTAL ADMINISTRATION	\$231,567.85	\$218,755.52	\$12,812.33	\$238,086.24	\$129,956.89	\$108,129.35	\$247,647.78	\$9,561.54	4.02%	\$211,545.71

Budget Committee Proposed	2018-19 Approved	2018-19 Actual	2018-19 Remain	2019-20 Approved	2019-20 Actual	2019-20 Remain	2020-21 Proposed	Increase (Decrease)	% Change	5 Year Average
SOCIAL SERVICES										
American Red Cross-E.ME	\$600.00	\$600.00	\$0.00		\$0.00	\$0.00	\$600.00	\$600.00	100.00%	\$480.00
CHCS	\$700.00	\$700.00	\$0.00	\$548.00	\$548.00	\$0.00		-\$548.00	-100.00%	\$638.80
DE Cmty Partners - CFO	\$700.00	\$700.00	\$0.00		\$0.00	\$0.00		\$0.00	0.00%	\$660.00
Health Equity Alliance/DEAN	\$700.00	\$700.00	\$0.00	\$700.00	\$700.00	\$0.00	\$700.00	\$0.00	0.00%	\$420.00
Downeast Horizons	\$700.00	\$700.00	\$0.00	\$700.00	\$700.00	\$0.00	\$700.00	\$0.00	0.00%	\$660.00
Eastern Agency-Aging	\$700.00	\$700.00	\$0.00	\$500.00	\$500.00	\$0.00	\$700.00	\$200.00	40.00%	\$550.00
Emmaus Homeless Shelter			\$0.00		\$0.00	\$0.00		\$0.00	0.00%	\$0.00
Families First Cmty Ctr	\$600.00	\$600.00	\$0.00	\$700.00	\$700.00	\$0.00	\$700.00	\$0.00	0.00%	\$240.00
FIA-Community Connection	\$700.00	\$700.00	\$0.00	\$700.00	\$700.00	\$0.00	\$700.00	\$0.00	0.00%	\$660.00
The Grand Auditorium	\$700.00	\$700.00	\$0.00	\$700.00	\$700.00	\$0.00		-\$700.00	-100.00%	\$520.00
VNA Home Health Hospice			\$0.00	\$579.00	\$579.00	\$0.00	\$579.00	\$0.00	0.00%	\$347.40
Hospice Vol of Hancock Cty	\$700.00	\$700.00	\$0.00	\$700.00	\$700.00	\$0.00	\$700.00	\$0.00	0.00%	\$660.00
Lamoine Historical Society	\$700.00	\$700.00	\$0.00	\$700.00	\$700.00	\$0.00	\$700.00	\$0.00	0.00%	\$660.00
Lifeflight Foundation	\$700.00	\$700.00	\$0.00	\$700.00	\$700.00	\$0.00	\$700.00	\$0.00	0.00%	\$520.00
Loaves & Fishes Food Pantry	\$700.00	\$700.00	\$0.00	\$700.00	\$700.00	\$0.00	\$700.00	\$0.00	0.00%	\$660.00
Me. Coast Hospital			\$0.00			\$0.00		\$0.00	0.00%	\$760.00
Open Door Recovery Center	\$700.00	\$700.00	\$0.00	\$700.00	\$700.00	\$0.00	\$0.00	-\$700.00	-100.00%	\$660.00
DE Cmty Partners - WHCA	\$700.00	\$700.00	\$0.00	\$700.00	\$700.00	\$0.00		-\$700.00	-100.00%	\$660.00
WIC Clinic	\$700.00	\$700.00	\$0.00	\$700.00	\$700.00	\$0.00	\$700.00	\$0.00	0.00%	\$660.00
Yesterday's Children	\$300.00	\$300.00	\$0.00	\$300.00	\$300.00	\$0.00	\$300.00	\$0.00	0.00%	\$240.00
Total	\$11,300.00	\$11,300.00	\$0.00	\$10,327.00	\$10,327.00	\$0.00	\$8,479.00	-\$1,848.00	-17.89%	\$10,656.20
Max Recommendation	\$13,441.87						\$13,163.14			
Ellsworth Library	\$7,722.00	\$7,722.00	\$0.00	\$8,343.00	\$8,343.00	\$0.00	\$8,010.00	-\$333.00	-3.99%	\$7,701.80
County Tax	\$120,643.52	\$120,643.52	\$0.00	\$125,650.62	\$125,650.63	-\$0.01		\$125,650.62	-100.00%	\$114,616.30

