

2018

Town of Lubec Annual Report 2017-2018

Lubec, Me.

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Town of Lubec

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2017-2018

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TOWN FACILITIES HOURS OF OPERATION



Town Office: 733-2341
733-4737 (Fax)
Mon - Fri 8:00 am - 4:00 pm



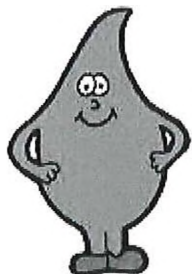
Recycle Center: 733-4731
Wednesday 8:00 am-3:00 pm
Friday and Saturday 8:00 am-4:00 pm
Closed for Holidays



Marion Transfer Station: 726-4561
Tuesday-Saturday 7:30 am-3:30 pm



Lubec Memorial Library: 733-2491
Monday, Tuesday, and Friday
10:00 am-4:00 pm
Wednesday 10:00 am-8:00 pm
Saturday 10:00 am-2:00 pm



Lubec Water District: 733-5526
Monday-Friday 8:00 am-3:30 pm
Closed 11:30 am-12:00 noon for Lunch

A Message from the Select Board

In the past year, the shape of Lubec changed, while new businesses moved in, old ones made way for new beginnings. Our community watched creative ideas flourish as we began this exciting transformation. Our fishing heritage with its tried and true traditions continued to shape the direction of our tourism with new comers and tourists alike.

This renaissance included a rise in ecotourism: new biking and hiking trails and the birth of Red Point Park. The Lubec to Eastport Ferry returned and now picks up passengers at our new town dock. The first phase of acquiring land for the Safe Harbor has been completed. The International Bay of Fundy Marathon completed it's 6th year.

The Economic Development Committee worked on broad band for the community. These projects are continuing to contribute to our economic growth and outlook toward the future.

We would like to thank all the many volunteers who sat on town committees to advance the progress of Lubec. We would also like to thank the staff at the town office, Debbie, Suzette, Mary and Patsy and our wonderful new Town Administrator, Renée Gray for their hard work; our public works crew, Ricky, Timmy and Robert for their continued work on the roads and Kenny, Bruce and Gary for taking care of Recycling and the Sewer Department.

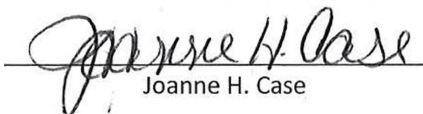
Lubec Select Board,



Carol Dennison Chairman



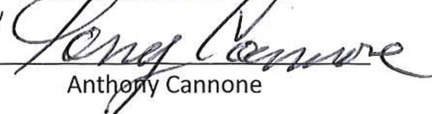
Daniel Wagner Vice-Chair



Joanne H. Case



Rachel Rubeor



Anthony Cannone

Administrator's Report

Renée Gray, Lubec Town Administrator

It's been a great year here in the Town of Lubec with many changes and improvements. The face of our downtown Water Street has changed significantly and is looking wonderful. We've had some accomplishments this year. We started accepting property tax and sewer bill payments online which can be accessed through the town website at townoflubec.com. The sand/salt shed, fire station and municipal office building received new LED lighting, which is saving money on the electric bills. Also, the Municipal Office building/fire station is getting a new furnace which will run more efficiently, saving money. The old furnace was about 40 years old and had well outlived its usefulness. Another bit of exciting news is we were able to get a better interest rate on Town bank accounts, which help with tax burden. Public works got a great deal on a used plow truck which replaced an aging truck. The truck came just in time for the winter storms and helped keep the town roads clear and safe for travel. The Waste Water treatment plant also bought a plow for the sewer truck enabling them to plow the parking lot and all the pump stations. The public works department and waste water department each joined the 21st century and now have computers and internet. A few advantages are fluent communication, better recordkeeping, the ability to complete mandated training and the ability to shop for parts and supplies to get the most economical price. The recycling center gained some needed storage space. This will enable more revenue for product as we can ship it out by full truckloads. This past year we saw the school board meetings moved to the Town Office meeting room so to enable television and internet broadcast of the meetings. The Lubec Municipal Airport received some much needed attention. After a generous donation, the airport received a new building to house the electrical components, a new beacon, a lit windsock and some new approach lights. It is my hope that this airport use will grow and become an economic boost for Lubec. It will draw people here that would prefer to fly over drive. This airport is also useful internationally serving nearby Campobello Island.

I've enjoyed working at the Lubec Town Office. The office staff are an incredible group that works with the public daily and keeps the town running smoothly. Treasurer/Tax Collector/RLF Administrator Suzette Francis, Deputy Clerks Debbie Hood and Mary Greene. From the bottom of my heart, thank you for your support and excellent job you do each day. I thank you and the public thanks you. Well done! Thank you to the Public Works Department, Foreman Ricky Bradly, Robert Baker Jr, and Timothy Huntley. Thank you for working so hard throughout the year. Those endless winter storms don't take nights, weekends, and holidays off. Thank you for your dedication and time, overcoming challenges, and keeping our public safe. I know without a doubt, our public and roads are safer with our Public Works Department overseeing the 36 miles of roads. Also thanks to the cemetery mowing crew. Thank you to the Waste Water Treatment Plant and Recycling Departments Bruce Greene, Kenny Moores and Gary Rhoades. Once again, another thankless position, but I say thank you! The plant has to operate 24 hours a day, 7 days a week. Regardless of nights, weekends, holidays and vacation, the plant must continue to operate. Like with any machine, problems do arise, Bruce and Kenny have been right there, doing what it takes to get things up and running. I'll take this opportunity to remind the public, that paper towels, baby wipes, and related items cannot be flushed. It causes problems in the pumps, and has recently shut pumps down. Kenny runs the Recycling Center along with being the backup for the Waste Water Treatment Plant. Even though recycling is taking a hit with tariffs, we will continue to run Recycling as normal. Together Bruce and Kenny do a fantastic job and keep things running smoothly. Gary Rhoades was added to the team to help fill-in vacations and is fitting in nicely. Gary also just recently became the new Code Enforcement Officer for Lubec. I know he will do an excellent job. I'd like to thank the Board of Selectmen, Shellfish warden, Harbormaster, Animal control officer, Code enforcement officer and all the people involved on the Town boards and committees. I would like to encourage people to continue to volunteer. Many, many thanks to the Lubec Garden Club for helping to beautify our Town with flowers and decorations. The town is looking gorgeous. I'm looking forward to the coming year.

Renée Gray, Town Administrator

RULES OF PROCEDURE FOR TOWN MEETING

State Laws governing town meetings pro-vide for the adoption of rules of procedure for the meeting.

The only purpose of a town meeting is to *act on the articles contained in the Town Warrant*. Any discussion, or questions, or rules of procedures that do not apply to the article under discussion will be ruled out of order.

Non-voters (those not registered to vote in Lubec) are not allowed to speak without an approval of the $2/3$ *vote* of the voters present.

MODERATOR

The role of the moderator is to *ensure that the meeting is carried out in a fair and orderly fashion*. State laws for town meetings include the following three rules:

1. A person may not speak before he/she is recognized by the moderator.
2. A person shall be silent at the moderator's command.
3. When a vote declared by the moderator is questioned by at least seven(7) voters, the moderator

is required to make it certain by polling the voters.

The moderator *reads the article*, then asks for a motion on the article. If you wish to make a motion, or speak on an article, *stand, address the moderator, state your name, and wait to be recognized*. Once you are recognized, make your motion, or if a motion has already been made, discuss the article or provide information.

MOTIONS

There are several *types of motions*, some have higher priority than others. None should be made frivolously. Only the motion to withdraw a motion does not require a second. Only two motions may interrupt another speaker. The most common motions include:

ACCEPT THE ARTICLE AS READ

A motion to accept an article as read requires a majority vote, is debatable, is amendable and may be reconsidered.

AMEND

A motion to amend requires a majority vote and is debatable. You may move to amend an amendment. You may not *amend an amendment to an amendment*. If an amendment is passed, the article, as amended, is then voted upon. You may amend an article to decrease an amount of money, but *may not increase an amount of money or change the intent of the article*.

TAKE AN ARTICLE OUT OF ORDER

A motion to take an article out of order is debatable, is not amendable, and requires a $2/3$ vote. It cannot be reconsidered. **LIMITED DEBATE**

A motion to limit debate places a time limit on debate. It is not debatable, but is amendable. It requires a $2/3$ vote and may be reconsidered.

RULES OF PROCEDURE FOR TOWN MEETING

MOVE THE PREVIOUS QUESTION

A motion to move the previous question *cuts off debate and forces an immediate vote* on the question. It is not debatable, is not amendable, and requires a 2/3 vote. It may not be reconsidered.

POSTPONE CONSIDERATION OF AN ARTICLE TO A CERTAIN TIME

A motion to postpone consideration of an article until a certain time is *debatable as to the reason of postponement* and is amendable. It requires a majority vote.

NOT TO CONSIDER AN ARTICLE

A motion not to consider an article *must be made before debate has begun*. The motion is debatable, is not amendable, and requires a majority vote (2/3 if main motion). It may be reconsidered if a motion to reconsider is made by a voter on the prevailing side and achieves a 2/3 vote.

RECONSIDER AN ARTICLE

A motion to reconsider an article *may only be made by a member of the prevailing side*. It may be made *when another has the floor if he or she has not yet begun to speak*. It is debatable if the original article was debatable. It is not amendable and requires a majority vote. *A secret ballot may not be reconsidered*.

POSTPONE INDEFINITELY

A motion to postpone indefinitely removes the article for the particular meeting. (It may be taken up at the second session if a second session is held). In a one session meeting, the motion to postpone indefinitely is the same as a motion to dispense with or not consider an article. The motion *must be made before debate has begun*; it is debatable, is not amendable, and requires a majority vote (2/3 vote if main motion). It may be reconsidered if a motion to reconsider is made by a vote on the prevailing side and achieves a 2/3 vote.

ADJOURN

The motion to adjourn is not in order when another has the floor. If made after all of the meeting business is completed, it requires a majority vote. The motion is debatable if made before the business of the Town Meeting has all been transacted, and no provision has been made for a meeting at a later time to finish the business. If no provision is made for time and place, the warrant is dead, and a new warrant will have to be prepared. The motion to adjourn is not debatable if provision is made to meet at a later date, time, and location to finish the Town Meeting business, and must then be voted on immediately, requiring a 2/3 vote. If passed, the meeting is adjourned to reconvene and continue the business of the meeting at the later time. The motion to adjourn may be made again, but is out of order if made repeatedly.

If the meeting is adjourned to a certain time, place, and date, the results of the Australian ballot may not be announced until second session.

WITHDRAW A MOTION

The motion to withdraw a motion *must be made by the person making the original motion*. It does not require a second. It is not debatable, is not amendable, and requires a majority vote. A negative vote only on this motion may be reconsidered.

THESE RULES PROTECT YOUR RIGHTS TO BE HEARD.
PLEASE READ THEM.

NOTES FOR VOTERS ON TOWN MEETING PROCEDURE

Rules of procedure, in general. It is important to understand two core concepts. First, rules of procedure are not rules of law. Their purpose is to facilitate the conduct of the meeting, and courts will usually uphold a moderator's decision and the actions of a meeting unless clear unfairness or error resulting in misunderstanding or confusion has actually affected the vote. Second, questions about appropriate procedure or the outcome of a vote should be addressed in the meeting itself (see the discussion of "appeal" and "challenge," below). If questionable decisions or determinations of the vote are not brought to the moderator's attention and addressed on the spot, a court may decline to review the issue later, even where it would otherwise be appropriate for judicial review.

Distinguishing or Separating Voters and Non-Voters. Please respect any measures in effect for distinguishing or separating voters from non-voters.

Unanimous Consent To expedite procedure, the moderator may from time to time invite or suggest that the meeting give "unanimous consent" to proceeding in a certain way. Cooperation where you can freely give it will usually save time and avoid unnecessary complication, but if you do not wish to give consent simply call out "Objection" or "I object" when the moderator asks for unanimous consent. The moderator may then suggest or invite a motion and vote on procedure and you will then have the opportunity to speak in opposition to the procedure.

Rules of Debate. Maine law makes three rules: (1) a person may not speak without being recognized by the moderator; (2) everyone shall be silent at the moderator's command; and (3) a person who is not a town voter may not speak without the consent of two-thirds of the voters present. In addition, the moderator may ask that one or more of the following rules be observed, and may invoke others to maintain good order and decorum. Raise your hand or stand, as directed by the moderator, to be recognized, and then state your name and what you would like to do. Stand while speaking unless otherwise directed or authorized by the moderator. Refrain from making negative motions ("I move that Article 16 be defeated"). After a motion has been made and seconded, the moderator will open the floor for discussion. The moderator may call on the Selectmen or other sponsors of an article to speak first on a main motion (a motion to approve an article as printed, for example). Thereafter, the affirmative side speaks. A person who makes a motion is entitled but not required to be the first speaker on the motion and may not vote against the motion but may seek consent to withdraw it. A person seconding a motion may both speak against it and vote against it. Do not make a speech and conclude it with a motion: rather, make the motion and then speak to it after it has been seconded and put to floor debate by the moderator. Address all remarks and all questions to the moderator alone. Remarks must be relevant to the motion. Debate will generally alternate between those in favor and those opposed. No one should address the same subject more than twice without the express permission of the moderator. The meeting may establish a time limit per speaker per question and an overall time limit on a motion. No one may speak a second time until all who wish to speak a first time have done so. Speak to the issue, not to the person, and do not question motives or speak ill of another. Profanity is out of order. Do not read from any document except the warrant without first obtaining the moderator's consent. Listen attentively, do not whisper in the seats, and do not interrupt a speaker. Take conversation outside, and mute all but emergency workers' cell phones.

Nominations and Elections. No second is required for a nomination, but the moderator may request or require a candidate's consent to run (and if elected to serve), as a safeguard not only against the possibility that a nominee who is present will decide not to accept an office once won, but also as a safeguard against election of an absent person who when notified declines the office.

Written Ballot. State law requires the moderator, selectmen, and school committee members to be elected by written ballot, even if there is only one nominee. On motion and a majority of votes cast, or by unanimous consent, the meeting can determine to require written ballot voting on other offices or on any business or other article on the warrant. Do not fold, and do not allow another to fold, your ballot with another, or they may both be invalidated.

Appeal. A voter who thinks it appropriate to follow a procedure other than one announced by the moderator may seek to be recognized and then move a procedure the voter believes more appropriate.

Methods of Voting. These are, in increasing order of certainty (and, for most, of the time required): voice vote, show of hands, rising (or standing) vote, division of the house, and written ballot vote.

Challenge. A voter who thinks the moderator has not correctly determined the outcome of a voice or other vote short of an actual count and who wishes to challenge the moderator's determination should immediately seek to be recognized, and when recognized, say "I doubt it." The moderator will then determine whether at least six other voters agree. If so, the moderator will make the determination more certain by using a designated other method of voting.

TOWN ANNUAL OFFICIALS ELECTION
AUGUST 7, 2018

TO: Kenneth Bradley, a citizen of the Town of Lubec, in the County of Washington and the State of Maine:

GREETINGS: In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of the Town of Lubec in said county and state, qualified by law to vote in town affairs, to assemble at the Lubec Municipal Building Meeting Room in said Town on Tuesday, the 7th of August, 2018 at 8:00 a.m., in the forenoon, then and there to act upon Article 1 and by secret ballot on Article 2 as set out below, the polling hours therefore to be from 8:00 a.m. in the forenoon until 6:00 pm in the afternoon, said articles being the following:

Article 1. To elect a moderator to preside at said meeting.

Article 2. To elect by Australian Ballot a Board of Officers consisting of:

Selectman, Assessor, Overseer of the Poor	Two members for three (3) year terms
MSAD #19/ RSU 85 Board of Director	Two members for Three (3) year terms
Budget Committee	Three members for three (3) year terms
Lubec Water District Trustee	One member for a three (3) year term

The Registrar of Voters will be available at the place of the Annual Town Election on August 7, 2018 from 7:30 a.m. to 6:00 p.m. at the Town Office for the purpose of correcting the Voting List.

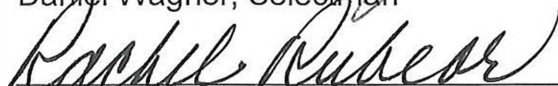
Signed at Lubec, Maine, the 11th day of July, 2018.



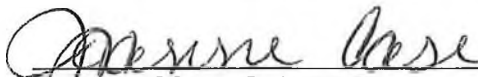
Carol Dennison, Chairman of the Board of Selectmen



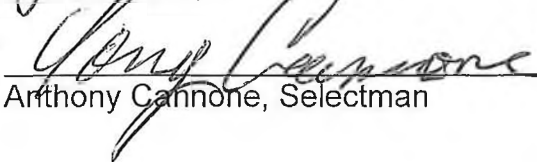
Daniel Wagner, Selectman



Rachel Rubeor, Selectman

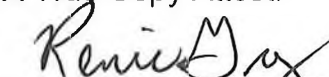


Joanne Case, Selectman

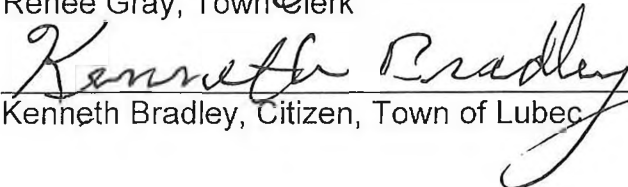


Anthony Cannone, Selectman

A True Copy Attest:



Renée Gray, Town Clerk



Kenneth Bradley, Citizen, Town of Lubec

TOWN OF LUBEC ANNUAL TOWN BUSINESS MEETING
AUGUST 8, 2018

TO: Kenneth Bradley, a citizen of the Town of Lubec, in the County of Washington and the State of Maine:

GREETINGS to the Citizen: In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of the Town of Lubec, qualified by law to vote in Town affairs, to assemble at the Lubec Consolidated School Cafetorium in said Lubec on Wednesday, the 8th of August, 2018, at 6:00 p.m., in the evening, then and there to act on Articles 1 - 59 to wit:

Article 1. To elect a moderator to preside at said meeting.

Article 2. To see if the Town will vote to raise and appropriate the sum of \$286,473.00 and to appropriate the sum of \$34,100.00 from the undesignated fund (total budget \$320,573.00) for **General Administration Expenses.**

(Selectmen and Budget Committee recommend acceptance)

Expended 16-17 \$300,092.07 Budgeted 17-18 \$313,830.00 Expended 17-18 \$ 307,756.35

Article 3. To see if the Town will vote to raise and appropriate the sum of \$12,653.00 for **Board of Selectmen** expenses.

(Selectmen and Budget Committee recommend acceptance)

Expended 16-17 \$11,812.00 Budgeted 17-18 \$12,653.00 Expended 17-18 \$ 12,758.10

Article 4. To see if the Town will vote to raise and appropriate the sum of \$26,050.00 for **Town Risk Pool Insurance and Dues.**

(Selectmen and Budget Committee recommend acceptance)

Expended 16-17 \$25,138.62 Budgeted 17-18 \$25,992.00 Expended 17-18 \$24,924.86

Article 5. To see if the Town will vote to raise and appropriate the sum of \$55,571.00 for the **Lubec Fire Department**.

(Selectmen and Budget Committee recommend acceptance)

Expended 16-17 \$41,722.91 Budgeted 17-18 \$53,690.00 Expended 17-18 \$51,378.33

Article 6. To see if the Town will vote to raise and appropriate the sum of \$84,000.00 for **Lubec Water Hydrant Rental**.

(Selectmen and Budget Committee recommend acceptance)

Expended 16-17 \$83,547.00 Budgeted 17-18 \$84,000.00 Expended 17-18 \$ 83,500.00

Article 7. To see if the Town will vote to raise and appropriate the sum of \$35,841.00 for the **Public Safety Departments** as outlined below:

Code Enforcement Officer	\$16,262.00
Health Officer	1,370.00
Shellfish Warden	7,720.00
Licensed Plumbing Inspector	3,957.00
Animal Control	6,532.00

(Selectmen and Budget Committee recommend acceptance)

Expended 16-17 \$27,725.30 Budgeted 17-18 \$34,491.00 Expended 17-18 \$21,412.19

Article 8. To see if the Town will vote to raise and appropriate the sum of \$5,000.00 for **General Assistance**.

(Selectmen and Budget Committee recommend acceptance)

Expended 16-17 \$2,451.05 Budgeted 17-18 \$5,000.00 Expended 17-18 \$464.63

Article 9. To see if the Town will vote to raise and appropriate the sum of \$100,451.00 for **Ambulance Services**.

(Selectmen and Budget Committee recommend acceptance)

Expended 16-17 \$115,451.04 Budgeted 17-18 \$115,451.00 Expended 17-18 \$115,451.04

Informational note: The Washington County Emergency Medical Services Authority refinancing note is guaranteed by the Town of Lubec, City of Eastport and Washington County Unorganized Territory. As of July 1, 2018, WCEMSA paid off the refinancing loan. Lubec's portion of the outstanding balance of the refinancing is \$0.00.

Article 10. To see if the Town will vote to appropriate \$5,000.00 from the undesignated fund to be placed in the **Sheriff Selective Enforcement fund**.

(Selectmen recommend acceptance)

Expended 16-17 \$3,638.83 Beginning Balance 17-18 \$5,131.73 Expended 17-18 \$4,686.69

Article 11. To see if the Town will vote to raise and appropriate the sum of \$360,181.00 for the **Public Works Department**.

(Selectmen and Budget Committee recommend acceptance)

Expended 16-17 \$381,215.52 Budgeted 17-18 \$357,365.00 Expended 17-18 \$348,744.49

Article 12. To see if the Town will vote to raise and appropriate the sum of \$41,223.00 for **Lubec Recycling**.

(Selectmen and Budget Committee recommend acceptance)

Expended 16-17 \$ 48,628.63 Budgeted 17-18 \$ 37,516.00 Expended 17-18 \$38,951.15

Article 13. To see if the Town will vote to raise and appropriate the sum of \$100,000.00 for the **Town's garbage** to be received at the **Marion Transfer Station**.

(Selectmen and Budget Committee recommend acceptance)

***Informational note:** This article may be reduced to \$85,000.00 if the Municipal Solid Waste amendment article 47 passes.*

Expended 16-17 \$ 97,781.53 Budgeted 17-18 \$ 100,000.00 Expended 17-18 \$82,721.26

Article 14. To see if the Town will vote to raise and appropriate the sum of \$2,975.00 for the **Lubec Airport and Landfill**.

(Selectmen and Budget Committee recommend acceptance)

Expended 16-17 \$3,000.66 Budgeted 17-18 \$2,975.00 Expended 17-18 \$3,542.96

Article 15. To see if the Town will vote to raise and appropriate the sum of \$3,110.00 for **Parks and Recreation**.

(Selectmen and Budget Committee recommend acceptance)

Expended 16-17 \$ 2,576.64 Budgeted 17-18 \$ 3,550.00 Expended 17-18 \$ 4,101.90

Article 16. To see if the Town will vote to raise and appropriate the sum of \$1,750.00 for the maintenance of the **Cemeteries** now maintained by the Town.

(Selectmen and Budget Committee recommend acceptance)

Expended 16-17 \$740.75 Budgeted 17-18 \$ 1,750.00 Expended 17-18 \$666.30

Article 17. To see if the Town will vote to raise and appropriate the sum of \$28,437.00 for the **Municipal Building / In-town Fire Station** expenses.

(Selectmen and Budget Committee recommend acceptance)

Expended 16-17 \$30,910.15 Budgeted 17-18 \$31,168.50 Expended 17-18 \$26,673.11

Article 18. To see if the Town will vote to raise and appropriate the sum of \$1,000.00 for **Memorial Day Cemetery Flags**.

(Selectmen and Budget Committee recommend acceptance)

Informational Note: This article is mandated by the State of Maine.

Article 19. To see if the Town will vote to raise and appropriate the sum of \$1,000.00 for **Veteran's Grave Maintenance** and place any unexpended amounts into the veteran's grave reserve.

(Selectmen and Budget Committee recommend acceptance)

Informational Note: This article is mandated by the State of Maine.

Article 20. To see if the Town will vote to appropriate all funds received from the Local Road Assistance Program/Urban-Rural Initiative Program, to be placed in a non-lapsing fund to be expended for **Road Improvement and Maintenance**.

(Selectmen and Budget Committee recommend acceptance)

Expended 16-17 \$36,853.00 Expended 17-18 \$36,856.00

Informational Note: *The State sets the amount received*

Article 21. To see if the Town will vote to raise and appropriate \$25,000 for **Road Improvement and Maintenance** and to place any unexpended funds into the non-lapsing Road Improvement and Maintenance capital account.

(Selectmen and Budget Committee recommend acceptance)

Article 22. To see if the Town will vote to raise and appropriate the sum of \$250.00 for the **American Red Cross**.

(Selectmen and Budget Committee recommend acceptance)

Expended 16-17 \$0.00 Budgeted 17-18 \$0.00 Expended 17-18 \$0.00

Article 23. To see if the Town will vote to raise and appropriate the sum of \$500.00 for the **Downeast Community Partners (WHCA)**.

(Selectmen and Budget Committee recommend acceptance)

Expended 16-7 \$ 500.00 Budgeted 17-18 \$ 500.00 Expended 16-17 \$500.00

Article 24. To see if the Town will vote to raise and appropriate the sum of \$500.00 for the **Woman, Infant & Children (WIC)**.

(Selectmen and Budget Committee recommend acceptance)

Expended 17-18 \$ 500.00 Budgeted 17-18 \$ 500.00 Expended 17-18 \$ 500.00

Article 25. To see if the Town will vote to raise and appropriate the sum of \$500.00 for the **Eastern Area on Aging**.