Budget Committee**Proposed****PUBLIC SAFETY****Fire Department**

	2018-19 Approved	2018-19 Actual	2018-19 Remain	2019-20 Approved	2019-20 Acutal	2019-20 Remain	2020-21 Proposed	Increase (Decrease)	% Change	5 Year Average
Chief's Salary	\$3,000.00	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$0.00	\$4,000.00	\$1,000.00	33.33%	\$2,720.00
Personnel Reimbursements	\$9,500.00	\$10,350.00	-\$850.00	\$10,000.00	\$10,250.00	-\$250.00	\$11,000.00	\$1,000.00	10.00%	\$9,520.00
Electricity	\$2,000.00	\$1,766.11	\$233.89	\$2,000.00	\$802.00	\$1,198.00	\$2,000.00	\$0.00	0.00%	\$1,718.11
Water	\$300.00	\$330.00	-\$30.00	\$330.00	\$330.00	\$0.00	\$350.00	\$20.00	6.06%	\$306.00
Telephone	\$750.00	\$714.02	\$35.98	\$750.00	\$537.71	\$212.29	\$750.00	\$0.00	0.00%	\$771.13
Heating Oil	\$5,000.00	\$5,700.00	-\$700.00	\$5,500.00	\$4,439.00	\$1,061.00	\$5,500.00	\$0.00	0.00%	\$3,830.14
Truck Maintenance	\$30,000.00	\$29,709.32	\$290.68	\$7,500.00	\$5,442.34	\$2,057.66	\$7,500.00	\$0.00	0.00%	\$15,980.80
Pump Maintenance	\$3,000.00	\$0.00	\$3,000.00	\$3,500.00	\$0.00	\$3,500.00	\$3,500.00	\$0.00	0.00%	\$2,673.39
Rescue Boat Maintenance	\$1,000.00	\$397.06	\$602.94	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	0.00%	\$340.77
Radio Maintenance	\$900.00	\$1,417.97	-\$517.97	\$1,000.00	\$201.12	\$798.88	\$1,000.00	\$0.00	0.00%	\$981.26
Equipment Maintenance	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$152.92	\$847.08	\$1,000.00	\$0.00	0.00%	\$541.98
Lights & Batteries	\$150.00	\$1,586.69	-\$1,436.69	\$300.00	\$16.96	\$283.04	\$400.00	\$100.00	33.33%	\$484.91
Station Supplies	\$300.00	\$137.48	\$162.52	\$300.00	\$0.00	\$300.00	\$300.00	\$0.00	0.00%	\$157.08
Hand Tools	\$200.00	\$154.98	\$45.02	\$200.00	\$55.98	\$144.02	\$200.00	\$0.00	0.00%	\$161.22
First Aid	\$300.00	\$68.00	\$232.00	\$300.00	\$313.34	-\$13.34	\$300.00	\$0.00	0.00%	\$154.39
Inoculation Prg.	\$1,100.00	\$224.50	\$875.50	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	0.00%	\$735.15
Respiratory Fit Testing	\$400.00	\$1,015.50	-\$615.50	\$400.00	\$0.00	\$400.00	\$1,200.00	\$800.00	200.00%	\$482.00
Station Maintenance	\$3,000.00	\$3,825.25	-\$825.25	\$4,500.00	\$428.69	\$4,071.31	\$4,500.00	\$0.00	0.00%	\$2,438.44
Hydrants	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$186.60	\$813.40	\$1,000.00	\$0.00	0.00%	\$371.89
Gas & Diesel	\$1,700.00	\$1,490.64	\$209.36	\$1,700.00	\$876.55	\$823.45	\$1,800.00	\$100.00	5.88%	\$1,392.65
Extinguishers	\$200.00	\$162.70	\$37.30	\$200.00	\$251.28	-\$51.28	\$200.00	\$0.00	0.00%	\$110.01
Oil & Fluids			\$0.00		\$231.10	-\$231.10	\$250.00	\$250.00	100.00%	\$0.00
Foam	\$500.00	\$0.00	\$500.00	\$600.00	\$497.50	\$102.50	\$600.00	\$0.00	0.00%	\$100.00
Air Pack Maint.	\$2,000.00	\$1,494.68	\$505.32	\$2,500.00	\$2,165.70	\$334.30	\$2,500.00	\$0.00	0.00%	\$2,076.53
Fire Prevention	\$50.00	\$0.00	\$50.00	\$50.00	\$0.00	\$50.00	\$50.00	\$0.00	0.00%	\$27.00
Dues & Memberships	\$800.00	\$645.00	\$155.00	\$800.00	\$100.00	\$700.00	\$800.00	\$0.00	0.00%	\$712.60
Training	\$2,000.00	\$1,310.00	\$690.00	\$2,000.00	\$550.00	\$1,450.00	\$2,000.00	\$0.00	0.00%	\$1,264.38