(Selectmen and Budget Committee recommend acceptance)

Expended 15-16 \$ 0.00 Budgeted 16-17 \$ 300.00 Expended 17-18 \$300.00

Article 26. To see if the Town will vote to raise and appropriate the sum of \$500.00 for **Lubec Garden Club**.

(Selectmen and Budget Committee recommend acceptance)

Expended 16-17 \$0.00 Budgeted 17-18 \$ 0.00 Expended 17-18 \$ 0.00

Article 27. To see if the Town will vote to raise and appropriate the sum of \$500.00 for **Life Flight Foundation**.

(Selectmen and Budget Committee recommend acceptance)

Expended 16-17 \$ 500.00 Budgeted 17-18 \$ 500.00 Expended 17-18 \$ 500.00

Article 28. To see if the Town will vote to raise and appropriate the sum of \$4,000.00 for the **4th of July Celebration.**

(Selectmen and Budget Committee recommend acceptance)

Expended 16-17 \$4,000.00 Budgeted 17-18 \$ 4,000.00 Expended 17-18 \$4,000.00

Article 29. To see if the Town will vote to raise and appropriate the sum of \$4,000.00 for the **Lubec Memorial Library.**

(Selectmen and Budget Committee recommend acceptance)

Expended 16-17 \$ 4,000.00 Budgeted 17-18 \$ 4,000.00 Expended 17-18 \$4,000.00

Article 30. To see if the Town will vote to raise and appropriate the sum of \$500.00 for the **Lubec Historical Society.**

(Selectmen and Budget Committee recommend acceptance)

Expended 16-17 \$ 0.00 Budgeted 17-18 \$ 0.00 Expended 17-18 \$0.00

Article 31. To see if the Town will vote to raise and appropriate the sum of \$250.00 for the **Healthy Equity Alliance.**

(Selectmen and Budget Committee recommend acceptance)

Expended 16-17 \$ 0.00 Budgeted 17-18 \$ 0.00 Expended 17-18 \$0.00

Article 32. To see if the Town will vote to raise and appropriate the sum of \$ 500.00 for the **Christmas Parade.**

(Selectmen and Budget Committee recommend acceptance)

Expended 16-17 \$ 500.00 Budgeted 16-17 \$ 500.00 Expended 16-17 \$ 500.00

Article 33. To see if the Town will vote to raise and appropriate the sum of \$12,000.00 for **Summer Recreation Program.**

(Selectmen and Budget Committee recommend acceptance)

Expended 16-17 \$ 10,000.00 Budgeted 17-18 \$ 12,000.00 Expended 17-18 \$ 12,000.00

Article 34. To see if the Town will vote to raise and appropriate the sum of \$20,756.00 for **Debt Retirement** outlined below.

(Selectmen and Budget Committee recommend acceptance)

TAN Interest	\$ 1,000.00	
Waste Water Debt Ser.	\$ 0.00	Maturity October 2017
Sand/Salt Shed Bond	\$11,000.00	Maturity May 1, 2025
Public Works Garage	\$8,756.00	Maturity September 15, 2026

Expended 16-17 \$35,893.54 Budgeted 17-18 \$ 43,916.00 Expended 17-18 \$ 43,515.32

Article 35. To see if the Town will vote to raise and appropriate \$25,000.00 to use as matching funds for the **Lubec Waste Water Treatment Plant upgrade**, any unexpended amount will be placed in a Lubec Waste Water Plant upgrade reserve fund.

(Selectmen and Budget Committee recommend acceptance)

Article 36. To see if the Town will vote to raise and appropriate the sum of \$30,000.00 for **Street Lighting**.

(Selectmen and Budget Committee recommend acceptance)

Expended 16-17 \$25,972.92 Budgeted 17-18 \$ 26,000.00 Expended 17-18 \$28,735.96

Article 37. To see if the Town will vote to raise and appropriate the sum of \$12,886.00 for the **Harbor Office/Commercial Pier**.

(Selectmen and Budget Committee recommend acceptance)

Expended 16-17 \$ 25,972.92 Budgeted 17-18 \$ 18,720.00 Expended 17-18 \$13,317.65

Article 38. To see if the Town will raise and appropriate \$24,000.00 for the sidewalk improvement capital fund, for the Washington Street Sidewalk project.

***Informational note:** *These funds would be for the second phase of the project*

Expended 16-17 \$15,884.10 Budgeted phase 1 \$40,000.00 Expended 17-18 \$5,064.89

Article 39. Pursuant to 36 M.R.S.A § 710, To see if the town will vote to appropriate 2.51% of the total 2018 Tax Commitment, to allow for tax assessment abatements and any interest due thereon.

(Selectmen and Board of Assessors recommends acceptance)

Article 40. To see if the Town will vote to approve the **Sewer Department** Budget at the sum of \$163,686.00.

(Selectmen and Budget Committee recommend acceptance)

Informational note: All funding of the Sewer Department is derived solely from Sewer revenues.

Expended 16-17 \$136,590.20

Budgeted 17-18 \$158,591.00

Expended 17-18 \$154,640.60

Article 41. To see if the Town will vote to appropriate the sum of \$5,000.00 from the undesignated account for a **Public Works Equipment** capital account.

(Selectmen and Budget Committee recommends acceptance)

Article 42. To see if the Town will vote to transfer \$133,409.19 from the undesignated account to an Adult Education reserve fund for the purpose of funding an Adult Education program for Lubec residents.

Informational note: The town received \$133,409.19 from AOS 77 from the adult education program and transferred into undesignated June 30, 2018.

Article 43. To see if the Town will raise and appropriate \$17,900.00 for Adult Education for Lubec residents.

Expended 16-17 \$0.00

Budgeted 17-18 \$17,900.00

Expended 17-18 \$18,054.00

Informational note: If article 40 passes, this article can be voted to be dispensed

(Selectmen and Budget Committee recommends acceptance)

Article 44. To see if the Town will appropriate \$14,000 from the undesignated account for the demolition of the former Public Works Garage at 113 Main Street.

(Selectmen and Budget Committee recommend acceptance)

Article 45. To see if the Town will transfer \$20,864.00 from the ambulance re-finance reserve fund to a Fire Truck reserve fund.

(Selectmen and Budget Committee recommend acceptance)

Article 46. To see if the Town will vote to appropriate \$5,000.00 from the undesignated account for a **Dangerous Buildings** fund. Any unexpended funds will be placed in a non-lapsing Dangerous Buildings account.

(Selectmen and Budget Committee recommend acceptance)

Article 47. Shall the following amendment to the Town's Municipal Solid Waste Ordinance be enacted? **Section 2 (a)** is amended to read: Municipal Solid Waste – Any trash or other non-hazardous, non-industrial, waste generated from a residence or business within the Town of Lubec, excluding "cleanouts". Herein referred to as "MSW".

Section 2 (c) "Cleanouts"- Removal of accumulated items not considered as weekly, household trash from a dwelling or other structures within the Town of Lubec.

Article 48. To see if the Town will vote to utilize funds from the Dickerson funds to place Rogers Island in permanent conservation status.

Article 49. To see if the Town will vote to authorize the Selectmen to enter into agreements for borrowing money in anticipation of taxes as they deem necessary for the proper operations of the Town.

Article 50. To see if the Town, in accordance with 36 MRSA Section 505(2), will vote to establish December 31, 2018 as the date the first tax payment shall be due, and delinquent on January 2, 2019 and the second tax payment due and payable on May 31, 2019 and delinquent on June 1, 2019 and set the interest rate at 8% per annum for delinquent property taxes.

Article 51. To see if the Town in accordance with 36 MRSA Section 506, will authorize the Tax Collector and Town Treasurer to accept prepayment of taxes not yet committed, and to pay no interest thereon.

Article 52. To see if the Town, in accordance with 36 MRSA Section 506-A, will vote that a taxpayer who pays an amount in excess of that finally assessed shall be repaid the amount of the overpayment, plus interest from the date of the overpayment, at the annual rate of 5%.

Article 53. To see if the Town will vote to authorize the Selectmen to accept, on behalf of the Town, federal and/or state funds and grants, and to appropriate these revenues to reduce the tax commitment.

Article 54. To see if the Town will authorize the Selectmen to accept, on behalf of the Town, monetary gifts, and to appropriate said gifts to supplement the accounts specified by the benefactor. If no account is specified to appropriate said gift to a project for betterment of the citizens, (i.e. fuel assistance, markers for Veteran's graves) as approved by the Selectmen.

Article 55. To see if the Town will vote to authorize the Selectmen, on behalf of the Town, to sell and dispose of property acquired by the Town through the lien process, on such terms and conditions as they deem fair and reasonable and to execute a Quitclaim Deed for said property.

In the event the property is to be sold to anyone other than the person(s) who owned the property at the time of automatic foreclosure ("former owner"), the following procedure shall apply: A) Public notice of sale by sealed bid shall be posted in three (3) places of public use and published in the Quoddy Tides at least 30 days prior to the opening of bids. B) If in the judgment of the Selectmen, none of the bids received represents a fair and reasonable price for the property, then they may reject all bids received. C) The Selectmen may then elect to repeat the sealed bid process or list with a local real estate firm.

Article 56. To see if the Town will vote to authorize the Selectmen to expend no more than 3/12 of the total fiscal year 2019 – 2020 budget for the operation of Town Government for the period from July 1, 2019 to the next annual meeting.

Article 57. To see if the Town will authorize the Selectmen to dedicate proceeds from the sale of Town Acquired Property to the **Road Improvement Capital Account**.

Article 58. To see if the Town will vote to authorize the Board of Selectmen to move funds between departments for the purpose of balancing the Town budget and to the extent of 10% of the total Town municipal budget.

Informational note: Any movement of funds will be explained in writing by the Board of Selectmen. Funds moved during 2017-2018 fiscal year were:

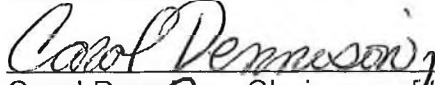
Board of Selectmen Expenses	(\$105.10)	General Admin Expenses	\$3,293.11
Ambulance Services	(\$0.04)		
Lubec Recycling	(\$1,435.45)		
Lubec Airport	(\$577.96)		
Parks	(551.90)		
Street Lighting	(\$622.66)		

Article 59. To see of the Town will appropriate the following categories of revenues to reduce the tax commitment:

Excise Taxes	\$225,000.00
Vehicle Registration Agent Fees	6,000.00
Boat Excise	4,320.00
Recreational License Agent Fees	400.00
Interest on General Fund	5,500.00
Interest on Taxes	32,000.00
Interest Other	0.00
Lien Costs	10,000.00
Lubec Water District	10,000.00
Miscellaneous Income	2,000.00
Clerk's Fees	2,100.00
State Municipal Revenue Sharing	73,000.00
Veteran's Exemption Reimbursement	2,000.00
Tree Growth Reimbursement	9,000.00
Park Fees	15,000.00
Bookkeeping Services	4,000.00
Recycling Sales	5,000.00
Homestead Exemptions	70,000.00
Plumbing Fees	1,500.00
Gifts	1,500.00
Trescott Emergency Services	3,000.00
Rental Income	1,800.00
Total	\$483,120.00

The Registrar of Voters will be available at the place of the Annual Town Meeting on August 8, 2018 from 5:30 p.m. to 6:00 p.m. at the Lubec Consolidated School Cafetorium for the purpose of correcting the Voter List.

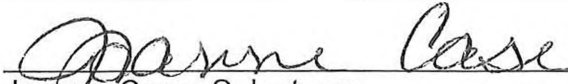
Signed at Lubec, Maine, the 11th day of July, 2018.



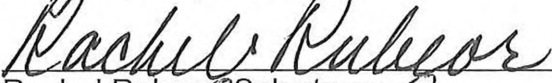
Carol Dennison, Chairman of the Board of Selectmen



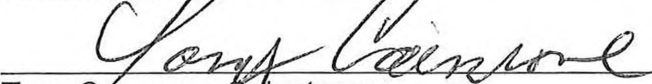
Dan Wagner, Vice-Chairman of the Board of Selectmen



Joanne Case, Selectman

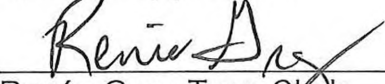


Rachel Rubeor, Selectman



Tony Cannone, Selectman

A True Copy Attest:



Renée Gray, Town Clerk

TOWN OFFICERS AND COMMITTEES

SELECTMEN, ASSESSORS, OVERSEERS OF THE POOR:

Carol Dennison (chair)	2020
Dan Wagner (2nd chair)	2020
Joanne H Case	2019
Anthony Cannone	2018
Rachel Rubeor	2018

TOWN ADMINISTRATOR: *

Renee Gray

TOWN CLERK *

Renee Gray

TREASURER, TAX COLLECTOR & BOOKKEEPER: *

Suzette Francis

DEPUTY TREASURER & TAX COLLECTOR: *

Renee Gray

DEPUTY TOWN CLERKS: *

Debbie Hood
Suzette Francis
Mary Greene

DEPUTY REGISTRAR OF VOTERS: *

Debbie Hood
Renee Gray
Mary Greene

AGENT TO THE OVERSEERS OF THE POOR: *

Debbie Hood

EMERGENCY MANAGEMENT*

Renee Gray (Director)
Anthony Cannone (Deputy Director)
Rachel Rubeor

BOARD OF APPEALS:*

William Corey	2019
Peter Boyce	2020
Wanda Matthews	2020
Jason Evasius	2019
Rhonda Welcome	2018

PLANNING BOARD *

Cecil Moores-Chair	2019
Marilyn Ness-Vice-Resigned	2020
Debra Holmes-Secretary	2021
Sharon Yates	2020
Kevin Boston	2019
Alt. Rhonda Welcome	2018

MARION TRANSFER STATION BOARD OF DIRECTOR:*

Michael Scrivani
Rachel Rubeor (Alternate)

WASHINGTON COUNTY COUNCIL OF GOVERNMENT *

Rachel Rubeor
Jody Grimes (Alternate)-Resigned

LUBEC WATER DISTRICT TRUSTEE:

Randy Hall	2018
Dallas Hood	2019
David Marston	2020

**DEPUTY AGENT TO THE
OVERSEERS OF THE POOR: ***

Suzette Francis

**WASHINGTON COUNTY
EMERGENCY MEDICAL
SERVICES DIRECTORS:***

Joanne Case (Director)

Robert Hood (Alternate)

ASSESSOR AGENT: *

Jim Clark

**CODE ENFORCEMENT
OFFICER: ***

Jim Clark (resigned)

Gary Rhoades

FIRE CHIEF: *

Robert Hood

ASSISTANT FIRE CHIEF: *

Errol Tinker

**MSAD#19/RSU 85 BOARD
of DIRECTORS:**

Crystal Wood 2019

Jenny Brown 2018

Michael Evers-Jenkins 2020

Stephani Teslow 2019

Wanda Matthews 2018

**LICENSED PLUMBING
INSPECTOR: ***

Bruce Greene

BUDGET COMMITTEE:

Barbara Sellito 2018

Jason Evasius 2018

Denise Rule 2018

SHELLFISH COMMITTEE:*

Amanda Lyons (Chair)

Carol Dennison (Secretary)

James Fitzgerald

Tracy Sawtelle

**ECONOMIC DEVELOPMENT
COMMITTEE:***

Rachel Rubeor

Denise Rule

Renee Gray

Stephani Teslow

**HARBOR BOARD
COMMITTEE:***

Tony Cannone (Selectman)

Peter Boyce

Ricky Wright

Sean Caricofe

Greg McConnell

RECYCLE COMMITTEE:*

Kenny Moores (Chair)

Rachel Rubeor (Selectperson)

David Aldrich

Sara McConnell

Mike Scrivani

**TOWN CELEBRATION
COMMITTEE:***

Wanda Matthews

Shirley Brown

ANIMAL CONTROL OFFICER *

Rhonda Welcome

HARBOR MASTER: *

Ralph Dennison

Deputy Harbor Master*

HEALTH OFFICER: *

Marlene Gilpatrick

REVOLVING LOAN

COMMITTEE: *

Suzette Francis (Administrator)

Renee Gray (Deputy Administrator)

Dan Wagner (Selectman)

Cecil Moores

Peter Boyce

William Corey

Michael Scrivani

QUODDY TV COMMITTEE

David Aldrich

Renee Gray

Mary Greene

Rebecca Greene

Jonathan Stence

Dan Wagner

Sara McConnell

Mike Scrivani

HIGH SCHOOL AD-HOC

COMMITTEE *

Dana Bradley

Tracy Sawtelle

Wanda Mathews

Barbara Sellitto

Rachel Rubeor

*** Appointed Positions**

Town Clerk's Report

July 1, 2017 to June 30, 2018

Vital Statistics

Births – 7



Deaths – 19



Marriages – 4



Dog Licenses

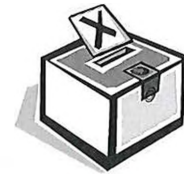
Male/Female – 20

Neutered/Spayed – 137

Kennel – 1



Special Meetings and Elections



Annual Town Meeting (Official Election)	08/08/2017
Annual Town Meeting (Business Meeting)	08/09/2017
Special Town Meeting	09/14/2017
State of Maine General & Referendum Election	11/07/2017
Special Town Meeting	01/18/2018
AOS Budget Meeting	04/24/2018
State of Maine Primary & Referendum Election	06/12/2018

Respectfully,
Renee Gray Town Clerk
Debbie Hood Deputy Town Clerk

TREASURER'S REPORT

General Fund Balance 7-1-17	974,614.54		
2018 Taxes	33,506.42		
2017 Taxes	2,791,203.98		
2016 Taxes	136,722.23		
2015 Taxes	108,487.23	Other Receipts	
2014 Taxes	129.76	Interest	5,781.34
2013 Taxes	0.00	Interest on Taxes	31,506.27
2012 Taxes	0.00	Interest on CD	1,568.26
2011 Taxes	0.00	Lien Costs	11,523.03
2010 Taxes	0.00	Lubec Water	10,000.00
2009 Taxes	0.00	Miscellaneous	1,643.26
2008 Taxes	0.00	State Revenue Sharing	61,827.37
2007 Taxes	0.00	North Lubec Sewer	199.58
2006 Taxes	0.00	Bookkeeping Services	4,000.00
2005 Taxes	0.00	Park Fees	22,813.03
2004 Taxes	0.00	Local Road Assistance (URIP)	37,284.00
TAP	28,694.19	Shellfish Conservation	10,900.00
Total Taxes Received	3,065,237.39	Recycling Sales	6,808.08
		Elderly Fuel Donation Fund	3,850.00
Excise Taxes		Mooring Permits	8,300.00
Vehicle	238,915.55	Hoist Fees	2,950.00
Boat	4,762.10	Worker's Comp Refund	673.00
Vehicle Agent Fees	6,180.00	Homestead Exemption	77,714.00
Recreational Agent Fees	400.00	Tree Growth Reimbursement	10,536.70
Excise Tax - Trescott	34,499.91	4th of July Celebration	3,348.95
Excise Tax-Snowmobile Refund	317.76	Sidewalk Improvement	18,339.14
Total Excise Tax & Agent Fees	285,075.32	Legal Fees Reimbursement	7,369.22
		Harbor Pier Account	13,778.34
		Quoddy TV Reserve	790.00
		Public Works Capital	12,383.33
		Snow Removal Reserve	4,500.00
		Adult Education	133,409.19
		Veterans Exemption Reimb	2,474.00
License Fees - State		Veteran's Grave Fund	0.00
IFW Recreational Vehicle	15,870.36	Bete Reimbursement	615.00
Vehicle Registrations	98,898.66	Hoist Key Deposits	1,600.00
Hunting & Fishing	7,658.75	X-Mas Parade	100.00
Dog	655.00	General Assistance Reimb	137.90
Vitals	239.60	Road Improvement Fund	161,775.18
Plumbing	702.50		
Total License Fees	124,024.87		
Departmental Receipts		Total Other Receipts	670,498.17
Planning Board	365.00		
Cemeteries	0.00	Total Receipts	4,150,653.85
Animal Welfare	435.00		

Clerk Fees	2,629.15	Total Available Funds	5,125,268.39
Plumbing - Town	2,107.50	Warrants & Payables	(3,684,845.08)
Cash Short	22.74	General Fund	
Shellfish Reserve	258.71	Balance 6-30-18	1,440,423.31
Total Departmental Receipts	5,818.10		

2017 Valuation, Assessment, and Commitment	
Total Valuation	
Real Estate	\$129,609,287.00
Personal Property	\$895,939.00
Assessed Valuation	\$130,505,226.00
Recapitulation of Assessment	
County Tax	\$272,307.00
Municipal Appropriation	\$1,363,567.00
SAD No. 19	\$1,844,712.00
Overlay	\$78,258.92
Total Appropriations	\$3,558,844.92
Allowable Deductions	
State Revenue Sharing	\$60,500.00
Homestead Reimbursement	\$82,564.10
BETE Reimbursement	\$611.18
Other Revenues	\$302,620.00
Total Deductions	\$446,295.28
Net Assessment for Commitment	\$3,112,549.64
Commitment	
Assessed Valuation x .0238500	\$3,112,549.64
Supplemental Assessments	
~ Real Estate	\$15,588.30
~ Personal Property	
Total Charged to the Collector	\$3,128,137.94
Tax Collector's Report	
Taxes Committed	\$3,112,549.64
Supplementals	\$15,588.30
Total	\$3,128,137.94
Abatements	\$29,783.41
Collected FY 17-18	\$2,740,020.37
Pre paid FY -16-17	\$37,327.68
Tax Acquired	\$947.63
Total	\$2,808,079.09
Balance Unpaid	\$320,058.85

Town of Lubec Proposed Budget 2018-2019

	A	B	C	D	E	F
1	<i>Department</i>	<i>Approp.</i>	<i>Total Spent</i>			
2	Administration	2017-2018	as of 6/30/2018	Anticipated Amount	Difference	Change
3	ADMINISTRATOR/CLERK SALARY	\$ 56,650.00	\$ 55,815.60	\$ 58,350.00	\$ 1,700.00	3%
4	TREASURER/RLF Administrator	\$ 37,080.00	\$ 37,667.37	\$ 38,210.00		3%
5	DEPUTY CLERK	\$ 32,457.00	\$ 31,224.60	\$ 31,820.00	\$ (637.00)	-2%
6	PART-TIME ADMIN/COUNTER CLERK	\$ 15,000.00	\$ 8,912.44	\$ 12,500.00	\$ (2,500.00)	-17%
7	TOWN CLERK	\$ -	\$ 1,035.16	\$ -	\$ -	#DIV/0!
8	ASSESSOR'S AGENT	\$ 20,000.00	\$ 18,200.00	\$ 20,000.00	\$ -	0%
9	ELECTION WORKERS	\$ 2,500.00	\$ 1,764.55	\$ 2,500.00	\$ -	0%
10	OVERTIME WAGES	\$ 2,000.00	\$ 2,561.52	\$ 2,000.00	\$ -	0%
11	SOCIAL SECURITY/FICA	\$ 11,338.00	\$ 9,662.86	\$ 11,338.00	\$ -	0%
12	MEDICARE EXPENSE	\$ 2,652.00	\$ 2,259.90	\$ 2,652.00	\$ -	0%
13	WORKERS COMPENSATION	\$ 1,200.00	\$ 1,310.93	\$ 1,200.00	\$ -	0%
14	UNEMPLOYMENT TAXES	\$ 194.00	\$ (68.40)	\$ 194.00	\$ -	0%
15	HEALTH INSURANCE	\$ 57,700.00	\$ 68,267.16	\$ 62,300.00	\$ 4,600.00	8%
16	IPP	\$ 784.00	\$ 894.54	\$ 784.00	\$ -	0%
17	MSRS EMPLOYER CONTRIBUTION	\$ 8,500.00	\$ 7,634.10	\$ 8,500.00	\$ -	0%
18	OFFICE SUPPLIES	\$ 6,000.00	\$ 6,445.56	\$ 6,000.00	\$ -	0%
19	POSTAGE	\$ 5,000.00	\$ 5,507.30	\$ 5,000.00	\$ -	0%
20	POSTAGE METER LEASE	\$ 700.00	\$ 766.98	\$ 700.00	\$ -	0%
21	CONTINGENCY	\$ 10,000.00	\$ 756.80	\$ 8,000.00	\$ (2,000.00)	-20%
22	ADVERTISEMENTS	\$ 800.00	\$ 683.25	\$ 800.00	\$ -	0%
23	REGISTRY OF DEEDS	\$ 7,000.00	\$ 11,671.64	\$ 7,000.00	\$ -	0%
24	LEGAL FEES	\$ 3,000.00	\$ 5,473.00	\$ 5,000.00	\$ 2,000.00	67%
25	TOWN REPORTS	\$ 2,500.00	\$ 2,189.00	\$ 2,000.00	\$ (500.00)	-20%
26	DOCUMENT PRESERVATION	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ -	0%
27	LIEN TITLE RESEARCH	\$ 500.00	\$ 193.00	\$ 500.00	\$ -	0%
28	STAFF TRAINING	\$ 1,500.00	\$ 912.00	\$ 1,500.00	\$ -	0%
29	STAFF TRAVEL	\$ 2,500.00	\$ 2,800.76	\$ 2,500.00	\$ -	0%
30	TAX MAPS	\$ 1,500.00	\$ -	\$ 1,500.00	\$ -	0%
31	AUDIT & GASB34	\$ 5,000.00	\$ 5,200.00	\$ 5,000.00	\$ -	0%
32	TELEPHONE	\$ 1,900.00	\$ 1,935.03	\$ 2,200.00	\$ 300.00	16%
33	INTERNET/WEB HOSTING	\$ 100.00	\$ 46.00	\$ 100.00	\$ -	0%
34	COPIER MAINTENANCE CONTRA	\$ 4,000.00	\$ 3,821.63	\$ 4,000.00	\$ -	0%
35	COMPUTER H/W MAINTENANCE	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -	0%
36	COMPUTER SUPPLIES	\$ 500.00	\$ -	\$ 500.00	\$ -	0%
37	COMPUTER LICENSING	\$ 8,350.00	\$ 8,348.17	\$ 11,000.00	\$ 2,650.00	32%
38	BANK FEES	\$ 25.00	\$ 30.00	\$ 25.00		100%
39	TAX BILLS	\$ 900.00	\$ 833.90	\$ 900.00	\$ -	0%
40		\$ 313,830.00	\$ 307,756.35	\$ 320,573.00	\$ 6,743.00	2%