Budget Committee Proposed	2018-19 Approved	2018-19 Actual	2018-19 Remain	2019-20 Approved	2019-20 Actual	2019-20 Remain	2020-21 Proposed	Increase (Decrease)	% Change	5 Year Average
Other	\$100.00	\$0.00	\$100.00	\$100.00	\$586.96	-\$486.96	\$100.00	\$0.00	0.00%	\$86.94
NFPA Books			\$0.00		\$0.00	\$0.00	\$200.00	\$200.00	100.00%	\$0.00
Pager	\$900.00	\$950.00	-\$50.00	\$500.00	\$0.00	\$500.00	\$800.00	\$300.00	60.00%	\$845.00
Attack Hose/Nozzles	\$800.00	\$434.03	\$365.97	\$800.00	\$95.00	\$705.00	\$800.00	\$0.00	0.00%	\$430.76
Supply Hose	\$600.00	\$1,668.05	-\$1,068.05	\$1,500.00	\$1,785.00	-\$285.00	\$1,800.00	\$300.00	20.00%	\$607.61
Indian Tanks			\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$42.00
Turnout Gear	\$5,000.00	\$5,281.55	-\$281.55	\$2,500.00	\$8,841.00	-\$6,341.00	\$2,500.00	\$0.00	0.00%	\$4,670.88
Radio Purchases	\$500.00	\$335.00	\$165.00	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	0.00%	\$196.60
Air Pack Replacement	\$8,000.00	\$8,000.00	\$0.00	\$7,000.00	\$7,000.00	\$0.00	\$0.00	-\$7,000.00	-100.00%	\$4,828.00
Equipment Purchases	\$0.00	\$362.67	-\$362.67	\$0.00	\$465.03	-\$465.03	\$1,000.00	\$1,000.00	100.00%	\$2,585.53
Truck/Ladder/hose Testing	\$2,600.00	\$3,631.08	-\$1,031.08	\$5,500.00	\$2,545.00	\$2,955.00	\$5,000.00	-\$500.00	-9.09%	\$2,714.47
Total Fire	\$88,650.00	\$86,162.28	\$2,487.72	\$69,830.00	\$53,414.34	\$16,415.66	\$67,400.00	-\$2,430.00	-3.48%	\$67,059.63
Ambulance	\$16,020.00	\$12,015.00	\$4,005.00	\$14,850.54	\$14,850.54	\$0.00	\$15,296.06	\$445.52	3.00%	\$13,884.73
Dispatching	\$3,675.00	\$3,612.52	\$62.48	\$3,800.00	\$2,779.46	\$1,020.54	\$4,000.00	\$200.00	5.26%	\$3,450.68
Animal Control	\$3,000.00	\$2,128.63	\$871.37	\$3,000.00	\$1,012.75	\$1,987.25	\$3,000.00	\$0.00	0.00%	\$2,424.98
TOTAL PUBLIC SAFETY	\$111,345.00	\$103,918.43	\$7,426.57	\$91,480.54	\$72,057.09	\$19,423.45	\$89,696.06	-\$1,784.48	-1.95%	\$86,820.01

**WASTE DISPOSAL
Transfer Station**

Labor	\$12,870.00	\$11,561.75	\$1,308.25	\$12,870.00	\$6,857.00	\$6,013.00	\$14,150.00	\$1,280.00	9.95%	\$11,338.00
PERC	\$53,500.00	\$46,567.98	\$6,932.02	\$48,000.00	\$26,278.57	\$21,721.43	\$52,800.00	\$4,800.00	10.00%	\$42,813.17
Transportation	\$37,800.00	\$34,409.50	\$3,390.50	\$38,400.00	\$22,612.48	\$15,787.52	\$41,350.00	\$2,950.00	7.68%	\$34,007.91
Maintenance	\$1,500.00	\$2,535.46	-\$1,035.46	\$1,500.00	\$873.32	\$626.68	\$1,500.00	\$0.00	0.00%	\$1,685.57
Electricity	\$450.00	\$420.63	\$29.37	\$450.00	\$238.40	\$211.60	\$450.00	\$0.00	0.00%	\$395.68
Telephone	\$250.00	\$173.41	\$76.59	\$275.00	\$97.64	\$177.36	\$275.00	\$0.00	0.00%	\$257.41
Other	\$200.00	\$0.00	\$200.00	\$200.00	\$0.00	\$200.00	\$200.00	\$0.00	0.00%	\$109.76
Hazardous Waste	\$800.00	\$443.99	\$356.01	\$800.00	\$753.16	\$46.84	\$800.00	\$0.00	0.00%	\$568.25
Demolition Debris	\$150.00	\$0.00	\$150.00	\$150.00	\$0.00	\$150.00	\$150.00	\$0.00	0.00%	\$35.29
DEP Permits	\$500.00	\$480.00	\$20.00	\$500.00	\$300.00	\$200.00	\$500.00	\$0.00	0.00%	\$471.00
Septic Sludge	\$800.00	\$800.00	\$0.00	\$800.00	\$800.00	\$0.00	\$800.00	\$0.00	0.00%	\$800.00
Recycling Contract	\$16,000.00	\$27,362.77	-\$11,362.77	\$26,400.00	\$15,758.10	\$10,641.90	\$35,000.00	\$8,600.00	32.58%	\$17,053.78
Dump Closing/Monitoring	\$5,000.00	\$1,480.33	\$3,519.67	\$5,500.00	\$0.00	\$5,500.00	\$5,500.00	\$0.00	0.00%	\$2,895.94
Total Solid Waste/Recycling	\$129,820.00	\$126,235.82	\$3,584.18	\$135,845.00	\$74,568.67	\$61,276.33	\$153,475.00	\$17,630.00	12.98%	\$106,473.86

Budget Committee 2018-19 2018-19 2018-19 2019-20 2019-20 2019-20 2020-21 Increase % Change 5 Year