Town of Lubec Proposed Budget 2018-2019

	A	B	C	D	E	F
1	Department	Approp. 2017-2018	Total Spent as of 6/30/2018	Anticipated Amount	Difference	Change
41						
42						
43	Board of Selectmen					
44	STIPEND (Chair)	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ -	0%
45	STIPEND (Board Members)	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	\$ -	0%
46	SOCIAL SECURITY	\$ 651.00	\$ 651.00	\$ 651.00	\$ -	0%
47	MEDICARE	\$ 152.00	\$ 152.26	\$ 152.00	\$ -	0%
48	WORKERS COMPENSATION	\$ 350.00	\$ 400.68	\$ 350.00	\$ -	0%
49	TRAINING	\$ 500.00	\$ 438.99	\$ 500.00	\$ -	0%
50	TRAVEL	\$ 500.00	\$ 615.17	\$ 500.00	\$ -	0%
51		\$ 12,653.00	\$ 12,758.10	\$ 12,653.00	\$ -	0%
52						
53	Town Insurance/Dues					
54	RISK INSURANCE	\$ 21,500.00	\$ 20,572.86	\$ 21,500.00	\$ -	0%
55	MMA DUES	\$ 2,542.00	\$ 2,597.00	\$ 2,600.00	\$ 58.00	2%
56	WCCOG-DUES	\$ 1,180.00	\$ 1,180.00	\$ 1,180.00	\$ -	0%
57	DUES/REGISTRATIONS	\$ 140.00	\$ 75.00	\$ 140.00	\$ -	0%
58	Washing. County Soil & Water	\$ 630.00	\$ 500.00	\$ 630.00	\$ -	0%
59		\$ 25,992.00	\$ 24,924.86	\$ 26,050.00	\$ 58.00	0%
60						
61	Animal Control					
62	ANIMAL CONTROL OFFICER	\$ 4,000.00	\$ 4,000.08	\$ 4,000.00	\$ -	0%
63	WORKER'S COMP	\$ 150.00	\$ 123.87	\$ 150.00	\$ -	
64	UNEMPLOYMENT TAXES	\$ 26.00	\$ 17.70	\$ 26.00	\$ -	
65	FICA	\$ 248.00	\$ 248.04	\$ 248.00	\$ -	
66	MEDICARE	\$ 58.00	\$ 57.96	\$ 58.00	\$ -	
67	TRAINING	\$ 300.00	\$ 35.00	\$ 300.00	\$ -	
68	OUTSIDE SERVICES	\$ 1,000.00	\$ 1,500.00	\$ 1,000.00	\$ -	
69	SUPPLIES	\$ 250.00	\$ 250.00	\$ 250.00	\$ -	
70	SAVE OUR STRAYS	\$ 500.00	\$ -	\$ 500.00	\$ -	
71		\$ 6,532.00	\$ 6,232.65	\$ 6,532.00	\$ -	0%
72	Public Safety					
73	Selective Enforcement	\$ 2,000.00	\$ 2,000.00	\$ -		
74		\$ 2,000.00	\$ 2,000.00	\$ -		
75	Ambulance Service					
76	CONTRACT WCEMSA	\$ 115,451.00	\$ 115,451.04	\$ 100,451.00	\$ (15,000.00)	-13%
77		\$ 115,451.00	\$ 115,451.04	\$ 100,451.00	\$ (15,000.00)	-13%
78						

Town of Lubec Proposed Budget 2018-2019

	A	B	C	D	E	F
1	Department	Approp. 2017-2018	Total Spent as of 6/30/2018	Anticipated Amount	Difference	Change
79	General Assistance					
80	GA	\$ 5,000.00	\$ 464.63	\$ 5,000.00	\$ -	0%
81		\$ 5,000.00	\$ 464.63	\$ 5,000.00	\$ -	0%
82	Fire Department					
83	FIRE CHIEF STIPEND	\$ 7,000.00	\$ 6,999.96	\$ 7,000.00	\$ -	0%
84	FIREFIGHTERS STIPEND	\$ 15,000.00	\$ 17,100.00	\$ 17,000.00	\$ 2,000.00	13%
85	SOCIAL SECURITY	\$ 1,364.00	\$ 1,494.24	\$ 1,364.00	\$ -	0%
86	MEDICARE	\$ 319.00	\$ 349.48	\$ 400.00	\$ 81.00	25%
87	WORKERS COMPENSATION	\$ 3,000.00	\$ 3,135.66	\$ 3,000.00	\$ -	0%
88	UNEMPLOYMENT TAXES	\$ 47.00	\$ 17.72	\$ 47.00	\$ -	0%
89	MATERIALS & SUPPLIES	\$ 2,000.00	\$ 2,503.20	\$ 2,000.00	\$ -	0%
90	EQUIPMENT	\$ 2,000.00	\$ 3,251.64	\$ 14,000.00	\$ 12,000.00	600%
91	DUES	\$ 750.00	\$ 1,309.00	\$ 950.00	\$ 200.00	27%
92	GAS/DIESEL	\$ 1,500.00	\$ 83.25	\$ 1,500.00	\$ -	0%
93	REPAIRS	\$ 2,500.00	\$ -	\$ 2,500.00	\$ -	0%
94	GOVT. MANDATED MAINTENANCE	\$ 3,000.00	\$ 1,070.28	\$ 3,000.00	\$ -	0%
95	STATION WORK	\$ 700.00	\$ 700.00	\$ 700.00	\$ -	0%
96	TRAINING & TRAVEL	\$ 200.00	\$ -	\$ 200.00	\$ -	0%
97	TELEPHONE	\$ 500.00	\$ 439.57	\$ 500.00	\$ -	0%
98	INTERNET	\$ -	\$ -	\$ -	\$ -	
99	W LUBEC HEAT	\$ 1,500.00	\$ 643.00	\$ 1,100.00	\$ (400.00)	-27%
100	W LUBEC ELECTRIC	\$ 310.00	\$ 281.33	\$ 310.00	\$ -	0%
101	AIR PACKS	\$ 12,000.00	\$ 12,000.00	\$ -	\$ (12,000.00)	-100%
102		\$ 53,690.00	\$ 51,378.33	\$ 55,571.00	\$ 1,881.00	4%
103	Hydrant Rental					
104	CONTRACTED SERVICES	\$ 84,000.00	\$ 83,500.00	\$ 84,000.00	\$ -	0%
105		\$ 84,000.00	\$ 83,500.00	\$ 84,000.00	\$ -	0%
106						
107	Code Enforcement Officer				\$ -	
108	OFFICER PAY	\$ 9,754.00	\$ 6,377.55	\$ 9,754.00	\$ -	0%
109	TRAINING	\$ 150.00	\$ -	\$ 150.00	\$ -	0%
110	SOCIAL SECURITY	\$ 605.00	\$ 395.42	\$ 605.00	\$ -	0%
111	MEDICARE EXPENSE	\$ 141.00	\$ 92.48	\$ 141.00	\$ -	0%
112	WORKERS COMPENSATION	\$ 300.00	\$ 371.93	\$ 300.00	\$ -	0%
113	UNEMPLOYMENT TAXES	\$ 162.00	\$ 17.72	\$ 162.00	\$ -	0%
114	TRAVEL	\$ 150.00	\$ 216.58	\$ 150.00	\$ -	0%
115	LEGAL EXPENSE	\$ 5,000.00	\$ 3,228.73	\$ 5,000.00	\$ -	0%
116		\$ 16,262.00	\$ 10,700.41	\$ 16,262.00	\$ -	0%
117						

Town of Lubec Proposed Budget 2018-2019

	A	B	C	D	E	F
1	Department	Approp. 2017-2018	Total Spent as of 6/30/2018	Anticipated Amount	Difference	Change
118	Health Officer					
119	OFFICER PAY	\$ 1,000.00	\$ 1,000.08	\$ 1,000.00	\$ -	0%
120	TRAINING	\$ 100.00	\$ -	\$ 100.00	\$ -	0%
121	SOCIAL SECURITY	\$ 62.00	\$ 62.04	\$ 62.00	\$ -	0%
122	MEDICARE EXPENSE	\$ 15.00	\$ 14.52	\$ 15.00	\$ -	0%
123	WORKERS COMPENSATION	\$ 50.00	\$ 38.16	\$ 50.00	\$ -	0%
124	UNEMPLOYMENT TAXES	\$ 43.00	\$ 2.72	\$ 43.00	\$ -	0%
125	TRAVEL	\$ 100.00	\$ -	\$ 100.00	\$ -	0%
126	SUPPLIES	\$ -	\$ -			0%
127		\$ 1,370.00	\$ 1,117.52	\$ 1,370.00	\$ -	0%
128	Plumbing Inspector				\$ -	
129	PLUMBING INSPECTOR	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ -	0%
130	SOCIAL SECURITY	\$ 186.00	\$ 186.00	\$ 186.00	\$ -	0%
131	MEDICARE EXPENSE	\$ 44.00	\$ 43.44	\$ 44.00	\$ -	0%
132	WORKERS COMPENSATION	\$ 150.00	\$ 114.48	\$ 150.00	\$ -	0%
133	UNEMPLOYMENT TAXES	\$ 77.00	\$ 17.72	\$ 77.00	\$ -	0%
134	TRAVEL/TRAINING	\$ 500.00	\$ -	\$ 500.00	\$ -	0%
135		\$ 3,957.00	\$ 3,361.64	\$ 3,957.00	\$ -	0%
136	Harbor/Commerical Pier				\$ -	
137	HARBOR MASTER	\$ 4,800.00	\$ 4,800.00	\$ 4,800.00	\$ -	0%
138	TRAINING	\$ 400.00	\$ 126.50	\$ -	\$ (400.00)	-100%
139	SOCIAL SECURITY	\$ 149.00	\$ 297.60	\$ 300.00	\$ 151.00	101%
140	MEDICARE EXPENSE	\$ 35.00	\$ 69.60	\$ 50.00	\$ 15.00	43%
141	WORKERS COMPENSATION	\$ 250.00	\$ 462.63	\$ 300.00	\$ 50.00	20%
142	UNEMPLOYMENT TAXES	\$ 46.00	\$ 17.72	\$ 46.00	\$ -	0%
143	ELECTRICITY	\$ 1,200.00	\$ 1,311.24	\$ 1,200.00	\$ -	0%
144	WATER	\$ 300.00	\$ 208.00	\$ 300.00	\$ -	0%
145	COM PIER/GROUNDS REPAIRS	\$ 10,000.00	\$ 5,050.00	\$ 5,000.00	\$ (5,000.00)	-50%
146	TRASH	\$ 140.00	\$ 140.00	\$ 140.00	\$ -	0%
147	SEWER FEE	\$ -	\$ -	\$ -	\$ -	#DIV/0!
148	SUPPLIES	\$ 500.00	\$ 296.86	\$ 250.00	\$ (250.00)	-50%
149	EQUIPMENT	\$ -	\$ -	\$ -	\$ -	#DIV/0!
150	ADS	\$ 100.00	\$ -	\$ -	\$ (100.00)	-100%
151	BUILDING INSURANCE	\$ 300.00	\$ -	\$ -	\$ (300.00)	-100%
152	BUILDING MAINTENANCE	\$ 500.00	\$ 537.50	\$ 500.00	\$ -	0%
153		\$ 18,720.00	\$ 13,317.65	\$ 12,886.00	\$ (5,834.00)	-31%
154						
155						
156						

Town of Lubec Proposed Budget 2018-2019

	A	B	C	D	E	F
1	<i>Department</i>	<i>Approp. 2017-2018</i>	<i>Total Spent as of 6/30/2018</i>	<i>Anticipated Amount</i>	<i>Difference</i>	<i>Change</i>
157	Shellfish Conservation				\$ -	
158	WARDEN	\$ 5,100.00	\$ 5,100.00	\$ 6,100.00	\$ 1,000.00	20%
159	SOCIAL SECURITY	\$ 316.00	\$ 316.20	\$ 316.00	\$ -	0%
160	MEDICARE EXPENSE	\$ 74.00	\$ 73.92	\$ 74.00	\$ -	0%
161	WORKERS COMPENSATION	\$ 300.00	\$ 326.41	\$ 300.00	\$ -	0%
162	UNEMPLOYMENT TAXES	\$ 80.00	\$ 80.00	\$ 80.00	\$ -	0%
163	SUPPLIES	\$ -	\$ 283.70	\$ 100.00	\$ 100.00	#DIV/0!
164	TRAINING		\$ 250.00	\$ 250.00		
165	TRAVEL	\$ 500.00	\$ 500.00	\$ 500.00	\$ -	0%
166		\$ 6,370.00	\$ 6,930.23	\$ 7,720.00	\$ 1,350.00	21%
167	Public Works				\$ -	
168	LEAD FOREMAN	\$ 35,592.00	\$ 35,271.04	\$ 35,485.00	\$ (107.00)	0%
169	MAINT WORKER II SR	\$ 31,386.00	\$ 32,525.24	\$ 32,241.00	\$ 855.00	3%
170	MAINT WORKER II	\$ 28,620.00	\$ 31,070.61	\$ 31,138.00	\$ 2,518.00	9%
171	MAINT WORKERS I	\$ 20,000.00	\$ 17,307.84	\$ 17,000.00	\$ (3,000.00)	-15%
172	OVERTIME WAGES	\$ 16,500.00	\$ 13,381.85	\$ 16,500.00	\$ -	0%
173	SOCIAL SECURITY	\$ 7,965.00	\$ 8,032.58	\$ 7,965.00	\$ -	0%
174	MEDICARE EXPENSE	\$ 1,863.00	\$ 1,878.60	\$ 1,863.00	\$ -	0%
175	WORKERS COMPENSATION	\$ 17,500.00	\$ 17,885.88	\$ 17,500.00	\$ -	0%
176	UNEMPLOYMENT TAXES	\$ 181.00	\$ (68.28)	\$ 181.00	\$ -	0%
177	HEALTH INSURANCE	\$ 64,400.00	\$ 68,267.16	\$ 70,000.00	\$ 5,600.00	9%
178	IPP	\$ 608.00	\$ 621.90	\$ 608.00	\$ -	0%
179	SUPPLIES & PARTS	\$ 5,500.00	\$ 8,185.75	\$ 5,500.00	\$ -	0%
180	OXYGEN & ACETYL	\$ 300.00	\$ 569.68	\$ 300.00	\$ -	0%
181	SAND	\$ 23,000.00	\$ 23,125.00	\$ 25,000.00	\$ 2,000.00	9%
182	SALT	\$ 11,000.00	\$ 11,559.60	\$ 14,000.00	\$ 3,000.00	27%
183	COLD MIX	\$ 3,000.00	\$ 1,828.38	\$ 3,000.00	\$ -	0%
184	CULVERTS	\$ 3,000.00	\$ 4,036.00	\$ 3,000.00	\$ -	0%
185	BLADES	\$ 4,000.00	\$ 3,706.00	\$ 4,000.00	\$ -	0%
186	EQUIPMENT RENTAL	\$ 500.00	\$ 275.00	\$ 500.00	\$ -	0%
187	GRAVEL	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ -	0%
188	ROAD IMPROVEMENTS	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ -	0%
189	CONTINGENCY	\$ 1,500.00	\$ -	\$ 1,500.00	\$ -	0%
190	DRUG TESTING	\$ 300.00	\$ 237.00	\$ 300.00	\$ -	0%
191	GAS/DEISEL	\$ 15,000.00	\$ 16,171.56	\$ 15,000.00	\$ -	0%
192	EQUIPMENT MAINTENANCE	\$ 2,000.00	\$ 933.58	\$ 2,000.00	\$ -	0%
193	2004 FORD PICK UP	\$ -	\$ 2,383.96	\$ 2,750.00	\$ 2,750.00	#DIV/0!
194	2004 CHEVROLET	\$ 3,000.00	\$ 1,163.08	\$ 3,000.00	\$ -	0%
195	2008 FORD	\$ -	\$ 2,214.98	\$ -	\$ -	#DIV/0!

Town of Lubec Proposed Budget 2018-2019

	A	B	C	D	E	F
1	Department	Approp. 2017-2018	Total Spent as of 6/30/2018	Anticipated Amount	Difference	Change
196	2006 FORD STERLING	\$ 6,000.00	\$ 2,370.74	\$ 6,000.00	\$ -	0%
197	2004 INTERNATIONAL	\$ 7,000.00	\$ 10,096.93	\$ 7,000.00	\$ -	0%
198	LOADER/BACKHOE-2002	\$ 6,000.00	\$ 1,028.91	\$ 3,000.00	\$ (3,000.00)	-50%
199	LOADER/BACKHOE-1996	\$ -	\$ 645.00	\$ -	\$ -	#DIV/0!
200	EXCAVATOR	\$ 2,600.00	\$ 279.88	\$ 3,000.00	\$ 400.00	15%
201	1991 GMC	\$ 2,750.00	\$ -			
202	1986 GRADER GALION	\$ 2,600.00	\$ 1,553.27	\$ 2,600.00	\$ -	0%
203	SWEEPING	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	\$ -	0%
204	SNOW REMOVAL	\$ 5,000.00	\$ 5,000.00	\$ -	\$ (5,000.00)	-100%
205	CATCH BASIN CLEANING	\$ 2,100.00	\$ -	\$ 2,100.00	\$ -	0%
206	UNIFORMS	\$ 1,800.00	\$ 1,841.00	\$ -	\$ (1,800.00)	-100%
207	TOOLS	\$ -	\$ -	\$ -	\$ -	
208	TRAVEL	\$ 750.00	\$ 101.30	\$ 750.00	\$ -	0%
209	TRAINING	\$ 500.00	\$ -	\$ 500.00	\$ -	0%
210	ROADSIDE MOWING	\$ 3,100.00	\$ 3,100.00	\$ 3,100.00	\$ -	0%
211	TRAFFIC/STREET SIGNS	\$ 700.00	\$ 816.53	\$ 700.00	\$ -	0%
212	TRASH	\$ 350.00	\$ 525.00	\$ 350.00	\$ -	0%
213	TELEPHONE	\$ 350.00	\$ 376.89	\$ 600.00	\$ 250.00	71%
214	ELECTRICITY	\$ 1,800.00	\$ 2,643.68	\$ 1,800.00	\$ -	0%
215	FUEL OIL	\$ 5,000.00	\$ 4,152.47	\$ 5,000.00	\$ -	0%
216	WATER	\$ 500.00	\$ 424.50	\$ 500.00	\$ -	0%
217	SEWER	\$ 250.00	\$ 224.40	\$ 250.00	\$ -	0%
218	BUILDING MAINTENANCE	\$ 500.00	\$ -	\$ 3,600.00	\$ 3,100.00	620%
219		\$ 357,365.00	\$ 348,744.49	\$ 362,181.00	\$ 4,816.00	1%
220	Parks and Recreation				\$ -	
221	WAGES	\$ -	\$ 1,611.07	\$ 1,700.00		
222	FICA	\$ -	\$ 112.39	\$ 50.00		
223	MEDICARE EXPENSE	\$ -	\$ 26.25	\$ 10.00		
224	GAS/DIESEL	\$ 250.00	\$ 89.71	\$ -	\$ (250.00)	-100%
225	MATERIALS & REPAIRS	\$ 2,000.00	\$ 771.02	\$ 300.00	\$ (1,700.00)	-85%
226	ELECTRICITY	\$ 200.00	\$ 162.40	\$ 200.00	\$ -	0%
227	WATER	\$ 350.00	\$ 587.06	\$ 300.00	\$ (50.00)	
228	CONTINGENCY	\$ 750.00	\$ 742.00	\$ 750.00	\$ -	0%
229		\$ 3,550.00	\$ 4,101.90	\$ 3,310.00	\$ (240.00)	-7%
230						
231	Cemetaries					
232	GAS/DIESEL	\$ 750.00	\$ -	\$ 750.00	\$ -	0%
233	MATERIALS & REPAIRS	\$ 1,000.00	\$ 666.30	\$ 1,000.00	\$ -	0%

Town of Lubec Proposed Budget 2018-2019

	A	B	C	D	E	F
1	Department	Approp. 2017-2018	Total Spent as of 6/30/2018	Anticipated Amount	Difference	Change
234		\$ 1,750.00	\$ 666.30	\$ 1,750.00		
235						
236						
237	SUMMER RECREATION					
238	SUMMER RECREATION	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	\$ -	0%
239			\$ -			
240		\$ 12,000.00	\$ 12,000.00	\$ 12,000.00		
241						
242	Paving				\$ -	
243	LRAP + Paving	\$ 50,000.00	\$ 50,000.00	\$ 25,000.00	\$ (25,000.00)	-50%
244		\$ 50,000.00	\$ 50,000.00	\$ 25,000.00	\$ (25,000.00)	-50%
245						
246	EXCAVATOR	\$ -	\$ -	\$ -		
247		\$ -	\$ -		\$ -	
248		\$ -	\$ -	\$ -		
249						
250					\$ -	
251	Street Lights				\$ 4,000.00	17%
252	ELECTRICITY	\$ 24,000.00	\$ 27,773.39	\$ 28,000.00	\$ -	0%
253	SUPPLIES/BULBS	\$ 2,000.00	\$ 962.57	\$ 2,000.00	\$ 4,000.00	15%
254		\$ 26,000.00	\$ 28,735.96	\$ 30,000.00	\$ -	
255					\$ -	
256	Third Party Payors					
257	DC PARTNERS	\$ 500.00	\$ 500.00	\$ 500.00	\$ -	100%
258	EAA-AGING	\$ 300.00	\$ 300.00	\$ 500.00	\$ 200.00	67%
259	HEALTH EQUITY ALLIANCE	\$ -	\$ -	\$ 250.00		
260	WIC	\$ 500.00	\$ 500.00	\$ 500.00		
261	FOOD PANTRY	\$ 500.00	\$ 500.00	\$ -	\$ (500.00)	-100%
262	LIFE FLIGHT FOUNDATION	\$ 500.00	\$ 500.00	\$ 500.00		
263	FRIENDS OF THE PLAYGROUND	\$ 300.00	\$ 300.00	\$ -		
264	SOS	\$ 500.00	\$ 500.00	\$ -		
265	GARDEN CLUB	\$ -	\$ -	\$ 500.00		
266	HISTORICAL SOCIETY	\$ -	\$ -	\$ 500.00		
267	RED CROSS	\$ -	\$ -	\$ 250.00		
268		\$ 3,100.00	\$ 2,600.00	\$ 3,500.00	\$ 400.00	13%
269						
270						

Town of Lubec Proposed Budget 2018-2019

	A	B	C	D	E	F
1	Department	Approp. 2017-2018	Total Spent as of 6/30/2018	Anticipated Amount	Difference	Change
271	4TH OF JULY				\$ -	
272	4TH OF JULY	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ -	0%
273		\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ -	0%
274						
275	Christmas Parade	\$ 500.00	\$ 500.00	\$ 500.00	\$ -	100%
276		\$ 500.00	\$ 500.00	\$ 500.00	\$ -	
277	Library				\$ -	
278	TOWN APPROPRIATION	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ -	0%
279		\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ -	0%
280					\$ -	
281	MEMORIAL DAY FLAGS	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ -	
282	VETERANS GRAVE MAINTENANCE	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ -	
283	MEMORIAL DAY FLAGS	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ -	
284						
285	Recycling Support				\$ -	
286	DIRECTOR	\$ 16,626.00	\$ 17,230.96	\$ 19,383.00	\$ 2,757.00	17%
287	OVERTIME		\$ -			
288	SOCIAL SECURITY	\$ 1,004.00	\$ 1,068.32	\$ 1,004.00	\$ -	0%
289	MEDICARE EXPENSE	\$ 235.00	\$ 249.60	\$ 235.00	\$ -	0%
290	WORKERS COMPENSATION	\$ 1,500.00	\$ 1,361.50	\$ 1,500.00	\$ -	0%
291	UNEMPLOYMENT TAXES	\$ 108.00	\$ (73.28)	\$ 108.00	\$ -	0%
292	HEALTH INSURANCE	\$ 11,800.00	\$ 13,527.52	\$ 13,000.00	\$ 1,200.00	10%
293	IPP	\$ 193.00	\$ 193.20	\$ 193.00	\$ -	0%
294	PROPANE	\$ 750.00	\$ 139.71	\$ 500.00	\$ (250.00)	-33%
295	BUILDING MAINTENANCE	\$ 1,000.00	\$ 955.75	\$ 1,000.00	\$ -	0%
296	FORKLIFT MAINTENANCE	\$ 1,500.00	\$ 119.00	\$ 1,500.00	\$ -	0%
297	MATERIALS & SUPPLIES	\$ 650.00	\$ 709.72	\$ 650.00	\$ -	0%
298	CONTINGENCY	\$ 1,000.00	\$ 2,150.00	\$ 1,000.00	\$ -	0%
299	TRASH	\$ 350.00	\$ 400.00	\$ 350.00	\$ -	0%
300	TELEPHONE	\$ 400.00	\$ 421.61	\$ 400.00	\$ -	0%
301	FUEL OIL	\$ -	\$ 21.31	\$ -	\$ -	#DIV/0!
302	ELECTRICITY	\$ 400.00	\$ 476.23	\$ 400.00	\$ -	0%
303		\$ 37,516.00	\$ 38,951.15	\$ 41,223.00	\$ 3,707.00	10%
304						