<i>Proposed</i> CODE ENFORCEMENT/Planning	Approved	Actual	Remain	Approved	Acutal	Remain	Proposed	(Decrease)	Average	
Salary	\$22,600.00	\$20,150.00	\$2,450.00	\$26,000.00	\$9,287.50	\$16,712.50	\$26,000.00	\$0.00	0.00%	\$12,973.44
Deputy/LPI Wages	\$2,250.00	\$6,110.00	-\$3,860.00	\$6,000.00	\$2,801.25	\$3,198.75	\$6,000.00	\$0.00	0.00%	\$3,057.60
State Share - Plumbing Permits	\$0.00	\$2,197.50	-\$2,197.50	\$2,000.00	\$926.25	\$1,073.75	\$2,000.00	\$0.00	0.00%	\$439.50
Supplies/Printing	\$200.00	\$0.00	\$200.00	\$150.00	\$0.00	\$150.00	\$150.00	\$0.00	0.00%	\$79.27
Mileage	\$500.00	\$994.21	-\$494.21	\$1,000.00	\$454.41	\$545.59	\$1,000.00	\$0.00	0.00%	\$428.69
Legal	\$500.00	\$0.00	\$500.00	\$500.00	\$1,413.72	-\$913.72	\$500.00	\$0.00	0.00%	\$324.35
Advertising	\$50.00	\$0.00	\$50.00	\$50.00	\$0.00	\$50.00	\$50.00	\$0.00	0.00%	\$10.00
Planning Board	\$2,000.00	\$1,962.05	\$37.95	\$2,000.00	\$497.92	\$1,502.08	\$700.00	-\$1,300.00	-65.00%	\$1,845.83
Appeals Board	\$200.00	\$0.00	\$200.00	\$200.00	\$0.00	\$200.00	\$200.00	\$0.00	0.00%	\$42.70
Training	\$200.00	\$20.00	\$180.00	\$250.00	\$35.00	\$215.00	\$250.00	\$0.00	0.00%	\$228.94
Miscellaneous	\$250.00	\$54.05	\$195.95	\$250.00	\$0.00	\$250.00	\$250.00	\$0.00	0.00%	\$260.29
Total CEO Budget	\$28,750.00	\$31,487.81	-\$2,737.81	\$38,400.00	\$15,416.05	\$22,983.95	\$37,100.00	-\$1,300.00	-3.39%	\$19,690.61
ROAD MAINTENANCE										
Road Commissioner Salary	\$670.00	\$670.00	\$0.00	\$700.00	\$350.00	\$350.00	\$750.00	\$50.00	7.14%	\$648.00
Road Commissioner Exp.	\$300.00	\$130.18	\$169.82	\$200.00	\$82.87	\$117.13	\$200.00	\$0.00	0.00%	\$136.41
Total Road Commissioner	\$970.00	\$800.18	\$169.82	\$900.00	\$0.00	\$900.00	\$950.00	\$50.00	5.56%	\$784.41
GENERAL MAINTENANCE - Non Specific Road Items										
General Maintenance	\$600.00	\$350.00	\$250.00	\$1,000.00	\$0.00	\$1,000.00	\$600.00	-\$400.00	-40.00%	\$868.00
Mowing	\$2,200.00	\$2,200.00	\$0.00	\$2,500.00	\$2,500.00	\$0.00	\$2,500.00	\$0.00	0.00%	\$2,100.00
Sweeping	\$3,500.00	\$2,500.00	\$1,000.00	\$4,000.00	\$0.00	\$4,000.00	\$3,000.00	-\$1,000.00	-25.00%	\$3,300.00
Crack Sealing	\$8,000.00	\$0.00	\$8,000.00	\$7,500.00	\$0.00	\$7,500.00	\$11,000.00	\$3,500.00	46.67%	\$2,970.00
Tree Removal	\$10,000.00	\$4,270.00	\$5,730.00	\$9,000.00	\$8,285.00	\$715.00	\$10,000.00	\$1,000.00	11.11%	\$8,047.00

Budget Committee Proposed	2018-19 Approved	2018-19 Actual	2018-19 Remain	2019-20 Approved	2019-20 Acutal	2019-20 Remain	2020-21 Proposed	Increase (Decrease)	% Change	5 Year Average
Specific Roads										
Buttermilk Road	\$3,500.00	\$12,649.00	-\$9,149.00	\$3,000.00	\$775.00	\$2,225.00	\$5,500.00	\$2,500.00	83.33%	\$5,501.80
Shore Road	\$2,500.00	\$1,627.50	\$872.50	\$4,000.00	\$13,960.00	-\$9,960.00	\$4,000.00	\$0.00	0.00%	\$3,503.10
Mill Road	\$1,500.00	\$7,090.00	-\$5,590.00	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$0.00	0.00%	\$3,073.00
Walker Road	\$1,000.00	\$8,750.00	-\$7,750.00	\$1,000.00	\$0.00	\$1,000.00	\$1,500.00	\$500.00	50.00%	\$2,918.39
Asa's Lane	\$2,000.00	\$4,230.00	-\$2,230.00	\$1,000.00	\$0.00	\$1,000.00	\$2,000.00	\$1,000.00	100.00%	\$3,720.00
Needle's Eye Road	\$2,000.00	\$5,415.00	-\$3,415.00	\$2,000.00	\$3,340.00	-\$1,340.00	\$3,000.00	\$1,000.00	50.00%	\$2,907.00
Clamshell Alley	\$250.00	\$530.00	-\$280.00	\$300.00	\$0.00	\$300.00	\$300.00	\$0.00	0.00%	\$206.00
Cos Cob Avenue	\$250.00	\$600.00	-\$350.00	\$400.00	\$0.00	\$400.00	\$300.00	-\$100.00	-25.00%	\$220.00
Raccoon Cove Road	\$1,500.00	\$690.00	\$810.00	\$1,500.00	\$0.00	\$1,500.00	\$1,000.00	-\$500.00	-33.33%	\$924.00
Marlboro Beach Rd	\$3,500.00	\$0.00	\$3,500.00	\$3,000.00	\$915.00	\$2,085.00	\$2,500.00	-\$500.00	-16.67%	\$3,691.00
Seal Point Road	\$2,500.00	\$1,740.00	\$760.00	\$2,000.00	\$160.00	\$1,840.00	\$2,000.00	\$0.00	0.00%	\$1,758.00
Berry Cove Road	\$2,000.00	\$0.00	\$2,000.00	\$1,000.00	\$595.00	\$405.00	\$2,000.00	\$1,000.00	100.00%	\$929.65
Gully Brook Road	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	\$500.00	\$750.00	\$250.00	50.00%	\$550.00
MacQuinn Road	\$300.00	\$0.00	\$300.00	\$300.00	\$0.00	\$300.00	\$300.00	\$0.00	0.00%	\$108.00
Maxwell Avenue	\$1,000.00	\$1,976.00	-\$976.00	\$1,500.00	\$0.00	\$1,500.00	\$1,400.00	-\$100.00	-6.67%	\$1,232.80
Lorimer Road	\$2,000.00	\$0.00	\$2,000.00	\$1,000.00	\$0.00	\$1,000.00	\$1,400.00	\$400.00	40.00%	\$1,423.00
Birchlawn Drive	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$2,000.00	\$1,000.00	100.00%	\$550.00
Parking Lots	\$250.00	\$0.00	\$250.00	\$250.00	\$0.00	\$250.00	\$1,500.00	\$1,250.00	500.00%	\$50.00
Street Signs	\$1,000.00	\$1,063.57	-\$63.57	\$1,000.00	\$585.93	\$414.07	\$1,000.00	\$0.00	0.00%	\$703.61
Total Gen'l Maintenance	\$52,850.00	\$55,681.07	-\$2,831.07	\$50,750.00	\$31,115.93	\$19,634.07	\$61,550.00	\$10,800.00	21.28%	\$51,254.36
Snow Removal										
Plow Contract	\$120,750.00	\$114,999.70	\$5,750.30	\$120,750.00	\$63,249.56	\$57,500.44	\$120,750.00	\$0.00	0.00%	\$114,149.94
Salt/Sand	\$350.00	\$600.00	-\$250.00	\$350.00	\$225.00	\$125.00	\$600.00	\$250.00	71.43%	\$305.00
Hydrant Plowing	\$700.00	\$800.00	-\$100.00	\$750.00	\$0.00	\$750.00	\$800.00	\$50.00	6.67%	\$690.00
Salt/Sand Shed Maintenance	\$2,000.00	\$2,293.43	-\$293.43	\$2,000.00	\$1,011.57	\$988.43	\$2,500.00	\$500.00	25.00%	\$4,268.09
Clogged Culverts	\$750.00	\$3,261.63	-\$2,511.63	\$750.00	\$0.00	\$750.00	\$1,500.00	\$750.00	100.00%	\$995.63
Total Snow	\$124,550.00	\$121,954.76	\$2,595.24	\$124,600.00	\$64,486.13	\$60,113.87	\$126,150.00	\$1,550.00	1.24%	\$120,408.66
Streetlights	\$2,000.00	\$1,323.25	\$676.75	\$2,000.00	\$737.57	\$1,262.43	\$1,800.00	-\$200.00	-10.00%	\$1,486.03
Total Maintenance	\$180,370.00	\$179,759.26	\$610.74	\$178,250.00	\$96,339.63	\$81,910.37	\$190,450.00	\$12,200.00	6.84%	\$173,933.45