Town of Lubec Proposed Budget 2018-2019

	A	B	C	D	E	F
1	Department	Approp. 2017-2018	Total Spent as of 6/30/2018	Anticipated Amount	Difference	Change
305	Transfer Station				\$ -	
306	TRAVEL		\$ 385.56			
307	MARION TRANSFER	\$ 100,000.00	\$ 82,335.70	\$ 100,000.00	\$ -	0%
308		\$ 100,000.00	\$ 82,721.26	\$ 100,000.00	\$ -	0%
309						
310	Airport				\$ -	
311	LICENSING	\$ 25.00	\$ -	\$ 25.00	\$ -	0%
312	MAINTENANCE & MOWING	\$ 600.00	\$ 1,595.00	\$ 1,000.00	\$ 400.00	67%
313	SUPPLIES	\$ 500.00	\$ 107.99	\$ 100.00	\$ (400.00)	-80%
314	ELECTRICITY	\$ 50.00	\$ 174.97	\$ 50.00	\$ -	0%
315	AIRPORT LIABILITY	\$ 1,500.00	\$ 1,375.00	\$ 1,500.00	\$ -	0%
316		\$ 2,675.00	\$ 3,252.96	\$ 2,675.00	\$ -	0%
317						
318	LANDFILL MOWING	\$ 300.00	\$ 290.00	\$ 300.00	\$ -	0%
319		\$ 300.00	\$ 290.00	\$ 300.00		
320	Municipal Office Bldg				\$ -	
321	HOUSEKEEPING	\$ 4,480.50	\$ 4,594.46	\$ 4,849.00	\$ 368.50	8%
322	SOCIAL SECURITY	\$ 332.00	\$ 284.91	\$ 332.00	\$ -	0%
323	MEDICARE EXPENSE	\$ 78.00	\$ 66.71	\$ 78.00	\$ -	0%
324	WORKERS COMPENSATION	\$ 300.00	\$ 334.65	\$ 300.00	\$ -	0%
325	UNEMPLOYMENT TAXES	\$ 96.00	\$ 17.72	\$ 96.00	\$ -	0%
326	MATERIALS & SUPPLIES	\$ 1,000.00	\$ 1,051.88	\$ 1,000.00	\$ -	0%
327	REPAIRS	\$ 3,000.00	\$ 640.40	\$ 3,000.00	\$ -	0%
328	MAINTENANCE	\$ 1,407.00	\$ 1,414.98	\$ 1,407.00	\$ -	0%
329	TRASH	\$ 500.00	\$ 350.00	\$ 500.00	\$ -	0%
330	GENERATOR PROPANE	\$ 500.00	\$ -	\$ 400.00	\$ (100.00)	-20%
331	ELECTRICITY	\$ 5,000.00	\$ 5,133.13	\$ 5,000.00	\$ -	0%
332	FUEL OIL	\$ 7,000.00	\$ 5,325.95	\$ 7,000.00	\$ -	0%
333	Pellet Lease	\$ 6,000.00	\$ 5,403.58	\$ 3,000.00	\$ (3,000.00)	-50%
334	Lease Interest Expense		\$ 424.34	\$ -		
335	WATER	\$ 1,200.00	\$ 1,406.00	\$ 1,200.00	\$ -	0%

Town of Lubec Proposed Budget 2018-2019

	A	B	C	D	E	F
1	Department	Approp. 2017-2018	Total Spent as of 6/30/2018	Anticipated Amount	Difference	Change
336	SEWER FEE	\$ 275.00	\$ 224.40	\$ 275.00	\$ -	0%
337		\$ 31,168.50	\$ 26,673.11	\$ 28,437.00	\$ (2,731.50)	-9%
338						
339						
340	Adult Education					
341	Axiom	\$ 17,900.00	\$ 17,900.00	\$ 17,900.00		
342		\$ 17,900.00	\$ 17,900.00	\$ 17,900.00		
343						
344	WWTP Upgrade Fund					
345	WWTP Upgrade Fund	\$ -	\$ -	\$ 25,000.00		
346		\$ -	\$ -	\$ 25,000.00		
347	Retiring Debt					
348	TAN INTEREST	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -	0%
349	Waste Water Debt Service	\$ 24,376.00	\$ 24,909.40	\$ -	\$ (24,376.00)	-100%
350	Waste Water Interest & Admin Fee	\$ -	\$ 592.34	\$ -	\$ -	#DIV/0!
351	Sand Salt Shed Bond	\$ 11,000.00	\$ 10,500.00	\$ 11,000.00	\$ -	
352	PUBLIC WORKS GARAGE	\$ 7,540.00	\$ 7,513.58	\$ 8,756.00	\$ 1,216.00	16%
353						
354		\$ -	\$ -	\$ -	\$ -	
355		\$ 43,916.00	\$ 43,515.32	\$ 20,756.00	\$ (23,160.00)	-53%
356						
357	Public Works Equipment Reserve	\$ 5,000.00				
358		\$ 5,000.00				
359						
360	Dangerous Buildings Reserve	\$ 5,000.00				
361		\$ 5,000.00				
362						
363						
364						
365						

Town of Lubec Proposed Budget 2018-2019

	A	B	C	D	E	F
1	<i>Department</i>	<i>Approp. 2017-2018</i>	<i>Total Spent as of 6/30/2018</i>	<i>Anticipated Amount</i>	<i>Difference</i>	<i>Change</i>
366						
367						
368	TOWN OF LUBEC TOTAL	\$ 1,373,567.50	\$ 1,313,045.86	\$ 1,337,557.00	\$ (36,010.50)	-3%
369	Sidewalk project			\$ 24,000.00	\$ 24,000.00	
370	WWTP upgrade fund			\$ 25,000.00		
371				\$ -		
372	Grand Total	\$ 1,373,567.50	\$ 1,313,045.86	\$ 1,386,557.00	\$ 12,989.50	1%
373	Less Undesignated	(\$60,000.00)	(\$60,000.00)	(\$34,100)		
374						
375	Education Total	\$ 1,844,712.00	\$ 1,844,712.00	\$ 1,844,712.00	\$ -	0%
376	<i>Education not passed as of 7/13/18</i>				\$ -	
377	County Tax Total	\$ 292,419.00	\$ 292,419.00	\$ 300,099.00	\$ 7,680.00	3%
378	TOTAL OF BUDGET	\$ 3,450,698.50	\$ 3,390,176.86	\$ 3,497,268.00	\$ 46,569.50	1%
379					\$ -	
380	Waste Water Treatment Plant (not tax based)	\$ 144,326.00	\$ -	\$ 163,686.00	\$ 19,360.00	13%

Town of Lubec Wastewater Treatment Plant

ACCOUNT NAME	Budget 2017-2018	Expended 2017-2018	Budget 2018-2019
PLANT OPERATOR	34,278.00	33,921.84	35,298.00
PART-TIME PLANT OPERATOR	11,485.53	11,348.96	11,630.00
PART-TIME PLANT OPERATOR II	2,500.00	2,273.80	3,000.00
OT WAGES	0.00	414.98	0.00
BOOKKEEPING/BILLING CLERK	4,000.00	4,000.00	4,000.00
SOCIAL SECURITY	2,630.00	2,973.51	2,630.00
MEDICARE EXPENSE	615.00	695.57	615.00
WORKERS' COMPENSATION	2,500.00	3,609.12	2,500.00
UNEMPLOYMENT TAXES	47.00	(68.28)	47.00
HEALTH INSURANCE	22,320.00	22,090.71	24,500.00
IPP	216.00	237.90	216.00
POSTAGE	1,200.00	1,220.00	1,200.00
SUPPLIES/MATERIALS	900.00	821.26	900.00
AUDIT	1,500.00	600.00	1,500.00
TRAVEL		481.16	
RISK INSURANCE	7,000.00	6,145.14	7,000.00
COMPUTER LICENSING	1,700.00	1,644.86	2,200.00
REGISTRY OF DEEDS	2,500.00	2,147.00	2,500.00
BUILDING MAINTENANCE	2,000.00	258.43	2,000.00
2007 CHEVY MAINTENANCE	1,500.00	1,864.54	1,500.00
EQUIP REPAIRS/MAT&PARTS	4,500.00	6,302.29	4,500.00
ENGINEERING SERVICES	1,000.00	0.00	1,000.00
LAB SERVICES/SOIL/SLUDGE	1,500.00	1,199.00	1,500.00
CONTRACT SP OPERATOR	2,000.00	1,025.00	2,000.00
OUTSIDE SERVICES	3,000.00	1,311.91	3,000.00
LIEN RESEARCH	300.00	0.00	300.00
TRASH PICKUP	350.00	350.00	350.00
LAB SUPPLIES	3,000.00	2,975.07	3,000.00
DEP LICENSE FEES	1,700.00	1,894.36	2,200.00
OFFICE/BILLING SUPPLIES	300.00	75.57	300.00
ELECTRIC	12,000.00	15,677.84	12,000.00
CHEMICALS	11,000.00	8,931.61	11,000.00
SLUDGE DISPOSAL	3,600.00	3,600.00	3,600.00
LUBEC WATER	1,500.00	952.00	1,500.00
TELEPHONE	950.00	1,390.04	1,200.00
EQUIPMENT RESERVE	10,000.00	10,000.00	10,000.00
FUEL OIL	3,000.00	2,275.41	3,000.00
TOTAL	\$ 158,591.53	\$ 154,640.60	\$ 163,686.00

Recycling Committee Report

As we move forward in our recycling commitment, we are more aware of the need to include a younger population to create awareness in their families of the value and usefulness of recycling. We have experimented with new and expanded ways to recycle plastics and are ever vigilant to drawing the town's attention to this need. We have more assistance at the center to help Kenny Moores and we always endeavor to save the town much needed money to offset the expense.

Lubec Recycles!

Lubec Recycling Program

Mixed Paper

Acceptable Items

- Letters, Folders, Flyers
- Magazines
- Brown Craft Paper
- Manila Folders and Envelopes
- Cereal Boxes and Milk Cartons
- Colored Paper
- Calendars and Brochures
- Junk Mail With Windows (unopened)
- Egg Cartons
- Shoe Boxes
- NCR Paper
- Card and Postcards, etc. (No Foil or Glitter)
- Foreign Cardboard
- Colored Paper

Office Paper

Acceptable Items

- White Paper
 - Photocopy Paper
 - Notebook Paper
 - Booklets
 - Bulletins and Flyers (Except on Glossy Paper)
 - Post-Its
 - Carbonless Forms
 - Writing Pads
 - Envelopes
- Staples don't need to be removed*

Also Accepted Items

Glass Bottles/Jars
#2 Plastic Bottles
Cans
Cardboard
Newspapers

Electronic Waste
(check for availability)

**Recycling Center
Located at
Pleasant Street
Open Friday & Saturday
8 a.m.-4 p.m. and
Wednesday 8 a.m.-3 p.m.**

UNPAID 2017 REAL ESTATE TAXES AS OF 6-30-2018

Name	Year	Amount Due
ALBANI, JOSEPH	2017	310.84
ALBANI, JOSEPH R	2017	268.62
ALDRICH, SUSAN M	2017	964.23
ALEXANDER, RICHARD F.	2017	881.71
APPLEBY, ERIN	2017	384.53
ARCS, ROBERT	2017	623.58
ASHBY BRACY E	2017	389.78
BAILEY, SUE ANNE	2017	1,702.85
BAR HARBOR BANK & TRUST	2017	2,412.77
BAR HARBOR BANKING & TRUST	2017	6,440.99
BARRETT JACOB T	2017	673.03
BARRETT, JACOB T	2017	978.11
BARRETT, SUSANNE	2017	728.86
BASLEY JR, RAYMOND A	2017	1,454.59
BATSTONE SUZANNE F	2017	565.84
BAUER, CATHERINE E	2017	942.73
BIEN ETHAN	2017	864.44
BLEVIO, HENRY L	2017	738.73
BOSTON, KEVIN	2017	1,012.07
BOWLER, DOUGLAS	2017	327.57
BRINKMAN, CHRISTINE	2017	2,664.45
BROWN, KATIE LYNN	2017	294.86
BUEHNER, JAMES H	2017	702.60
BURGESS, LUCY JANE	2017	943.29
BURRIS, LAURY D	2017	1,480.89
BUTLER, ROBERT G.	2017	602.62
CAMPBELL, ROSE	2017	1,185.75
CANIZZARO, ANTHONY JR	2017	2,390.41
CARBONI, TODD J	2017	1,058.80
CARNES, JAMES W	2017	737.08
CARTY, PAUL	2017	219.18
CASSELLA, VICTORIA	2017	183.88
CMJ REALTY CORPORATION	2017	2,563.42
CMJ REALTY CORPORATION	2017	1,954.48
CMJ REALTY CORPORATION	2017	413.11
CMJ REALTY CORPORATION	2017	1,700.98
CMJ REALTY CORPORATION	2017	654.30
CMJ REALTY CORPORATION	2017	842.93
CMJ REALTY CORPORATION	2017	660.48
CMJ REALTY CORPORATION	2017	764.49
CMJ REALTY CORPORATION	2017	1,273.85
CMJ REALTY CORPORATION	2017	2,223.44
CMJ REALTY CORPORATION	2017	384.96
COHILL, ELLEN M	2017	1,102.30
COHILL, ELLEN M	2017	251.19
COHILL'S INN, LLC	2017	1,910.16

COLLEGEMAN, MARY P TRUSTEE	2017	1,043.38
CONGLETON, WILLIAM R JR	2017	1,108.48
COPPES MICHAEL	2017	1,044.15
COX JR., BARRY	2017	733.63
CUMMINGS DANA	2017	728.13
CUSICK, STEPHEN L	2017	587.83
DAVIDSON SELENA FITZSIMMONS	2017	444.97
DAVIDSON, LAURIS W	2017	1,091.61
DAVIS, BRUCE E	2017	119.06
DAYE, KENNETH A	2017	232.37
DAYE, KENNETH A	2017	368.46
DEAN, THOMAS A	2017	837.19
DENBOW THERESA J,	2017	1,004.97
DEVEBER, PETER H	2017	2,207.53
DINSMORE GARY L	2017	1,650.82
DNB HOLDINGS, LLC	2017	1,076.64
DUE EAST R.E. LLC	2017	783.18
DUE EAST REAL ESTATE, LLC	2017	1,751.52
DURANT, TALIESIN	2017	233.73
EDGECOMB POINT REALTY TRUST	2017	4,046.96
ELLIOTT, MARJORIE L	2017	171.99
EMERY, LARRY ESTATE OF	2017	961.70
EVANS, KEITH A	2017	237.16
FARRELL, FONDA	2017	6.81
FITZSIMMONS, DANIEL & NOREEN	2017	2,686.75
FITZSIMMONS, DANNY AND NOREEN	2017	29.81
FITZSIMMONS, HEATHER L	2017	307.90
FITZSIMMONS, NANCY	2017	375.52
FITZSIMMONS, NANCY	2017	940.62
FITZSIMMONS, NANCY L	2017	538.06
FLEMING, TOBIN & CHRISTOPHER	2017	757.53
FLEMING, TOBIN H	2017	414.47
FLETCHER, PAMELA	2017	54.86
FLOWERS, CARMEN	2017	1,440.75
FLOWERS, CARMEN	2017	499.44
FLOWERS, CARMEN & FLOWERS, JUANZETTA	2017	266.86
FOLEY, WILLIAM HEIRS	2017	16.05
FOLEY, WILLIAM HEIRS	2017	16.05
FRANCIS, SUZETTE	2017	356.72
GAFFEY, EUGENE F	2017	1,722.07
GALE, WALTON DAVIDSON	2017	35.18
GANS, WILLIAM L	2017	368.52
GANS, WILLIAM L	2017	1,802.27
GARTMAYER VINCENT	2017	615.31
GAUTHIER, ANN M	2017	2,004.04
GENDRON, LEO & HELEN	2017	824.12
GLIDDEN, JOSEPH T	2017	1,489.29
GOETTING, THOMAS J	2017	479.74
GOETTING, THOMAS J	2017	553.71
GOETTING, THOMAS J	2017	2,151.77
GORMAN, EDWARD J	2017	325.32

GORMAN, MICHAELA	2017	6,066.13
GRAHAM, SUSAN E	2017	1,607.77
GREEN, CHARLOTTE ET AL	2017	698.49
GREEN, CHARLOTTE ET AL	2017	1,552.83
GREEN, RICHARD L	2017	51.31
GREEN, RICHARD L	2017	20.52
GREEN, SUNSHINE	2017	1,133.09
GREENE, SCOTT S	2017	1,243.35
GREENLAW, COREY	2017	25.85
GRIFFEN, KATHERINE	2017	526.50
HAMILTON, WINTER	2017	406.71
HANDZLIK, LARRY W, KELLY M	2017	202.01
HARRINGTON, JOHN P	2017	23.37
HAYDEN, MARTIN J	2017	569.57
HAYES, CHARLES T REVOCABLE TRUST	2017	1,237.04
HAYES, CHARLES T REVOCABLE TRUST	2017	1,225.24
HEFFLEY, DAVID A	2017	1,600.85
HENDRICKS, STEVEN	2017	1,143.08
HEYER, PAUL JAMES & JUDITH KAY	2017	1,370.18
HILBRANT, EDWARD C	2017	180.34
HILLI, LISA	2017	443.54
HILLI, LISA	2017	397.94
HODGKINS, NATHAN N	2017	796.28
HOLM, PAULA J	2017	2,876.57
HOLMES JANET G	2017	579.24
HOOPER, ROBERTA L	2017	543.14
HOOPER, ROBERTA L	2017	214.05
HOWARD, WILLIAM W. III	2017	1,266.41
HUCKINS, LORI A	2017	903.22
HUCKINS, LORI A	2017	705.70
JACKSON JOSIAH	2017	155.57
JODWAY, DANNY	2017	2,572.94
JOHNSON, CHRISTOPHER D	2017	993.35
JONES, JAMES	2017	184.74
JONES, LARRY P	2017	20.83
JOYCE, JEFFREY W TRUSTEE	2017	3,110.04
KASUNIC, DEBRA	2017	1,644.72
KEEFE, CHRISTA H	2017	268.24
KELLEY, TARA	2017	113.17
KRESEL, GREGORY & MAGDALINA	2017	1,853.78
LAKE, SHAUN R	2017	1,072.25
LANK, FLORENCE	2017	112.03
LANK, FLORENCE	2017	700.00
LAPIERRE, PHILIP	2017	806.06
LASKEY, PENNY	2017	390.47
LEGRIS, CHARLES G	2017	1,483.37
LEIGHTON, CARLTON R	2017	1,056.15
LEIGHTON, CAROLYN TRUSTEE	2017	100.50
LEON, PETER W & RUTH C	2017	1,007.30
LEONHARD, CAREN	2017	1,182.32
LETOURNEAU, RON H	2017	2,320.63

LIGHT HOUSE PLAZA	2017	80.31
LOCKE, FRANKLIN R	2017	201.41
LOCKE, FRANKLIN R	2017	260.99
LOOK, GARY S	2017	1,976.21
LUCAS, DAVID	2017	685.45
LYONS II, GUY L	2017	137.83
LYONS, DOROTHY	2017	860.75
LYONS, GINA	2017	1,107.69
LYONS, GUY L	2017	110.07
LYONS, JAMES A	2017	88.08
LYONS, KIMBERLY	2017	868.57
MAKER, DANA	2017	344.64
MATARAZZO, NANCY L	2017	578.55
MATTHEWS, CARSON LEE	2017	307.95
MATTHEWS, WANDA L	2017	1,095.81
MATTHEWS, WANDA L	2017	281.53
MCANDREW, JOHN P	2017	1,582.81
MCCASLIN, VIRGINIA	2017	1,222.88
MCCONNELL CARL	2017	983.07
MCCONNELL, CARL L	2017	1,708.26
MCCONNELL, CARL L	2017	2,023.98
MCCONNELL, CARL L	2017	1,844.63
MCCONNELL, CARL L	2017	1,024.93
MCCONNELL, CARLOYN A HEIRS OF	2017	1,235.19
MCCONNELL, MITCH	2017	115.12
MCCURDY, DAVID JR	2017	58.65
MCCURDY, DAVID JR	2017	296.17
MCLAUGHLIN, JOSEPH M	2017	1,090.07
MCPHERSON, SAVANNAH	2017	1,954.29
MEEHAN, DIANNA C	2017	2,100.81
MEEHAN, PAULA J	2017	443.62
MILLS, JACKELYN	2017	323.38
MILLS, SANDRA	2017	1,470.95
MINZY, GEORGE	2017	357.00
MITCHELL, MICHELLE	2017	654.20
MOORE, FRANK E	2017	1,430.79
MOORE, HORACE	2017	1,029.85
MOORE, HORACE	2017	407.33
MOORES, CECIL L	2017	1,158.32
MUNSON, LORING F JR	2017	359.19
NEWMAN AARON	2017	2,232.48
NEWMAN, AARON	2017	228.72
NEWMAN, AARON	2017	316.08
NOLTING, ANKE	2017	521.19
NOLTING, ANKE	2017	242.84
NOLTING, ANKE	2017	234.69
NOLTING, ANKE	2017	2,819.40
NORDIC DELIGHTS FOODS, INC	2017	4,789.13
NORDIC DELIGHTS FOODS, INC	2017	690.22
NORDIC DELIGHTS FOODS, INC	2017	693.15
NORTHROP, HAROLD R	2017	2,982.39

NOWICKI, EUGENE W JR	2017	658.32
NOWICKI, EUGENE W JR	2017	1,551.54
OCONNOR, FRANCIS E	2017	741.33
OCONNOR, FRANCIS E	2017	650.13
OEI STEVEN	2017	439.11
O'GORMAN SANDRA	2017	211.12
OLSON, DIANA ESTATE OF	2017	855.65
OLSON, GEORGE	2017	254.93
OLSON, GEORGE & SONIA	2017	293.95
OLSON, GEORGE H	2017	360.68
OLSON, JOHN E	2017	634.59
OWENS, KLIFFORD TIMOTHY	2017	1,174.28
PAUL JAMES AND JUDITH KAY HEYER, LLC	2017	5,250.70
PHINNEY JOHN A JR	2017	3,397.29
PIERCE, FREDERICK D	2017	615.90
PRIMEAU, KAREN F. TRUSTEE	2017	973.40
PROUTY, CAROL LT	2017	1,295.53
QUIRK, ROGER W	2017	46.92
QUIRK, ROGER W	2017	112.90
REATH, HENRY	2017	929.59
REED, CHRISTOPHER	2017	354.84
REED, DONNA L	2017	3,161.39
REED, DONNA L	2017	675.69
REEVES DEBBIE	2017	748.41
REEVES, DEBBIE	2017	694.15
RICE, CHARLOTTE ANN ESTATE OF	2017	721.80
RIEDMILLER, MARK & MARIA D	2017	2,094.70
RIVERS, MICHAEL D	2017	674.84
ROBBINS JAMES M JR	2017	214.40
ROBBINS, JAMES M JR	2017	2,075.86
ROBERTS, WALTER S	2017	681.87
ROBINSON, SHARON	2017	71.62
ROBINSON, SHARON	2017	528.36
ROCHE, EILEEN	2017	691.43
ROGERS, CRAIG A	2017	3,167.85
ROSS, JOEL S	2017	312.33
RUMMEL, ALBERT W	2017	1,175.04
SAVAGE, CARLA	2017	546.48
SAVAGE, MARTIN	2017	249.26
SAVAGE, PEGGY	2017	260.99
SAWTELLE, MICHAEL L	2017	2,110.39
SIGGENS, CATHERINE A	2017	494.32
SIMMONDS, JAMES B	2017	221.40
SIMMONDS, JAMES B	2017	162.75
SIMMONDS, JAMES B	2017	127.56
SIMMONDS, JAMES B	2017	305.34
SIMMONDS, JAMES B	2017	798.30
SIMMONDS, JAMES B.	2017	482.07
SIMMONDS, JAMES B.	2017	79.18
SIMMONDS, JAMES L HEIRS OF	2017	54.24
SMALL, DOUGLAS R & ELLEN A	2017	891.82