<i>Budget Committee Proposed</i>	2018-19 Approved	2018-19 Actual	2018-19 Remain	2019-20 Approved	2019-20 Acutal	2019-20 Remain	2020-21 Proposed	Increase (Decrease)	% Change	5 Year Average
MAJOR PROJECTS										
Mill Road Paving						\$0.00	\$67,600.00	\$67,600.00	100.00%	\$7,058.40
Buttermilk Road Paving		\$5,000.00		\$85,000.00	\$80,774.89	\$4,225.11		-\$85,000.00	-100.00%	\$18,475.04
Shore Road Paving						\$0.00	\$79,400.00	\$79,400.00	100.00%	\$32,416.37
Seal Point Road Paving	\$162,500.00	\$157,409.24	\$5,090.76			\$0.00		\$0.00	0.00%	\$63,981.85
Total Major Projects	\$162,500.00	\$162,409.24	\$90.76	\$85,000.00	\$80,774.89	\$4,225.11	\$147,000.00	\$62,000.00	72.94%	\$136,584.16
Total Roads	\$342,870.00	\$342,168.50	\$701.50	\$263,250.00	\$177,114.52	\$86,135.48	\$337,450.00	\$74,200.00	28.19%	\$310,517.61
PARKS, RECREATION, CEMETERY MAINTENANCE										
Lamoine Beach	\$2,700.00	\$2,559.89	\$140.11	\$2,640.00	\$1,642.28	\$997.72	\$2,640.00	\$0.00	0.00%	\$2,856.97
Bloomfield Park	\$1,400.00	\$627.34	\$772.66	\$2,900.00	\$507.50	\$2,392.50	\$1,400.00	-\$1,500.00	-51.72%	\$1,152.70
Marlboro Beach	\$1,000.00	\$807.84	\$192.16	\$2,000.00	\$292.40	\$1,707.60	\$3,500.00	\$1,500.00	75.00%	\$436.78
Total Parks	\$5,100.00	\$3,995.07	\$1,104.93	\$7,540.00	\$2,442.18	\$5,097.82	\$7,540.00	\$0.00	0.00%	\$4,446.45
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%	\$3,000.00
Recreation Committee	\$5,900.00	\$2,006.03	\$3,893.97	\$7,500.00	\$5,051.74	\$2,448.26	\$6,000.00	-\$1,500.00	-20.00%	\$3,530.13
Cemetery Maintenance										
Cemetery Lots	\$5,825.00	\$5,514.65	\$310.35	\$5,825.00	\$5,100.00	\$725.00	\$5,800.00	-\$25.00	-0.43%	\$4,947.13
Flag Program	\$500.00	\$195.25	\$304.75	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	0.00%	\$251.89
Total Parks , Rec. & Cemetery	\$20,325.00	\$14,711.00	\$5,614.00	\$24,365.00	\$15,593.92	\$8,771.08	\$22,840.00	-\$1,525.00	-6.26%	\$15,625.57
Shellfishing Enforcement										
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%	\$3,000.00

Budget Committee Proposed	2018-19 Approved	2018-19 Actual	2018-19 Remain	2019-20 Approved	2019-20 Actual	2019-20 Remain	2020-21 Proposed	Increase (Decrease)	% Change	5 Year Average
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Capital Projects/Fund Additions

Fire Truck Purchase	\$98,100.00	\$97,830.00	\$270.00	\$0.00		\$0.00	\$0.00	\$0.00	0.00%	\$39,186.00
Fire Dept - Rescue Boat Debt	\$15,803.52	\$15,803.52	\$0.00	\$15,803.52	\$9,218.72	\$6,584.80	\$0.00	-\$15,803.52	-100.00%	\$16,066.91
Debt Service - Fire Truck	\$0.00	\$0.00		\$0.00		\$0.00	\$0.00	\$0.00	0.00%	\$24,422.95
Land Conservation Fund	\$1,000.00	\$0.00		\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$0.00	0.00%	\$800.00
Marlboro Beach Purchase	\$0.00	\$0.00		\$0.00		\$0.00	\$0.00	\$0.00	0.00%	\$2,000.00
Town Office - Steps/Foundation	\$20,000.00	\$0.00		\$20,000.00	\$20,000.00	\$0.00	\$20,000.00	\$0.00	0.00%	\$12,000.00
Town Hall - Cupola								\$0.00	100.00%	\$0.00
Town Hall Sign (Electronic)	\$0.00	\$0.00		\$0.00		\$0.00	\$0.00	\$0.00	0.00%	\$2,987.81
Comprehensive Planning	\$0.00			\$0.00		\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Sesquicentennial Celebration	\$5,000.00	\$635.89		\$5,000.00	\$8,682.60	-\$3,682.60	\$5,000.00	\$0.00	0.00%	\$3,127.18
Transfer Station Design				\$15,000.00	\$0.00	\$15,000.00	\$50,000.00	\$35,000.00	233.33%	\$0.00
Lamoine Beach Playground				\$10,000.00		\$10,000.00	\$0.00	-\$10,000.00	-100.00%	\$0.00
Internet/CTV Expansion				\$5,000.00	\$2,500.00	\$2,500.00	\$5,000.00	\$0.00	0.00%	\$0.00
Community Center								\$0.00	100.00%	
REVALUATION	\$0.00			\$0.00		\$0.00	\$0.00	\$0.00	0.00%	\$0.00

Total	\$139,903.52	\$114,269.41	\$25,634.11	\$71,803.52	\$41,401.32	\$30,402.20	\$81,000.00	\$9,196.48	6.57%	\$101,148.89
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Total Budget By Article

Solid Waste/Recycling	\$129,820.00	\$126,235.82	\$3,584.18	\$135,845.00	\$74,568.67	\$61,276.33	\$153,475.00	\$17,630.00	12.98%	\$112,431.76
Library	\$7,722.00	\$7,722.00	\$0.00	\$8,343.00	\$8,343.00	\$0.00	\$8,010.00	-\$333.00	-3.99%	\$7,701.80
Administration	\$231,567.85	\$218,755.52	\$12,812.33	\$238,086.24	\$129,956.89	\$108,129.35	\$247,647.78	\$9,561.54	4.02%	\$211,545.71
Public Safety	\$111,345.00	\$103,918.43	\$7,426.57	\$91,480.54	\$72,057.09	\$19,423.45	\$89,696.06	-\$1,784.48	-1.95%	\$86,820.01
Capital Project/Fund Additions	\$139,903.52	\$114,269.41	\$25,634.11	\$71,803.52	\$41,401.32	\$30,402.20	\$81,000.00	\$9,196.48	12.81%	\$101,148.89
Parks & Recreation	\$20,325.00	\$14,711.00	\$5,614.00	\$24,365.00	\$15,593.92	\$8,771.08	\$22,840.00	-\$1,525.00	-6.26%	\$15,625.57
Code Enforcement	\$28,750.00	\$31,487.81	-\$2,737.81	\$38,400.00	\$15,416.05	\$22,983.95	\$37,100.00	-\$1,300.00	-3.39%	\$19,690.61
Road Maintenance	\$180,370.00	\$179,759.26	\$610.74	\$178,250.00	\$96,339.63	\$81,910.37	\$190,450.00	\$12,200.00	6.84%	\$173,933.45
Major Road Projects	\$162,500.00	\$162,409.24	\$90.76	\$85,000.00	\$80,774.89	\$4,225.11	\$147,000.00	\$62,000.00	72.94%	\$136,584.16
Social Services	\$11,300.00	\$11,300.00	\$0.00	\$10,327.00	\$10,327.00	\$0.00	\$8,479.00	-\$1,848.00	-17.89%	\$10,656.20
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%	\$3,000.00