ST ONGE, JANE Estate of	2017	648.09
STANLEY, GARY	2017	260.26
STENCE, JONATHAN L	2017	3,735.41
STEPHENSON, TRINA	2017	714.70
STRAIGHT BAY LLC	2017	1,619.17
STRAIGHT BAY, LLC	2017	326.40
SULLIVAN, RONALD J	2017	810.38
SWEENIE, DAVID	2017	178.83
SWOPE, GALE E	2017	1,453.20
SWOPE, GALE ELIZABETH	2017	1,213.51
SWOPE, GALE ELIZABETH	2017	3,392.53
SWOPE, GALE ELIZABETH	2017	1,339.99
TALOTTA, FRANK J AND TIMKO, DORICE	2017	261.64
TARDIFF, ROBERT E	2017	2,174.55
TARDIFF, ROBERT E & O'GORMAN, SANDRA L	2017	7,490.16
TAYLOR, RANDY SCOTT	2017	815.81
THE WALSTON FAMILY LTD PARTNER	2017	4,919.21
THE WHARF ON JOHNSON BAY LLC.	2017	5,643.24
THE WHARF ON JOHNSONS BAY LLC	2017	4,101.22
THE WHARF ON JOHNSONS BAY LLC	2017	5,098.84
THE WHARF ON JOHNSONS BAY LLC	2017	521.12
THE WHARF ON JOHNSONS BAY LLC	2017	522.79
THE WHARF ON JOHNSONS BAY LLC	2017	513.68
THE WHARF ON JOHNSONS BAY LLC	2017	1,179.26
THE WHARF ON JOHNSONS BAY LLC	2017	885.86
THE WHARF ON JOHNSONS BAY LLC	2017	885.86
THISTLEWOOD, SCOTT D	2017	728.00
TIGHE, LAURENCE	2017	1,929.56
TINKER ROWENA	2017	344.27
TINKER, SHAWN E	2017	707.15
TINKER, SHELLY	2017	844.37
TOWNSEND, DANIEL D	2017	1,118.16
TOWNSEND, FRANK A	2017	13.09
TRAFFORD VICTOR T	2017	5,718.04
TUCKER, LOIS HEIRS OF	2017	227.32
TYLER, JAMES E	2017	1,168.58
TYLER, KIMBERLY, & LIBBY, VICKI	2017	259.92
TYLER. KIMBERLY ET AL	2017	259.92
VAN THIEL MICHAEL D	2017	7,104.03
VARNEY, ROBERT	2017	2,007.07
VIGNOS, PAUL CO TRUSTEE	2017	2,741.79
WALLACE, DOROTHY G LE	2017	141.15
WARREN, PAUL	2017	525.32
WELCOME, RHONDA M	2017	475.27
WILCOX, SUZANNE MARIE	2017	469.65
WOODWORTH, ELLEN M	2017	40.68
ZUSCHLAG, WALTER J	2017	698.91
TOTAL DUE		\$319,249.67

*This does not include amounts less than \$5.00

UNPAID 2016-2 REAL ESTATE TAXES AS OF 6-30-2018

Name	Year	Amount Due
FITZSIMMONS, NANCY L	2016	1,368.40
HAYES, CHARLES T REVOCABLE TRUST	2016	579.37
HILLI, LISA	2016	385.42
TARDIFF, ROBERT E & O'GORMAN, SANDRA L	2016	2,335.87
TOTAL DUE		\$4,669.06

*This does not include amounts less than \$5.00

UNPAID 2016 REAL ESTATE TAXES AS OF 6-30-2018

Name	year	Amount Due
ALBANI, JOSEPH R	2016	260.18
ALDRICH, SUSAN M	2016	1,008.87
ARCS, ROBERT	2016	603.97
ASHBY BRACY E	2016	452.48
BASLEY JR, RAYMOND A	2016	806.94
BIEN ETHAN	2016	837.26
BOSTON, KEVIN	2016	1,055.21
BROWN, KATIE LYNN	2016	133.58
BURRIS, LAURY D	2016	1,133.22
CMJ REALTY CORPORATION	2016	2,482.81
CMJ REALTY CORPORATION	2016	1,893.02
CMJ REALTY CORPORATION	2016	400.12
CMJ REALTY CORPORATION	2016	1,647.49
CMJ REALTY CORPORATION	2016	633.73
CMJ REALTY CORPORATION	2016	816.42
CMJ REALTY CORPORATION	2016	639.71
CMJ REALTY CORPORATION	2016	740.45
CMJ REALTY CORPORATION	2016	1,233.79
CMJ REALTY CORPORATION	2016	2,153.52
CMJ REALTY CORPORATION	2016	372.86
COX, BARRY	2016	212.29
DAVIDSON SELENA FITZSIMMONS	2016	430.98
DAYE, KENNETH A	2016	170.46
EDGECOMB POINT REALTY TRUST	2016	3,919.70
EMERY, LARRY ESTATE OF	2016	931.46
FITZSIMMONS, NANCY	2016	363.71
FITZSIMMONS, NANCY	2016	911.04
FLOWERS, CARMEN	2016	38.04
FLOWERS, CARMEN	2016	38.04
FLOWERS, CARMEN & FLOWERS, JUANZETTA	2016	38.04
GARTMAYER VINCENT	2016	447.26
GORMAN, MICHAELA	2016	5,875.37
GREEN, CHARLOTTE ET AL	2016	676.53
GREEN, CHARLOTTE ET AL	2016	1,503.99
GREEN, SUNSHINE	2016	1,172.42
GREENE, SCOTT S	2016	484.74
HANDZLIK, LARRY W, KELLY M	2016	270.62
HOOPER, ROBERTA L	2016	526.06
HOOPER, ROBERTA L	2016	282.28
HUCKINS, LORI A	2016	874.82
HUCKINS, LORI A	2016	683.51
JOHNSON, CHRISTOPHER D	2016	959.80
KELLEY, TARA	2016	184.57
LAPIERRE, PHILIP	2016	14.42
LEGRIS, CHARLES G	2016	755.84
LEIGHTON, CARLTON R	2016	23.06
LORD, DAVID P	2016	282.95
LYONS, DOROTHY	2016	856.79
LYONS, GINA	2016	1,147.82
LYONS, GUY L	2016	529.50

LYONS, JAMES A	2016	160.30
LYONS, KIMBERLY	2016	916.22
MATTHEWS, CARSON LEE	2016	373.23
MATTHEWS, WANDA L	2016	1,136.31
MCANDREW, JOHN P	2016	1,098.96
MCCASLIN, VIRGINIA	2016	377.50
MCCONNELL CARL	2016	952.16
MCCONNELL, CARL L	2016	1,729.50
MCCONNELL, CARL L	2016	1,960.34
MCCONNELL, CARL L	2016	1,786.62
MCCONNELL, CARLOYN A HEIRS OF	2016	1,196.35
MCCURDY, DAVID JR	2016	56.80
MCCURDY, DAVID JR	2016	286.86
MILLS, JACKELYN	2016	313.21
MOORE, FRANK E	2016	1,385.79
MOORES, CECIL L	2016	1,121.90
MUNSON, VIOLA	2016	345.51
NEWMAN AARON	2016	2,162.28
NEWMAN, AARON	2016	221.53
NEWMAN, AARON	2016	306.14
NORDIC DELIGHTS FOODS, INC	2016	4,638.53
NORDIC DELIGHTS FOODS, INC	2016	668.51
NORDIC DELIGHTS FOODS, INC	2016	671.36
O'GORMAN SANDRA	2016	204.48
OLSON, GEORGE	2016	179.42
OLSON, GEORGE & SONIA	2016	284.71
OLSON, GEORGE H	2016	349.34
OWENS, KLIFFORD TIMOTHY	2016	1,137.35
PHINNEY JOHN A JR	2016	3,321.96
REED, CHRISTOPHER	2016	343.68
REED, DONNA L	2016	3,136.93
REED, DONNA L	2016	654.45
RICE, CHARLOTTE ANN ESTATE OF	2016	25.45
SAVAGE, MARTIN	2016	241.42
SAVAGE, PEGGY	2016	327.74
SAWTELLE, MICHAEL L	2016	2,118.99
SMALL, DOUGLAS R & ELLEN A	2016	863.78
SULLIVAN, RONALD J	2016	859.85
TARDIFF, ROBERT E	2016	2,106.17
TARDIFF, ROBERT E & O'GORMAN, SANDRA L	2016	4,918.75
THE WALSTON FAMILY LTD PARTNER	2016	2,709.01
TINKER, SHAWN E	2016	581.65
TOWNSEND, DANIEL D	2016	1,083.00
TYLER, JAMES E	2016	1,131.83
VAN THIEL MICHAEL D	2016	9,043.56
WILCOX, SUZANNE MARIE	2016	825.78
TOTAL DUE		\$104,226.95

*This does not include amounts less than \$5.00

UNPAID 2015-2 REAL ESTATE TAXES AS OF 6-30-2018

Name	Year	Amount Due
HILLI, LISA	2015	356.73
TOTAL DUE		356.73

*This does not include amounts less than \$5.00

UNPAID 2009 PERSONAL PROPERTY TAXES AS OF 6-30-2018

Name	Year	Amount Due
JODWAY, DANNY	2009	113.87
L&C Enterprises LLC	2009	1,867.04
MCCONNELL, CARL L.	2009	617.60
MURPHY, PETER T.	2009	333.00
MURRAY, LEO G.	2009	102.29
SIMMONDS, KEVIN	2009	18.35
WILSON, BRUCE D	2009	14.48
TOTAL DUE		\$3,066.63

This does not include amounts less than \$5.00

UNPAID 2010 PERSONAL PROPERTY TAX AS OF 6-30-2018

Name	Year	Amount Due
JODWAY, DANNY	2010	93.53
L&C Enterprises LLC	2010	1,416.32
MAINE FREEZE LIMITED	2010	9.47
MATTHEWS, MERRILL	2010	52.63
MCCONNELL, CARL L.	2010	507.28
MURPHY, PETER T.	2010	253.68
MURRAY, LEO G.	2010	84.02
NORDIC DELIGHTS FOOD, INC.	2010	23.07
SIMMONDS, KEVIN	2010	23.54
WILSON, BRUCE D.	2010	11.90
TOTAL DUE		\$2,475.44

This does not include amounts less than \$5.00

UNPAID 2011 PERSONAL PROPERTY TAXES AS OF 6-30-2018

Name	Year	Amount
		Due
JODWAY, DANNY	2011	97.50
L&C Enterprises LLC	2011	1,443.00
MAINE FREEZE LIMITED	2011	195.00
MATTHEWS, MERRILL	2011	58.50
MCCONNELL, CARL L.	2011	546.00
MURRAY, LEO G.	2011	78.00
NORDIC DELIGHTS FOOD, INC.	2011	448.50
SAWTELLE, TRACEY	2011	30.89
SIMMONDS, KEVIN	2011	19.50
THOMPSON, MARY SUE	2011	253.50
WILSON, BRUCE D	2011	19.50
TOTAL DUE		\$3,189.89

This does not include amounts less than \$5.00

UNPAID 2012 PERSONAL PROPERTY TAXES AS OF 6-30-2018

Name	Year	Amount
		Due
JODWAY, DANNY	2012	101.24
L&C Enterprises LLC	2012	1,369.62
MAINE FREEZE LIMITED	2012	185.33
MATTHEWS, MERRILL	2012	49.86
MCCONNELL, CARL L.	2012	549.12
MURRAY, LEO G.	2012	90.95
NORDIC DELIGHTS FOOD, INC.	2012	438.95
QUIK SHOP	2012	158.69
SAWTELLE, TRACEY	2012	28.82
SIMMONDS, KEVIN	2012	20.98
THOMPSON, MARY SUE	2012	236.26
WILSON, BRUCE D	2012	12.87
TOTAL DUE		\$3,242.69

This does not include amounts less than \$5.00

UNPAID 2013 PERSONAL PROPERTY TAXES AS OF 6-30-2018

Name	Year	Amount Due
JODWAY, DANNY	2013	102.39
L&C Enterprises LLC	2013	1,281.83
MAINE FREEZE LIMITED	2013	187.43
MATTHEWS, MERRILL	2013	47.25
MCCONNELL, CARL L.	2013	555.36
MURRAY, LEO G.	2013	91.98
NORDIC DELIGHTS FOOD, INC.	2013	439.59
PROUTY, CAROL	2013	6.63
QUIK SHOP	2013	150.50
SAWTELLE, TRACEY	2013	27.07
SIMMONDS, KEVIN	2013	19.11
THOMPSON, MARY SUE	2013	217.25
WILSON, BRUCE D	2013	13.03
TOTAL DUE		\$3,139.42

This does not include amounts less than \$5.00

UNPAID 2014 PERSONAL PROPERTY TAXES AS OF 6-30-2018

Name	Year	Amount Due
JODWAY, DANNY	2014	109.01
L&C Enterprises LLC	2014	1,276.64
LORD, DAVID P	2014	11.70
MAINE FREEZE LIMITED	2014	199.55
MATTHEWS, MERRILL	2014	46.17
MCCONNELL, CARL L.	2014	591.24
NORDIC DELIGHTS FOOD, INC.	2014	464.86
PROUTY, CAROL	2014	6.75
SAWTELLE, TRACEY	2014	26.05
SIMMONDS, KEVIN	2014	18.60
WILSON, BRUCE D	2014	13.87
TOTAL DUE		\$2,764.44

This does not include amounts less than \$5.00

UNPAID 2015 PERSONAL PROPERTY TAXES AS OF 6-30-2018

Name	Year	Amount Due
FIRST DATA MERCHANT SERVICES	2015	5.99
JODWAY, DANNY	2015	109.62
L&C Enterprises LLC	2015	1,195.25
LORD, DAVID P	2015	87.32
MAINE FREEZE LIMITED	2015	200.65
MATTHEWS, MERRILL	2015	42.89
MCCONNELL, CARL L.	2015	594.54
NORDIC DELIGHTS FOOD, INC.	2015	465.34
Olson, George	2015	269.41
PITNEY-BOWES GLOBAL FINANCIAL	2015	50.52
SAWTELLE, TRACEY	2015	23.97
SIMMONDS, KEVIN	2015	17.25
WILSON, BRUCE D	2015	13.94
TOTAL DUE		\$3,076.69

This does not include amounts less than \$5.00

UNPAID 2016 PERSONAL PROPERTY TAXES AS OF 6-30-2018

Name	Year	Amount Due
BELL, ANN	2016	140.59
FARMER, BERNARD JR.	2016	23.59
FIRST DATA MERCHANT SERVICES	2016	24.09
HENRY, HEATHER MARIE	2016	102.49
JODWAY, DANNY	2016	110.95
L&C Enterprises LLC	2016	1,097.69
LORD, DAVID P	2016	88.38
MAINE FREEZE LIMITED	2016	203.07
MATTHEWS, MERRILL	2016	42.87
MCCONNELL, CARL L.	2016	601.71
NORDIC DELIGHTS FOOD, INC.	2016	470.96
Olson, George	2016	272.65
SAWTELLE, TRACEY	2016	21.99
SIMMONDS, KEVIN	2016	17.02
TINKER, STEVEN	2016	45.41
WILSON, BRUCE D	2016	14.11
TOTAL DUE		\$3,277.57

This does not include amounts less than \$5.00

UNPAID 2017 PERSONAL PROPERTY TAXES AS OF 6-30-2018

Name	Year	Amount Due
ATLANTIC HOUSE	2017	23.30
BAR HARBOR BANKING & TRUST	2017	1,048.17
BELL, ANN	2017	144.75
COHILLS INN, LLC	2017	25.34
FARMER, BERNARD JR.	2017	24.35
FIRST DATA MERCHANT SERVICES	2017	23.61
FITZSIMMONS, DANIEL B.	2017	51.25
JODWAY, DANNY	2017	114.55
JONES, MCGINLEY	2017	12.19
L&C Enterprises LLC	2017	1,040.84
LORD, DAVID P	2017	91.25
MAINE FREEZE LIMITED	2017	209.67
MATTHEWS, MERRILL	2017	44.27
MCCONNELL, CARL L.	2017	621.24
NORDIC DELIGHTS FOOD, INC.	2017	486.25
SAWTELLE, TRACEY	2017	19.80
SIMMONDS, KEVIN	2017	17.24
THE WHARF ON JOHNSONS BAY LI	2017	251.83
WILSON, BRUCE D	2017	14.57
TOTAL DUE		\$4,264.47

This does not include amounts less than \$5.00

UNPAID SEWER AS OF 6-30-2018

Name	Total Due
ALBANI, GEORGE M	205.74
ALDRICH, SUSAN M	336.84
ARCS, ROBERT	448.00
BRIDGES DEBORA J	116.79
CARICOFE, SEAN W	56.10
CLARKE, WESTCOTT G	57.27
CLEMENT ROBERT	168.30
COX, BARRY JR	112.20
COX, CYNTHIA	363.93
FISHERMEN'S WHARF RESTAURANT	2241.48
FITZSIMMONS, DANIEL & NOREEN	222.66
FRANCIS, SUZETTE	112.20
GARDONYI, GEORGE	70.23
GENDRON, HELEN	56.10
GENG, GENO	277.51
GLIDDEN, JOSEPH T	112.73
GREENE, SCOTT S	286.92
HADA, EDWARD & LINDA	112.20
HADDOCK, NANCY L	56.10
HALLIGAN, ESTHER G TRUSTEE	112.22
HEGAZY, JAMEELAH	128.99
HEYER, PAUL JAMES & JUDITH KAY	112.20
HOOPER, ROBERTA L	1209.72
KELLEY, BESSIE	358.79
KRESEL, GREGORY & MAGDALINA	56.10
LEON, PETER W & RUTH C	160.14
LEONHARD, CAREN	112.68
LUBEC LANDMARKS INC	112.50
LYONS, GINA	542.76
MCCASLIN, VIRGINIA	112.20
MCCONNELL, CARL L	448.80
MONTGOMERY, CHARLES H	56.10
NEW ENGLAND AQUARIUM MARINE LIFE	56.10
OEI STEVEN	56.10
PAUL JAMES AND JUDITH KAY HEYER, LLC	482.96
POULOS, ANDREA M	62.34
PRAESSENT, RALPH R & MARY LOUIS	112.20
QUIRK, ROGER W	113.48
RICE, BARBARA	230.76
ROCHE, EILEEN	91.81
ROGERS, CRAIG A	174.66
SLAY, CHRISTOPHER K	56.31
STANLEY, GARY	98.30
SWEET, ARTHUR L JR & JACLYN L	168.30
TOWNSEND, DANIEL D	115.15
WARNER, PATRICIA L	56.10
WARREN, PAUL	277.93
TOTAL DUE	\$11,089.00

*This does not include sewer billing on 6-13-2018 or amounts less than \$5.00

TOWN OF LUBEC, MAINE
INDEPENDENT AUDITORS' REPORT AND
FINANCIAL STATEMENTS

JUNE 30, 2017

MAINE MUNICIPAL AUDIT SERVICES, PA

Mindy J. Cyr, CPA
PO Box 313
Levant, Maine 04456

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maineaudits@gmail.com

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Maine Municipal Audit Services, PA

Mindy J. Cyr, CPA

Independent Auditors' Report

To the Board of Selectmen
Town of Lubec
Lubec, Maine

We have audited the accompanying financial statements of the governmental activities, the business-type activities and the aggregate remaining fund information of Town of Lubec, Maine, as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL 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 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 business-type activities and the aggregate remaining fund information of the Town of Lubec, Maine, as of June 30, 2017, and the respective changes in financial position in accordance with accounting principles generally accepted in the United States of America.

OTHER MATTERS

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 5-10 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.

The budgetary comparison information on page 33 is required by accounting principles generally accepted in the United States of America. This 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. The budgetary comparison schedule has been subjected to the auditing procedures applied in the audit of the basic financial statements.

Other Information

The other supplemental information section is the responsibility of management and the schedules 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 to the basic financial statements. In our opinion, the other supplemental information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Maine Municipal Audit Services, PA

Levant, Maine

October 27, 2017

TOWN OF LUBEC

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2017

This discussion and analysis of the Town of Lubec, Maine's financial performance provides an overview of the Town's financial activities for the fiscal year ended June 30, 2017. Please read it in conjunction with the Town's financial statements.

Brief Discussion of the Basic Financial Statements

Using this Annual Report

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities provide information about the activities of the Town as a whole and present a longer-term view of the Town's finances. Fund financial statements follow. For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the Town's operations in more detail than the government-wide statements by providing information about the Town's significant funds. The remaining statements provide financial information about activities for which the Town acts solely as a trustee or agent for the benefit of those outside of the government.

Reporting the Town as a Whole

One of the most important questions asked about the Town's finances is, "Is the Town as a whole better off or worse off as a result of the year's activities?" The Statement of Net Position and the Statement of Activities report information about the Town as a whole and about its activities using the accrual basis of accounting which is similar to the accounting used by most private sector companies. All of the current period's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the Town's net assets and changes in them. You can think of the Town's net assets – the difference between assets and liabilities – as one way to measure the Town's financial health, or financial position. Over time, increases or decreases in the Town's net assets are one indicator of whether its financial health is improving or deteriorating. You will need to consider other non-financial factors, however, such as changes in the Town's property tax base and the conditions of the Town's infrastructure, to assess the overall health of the Town.

In the Statement of Net Position and the Statement of Activities, we divide the Town into two kinds of activities:

- Governmental activities – Most of the Town's basic services are reported here, including police, fire, public works, and general administration. Property taxes, charges for services, and state and federal grants finance more of these activities.

TOWN OF LUBEC

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2017

- Business-type activities – The Town charges a fee to customers to help it cover all or most of the cost of certain services it provides.

Reporting the Town's Most Significant Funds

This analysis of the Town's major funds should be used with the following financial statements which provide detailed information about the most significant funds – not the Town as a whole. Some funds are required to be established by State law and by bond covenants. However, the Board of Selectmen establish many other funds to help them control and manage money for particular purposes or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money.

The Town's two kinds of funds – governmental and proprietary – use different accounting approaches.

Governmental funds – Most of the Town's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the Town's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the Town's programs. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in reconciliation at the bottom of the fund financial statements.

Proprietary funds – When the Town charges customers for the services it provides – whether to outside customers or to other units of the Town – these services are generally reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the Statement of Net Position and the Statement of Activities. In fact, the Town's enterprise funds (a component of proprietary funds) are the same as the business-type activities we report in the government-wide statements but provide more detail and additional information, such as cash flows for proprietary funds.

Condensed Financial Information

The Town as a Whole

Our analysis below focuses on the net assets, and changes in net assets of the Town's governmental activities. The Town's total governmental activity net assets increases by \$400,107 to an ending balance of \$4.99 million.

TOWN OF LUBEC
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2017

Unrestricted net assets – the part of assets that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements ended the year at \$1,235,309.

Table 1

	2017	2016
Assets		
Current and other assets	\$ 1,946,923	\$ 2,413,724
Capital assets	<u>3,421,809</u>	<u>2,629,192</u>
Total assets	\$ 5,368,731	\$ 5,042,916
Liabilities		
Current liabilities	\$ 202,304	\$ 293,513
Long-term debt outstanding	<u>198,012</u>	<u>157,784</u>
Total liabilities	\$ 400,315	\$ 451,297
Net Assets		
Invested in capital assets	\$ 3,241,899	\$ 2,489,906
Other net assets	<u>1,749,827</u>	<u>2,101,713</u>
Total net assets	\$ 4,991,726	\$ 4,591,619

TOWN OF LUBEC
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2017

Revenues and Expenses

Table 2

	2017	2016
Revenue:		
Property taxes	\$ 3,044,730	\$ 2,830,980
Excise taxes	222,712	204,170
Intergovernmental	639,805	558,141
Charges for services	25,320	27,043
Miscellaneous	<u>114,004</u>	<u>91,660</u>
Total revenue	4,046,571	3,711,994
Expenditures:		
General government	334,117	368,227
Public safety	288,835	292,844
Public works	487,626	450,750
Third party requests	11,530	11,297
Parks, recreation & library	14,000	14,000
Education	1,937,789	1,730,846
County tax	272,307	257,831
Unclassified	118,514	57,929
Depreciation	180,229	172,906
Interest	<u>1,517</u>	<u>1,933</u>
Total expenditures	3,646,464	3,358,562
Change in net assets	<u>400,107</u>	<u>353,432</u>
Net assets – July 1	<u>4,591,619</u>	<u>4,238,187</u>
Net assets – June 30	4,991,726	4,591,619

TOWN OF LUBEC
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2017

Table 3

	2017	2016
Land and buildings	\$ 2,152,794	\$ 1,382,864
Machinery and equipment	59,063	23,468
Vehicles	118,989	151,804
Works of art & hist. treasures	148,000	148,000
Infrastructure	<u>942,962</u>	<u>923,055</u>
Total capital assets, net	\$ 3,421,808	\$ 2,629,191

**TOWN OF LUBEC
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2017**

Debt

At June 30, 2017 the Town had \$179,909 in outstanding bonds, compared to \$139,286 outstanding in the prior year. This increase was the result of the issuance of a new bond in fiscal year 2017. The new bond was issued for \$75,000 to be used for the public works garage and is due annually until maturity in 2026.

Currently Known Facts, Decisions, or Conditions

Economic Factors and Next Year's Budgets and Rates

The Town has steadily maintained a sufficient undesignated fund balance to sustain government operations for a period of approximately two months, while also maintain significant reserve accounts for future capital and program needs.

Contacting the Town's Financial Management

This financial report is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the Town's finances and to show the Town's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Town Treasurer at 40 School Street, Lubec, Maine 04652

Town of Lubec, Maine
Statement of Net Position
June 30, 2017

	Governmental Activities	Business-Type Activities	Total
ASSETS:			
<i>Current assets:</i>			
Cash and cash equivalents	\$ 1,005,025.84	\$ -	\$ 1,005,025.84
Investments	93,958.96	30,182.88	124,141.84
Due from other governments	30,439.99	-	30,439.99
Accounts receivable	357,183.79	29,543.83	386,727.62
Sewer liens receivable	-	2,442.29	2,442.29
Interfund receivable	-	133,742.11	133,742.11
Taxes receivable	313,097.52	-	313,097.52
Tax liens receivable	106,194.67	-	106,194.67
Tax acquired property	41,022.50	-	41,022.50
Total current assets	1,946,923.27	195,911.11	2,142,834.38
<i>Non-current assets:</i>			
Capital assets, net of accumulated depreciation	3,421,808.57	838,410.00	4,260,218.57
Total non-current assets	3,421,808.57	838,410.00	4,260,218.57
TOTAL ASSETS	5,368,731.84	1,034,321.11	6,403,052.95
DEFERRED OUTFLOWS OF RESOURCES:			
WWTP bond expense	25,723.45	-	25,723.45
Defined benefit pension plan	25,292.00	-	25,292.00
TOTAL DEFERRED OUTFLOWS OF RESOURCES	51,015.45	-	51,015.45
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 5,419,747.29	\$ 1,034,321.11	\$ 6,454,068.40
LIABILITIES:			
<i>Current liabilities:</i>			
Accounts payable	\$ 15,530.39	\$ -	\$ 15,530.39
Due to other governments	8,470.97	-	8,470.97
Other accrued expenses	916.06	-	916.06
Current portion of long-term debt	42,422.98	-	42,422.98
Due to fiduciary fund	1,220.99	-	1,220.99
Interfund payable	133,742.11	-	133,742.11
Total current liabilities	202,303.50	-	202,303.50
<i>Non-current liabilities:</i>			
Non-current portion of long-term debt:			
Bonds payable	137,486.42	-	137,486.42
Accrued compensated absences - long term	11,249.19	-	11,249.19
Net pension liability	49,276.00	-	49,276.00
Total non-current liabilities	198,011.61	-	198,011.61
TOTAL LIABILITIES	400,315.11	-	400,315.11
DEFERRED INFLOWS OF RESOURCES:			
Prepaid property taxes	8,136.61	-	8,136.61
Defined benefit pension plan	19,570.00	-	19,570.00
TOTAL DEFERRED INFLOWS OF RESOURCES	27,706.61	-	27,706.61
NET POSITION:			
Invested in capital assets, net of related debt	3,241,899.17	838,410.00	4,080,309.17
Restricted	514,517.56	1,154,119.14	1,668,636.70
Unrestricted	1,235,308.84	(958,208.03)	277,100.81
TOTAL NET POSITION	4,991,725.57	1,034,321.11	6,026,046.68
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION	\$ 5,419,747.29	\$ 1,034,321.11	\$ 6,454,068.40

The accompanying notes are an integral part of this statement.

Town of Lubec, Maine
Statement of Activities
For the Year Ended June 30, 2017

	Program Revenues				Net (Expense) Revenue and Changes in Net Position		Total
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		
					Governmental Activities	Business-type Activities	
Governmental activities:							
General government	\$ 334,116.76	\$ 16,909.05	\$ -	\$ -	\$ (317,207.71)	\$ -	\$ (317,207.71)
Public safety	288,835.08	-	-	-	(288,835.08)	-	(288,835.08)
Public works	487,626.08	8,411.01	-	36,856.00	(442,359.07)	-	(442,359.07)
Social services	11,530.19	-	1,661.99	-	(9,868.20)	-	(9,868.20)
Leisure and recreation	14,000.00	-	-	-	(14,000.00)	-	(14,000.00)
Education	1,937,789.00	-	-	-	(1,937,789.00)	-	(1,937,789.00)
County tax	272,307.00	-	-	-	(272,307.00)	-	(272,307.00)
Interest expense	1,517.08	-	-	-	(1,517.08)	-	(1,517.08)
Other	118,513.94	-	-	471,889.58	353,375.64	-	353,375.64
Depreciation	180,229.09	-	-	-	(180,229.09)	-	(180,229.09)
Total governmental activities	3,646,464.22	25,320.06	1,661.99	508,745.58	(3,110,736.59)	-	(3,110,736.59)
Business-Type activities:							
Sewer	185,019.32	123,497.53	-	-	-	(61,521.79)	(61,521.79)
Total business-type activities	185,019.32	123,497.53	-	-	-	(61,521.79)	(61,521.79)
Total primary government	3,831,483.54	148,817.59	1,661.99	508,745.58	(3,110,736.59)	(61,521.79)	(3,172,258.38)
General revenues:							
Property taxes, levied for general purposes					3,044,730.05	-	3,044,730.05
Excise taxes					222,712.31	-	222,712.31
Interest and lien fees					49,820.65	6,641.79	56,462.44
Licenses and permits					14,540.00	-	14,540.00
Grants and contributions not restricted to specific programs:							
State revenue sharing					61,308.33	-	61,308.33
Homestead exemption					55,927.00	-	55,927.00
Other					12,161.80	-	12,161.80
Unrestricted investment earnings					4,119.39	57.75	4,177.14
Miscellaneous revenues					45,523.62	-	45,523.62
Total general revenues and transfers					3,510,843.15	6,699.54	3,517,542.69
Changes in net position					400,106.56	(54,822.25)	345,284.31
NET POSITION - BEGINNING					4,591,619.01	1,089,143.36	5,680,762.37
NET POSITION - ENDING					\$ 4,991,725.57	\$ 1,034,321.11	\$ 6,026,046.68

The accompanying notes are an integral part of this statement.

Town of Lubec, Maine
Balance Sheet
Governmental Funds
June 30, 2017

	General Fund	Major Fund Revolving Loan Fund	Other Governmental Funds <i>Special Revenue</i>	Total Governmental Funds
ASSETS:				
Cash and cash equivalents	\$ 985,650.71	\$ -	\$ 19,375.13	\$ 1,005,025.84
Investments	81,836.50	-	12,122.46	93,958.96
Due from other governments	9,214.60	-	21,225.39	30,439.99
Accounts receivable	300.00	307,590.19	49,293.60	357,183.79
Interfund receivables	21,225.39	110,528.08	15,608.10	147,361.57
Taxes receivable	313,097.52	-	-	313,097.52
Tax liens receivable	106,194.67	-	-	106,194.67
Tax acquired property	41,022.50	-	-	41,022.50
<i>Total assets</i>	<i>1,558,541.89</i>	<i>418,118.27</i>	<i>117,624.68</i>	<i>2,094,284.84</i>
DEFERRED OUTFLOWS OF RESOURCES:				
WWTP bond expense	25,723.45	\$ -	\$ -	\$ 25,723.45
<i>Total deferred outflows of resources</i>	<i>25,723.45</i>	<i>-</i>	<i>-</i>	<i>25,723.45</i>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 1,584,265.34	\$ 418,118.27	\$ 117,624.68	\$ 2,120,008.29
LIABILITIES:				
Accounts payable	\$ 15,530.39	\$ -	\$ -	\$ 15,530.39
Due to other governments	8,470.97	-	-	8,470.97
Due to agency fund - T-ball	1,220.99	-	-	1,220.99
Interfund payables	259,878.29	-	21,225.39	281,103.68
Other accrued expenses	916.06	-	-	916.06
<i>Total liabilities</i>	<i>286,016.70</i>	<i>-</i>	<i>21,225.39</i>	<i>307,242.09</i>
DEFERRED INFLOWS OF RESOURCES:				
Unavailable revenue - prepaid property taxes	8,136.61	-	-	8,136.61
Unavailable revenue - deferred property taxes	368,352.00	-	-	368,352.00
<i>Total deferred inflows of resources</i>	<i>376,488.61</i>	<i>-</i>	<i>-</i>	<i>376,488.61</i>
FUND BALANCES:				
Restricted	-	418,118.27	96,399.29	514,517.56
Assigned	367,377.84	-	-	367,377.84
Unassigned	554,382.19	-	-	554,382.19
<i>Total fund balances</i>	<i>921,760.03</i>	<i>418,118.27</i>	<i>96,399.29</i>	<i>1,436,277.59</i>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 1,584,265.34	\$ 418,118.27	\$ 117,624.68	
<i>Amounts reported for governmental activities in the statement of net position (Stmnt. 1) are different because:</i>				
Depreciable and non-depreciable capital assets as reported in Stmnt. 1				3,421,808.57
Long-term liabilities, including bonds payable, as reported on Stmnt. 1				(191,158.59)
Net pension liability, as reported on Stmnt. 1				(49,276.00)
Deferred outflows related to pension plans				25,292.00
Deferred inflows related to pension plans				(19,570.00)
Deferred property taxes not reported on Stmnt. 1				368,352.00
NET POSITION OF GOVERNMENTAL ACTIVITIES				\$ 4,991,725.57

The accompanying notes are an integral part of this statement.

Town of Lubec, Maine
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2017

	General Fund	Major Fund Revolving Loan Fund	Other Governmental Funds <i>Special Revenue</i>	Total Governmental Funds
REVENUES:				
Property taxes	\$ 3,008,322.83	\$ -	\$ -	\$ 3,008,322.83
Excise taxes	222,712.31	-	-	222,712.31
Intergovernmental revenue	167,915.12	-	471,889.58	639,804.70
Charges for services	25,320.06	-	-	25,320.06
Interest and lien fees	35,864.49	13,956.16	-	49,820.65
Investment income	2,813.98	-	1,305.41	4,119.39
Licenses and permits	14,540.00	-	-	14,540.00
Other revenue	45,523.62	-	-	45,523.62
<i>Total revenues</i>	3,523,012.41	13,956.16	473,194.99	4,010,163.56
EXPENDITURES:				
General government	335,115.96	-	-	335,115.96
Public works	1,044,161.08	-	-	1,044,161.08
Public safety	288,835.08	-	-	288,835.08
Social services	11,530.19	-	-	11,530.19
Leisure and recreation	14,000.00	-	-	14,000.00
County tax	272,307.00	-	-	272,307.00
Education	1,937,789.00	-	-	1,937,789.00
Debt service	35,893.54	-	-	35,893.54
Other appropriations	62,541.36	19.00	472,264.58	534,824.94
<i>Total expenditures</i>	4,002,173.21	19.00	472,264.58	4,474,456.79
<i>Excess (deficiency) of revenues over (under) expenditures</i>	(479,160.80)	13,937.16	930.41	(464,293.23)
OTHER FINANCING SOURCES (USES):				
Proceeds from issuance of long-term debt	75,000.00	-	-	75,000.00
<i>Total other financing sources (uses)</i>	75,000.00	-	-	75,000.00
<i>Net change in fund balances</i>	(404,160.80)	13,937.16	930.41	(389,293.23)
FUND BALANCES - BEGINNING	1,325,920.83	404,181.11	95,468.88	1,825,570.82
FUND BALANCES - ENDING	\$ 921,760.03	\$ 418,118.27	\$ 96,399.29	\$ 1,436,277.59

The accompanying notes are an integral part of this statement.

(Continued)

Town of Lubec, Maine
Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances of Governmental Funds
to the Statement of Activities
For the Year Ended June 30, 2017

Net change in fund balances - total governmental funds (Statement 4)	\$ (389,293.23)
Amounts reported for governmental activities in the statement of activities (Stmt. 2) are different due to the following items:	
Depreciation expense recorded on statement of activities, yet not required to be recorded as expenditures on governmental funds	(180,229.09)
Purchase of new fixed assets recorded as an expenditure on statement of revenues, expenditures and changes in fund balance yet not required to be recorded on statement of activities	972,846.00
Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position. More specifically, this represents the net amount of principal reduction in debt service made during the fiscal year.	34,376.46
Change in deferred revenues not recognized for purposes of the government-wide financial statements	36,407.22
Issuance of long-term debt recognized as revenue in the governmental funds, but not considered revenue for purposes of the government-wide statements	(75,000.00)
Governmental funds report pension contributions as expenditures. However, in the Statement of Activities the cost of pension benefits earned net of employee contributions is reported as pension expense	(2,171.00)
<u>Change in accrued compensated absences as reported on the Statement of Net Position (Stmt. 1)</u>	<u>3,170.20</u>
<u>Changes in net position of governmental activities (see Stmt. 2)</u>	<u>\$ 400,106.56</u>

Town of Lubec, Maine
Statement of Net Position
Proprietary Funds
June 30, 2017

	Business-type activities
	Enterprise Funds
	Sewer
ASSETS:	
<i>Current assets:</i>	
Investments	\$ 30,182.88
Interfund receivable	133,742.11
Accounts receivable	29,543.83
Sewer liens receivable	2,442.29
<i>Total current assets</i>	195,911.11
 <i>Non-current assets:</i>	
Capital assets:	
Property, plant, and equipment	2,016,490.00
Less accumulated depreciation	(1,178,080.00)
<i>Total non-current assets</i>	838,410.00
 TOTAL ASSETS	 \$ 1,034,321.11
 NET POSITION:	
Invested in capital assets, net of related debt	\$ 838,410.00
<i>Restricted for:</i>	
Equipment reserve	78,779.61
Sewer construction	2,133.53
Contributed capital - FHA	1,052,606.00
Debt service bond reserve	20,600.00
Unrestricted	(958,208.03)
TOTAL NET POSITION	1,034,321.11
 TOTAL NET POSITION OF BUSINESS-TYPE ACTIVITIES	 \$ 1,034,321.11

The accompanying notes are an integral part of this statement.

Town of Lubec, Maine
Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Funds
For the Year Ended June 30, 2017

		Business-type activities Enterprise Funds
		Sewer
Operating revenues:		
Charges for services	\$	123,497.53
Lien collections		4,914.77
Interest on user fees		1,727.02
<i>Total operating revenues</i>		130,139.32
Operating expenses:		
Personnel costs		44,272.74
Treatment plant and testing		49,653.01
Operations		46,631.57
Depreciation		44,462.00
<i>Total operating expenses</i>		185,019.32
<i>Operating income (loss)</i>		(54,880.00)
Non-operating revenues (expenses):		
Interest income		57.75
<i>Total non-operating revenues (expenses)</i>		57.75
<i>Net income (loss)</i>		(54,822.25)
NET POSITION - BEGINNING		1,089,143.36
NET POSITION - ENDING	\$	1,034,321.11

The accompanying notes are an integral part of this statement.

Town of Lubec, Maine
Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2017

	Business-type activities Enterprise Funds	
	Sewer	
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers	\$	134,023.34
Interfund activity		6,533.98
Payments to employees		(44,272.74)
Payments to suppliers		(96,284.58)
Beginning balance adjustment		-
<i>Net cash provided (used) by operating activities</i>		0.00
CASH BALANCES - BEGINNING OF YEAR		
		-
CASH BALANCES - END OF YEAR		
	\$	-
<i>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</i>		
Operating income (loss)	\$	(54,880.00)
<i>Adjustments to reconcile operating income to net cash provided (used) in operating activities:</i>		
Depreciation expense		44,462.00
<i>Change in net assets and liabilities:</i>		
Accounts receivable		3,884.02
Interfund receivable		6,533.98
Beginning balance adjustment		
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
	\$	-

The accompanying notes are an integral part of this statement.

Town of Lubec, Maine
 Statement of Fiduciary Net Position
 Fiduciary Funds
 June 30, 2017

	Agency Funds	Permanent Funds	Total Fiduciary Funds
ASSETS			
Investments	\$ -	\$ 115,965.97	\$ 115,965.97
Due from the General Fund	1,220.99	-	1,220.99
TOTAL ASSETS	\$ 1,220.99	\$ 115,965.97	\$ 117,186.96
LIABILITIES			
Due to T-ball fund	\$ 1,220.99	\$ -	\$ 1,220.99
<i>Total liabilities</i>	<i>1,220.99</i>	<i>-</i>	<i>1,220.99</i>
NET POSITION			
<i>Restricted for:</i>			
Cemeteries/ministerial school	-	35,325.24	35,325.24
Island sanctuary maintenance	-	80,640.73	80,640.73
<i>Total net position</i>	<i>-</i>	<i>115,965.97</i>	<i>115,965.97</i>
TOTAL LIABILITIES AND NET POSITION	\$ 1,220.99	\$ 115,965.97	\$ 117,186.96

The accompanying notes are an integral part of this statement.

Town of Lubec, Maine
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the year ended June 30, 2017

	Permanent Funds
<hr/>	
Additions:	
Interest earned	\$ 1,580.13
<hr/>	
<i>Change in Net Position</i>	1,580.13
NET POSITION - BEGINNING OF YEAR	114,385.84
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NET POSITION - END OF YEAR	\$ 115,965.97
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The accompanying notes are an integral part of this statement.

**TOWN OF LUBEC, MAINE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2017**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The Town of Lubec, Maine (the Town) was incorporated on June 12, 1811. The Town operates under a board of selectmen – town administrator form of government and is incorporated under the laws of the State of Maine.

The accounting policies of the Town conform to U.S. generally accepted accounting principles (GAAP) as applicable to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

GASB Statement No. 34, *Basic Financial Statements – and Management’s Discussion and Analysis – For State and Local Governments*, and its amendments, established new financial reporting requirements for governments and caused the Town to restructure much of the information presented in the past. For enterprise funds, GASB statement Nos. 20 and 34 provided the Town the option of electing to apply FASB pronouncements issued after November 30, 1989. The Town has elected not to apply those procedures. The more significant of the government’s accounting policies are described below.

In evaluating how to define the Town for financial purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity is made by applying the criteria set forth in GASB Statement No. 14 *The Financial Reporting Entity* as amended by GASB Statement No. 39. The basic, but not the only, criterion for including a potential component unit within the reporting entity is the governing body’s ability to exercise oversight responsibility. Based on the criteria, it was determined that no other entities should be included in the Town’s financial statements.

B. Basis of Presentation

The Town’s basic financial statements include both government-wide (reporting the Town as a whole) and fund financial statements (reporting the Town’s major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business-type.

Government-Wide Financial Statements

The Government-wide financial statements consist of a Statement of Net Position and a Statement of Activities and reports information on all of the non-fiduciary activities of the Town as a whole.

The Statement of Net Position reports all financial and capital resources of the Town and reports the difference between assets and liabilities, as “net position” not fund balance or equity. The Statement of Activities shows the degree to which the direct expenses of a given function or segment are offset by program revenue and reflects the “net (expense) revenue” of the Town’s individual functions before applying general revenues. The Town has elected not to allocate indirect costs among programs. Program revenues include 1) charges to customers for services and 2) grants and contributions that are restricted to meeting operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported as general revenues.

TOWN OF LUBEC, MAINE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2017

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Presentation (Continued)

Fund Financial Statements

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the Government-wide financial statements. The focus of governmental and proprietary fund financial statements is on major funds. Major individual governmental funds and major individual proprietary funds are reported as separate columns in the fund financial statements, with non-major funds being aggregated and displayed in a single column. The General Fund is always a major fund.

Because of the basis of accounting and reporting differences, summary reconciliations to the Government-wide financial statements are presented at the end of each applicable fund financial statement.

C. Measurement Focus and Basis of Accounting

Governmental Fund Types

General Fund – The general fund is the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Fund – This fund is used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specified purposes.

Proprietary Fund Type

Enterprise Fund – This fund is used to account for operations (a) that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the cost (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user fees.; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. The Sewer Department is accounted for as an enterprise fund.

Fiduciary Fund Types (Not included in government-wide statements)

Fiduciary funds account for assets held by the Town in a trustee capacity. Expendable trust funds are used to account for donations received for town related organizations which will be used by those organizations. Non-expendable trust funds are held for investment with the interest only available for cemetery expenditures. The T-ball account is an agency fund of the town.

TOWN OF LUBEC, MAINE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2017

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting is a conceptual description of the timing of the accounting measurements made.

The Government-wide financial statements use the economic resources measurement focus and the accrual basis of accounting in accordance with GASB #34. Revenues are recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the grantor have been met.

As a general rule, the effect of interfund activity has been eliminated from the Government-wide financial statements.

Governmental Fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis concept, revenues are recognized when they become measurable (estimable as to the net amount to be collected) and available as current assets. Revenues are considered to be available when they are collected within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

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

D. Budgets and 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 selectmen 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.

E. Assets, Liabilities, Fund Equity, Revenue, Expenditures and Expenses

Cash and Cash Equivalents

Cash and cash equivalents include currency on hand, demand deposits with financial institutions, and other accounts with an original maturity of three months or less when purchased. Investments are recorded at fair value.

Interfund Receivables and Payables

Short-term advances between funds are accounted for in the appropriate interfund receivable and payable accounts.

TOWN OF LUBEC, MAINE
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED JUNE 30, 2017

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Capital Assets and Depreciation

Capital assets, which include property, plant, equipment and infrastructure assets (roads, bridges, sidewalks and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. The Town defines capital assets 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 costs or estimated historical costs if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Property, plant, and equipment are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings and Improvements	20-40
Infrastructure	30-50
Machinery and Equipment	3-15
Sewer system	50-100

Net Position and Fund Balances

In the Government-wide financial statements, the difference between the Town's total assets and total liabilities represents net position. Net position displays three components – invested in capital assets, net of related debt; restricted (distinguished between major categories of restrictions); and unrestricted. Unrestricted net position represents the net assets available for future operations.

In the Fund financial statements, governmental funds report reservations of fund balances for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. These designations are categorized as follows:

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

Assigned – Funds intended to be used for specific purposes set by the Board of Selectmen.

Unassigned – Funds available for any purpose.

**TOWN OF LUBEC, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2017**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Deferred Revenue

Deferred revenue arises when potential revenue does not meet both the “measurable” and “available” criteria for recognition in the current period. Deferred revenue arises when resources are received by the Town before it has legal claim to them. In subsequent periods, when both revenue recognition criteria are met, or when the Town has a legal claim to the resources, the liability for deferred revenue is removed from the balance sheet and revenue is recognized.

Property Taxes

Property taxes for the current year were committed on September 21, 2016, on the assessed value listed as of April 1, 2016, for all real and personal property located in the Town. Payment of taxes was due on December 31, 2016 and May 31, 2017, with interest at 7% on all tax bills unpaid as of January 4, 2017 and July 1, 2017.

The Town is permitted by the laws of the State of Maine to levy taxes up to 105% of its net budgeted expenditures for the related fiscal period. The amount raised in excess of 100% is referred to as overlay and amounted to \$77,577.02 for the year ended June 30, 2017.

Tax liens are placed on real property within twelve months following the tax commitment date if taxes are delinquent. The Town has the authority to foreclose on property eighteen months after the filing of the lien if tax liens and associated costs remain unpaid.

Compensated Absences

The Town awards vacation and sick time for employees based on years of employment. Up to 120 hours of vacation time may be carried forward into the following year. At June 30, 2017, accrued vacation and sick time was \$11,249.19.

Risk Management

The Town pays insurance premiums to certain agencies to cover risks that may occur in normal operations. The Town purchases employee fidelity bond coverage. There have been no significant reductions in insurance coverage from the prior year. No settlements of claims have exceeded insurance coverage in the current year.

The Town is a member of the Maine Municipal Association – Worker Compensation Trust Fund (“Fund”). The Fund was created to formulate, develop and administer a program of modified self-funding for the Fund’s membership, obtain lower costs for worker compensation coverage and develop a comprehensive loss control program. The Town pays an annual premium to the Fund for its workers compensation coverage. The Town’s agreement with the Fund provides that the Fund will be self-sustaining through member premiums and will provide, through commercial companies reinsurance contracts, individual stop loss coverage for member Towns’ claims in excess of \$400,000, with an excess limit of \$2,000,000.

**TOWN OF LUBEC, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2017**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The Town is a member of the Maine Municipal Association – Property Casualty Pool (“Pool”). The Pool was created to obtain lower rates for its members. The Town pays an annual premium for its property and liability coverage. Under the property coverage portion of the Pool, coverage is provided, after the deductible is met, to \$1,253,769. Under the liability portion of the Pool, coverage is provided, after the deductible is met, to \$2,000,000.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Estimates are used to determine depreciation expense. Actual results could differ from those estimates.

2. DEPOSITS AND INVESTMENTS

Deposits

Custodial credit risk of deposits is the risk that in the event of a bank failure, the Town’s deposits may not be returned to it. GASB Statement No. 40 directs that deposits be disclosed as exposed to custodial credit risk if they are not covered by depository insurance and the deposits are either uncollateralized or collateralized by securities held by the pledging financial institution’s trust department but not in the Town’s name. At June 30, 2017, cash deposits had a carrying value of \$1,005,025.84. Of the deposited amounts, \$250,000 of demand deposits and \$250,000 of savings deposits per bank were covered by federal depository insurance. Deposits above FDIC are covered by collateral held by the pledging financial institution’s trust department or agent in the Town’s name. Accordingly, the Town was not exposed to credit risk at June 30, 2017.

Investments

The Town has no investment policy, but follows state statutes, which authorize the Town to invest in obligations of the U.S. Treasury, agencies and instrumentalities, other states and Canada, provided such securities are rated within the three highest grades by an approved rating service of the State of Maine, corporate stocks and bonds within statutory limits, financial institutions, mutual funds, and repurchase agreements. The Town’s investments (Governmental Fund and Fiduciary Fund) of \$240,107.81 are categorized as certificates of deposit.