TOTAL TOWN BUDGET	\$1,026,603.37	\$973,568.49	\$53,034.88	\$884,900.30	\$547,778.46	\$337,121.84	\$988,697.83	\$103,797.53	11.73%	\$879,138.17
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Budget Committee Proposed	2018-19 Approved	2018-19 Actual	2018-19 Remain	2019-20 Approved	2019-20 Actual	2019-20 Remain	2020-21 Proposed	Increase (Decrease)	% Change	5 Year Average
Revenue Budget										
Interest - Taxes	\$11,000.00	\$14,999.16	-\$3,999.16	\$11,000.00	\$9,555.04	\$1,444.96	\$12,000.00	\$1,000.00	9.09%	\$12,501.29
Auto Excise	\$350,000.00	\$401,897.49	-\$51,897.49	\$360,000.00	\$223,385.49	\$136,614.51	\$375,000.00	\$15,000.00	4.17%	\$370,411.19
Boat Excise Taxes	\$3,500.00	\$2,997.30	\$502.70	\$3,500.00	\$1,252.80	\$2,247.20	\$3,000.00	-\$500.00	-14.29%	\$3,546.76
Administration Fees	\$300.00	\$130.30	\$169.70	\$300.00	\$185.42	\$114.58	\$250.00	-\$50.00	-16.67%	\$262.02
Tax Lien Charges	\$4,000.00	\$5,517.19	-\$1,517.19	\$4,000.00	\$3,876.13	\$123.87	\$4,500.00	\$500.00	12.50%	\$4,863.66
Agent Fees	\$5,400.00	\$5,649.07	-\$249.07	\$5,500.00	\$4,040.11	\$1,459.89	\$5,700.00	\$200.00	3.64%	\$5,796.25
Revenue Sharing	\$38,105.85	\$39,865.59	-\$1,759.74	\$59,235.20	\$39,660.79	\$19,574.41	\$55,000.00	-\$4,235.20	-7.15%	\$38,018.84
General Assistance Reimburse	\$1,750.00	\$281.27	\$1,468.73	\$1,750.00	\$0.00	\$1,750.00	\$1,750.00	\$0.00	0.00%	\$922.47
Interest-Investments	\$11,000.00	\$25,988.00	-\$14,988.00	\$15,000.00	\$17,361.93	-\$2,361.93	\$16,000.00	\$1,000.00	6.67%	\$15,999.01
Cell Tower Rental	\$13,800.00	\$13,972.50	-\$172.50	\$13,800.00	\$7,935.00	\$5,865.00	\$15,870.00	\$2,070.00	15.00%	\$13,834.50
Hodgkins Trust Fund	\$0.00	\$8,099.87	-\$8,099.87	\$10,000.00	\$7,828.23	\$2,171.77	\$0.00	-\$10,000.00	100.00%	\$6,836.02
Surplus Use	\$170,000.00	\$170,000.00	\$0.00	\$100,000.00	\$100,000.00	\$0.00	\$120,000.00	\$20,000.00	20.00%	\$106,690.00
Total General Fund Rev.	\$608,855.85	\$689,397.74	-\$80,541.89	\$584,085.20	\$415,080.94	\$169,004.26	\$609,070.00	\$24,984.80	4.28%	\$583,009.59
CEO Fees	\$10,000.00	\$13,783.77	-\$3,783.77	\$8,000.00	\$9,851.65	-\$1,851.65	\$10,000.00	\$2,000.00	25.00%	\$11,117.21
CEO Fund Xfr	\$7,000.00	\$7,000.00	\$0.00	\$2,000.00	\$2,000.00	\$0.00	\$5,000.00	\$3,000.00	150.00%	\$4,600.00
Plumbing Fees	\$0.00	\$8,185.00	-\$8,185.00	\$8,000.00	\$4,150.00	\$3,850.00	\$4,000.00	-\$4,000.00	-50.00%	\$3,847.95
Total CEO Fund Revenue	\$17,000.00	\$28,968.77	-\$11,968.77	\$18,000.00	\$16,001.65	\$1,998.35	\$19,000.00	\$1,000.00	5.56%	\$19,565.16
Road Assistance	\$20,000.00	\$22,780.00	-\$2,780.00	\$20,000.00	\$23,404.00	-\$3,404.00	\$22,000.00	\$2,000.00	10.00%	\$22,220.80
Road Fund Use	\$20,000.00	\$20,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00	#DIV/0!	\$35,400.00
Transfer Station Capital				\$15,000.00	\$15,000.00	\$0.00	\$50,000.00	\$35,000.00	233.33%	\$0.00
Parks Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$30.00
Recreation Fees	\$3,500.00	\$2,579.85	\$920.15	\$2,400.00	\$2,864.97	-\$464.97	\$2,800.00	\$400.00	16.67%	\$4,430.40
Recreation Fund	\$0.00	\$0.00	\$0.00	\$2,700.00	\$2,700.00	\$0.00	\$0.00	-\$2,700.00	100.00%	\$0.00
Animal Control Fees/Fund	\$1,500.00	\$1,449.00	\$51.00	\$1,600.00	\$400.00	\$1,200.00	\$1,500.00	-\$100.00	-6.25%	\$1,650.60
Revaluation Reserve	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$300.00
Land Conservation Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$2,000.00
Capital Projects Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00%	\$2,000.00
Total Revenue	\$1,036,421.74	\$1,236,013.17	-\$199,591.43	\$1,017,778.72	\$737,350.24	\$280,428.48	\$714,370.00	-\$303,408.72	-29.81%	\$1,166,158.09
Total Municipal Budget	\$1,026,603.37	\$973,568.49	\$53,034.88	\$884,900.30	\$547,778.46	\$337,121.84	\$988,697.83	\$103,797.53	11.73%	\$879,138.17
Total Municipal Revenue	\$670,855.85	\$765,175.36	-\$94,319.51	\$643,785.20	\$475,451.56	\$168,333.64	\$714,370.00	\$70,584.80	10.96%	\$670,606.55
Municipal Tax Commitment	\$355,747.52	\$208,393.13	\$147,354.39	\$241,115.10	\$72,326.90	\$168,788.20	\$274,327.83	\$33,212.73	13.77%	\$236,640.28

Citizen of the Year

Robert “Bob” Pulver

Before moving to Lamoine in 2003, Bob Pulver had a long career in education, including as an administrator. When he and his wife Georgianna arrived, they immediately volunteers for numerous organizations within the town government, and brought a sense of community spirit with them.

Bob currently serves on Lamoine’s School Committee, and brings a lifetime of experience to our town on education matters. He was a key player in helping Lamoine get through the school withdrawal process when we departed from RSU 24 several years ago and became our own, more affordable and responsive school department. Under his guidance, the school committee has hired an incredibly talented staff, starting with the school administration which has effectively and efficiently run the Lamoine School Department.



Bob was also a key, initial member of Lamoine’s Conservation Commission when it formed in the early part of the 21st century. His willingness to lend a hand is amazing. He often can be found picking up litter alongside the town roads, and his neighbors tell us he has quietly helped out those around him in times of need. His attitude toward the people who work for Lamoine’s town government is positive and supportive. His bi-weekly visit to the town office to sign the school warrants always brightens the day for the staff.

It was those attributes that led the Board of Selectmen to choose Bob Pulver as Lamoine’s Citizen of the year for 2018. The town is a much better place for having him as a resident, and his easy going manner and willingness to volunteer sets a terrific standard for citizenship that is matched by few.



Lamoine's 150th Birthday Celebration is under way. Watch your local mail, the town's website and the Lamoine 150! Facebook page for upcoming events.



A parade, fireworks, and the party is planned for August 15, 2020



Town Meeting 2020:

Election Day – March 3, 2020 @ Town Hall 8am to 8pm

Open Meeting – March 18, 2020 @ School Gym 5:30pm