**TOWN OF LUBEC, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2017**

3. CAPITAL ASSETS

Governmental activities:	Balance 7/1/16	Additions	Deletions	Balance 6/30/17
Land & land improvements	\$ 618,406.00	\$ 416,311.00	\$ -	\$ 1,034,717.00
Art works & historical treasures	148,000.00	-	-	148,000.00
Buildings	1,225,733.00	384,724.00	-	1,610,457.00
Equipment	423,202.00	40,000.00	-	463,202.00
Vehicles	784,341.00	-	-	784,341.00
Infrastructure	2,950,475.00	131,811.00	-	3,082,286.00
Total capital assets	6,150,157.00	972,846.00	-	7,123,003.00
Less accumulated depreciation				
Land improvements	(18,200.00)	-	-	(18,200.00)
Buildings	(443,075.00)	(31,105.00)	-	(474,180.00)
Equipment	(399,734.00)	(4,406.00)	-	(404,140.00)
Vehicles	(632,537.00)	(32,815.00)	-	(665,352.00)
Infrastructure	(2,027,420.00)	(111,904.00)	-	(2,139,324.00)
Total accumulated depreciation	(3,520,966.00)	(180,230.00)	-	(3,701,196.00)
Governmental activities Capital assets, net	\$ 2,629,191.00	\$ 792,616.00	\$ -	\$ 3,421,807.00

Depreciation expense can be allocated to departments as follows:

General government	\$ 5,184
Public safety	15,812
Public works	140,126
Other - marina	<u>19,108</u>
	<u>\$ 180,230</u>

Business-type activities:	Balance 7/1/16	Additions	Deletions	Balance 6/30/17
Land & land improvements	\$ 60,500.00	\$ -	\$ -	\$ 60,500.00
Buildings	1,000,000.00	-	-	1,000,000.00
Equipment	778,490.00	-	-	778,490.00
Vehicles	27,500.00	-	-	27,500.00
Infrastructure	150,000.00	-	-	150,000.00
Total capital assets	2,016,490.00	-	-	2,016,490.00
Less accumulated depreciation				
Buildings	(480,000.00)	(20,000.00)	-	(500,000.00)
Equipment	(506,118.00)	(19,462.00)	-	(525,580.00)
Vehicles	(27,500.00)	-	-	(27,500.00)
Infrastructure	(120,000.00)	(5,000.00)	-	(125,000.00)
Total accumulated depreciation	(1,133,618.00)	(44,462.00)	-	(1,178,080.00)
Business-type activities Capital assets, net	\$ 882,872.00	\$ (44,462.00)	\$ -	\$ 838,410.00

**TOWN OF LUBEC, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2017**

4. LONG-TERM DEBT

Long-term liability activity for the year ended June 30, 2017, was as follows:

Description	Balance 7/1/2016	Additions	(Reductions)	Balance 6/30/2017
Governmental activities:				
Maine Municipal Bond Bank, 2002FRS, WWTP, dated 7/26/02, due annually to 2017, 1.730%	\$ 49,285.86	\$ -	\$ (24,376.46)	\$ 24,909.40
Bar Harbor Bank & Trust, note payable dated 9/8/16, due annually to 2026, 1.84%	-	75,000.00	-	75,000.00
Maine Municipal Bond Bank, 2015, salt/sand shed, due annually to 2025, 0.00%	90,000.00	-	(10,000.00)	80,000.00
Total	\$ 139,285.86	\$ 75,000.00	\$ (34,376.46)	\$ 179,909.40

The annual future principal payment requirement for bonds payable outstanding as of June 30, 2017, is as follows:

Year ending June 30,	Governmental Activities
2018	\$ 42,422.98
2019	17,513.58
2020	17,513.58
2021	17,513.58
2022	17,513.58
2023-2026	<u>67,432.10</u>
Total	<u>\$ 179,909.40</u>

5. PENDING LITIGATION

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

6. SUBSEQUENT EVENTS

Management has made an evaluation of subsequent events to and including the audit report date, which was the date the financial statements were available to be issued, and determined that any subsequent events that would require recognition or disclosure have been considered in the preparation of the financial statements.

**TOWN OF LUBEC, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2017**

7. FUND BALANCES

Restricted Fund Balances:

Revolving loan fund	\$ 418,118.27
FAME	70,568.40
Septic RLF	25,830.89
Total	<u>\$ 514,517.56</u>

Assigned Fund Balances:

Airport	\$ 15,924.44
Capital reserve II	17,708.78
Fire department	15,207.93
Police cruiser	1,515.16
Stockford park	6.50
URIP	19,897.19
Perpetual care cemetery maintenance	10,620.34
Operational finance reserve	113.55
Employee sinking fund	2,050.30
Sheriff sinking fund	36,125.85
Harbor insurance reserve	13,112.55
Revenue sharing	104,630.78
Recycling building	443.00
Building demolition reserve	(15,637.50)
Fuel donation reserve	11,709.81
FEMA disaster assistance	(1,936.70)
Ballfield grant reserve	32.50
Shellfish reserve	3,135.55
Federal harbor fund	10,000.00
Fire department suit reserve	142.54
Document preservation fund	3,000.00
Road improvement fund	38,810.83
Ambulance refinance reserve fund	20,864.00
Heating system capital fund	10,000.00
Sidewalk improvement capital fund	36,913.24
Sheriff selective enforcement	3,131.73
Bike Maine fund	24.08
Harbor pier account	9,365.87
Quoddy TV reserve	(820.00)
Planning board	500.00
Hoist key deposits	1,000.00
Skate park	600.86
Veteran's monument	130.60
Veteran's grave fund	4,043.27
Christmas parade	21.51
Pirate invasion festival	101.50
Bold coast scenic byway sign	37.51
Economic development committee	(50.00)
Total	<u>\$ 367,377.84</u>

TOWN OF LUBEC, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2017

8. DEFINED BENEFIT PENSION PLAN

Plan Description

Full-time Town employees are eligible to participate in the MainePERS. Benefits vest after five years of service. Town employees who retire at or after age 60 with 1 year of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 2% of the average of their highest three-year earnings.

Member and Employer Contributions

Retirement benefits are funded by contributions from members of the plan 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. Pension expense for the year ended June 30, 2017 totals \$6,522.

Actuarial Methods and Assumptions

The total pension liability for the Plans was determined by actuarial valuation as of June 30, 2016 and June 30, 2015, using the following assumptions and methods applied to all periods included in the measurement:

Actuarial Cost Method

The entry age normal actuarial funding method is used to figure costs. Using this method, the total employer contribution rate contains two elements – the normal cost rate and the unfunded actuarial liability (UAL) rate.

The individual entry age normal method is used to determine liabilities. Using the individual entry age normal method, a normal cost rate is figured for each employee. The rate is determined by taking the value, age at entry of the plan, of the member's projected future benefits, and dividing it by the value of his/her expected future salary. The normal cost for each employee is the product of his/her pay and his/her normal cost rate. The normal cost for the group is the sum of the normal costs for all members.

Experience gains (losses) – increases or decreases in liabilities and in assets when actual experience is different from the actuarial assumptions – affect the unfunded actuarial accrued liability.

Asset Valuation Method

The actuarial valuation employs a technique for determining the actuarial value of assets which dampens the swing in the market value. 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.

**TOWN OF LUBEC, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2017**

8. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Amortization

The net pension liability of the PLD Consolidated Plan is amortized on an open basis over a period of fifteen years.

The total pension liability in the June 30, 2016 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.5%
Salary increases	3.5%-9.5%
Investment rate of return	7.25%

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

The long-term expected rate of return on pension plan investments were determined using a building-block method where best-estimate ranges of expected future real rates of return are developed for each major class of assets. These ranges are combined to produce the long-term expected rate of return by weighting 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, 2016 are summarized below:

<i>Asset Class</i>	<i>Target Allocation</i>	<i>Long-term Expected Real Rate of Return</i>
US equities	20%	2.5 %
Non-US equities	20	5.5
Private equity	10	7.6
Real assets:		
Real estate	10	3.7
Infrastructure	10	4.0
Hard assets	5	4.8
Fixed income	25	0.0

Pension Plan Financial and Actuarial Information

Additional financial information and actuarial information can be found in the Maine PERS 2016 Comprehensive Annual Financial Report available online at www.maineopers.org or by contacting the System at (207) 512-3100.

TOWN OF LUBEC, MAINE
 NOTES TO FINANCIAL STATEMENTS
 FOR THE YEAR ENDED JUNE 30, 2017

9. DEFERRED OUTFLOWS AND DEFERRED INFLOWS

	<i>Deferred outflows of resources</i>	<i>Deferred inflows of resources</i>
Difference between expected and actual experience	\$ 598.00	\$ 3,169.00
Net difference between projected and actual earnings on pension plan investments	18,209.00	7,578.00
Changes of assumptions	5,282.00	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	1,203.00	8,823.00
	\$ 25,292.00	\$ 19,570.00

Town of Lubec, Maine
General Fund
Budgetary Comparison Schedule
For the Year Ended June 30, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES:				
Property taxes	\$ 3,041,286.15	\$ 3,041,286.15	\$ 3,008,322.83	\$ (32,963.32)
Excise taxes	182,750.00	182,750.00	222,712.31	39,962.31
Intergovernmental revenues	184,417.87	184,417.87	167,915.12	(16,502.75)
Charges for services	23,350.00	23,350.00	25,320.06	1,970.06
Interest and lien fees	28,000.00	28,000.00	35,864.49	7,864.49
Investment income	2,300.00	2,300.00	2,813.98	513.98
Licenses and permits	1,800.00	1,800.00	14,540.00	12,740.00
Other revenues	30,365.87	30,365.87	45,523.62	15,157.75
<i>Total revenues</i>	<u>3,494,269.89</u>	<u>3,494,269.89</u>	<u>3,523,012.41</u>	<u>28,742.52</u>
EXPENDITURES:				
General government	358,405.00	358,405.00	335,115.96	23,289.04
Public works	991,822.00	1,101,930.82	1,044,161.08	57,769.74
Public safety	297,980.00	310,120.75	288,835.08	21,285.67
Social services	14,500.00	14,500.00	11,530.19	2,969.81
Leisure and recreation	14,000.00	14,000.00	14,000.00	-
County tax	272,307.00	272,307.00	272,307.00	-
Education	1,937,789.00	1,937,789.00	1,937,789.00	-
Debt service	37,393.00	37,393.00	35,893.54	1,499.46
Other appropriations	67,496.87	83,707.40	62,541.36	21,166.04
<i>Total expenditures</i>	<u>3,991,692.87</u>	<u>4,130,152.97</u>	<u>4,002,173.21</u>	<u>127,979.76</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>(497,422.98)</u>	<u>(635,883.08)</u>	<u>(479,160.80)</u>	<u>156,722.28</u>
OTHER FINANCING SOURCES (USES):				
Proceeds from issuance of debt	75,000.00	75,000.00	75,000.00	-
<i>Total other financing sources</i>	<u>75,000.00</u>	<u>75,000.00</u>	<u>75,000.00</u>	<u>-</u>
<i>Net changes in fund balances</i>			(404,160.80)	
FUND BALANCES - BEGINNING			<u>1,325,920.83</u>	
FUND BALANCES - ENDING			<u>\$ 921,760.03</u>	

Schedule B

Town of Lubec, Maine
 Schedule of Property Valuation, Assessment, and Appropriations
 General Fund
 For the Year Ended June 30, 2017

<i>Assessed Valuation:</i>	
Real estate valuation	\$ 130,746,524.00
Personal property valuation	<u>910,885.00</u>
 <i>Total valuation</i>	 <u>131,657,409.00</u>
 <i>Tax Commitment:</i>	
Tax assessment at \$23.10 per thousand	<u>3,041,286.15</u>
 <i>Reconciliation of Commitment with Appropriation:</i>	
Current year tax commitment, as above	3,041,286.15
Estimated revenues	527,983.74
Appropriated from fund balance	<u>500,000.00</u>
 Appropriations per original budget	 <u>4,069,269.89</u>
 <i>Overlay</i>	 <u>(77,577.02)</u>
 TOTAL APPROPRIATIONS	 <u>\$ 3,991,692.87</u>

Schedule C

Town of Lubec, Maine
 Schedule of Taxes Receivable
 General Fund
 June 30, 2017

<i>Taxes receivable:</i>		
Real property		\$ 288,148.81
Personal property:		
2016	\$ 3,420.45	
2015	3,179.23	
2014	2,894.64	
2013	3,187.41	
2012	3,298.93	
Prior to 2012	<u>8,968.05</u>	
		24,948.71
<i>Tax liens receivable:</i>		
2015		106,194.67
<i>Tax acquired property:</i>		<u>41,022.50</u>
TOTAL TAXES RECEIVABLE, TAX LIENS RECEIVABLE, AND TAX ACQUIRED PROPERTY		<u>\$ 460,314.69</u>

Town of Lubec, Maine
Schedule of Departmental Operations
For the Year Ended June 30, 2017

	Balance 7/1/2015	Appropriations	Total Available	Expenditures	Balances	
					Lapsed	Carried
GENERAL GOVERNMENT						
Administration	\$ -	\$ 319,475.00	\$ 319,475.00	\$ 298,165.34	\$ 21,309.66	\$ -
Board of selectmen	-	12,978.00	12,978.00	11,812.00	1,166.00	-
Insurance and dues	-	25,952.00	25,952.00	25,138.62	813.38	-
<i>Total</i>	-	358,405.00	358,405.00	335,115.96	23,289.04	-
PUBLIC WORKS						
Public works	-	338,849.00	338,849.00	339,502.94	(653.94)	-
Public works - mini-excavator	-	40,000.00	40,000.00	41,712.58	(1,712.58)	-
Public works garage construction	-	425,000.00	425,000.00	384,723.77	40,276.23	-
Paving	110,108.82	41,600.00	151,708.82	131,811.63	-	19,897.19
Recycling	-	46,373.00	46,373.00	48,628.63	(2,255.63)	-
Marion transfer station	-	100,000.00	100,000.00	97,781.53	2,218.47	-
<i>Total</i>	110,108.82	991,822.00	1,101,930.82	1,044,161.08	37,872.55	19,897.19
PUBLIC SAFETY						
Fire department	12,140.75	40,206.00	52,346.75	37,138.82	-	15,207.93
Ambulance	-	115,451.00	115,451.00	115,451.04	(0.04)	-
Animal control officer	-	6,785.00	6,785.00	6,564.72	220.28	-
Shellfish warden	-	6,219.00	6,219.00	6,355.09	(136.09)	-
Street lighting	-	24,000.00	24,000.00	25,972.92	(1,972.92)	-
Hydrant rental	-	83,500.00	83,500.00	83,547.00	(47.00)	-
Code enforcement officer	-	16,125.00	16,125.00	9,202.15	6,922.85	-
Health officer	-	1,337.00	1,337.00	1,222.14	114.86	-
Licensed plumbing inspector	-	4,357.00	4,357.00	3,381.20	975.80	-
<i>Total</i>	12,140.75	297,980.00	310,120.75	288,835.08	6,077.74	15,207.93
SOCIAL SERVICES						
General assistance	-	5,000.00	5,000.00	2,451.05	2,548.95	-
Third party requests	-	9,500.00	9,500.00	9,079.14	420.86	-
<i>Total</i>	-	14,500.00	14,500.00	11,530.19	2,969.81	-
LEISURE AND RECREATION						
Summer recreation program	-	10,000.00	10,000.00	10,000.00	-	-
Memorial library	-	4,000.00	4,000.00	4,000.00	-	-
<i>Total</i>	-	14,000.00	14,000.00	14,000.00	-	-
COUNTY TAX						
	-	272,307.00	272,307.00	272,307.00	-	-
EDUCATION						
	-	1,937,789.00	1,937,789.00	1,937,789.00	-	-
DEBT SERVICE						
	-	37,393.00	37,393.00	35,893.54	1,499.46	-
OTHER APPROPRIATIONS						
Lubec airport	16,210.53	2,675.00	18,885.53	2,961.09	-	15,924.44
Cemeteries and parks	-	6,100.00	6,100.00	3,317.39	2,782.61	-
Municipal building and fire house	-	29,103.00	29,103.00	30,910.15	(1,807.15)	-
Harbor commercial pier office	-	29,618.87	29,618.87	25,352.73	-	4,266.14
<i>Total</i>	16,210.53	67,496.87	83,707.40	62,541.36	975.46	20,190.58
TOTAL EXPENDITURES	\$ 138,460.10	\$ 3,991,692.87	\$ 4,130,152.97	\$ 4,002,173.21	\$ 72,684.06	\$ 55,295.70

2017 - OFFICE OF THE ASSESSORS' REPORT

Statistics as of March 31, 2018

Total land valuation	\$67,415,420
Total Building valuation	62,193,867
Total Real Estate valuation (taxable)	129,609,287
Total Personal Property valuation (taxable)	895,939
Veterans Exemptions (83) valuation	405,372
Parsonage Exemptions (3) valuation	60,000
Homestead Exemptions (425) Exempt Value	6,890,761
Working Waterfront Classification (2 parcels)	83,876
Tree Growth Classification (56) parcels / 3,578.80 acres)	424,584
Open Space Classification (39 parcels / 2,663.02 acres)	1,095,116



West Quoddy Head Light
The Most Easterly Point in the United States

Code Enforcement
Town of Lubec
40 School Street
Lubec, Maine 04652
(207) 733-2341

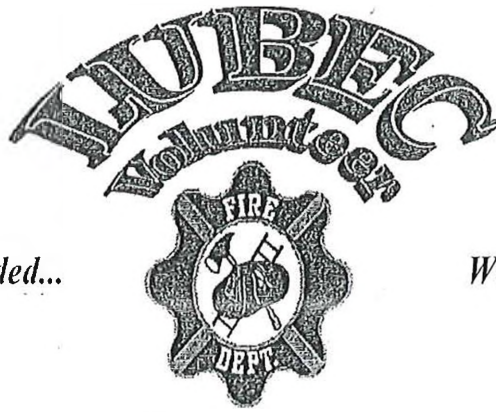
7/10/2018

2017 Annual Report of Code Enforcement

A 5% reduction in Lubec’s stock of approximately 80+ dilapidated /dangerous buildings and structures was achieved.

The old Cat food factory, the Dodge Building and large parts of the Nordic Delight complex and a residential structure were demolished and abated. Code enforcement will continue to Focus on this area of revitalizing Lubec. The initial acquisition phase of the Safe Harbor project was concluded.

STATISTICS	Count
ITBNs.....	14
Shoreland Zone Building Permits	6
State NRPA/PBRpermits.....	2
Dilapidated/Dangerous Buildings “notice of violations”	3
Dilapidated/Dangerous Structures Abated	4
Junkyard Permits Issued.....	1



There when needed...

We are here to serve...

Lubec Fire Department

The Lubec Fire Department responded to a total of 68 calls this year. We have been busy assisting Downeast EMS with their calls. We have a total of 16 men that are now CPR certified.

We continue to have problems with the 1988 GMC fire truck. The trucks are certified once a year for pump testing which helps keep your insurance rates down. This year the truck did not pass the test.

The Fire Department hopes to receive \$20,846. from the ambulance retirement account. This money will be put into an account for a new truck. We would like to be able to purchase a new truck in the fall of 2019. We would like to get the word out to the towns' people to let them know this is what is coming up.

We received four new air packs and spare bottles. The new packs have more safety alarms and are a lot lighter then the old ones. The community has been very supportive of the Fire Department, it is highly appreciated.

I would like to thank the Town office staff and the Firemen for all they do. I also would like to thank Campobello and Whiting Fire Departments for their assistance. All the community's work very well together when needed.

**Fire Chief
Robert Hood**

Lubec Shellfish Warden Report

Troy Tinker
Shellfish Warden
40 School Street
Lubec Me 04652
Phone number 7138769
Email-truck7138769 @gmail.com

I have attended shellfish warden training and have received my certificate for Shellfish Conservation Warden.

In April, I attended the first town's conservation that was held at the Bar Road in South Lubec. There was a good turn out for this.

In the month of March I assisted in town conservation at Pirates Creek and the Sea View. We moved seed clams around the beach.

I have been doing boat and beach patrols of the Lubec area and issue a few warnings on various issued dealing with clamming. I issued three summons and various warnings.

Town of Lubec Licenses sold 2017 -2018

Types	Price	Sold	Total
Commercial Resident w/Cons	\$100.00	42	\$4200.00
Commercial Resident wo/Cons	\$300.00	11	\$3300.00
Commercial Res Stud. w/Cons	\$50.00	2	\$100.00
Commercial Non-Res Stud. w/Cons	\$100.00	1	\$100.00
Commercial Non-Resident w/Cons	\$200.00	7	\$1400.00
Commercial Non-resident wo/Cons	\$450.00	1	\$450.00
Resident Recreational yearly	\$25.00	14	\$350.00
Resident Recreational weekly	\$5.00	17	\$85.00
Non-Resident Recreational weekly	\$10.00	42	\$420.00

A friendly reminder that you cannot dig clams in Lubec without a town license

Respectfully Submitted



Troy Tinker
Shellfish Warden

Harbormaster Report

2017-2018

As Harbormaster, I would like to thank the members of the Harbor Board for their continued commitment and support in maintaining our waterfront facilities. It is really great to have active fisherman with their insight helping out. The current Board is chaired by Ricky Wright with Tony Cannone being the Select Board Representative. Peter Boyce brings a wealth of knowledge and experience to the board. Past chair Sean Caricofe and Gregory McConnell with Carroll Dinsmore Jr., as the alternate, shows a growing interest in a continuing drive to maintain and improve our facilities for all.

In August, after nearly 40 years of service, the first Comprehensive underwater video inspection of the commercial pier was completed by Pepperrell Cove Marine. The job was concurrently scheduled with work being done of the Eastport Breakwater, giving substantial savings to the Lubec Tax payers. The report indicates that the underwater portion of the pier is in surprisingly good condition with only one structural piling that needs minor repairs. The ladder project, after a long search for bidders was recently awarded to local contractor Peter Yates and has now been completed, at a substantial savings. We are currently waiting for bids to fix the guide pile, as a first step to get the float and gangway back in operation. The hoist has been repaired repeatedly and may need to be replaced at some later date. For now, it has been put on a monthly maintenance schedule and a key is included with the mooring fee to alleviate some of the "Hot Wiring" issues that cost all users.

The Marina Building has a bright new Red Metal roof that replaced the asphalt shingles that were substantially more expensive to replace. I would like to thank Evasius Builders for getting the roof on at a minimum of time and cost. The building is currently being leased by Downeast Charter Boat Tours, with owner Carol Dennison maintaining the Public Restrooms and providing ticket sales for the reopened Lubec to Eastport Ferry. We have started using a local contractor to install and remove the floating dock system at a reduced rate while helping the local economy. The Marine Patrol has been authorized a spot on the floats to keep their skiff and provide a fast response opportunity for emergencies

Lastly, I would like to thank the fisherman for helping to keep the docks clean and gear free in a timely manner. I would also like to thank Ricky and the Public Works crew for power brooming and helping to keep things ship shape as well.

A handwritten signature in black ink, reading "Ralph Dennison". The signature is written in a cursive, flowing style with a long horizontal line extending to the right.

The Lubec Memorial Library continues to serve the community in many ways beyond lending books and other materials to individuals and book clubs. It makes the Community Room available for various local groups' monthly meetings, hosted last year's public meeting of law enforcement officials and senior citizens, provides audience space and a piano for international recitals by Sarah Phillips' piano students, and offers a variety of programs throughout the year for both children and adults. The library walls are display space for a variety of art shows throughout the year, including an annual show of work from students at Lubec Elementary. Special thanks are due to Denise Rule for continuing to organize these exhibits which so enliven our space. Since high speed Internet is not available in all local areas, the library's free high speed 24/7 Internet access is helpful for many residents as well as visitors. During library hours public computers are also available, as are electrical outlets for re-charging, but the wireless connection itself is always available outside from car or bench.

In 2017 Lubec library users borrowed 17,028 items; 5,179 were children's materials while 11,849 were adult materials. Only 15,539 were from the over 22,000 items on our own shelves. Lubec patrons downloaded 501 digital e-books and audiobooks from the Maine Infonet Download Library (over 14,000 titles available online to anyone with Lubec library card). 988 items were borrowed at no cost to the borrower from other libraries (inter-library loans). There are hundreds of thousands of books and other materials available to our patrons from other libraries this way. If an item is not held in any Maine library, Bangor Public Library can search the entire country for it. All Maine citizens can also use the 60 electronic online collections that make up Marvel, either at a library or from home. There are links on our website to these resources as well as to the Maine Download library of audio-books and e-books. During library hours, you can get help finding these from library staff.

The library is thrilled to offer a new book club organized by volunteer Lynelle Withers. It meets one afternoon a month at the library and attendance is growing. Other events of the past year include Michael Bozoian's solar eclipse program which drew over a hundred viewers of all ages, Deidre Whitehead's program on Treat's Island, readings by authors Allison Williams and J.D. Rule, a performance by local vocalist Emma Page, and Bonnie Healy's program for beginning genealogists.

Volunteers once again provided Cabin Fever Films, a series of Thursday afternoons at the movies to enliven the darker half of the year. The library also hosted a special showing of the documentary, "Rhythms of the Heart", the story of late Passamaquoddy master craftsman David Moses Bridges, his family, tribe, and remarkable art. "Stories of Old Lubec" was a winter monthly series in which long-time residents shared stories and memories of our town in earlier times. This series was so fascinating and so thoroughly enjoyed that the library plans to continue the series next winter. In the meantime, thanks to Fred Pierce's dedicated video-taping of all four sessions, copies of these programs will eventually be available on DVD for those who missed them. During the final program of the series 99 year old Teeny Brown's colorful recollections could be heard loud and clear, thanks to the very generous donation of a brand new Fender microphone/speaker sound system from the Lubec Lion's Club.

Children's services and encouraging a love of books are a high priority and last year we offered 97 children's programs. Ongoing activities for children include Wiggles and Giggles, after school Lego Club (a shout out to volunteers Harry and Jerry), guest reading to preschoolers at Lubec Elementary, and three Reading is Fundamental book distributions for all children up through Eighth Grade (special thanks to the individuals, businesses and Lubec Woman's Club who donate to this). Each summer we take part in the state-wide Summer Reading Program to encourage children to read over the summer vacation. A series of three children's programs open to all are held around that year's particular theme. These are scheduled so that children at Summer Rec can attend as well, as are the three summer children's movies.

The library is only able to offer as much as it does thanks to community support. The generous response to our annual fund drive pays for over half of the annual operating expenses! Library volunteers add so much, from keeping the library open an extra 2 hours on Wed. nights, checking out or re-shelving books, holding the Cabin Fever Film series, covering books so they can go on the new book shelf, running the July Book Sale, to serving on the Library Board and much more. Thank you all.

HOURS: Mon 10-4; Tues. 10-4; Wed. 10-8; (Thurs. closed); Fri. 10-4; Sat. 10-2; (Sun. closed)
(Seeking Volunteers -for a Robotics Club (high priority) and scanning photos)

Lubec Memorial Library
Balance Sheet
 As of December 31, 2017

	Dec 31, 17
ASSETS	
Current Assets	
Checking/Savings	
12100 · BHB & T Bank	
12200 · BHB & T - Checking	4,029.53
12210 · Interest Income - Checking	-24.63
12250 · BHB & T Automation Acct	1,809.81
12255 · Interest Income - Automation	-58.18
12300 · BHB & T Book Account	30,490.21
12350 · B H B & T - Endowment	2,723.23
12355 · Interest Income - Endowment	-52.08
12100 · BHB & T Bank - Other	30.00
Total 12100 · BHB & T Bank	38,947.89
Total Checking/Savings	38,947.89
Total Current Assets	38,947.89
Fixed Assets	
15000 · Furniture and Equipment	
15100 · Cost - Furniture/Equipment	69,327.00
15200 · AccumDepr-Furniture/Equipment	-20,647.00
15000 · Furniture and Equipment - Other	-48,680.00
Total 15000 · Furniture and Equipment	0.00
15500 · Capital Assets- land/building	
15510 · Cost - land/building	217,424.00
15520 · AccumDepr- Capital Assets	-62,820.00
15500 · Capital Assets- land/building - Other	-154,604.00
Total 15500 · Capital Assets- land/building	0.00
Total Fixed Assets	0.00
Other Assets	
18000 · Marketable Securities	
18010 · GNMA Investor Fund	23,091.35
18020 · Wellesley Income Fund Adm	173,911.01
18030 · Wellington Fund Admiral	162,189.09
18042 · Endowment - MCF	90,418.38
18050 · Federated Capital Reserves	30,109.26
18060 · American Balanced Fund Class A	78,398.91
18070 · The Bond Fund of America Class	54,142.79
18080 · The Income Fund of America	74,471.82
18090 · The Investment Company of Ameri	66,738.81
Total 18000 · Marketable Securities	753,471.42
18045 · McBride Fund - MCF	226,044.51
18600 · Other Assets	-225,624.75
Total Other Assets	753,891.18
TOTAL ASSETS	792,839.07
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
66500 · Employee Payroll Withholding	-25.73
Total Other Current Liabilities	-25.73
Total Current Liabilities	-25.73
Total Liabilities	-25.73

1:17 PM
06/19/18
Cash Basis

Lubec Memorial Library
Balance Sheet
As of December 31, 2017

	<u>Dec 31, 17</u>
Equity	
30000 · Opening Balance Equity	563,534.50
32000 · Unrestricted Net Assets	219,688.97
Net Income	9,641.33
Total Equity	<u>792,864.80</u>
TOTAL LIABILITIES & EQUITY	<u><u>792,839.07</u></u>

LUBEC MEMORIAL LIBRARY - Financial Report

January 1 to December 31, 2017

INCOME

Foundations and Trust Grants		1350
Annual Appeal		19251
Local Gov't Allocations		<u>4400</u>
Lubec	4000	25001
U.T.	400	
Book Sale		1172
Other Fundraising Events		<u>1319</u>
		2491
Reimbursement		1835
Interest (Investments)		17606
TOTAL INCOME		46933

EXPENSES

Facilities and Equipment		5311
Library Programs and Materials		519
Utilities		3371
Office Expenses		1490
Insurance		4534
Fundraising Costs		476
Payroll Expenses		30334
Other Expenses		461
TOTAL EXPENSES		46,496

Lubec Consolidated School
44 South Street
Lubec, Maine 04652
Lovina Wormell - Principal
Tel: (207) 733-5561

June 12, 2018

Town of Lubec
Board of Selectmen
40 School Street
Lubec, Maine 04652

Dear Selectmen,

The Trecartin Fund is a Certificate of Deposit #20279 that is being administered through the Town of Lubec for the purpose of the Lubec Elementary School Athletic Program with the balance of \$5,000.00 and the interest is transferred monthly to the Lubec Elementary School Student Activities checking account.

This year the activities to the Trecartin Fund School Athletic Program are as follows:

Beginning Balance 05/25/17	\$ 2,529.07
Total Monthly Interest 05/17-05/31	\$ 59.51
Ending Balance as of 05/24/17	\$ 2,588.58

Sincerely,



Lovina Wormell
Principal

8:24 AM

06/12/18

Accrual Basis

MSAD # 19
Trecartin Fund
May 25, 2017 through May 31, 2018

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bar Harbor Banking & Trust								
Trecartin Fund								
Deposit	07/02/2017			Deposit	Trecartin Inter...	4.90		4.90
Deposit	08/16/2017			Deposit	Trecartin Inter...	4.91		9.81
Deposit	09/26/2017			Deposit	Trecartin Inter...	5.07		14.88
Deposit	10/13/2017			Deposit	Trecartin Inter...	5.07		19.95
Deposit	11/29/2017			Deposit	Trecartin Inter...	4.90		24.85
Deposit	12/18/2017			Deposit	Trecartin Inter...	5.07		29.92
Deposit	01/11/2018			Deposit	Trecartin Inter...	4.90		34.82
Deposit	02/27/2018			Deposit	Trecartin Inter...	5.07		39.89
Deposit	03/23/2018			Deposit	Trecartin Inter...	5.07		44.96
Deposit	04/09/2018			Deposit	Trecartin Inter...	4.58		49.54
Deposit	05/08/2018			Deposit	Trecartin Inter...	5.07		54.61
Deposit	05/31/2018			Deposit	Trecartin Inter...	4.90		59.51
Total Trecartin Fund						59.51	0.00	59.51
Total Bar Harbor Banking & Trust						59.51	0.00	59.51
TOTAL						59.51	0.00	59.51

State Elected Officials

Contact Information

United States Senate

Susan Collins (R)
461 Dirksen Senate Office Building
Washington, D. 20510
(202) 224-2523
collins.senate.gov

Angus S King, Jr. (I)
359 Dirksen Building
Washington, D.C. 20510
(202) 224-5344
www.king.senate.gov

United States House of Representatives

Bruce Poliquin (R)
426 Cannon House Office Building
Washington, D.C. 20510
(202) 225-6306
<http://michaud.house.gov/email>

Governor

Paul LePage (R)
1 State House Station
Augusta, ME 04333
(207) 287-3531
governor@maine.gov
www.maine.gov/governor/lepage

Maine Senate

Joyce Maker (R-Calais)
32nd District
89 Lafayette Street
Calais, ME 04619
(207) 454-2327
Joyce.Maker@legislature.maine.gov

Maine House of Representatives

Will Tuell (R)
431 Hadley Lake Road
E. Machias, Me 04630
(207) 271-8521
Will.Tuell@legislature.maine.gov

SUSAN M. COLLINS
MAINE

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

United States Senate

WASHINGTON, DC 20510-1904

Dear Friends:

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

Maine has the oldest average age in the nation. As Chairman of the Senate Aging Committee, my top three priorities for the Committee are fighting fraud and financial abuse directed at our nation's seniors, increasing investments in biomedical research, and improving retirement security. Following the Committee's investigation into skyrocketing prescription drug costs, I authored bipartisan legislation to foster generic competition, which was signed into law. The Aging Committee's toll-free hotline (1-855-303-9470) makes it easier for seniors to report suspected fraud and receive assistance. To support the 40 million family caregivers in the United States, I am proud to have authored the RAISE Family Caregivers Act to create a coordinated strategy to support family members who make countless personal and financial sacrifices to care for their loved ones.

The opioid crisis touches families and communities across our state. As a member of the Appropriations Committee, I fought for significant increases in funding to support community, law-enforcement, and public health efforts. In April, the State of Maine was awarded over \$2 million to fight this devastating public health crisis. Additionally, I have authored legislation to support grandparents and other extended family members who are raising grandchildren as a result of the nation's opioid epidemic.

Biomedical research has the potential to improve and save lives, and also supports good jobs at research facilities here in Maine. Last year, the Appropriations Committee approved a \$2 billion increase for the National Institutes of Health for the third consecutive year. This includes an increase of nearly 30 percent for research on Alzheimer's, our nation's most costly disease. As founder and co-chair of the Senate Diabetes Caucus, I work to raise awareness of the threats posed by diabetes, invest in research, and improve access to treatment options. My bill to establish a national commission of health care experts on diabetes care and prevention was signed into law in 2017.

We owe our veterans so much. Last year, I worked to secure the authorization of a Community-Based Outpatient Clinic in Portland to support the health care of Maine's veterans in the southern part of our state. I also worked to secure funding extensions to help veterans throughout rural Maine receive health care within their communities. I also worked to secure funding for housing vouchers for veterans to reduce veterans' homelessness.

Maine's contributions to our national security stretch from Kittery to Limestone. I successfully advocated for critical funding for projects at the Portsmouth Naval Shipyard for construction of an additional ship that will likely be built at Bath Iron Works. This funding will strengthen our national security and preserve great jobs in our state.

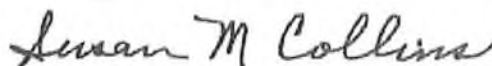
As chairman of the Transportation and Housing Appropriations Subcommittee, I worked to increase funding for the TIGER program that has provided Maine with more than \$122 million for vital transportation projects. For housing, I worked to provide \$160 million to help communities protect children from the harmful effects of lead poisoning.

Growing our economy remains a top priority. I supported the comprehensive tax reform bill because it will help lower- and middle-income families keep more of their hard-earned money; boost the economy; and encourage businesses, both small and large, to grow and create jobs here in Maine and around the country. This legislation contains key provisions I authored that are important to Mainers, including preserving the deduction for state and local taxes, expanding the deduction for medical expenses, and enabling public employees such as firefighters, teachers, and police officers, as well as clergy and employees of nonprofits, to make "catch-up" contributions to their retirement accounts. I led the effort to ensure that the tax cut will not trigger automatic budget cuts to Medicare or any other programs.

A Maine value that always guides me is our unsurpassed work ethic. As of December 2017, I have cast more than 6,500 consecutive votes, continuing my record of never missing a roll-call vote since my Senate service began in 1997.

I appreciate the opportunity to serve Washington County and Maine in the United States Senate. If ever I can be of assistance to you, please contact my Bangor office at 207-945-0417 or visit my website at www.collins.senate.gov. May 2018 be a good year for you, your family, your community, and our state.

Sincerely,



Susan M. Collins
United States Senator

ANGUS S. KING, JR.
MAINE

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

United States Senate
WASHINGTON, DC 20510

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

January 3, 2018

Dear Friends,

Representing Maine in the United States Senate is an honor.

I continue my work on the Senate Armed Services Committee, each year authorizing the funding required to build our military capabilities and ensuring that our service members are trained and equipped to defend our nation. I was pleased to be part of a bipartisan effort to enact a new law to simplify the appeals review process to reduce the backlog our veterans are facing, as well as a new law that provides critical funding to the VA Choice Program, allowing veterans in rural Maine to access services closer to home.

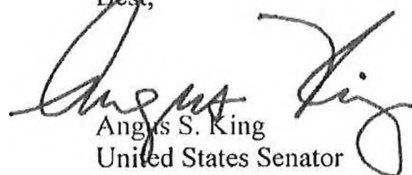
While my committee work is important, working to combat the opioid epidemic is one of my top priorities. Although Congress has made some important strides, much remains to be done to provide additional funding for prevention, treatment and enforcement. I am working with colleagues on both sides of the aisle to pressure the Drug Enforcement Administration to reduce the amount of opioids produced and to thwart the flow of fentanyl and other deadly drugs into our country.

I am very optimistic about the integrated, multiagency effort I led with Senator Collins to foster innovation and commercialization in Maine's forest economy. Through the Economic Development Assessment Team (EDAT) we are already experiencing increased federal investments that will strengthen our existing forest products industry and help support job creation in rural communities. Initiatives like Cross Laminated Timber, Combined Heat and Power, nanocellulose, 3D printing with biobased materials and other biobased products will mean that Maine's wood-basket will continue to be a major jobs and economic contributor for our future.

Finally, the coming year will continue the work of the Senate Select Committee on Intelligence in the ongoing investigation of Russian interference in the 2016 election. Our Committee has held seven public hearings and numerous classified sessions, reviewed tens of thousands of pages of documents and conducted hundreds of interviews. I remain focused on the security of our elections and committed to developing strategies to prevent interference by foreign governments in our democracy.

May 2018 be a good year for you, your family, your community and our great State.

Best,


Angus S. King
United States Senator

AUGUSTA
4 Gabriel Drive, Suite F1
Augusta, ME 04330
(207) 622-8292

BANGOR
202 Harlow Street, Suite 20350
Bangor, ME 04401
(207) 945-8000

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

SCARBOROUGH
383 US Route 1, Suite 1C
Scarborough, ME 04074
(207) 883-1588

Congress of the United States
House of Representatives
Washington, DC 20515-1902

Town of Lubec
40 School St.
Lubec, ME 04652

Fellow Mainers,

It is a true honor to serve on behalf of the honest and hardworking men and women of our Great State. As your Representative, I am proud that, by working with everyone – Republicans, Democrats, and Independents – we were able to achieve some major victories for Maine in 2017.

Creating and protecting jobs has been and remains one of my top priorities in Congress, and this year we had some big successes. Continuing our work from last Congress, I joined forces with Senators Collins and King to fight to ensure the Department of Defense uses American tax dollars to purchase American made products, like the shoes made by the nearly 900 hardworking Mainers at New Balance. Too often in the past, our foreign competitors made these shoes for our troops, but we won the fight this year and now those shoes can be made in the Pine Tree State. This is a huge victory for the 900 hardworking Mainers at New Balance in Skowhegan, Norway, and Norridgewock.

In addition, the House of Representatives voted 418 – 1 to pass my bill to help business development and job creation in Old Town, and the House Natural Resources Committee voted unanimously in favor of my bill to help worm and clam harvesters settle boundary disputes with Acadia National Park. These are two more big wins for job creation in Maine, and I will not let up one inch until they become law.

Thankfully, this year we stopped the Trans-Pacific Partnership (TPP) in its tracks and fought against other unfair trade deals. I testified before the International Trade Commission (ITC) on behalf of Columbia Forest Products in Aroostook County when illegal Chinese products were hurting their business and threatening its 161 workers. I was thrilled the ITC ruled in favor of Mainers and against illegal Chinese manufacturers. Mainers are the hardest working people in the world and we can compete and win against anyone, but the rules must be fair.

As a new member of the House Veterans Affairs Committee, I created a Veterans Advisory Panel comprised of Maine Veterans from all corners of our Great State. This panel gives Maine Veterans a direct seat at the table and a voice in Washington, D.C. Together, we worked to address malpractice at Togus, resolved numerous late payments from the Department of Veterans Affairs (VA) to several rural Maine hospitals, and settled dozens of Maine Veteran's disability claims at the VA.

Unacceptably, this past year multiple members of Congress committed sexual harassment in the workplace. This is reprehensible behavior and should not be tolerated anywhere. As the lead Republican, I joined Democrats and Republicans to pass a resolution that significantly changes outdated sexual harassment procedures in the House of Representatives. Employees should always feel safe and comfortable in their own workplace, and it is past time Congress resolves this issue.

Lastly, I am extremely proud of the services that our Congressional office has been able to provide to help hundreds of Mainers in the past two years. Whether it is a helping a Veteran navigate the bureaucracy at the

VA, assisting an elderly Mainer with Medicare issues, or advising a Mainer with a case at the IRS, my office is always available to help. I encourage anyone who is experiencing problems with a government agency, including our Veterans when dealing with the VA, to contact one of my Congressional offices in Maine—Bangor (942-0583), Lewiston (784-0768), Caribou (492-1600)—or visit my website at Poliquin.House.Gov.

We have made great progress, but our work is far from over. The Great State of Maine and our Nation face many critical challenges. Please know that I am working hard, every day, to serve you and that I will continue to work here at home and in Washington D.C. for our families, Veterans, elderly Mainers, local small businesses and communities. It is an honor to represent you and our fellow Mainers in Congress.

Best wishes,

A handwritten signature in black ink that reads "Bruce Poliquin". The signature is written in a cursive, slightly slanted style.

Bruce Poliquin
Maine's 2nd District Congressman



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

PAUL R. LePAGE
GOVERNOR

Dear Citizens of Lubec:

For the past seven years as your Governor, my priority has been to make Maine—our people—prosper. Helping you keep more money in your wallet by reducing taxes has been part of that mission.

Too many Maine families are facing skyrocketing property taxes that strain household budgets. Our elderly on fixed incomes are particularly vulnerable to these increases. School budgets are often blamed for annual increases in property taxes. But there's another reason. A tremendous amount of land and property value has been taken off the tax rolls, leaving homeowners to pick up the tab.

As of 2016, towns and cities owned land and buildings valued at nearly \$5.5 billion statewide. Large and wealthy non-profits, such as hospitals and colleges, often escape paying property taxes on their vast real estate holdings—totaling more than \$5.1 billion statewide.

In Maine, nearly 2.5 million acres of land have been set aside for conservation by the federal and state governments and non-profit organizations, including land trusts. Municipalities are losing out on property taxes on an estimated \$2 billion in land that has been either removed from the tax rolls or prohibited from development—shifting the cost of municipal services to local homeowners through higher property taxes.


It's time to recognize the results of taking property off the tax rolls and identify solutions to reduce the burden on our homeowners. My administration's proposals have been met with staunch resistance.

In 1993, about 35,800 acres of land were documented as land-trust owned. That number has increased by an astonishing 1,270 percent. Land trusts now control over 490,000 acres with an estimated value of \$403 million. We must restore the balance. We will be working this session to ensure all land owners are contributing to the local tax base. It's time for them to pay their fair share.

I encourage you to ask your local officials how much land in your municipality has been taken off the tax rolls, as well as how much in tax revenue that land would have been contributing today to offset your property taxes.

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

Sincerely,


Paul R. LePage
Governor

128th Legislature
Senate of
Maine
Senate District 6

Senator Joyce A. Maker
3 State House Station
Augusta, ME 04333-0003
(207) 287-1505

Annual Report to the Town of Lubec
A Message from Senator Joyce Maker

Dear Friends and Neighbors:

I would like to thank you for the opportunity to represent you in the Maine Senate. It has been an honor to work on your behalf to make our state an even better place to live, work and conduct business.

On August 2, Maine lawmakers finally adjourned for the year, after what proved to be the longest session in recent memory due to a brief government shut down over budgetary disagreements. While no state budget is ever perfect, the end product was a state budget that makes a record investment in our students, supports our communities and will tremendously benefit small businesses and our economy.

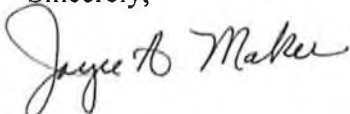
Perhaps the most significant action the Legislature took last year, as part of the biennial budget, was the removal of the burdensome, job-killing surtax that was already hurting small businesses, doctors and other professionals that we so critically need. In November 2016, voters sent a clear message that education funding was to be a priority of the 128th Legislature, and we heard that message loud and clear. However, the funding mechanism which was included in the measure – the surtax – presented a serious threat to the state’s economy. This new tax gave Maine the ominous distinction of being the highest-taxed state in the country and primarily impacted small businesses, which are the backbone of our economy, taxing them at a rate that is higher than larger corporations are subject to pay. I am proud to say that after much hard work and negotiating, thanks to our rebounding economy, we were able to support our local schools at a level we have never been able to before – without any additional taxation.

The Homestead Exemption, which provides much-needed property tax relief for homeowners, was also preserved in the budget with an increased exemption of \$20,000.

The Legislature also passed a measure to make Maine compliant with the REAL ID Act. As a result of this important new law, the federal government has granted Maine a waiver, meaning that Maine citizens can continue to use their driver’s licenses to board commercial airplanes and access certain federal buildings.

While we accomplished much, there is still a lot of work ahead of us next session. Again, thank you for putting your trust in me to represent you in Augusta. Please feel free to contact me if you need my help in navigating the state bureaucracy. I can be reached at home, 454-2327, in Augusta at 287-1505, or by email at senjoyce.a.maker@gmail.com.

Sincerely,



Joyce A. Maker
State Senator, District 6



HOUSE OF REPRESENTATIVES
2 STATE HOUSE STATION
AUGUSTA, MAINE 04333-0002
(207) 287-1440
TTY: (207) 287-4469

William R. Tuell

431 Hadley Lake Road
East Machias, ME 04630
Residence: (207) 271-8521
Will.Tuell@legislature.maine.gov

April 2018

Dear Friends and Neighbors,

It has been an honor to serve as your Representative in the 128th Maine State Legislature. This is a responsibility that I take very seriously. We have faced some very substantial challenges over the past year in the Legislature, and I will continue to represent your interests to the best of my ability.

Over the last couple months, we have been working hard trying to make sure that we take action on the carry-over bills from last year and all of the emergency legislation on the floor of the House. Many of these issues are extremely important. For example, a lot of time and effort went into making decisions on a few of the issues passed by referendum, such as Marijuana Legalization as well as Medicaid Expansion.

I currently serve on the Joint Standing Committee on Marine Resources. This year, we have adopted a scallop license lottery for new entrants. This has been set up to be close to how the moose permit lottery has been implemented. Also, the committee extended the Lobster Marketing Collaborative for 3 more years. This is important to help keep driving our lobster industry and make more sales out of state.

We have yet to come to a conclusion on the Downeast Correctional Facility, but I want to make sure you all know, I will continue to do everything in my power to advocate for the staff, families, community, prisoners, and the correctional system, until this gets resolved.

One of the most rewarding components of the job is being able to help constituents when they get bogged down attempting to navigate the bureaucracy of various government programs and agencies. Feel free to contact me if I can be of assistance in any way. The best way to contact me is via e-mail, at Will.Tuell@legislature.maine.gov, or by **phone** at 255-8056. I do a weekly State News Update via e-mail which many people find to be useful for learning about state issues that affect their personal and business lives. I would love to add you to the newsletter list, and of course you may unsubscribe at any time.

Thank you again, for giving me the honor of serving you in Augusta!

All the best,

A handwritten signature in cursive script that reads 'William R. Tuell'.

William R. Tuell
State Representative

Washington County Sheriff's Office

Barry Curtis
Sheriff

Michael Crabtree
Chief Deputy

Richard Rolfe
Jail Administrator

Paula Johnson-Rolfe
Office Manager



83 Court Street
Machias, Maine 04654
Telephone: (207) 255-4422
Fax: (207) 255-3641

To the Citizens of Washington County
January 2018

At the beginning of this year, I renewed my commitment to the people of Washington County by announcing my intention to run for a second term as Sheriff. This was a big decision for me, and I reflected carefully on what would be best for the County. When I look back on the past year, I see how far our Department has come.

In 2016, we were happy to have two officers who worked directly with the MDEA. In 2017, in response to the increased presence of opiates, we welcomed the addition of a federal agent who was assigned specifically to Washington County for the drug issue.

Our own officers add incredible depth of experience and knowledge to the department. Deputy Jim Malloy's K-9, Kia, has been certified as a tracking and evidence police dog. Washington County native Deputy Toni Bridges is attending the Maine Criminal Justice Academy. Many of our other deputies have received updated training in criminal investigation. While gaining knowledge is important, our deputies also share what they know through support of community programs, including the Criminal Justice and Law Enforcement courses at Narraguagus High School and Washington County Community College.

The Regional Communications Center upgraded its fire system frequencies this past year. This upgrade allows the RCC dispatchers to be able to reach the entire county and includes increased on-scene communications with firefighters.

The Corrections Officers in the county jail continue to do a tremendous job despite dwindling resources. Mental health issues and drug addictions among the inmates mean additional challenges and training for staff.

We are facing a new kind of law enforcement with new challenges. I believe we have come into our own, I would consider it both a duty and an honor to continue to work with the fantastic, committed, and educated group at the Washington County Sheriff's Office.

A handwritten signature in cursive script that reads "Barry Curtis".

Barry Curtis, Sheriff

Town of Lubec Important Phone Numbers

Animal Control Officer	733-4844 315-1580	MSAD # 19 Elementary School	733-5561
Beached Marine Wildlife	255-1261	MSAD # 19/AOS # 77 Superintendent's Office	454-2296
Burn Permits (Randy Hall)	733-4361	MSAD # 19/ AOS # 77 Superintendent's Office (Fax)	454-2516
Channel 7 – Lubec Local	733-2341	Poison Control Center	1-800-222-1222
County Commissioners Office	255-3127	Post Office - Lubec	733-5581
Customs and Immigrations	733-4331	Recycle Center	733-4731
Department of Human Services	1-800-432-7846	Regional Medical Center at Lubec	733-5541
Emergencies	911	Social Security Administration	1-800-564-1122
Food Pantry	733-6113	State Directory (www.211maine.org)	211
Inland Fisheries and Wildlife	287-8000	State Police	255-4000
Maine Department Information	624-9449	Time Warner Cable	(207) 253-2222
Maine Forestry Service	287-2791	Town Office	733-2341
Maine Veteran's Services	255-3306	Town Office (Fax)	733-4737
Marine Resources	624-6550	Unorganized Territories	255-8919
Marion Transfer Station	726-4561	Washington County Sheriff's Department (Non-Emergency)	255-4422
Memorial Library	733-2491	Water District	733-5526

Town of Lubec Website: townoflubec.com