

2017

# Town of Lubec Annual Report 2016-2017

Lubec, Me.

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# *Town of Lubec*



New  
Public Works  
Garage



Lubec  
Historical  
Society

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# *2016-2017*



# Table of Contents

Table of Contents .....	1
Town Facilities Hours.....	2
Board of Selectmen’s Report .....	3
Administrator’s Report.....	4
Rules of Procedure .....	5
Chart of Dollar Distribution .....	8
2015-2016 Warrant- Town Annual Official Election .....	9
2015-2016 Warrant- Town Annual Business Meeting.....	11
Town Officers and Committees .....	22
Town Clerk Report .....	25
Treasurer Report .....	26
Valuation, Assessment, and Commitment.....	27
Tax Collector Report.....	27
Municipal Proposed Budget.....	29
Waste Water Treatment Facility Budget.....	39
Recycle Program .....	40
Unpaid Taxes.....	41
Past Due Sewer .....	58
2015 - 2016 Audit Report .....	60
Assessor’s Report.....	96
Code Enforcement Officer Report.....	97
Fire Chief Report .....	98
Shellfish Warden Report.....	99
Harbor Board Report.....	100
Librarian Report .....	101
Library Financial Report.....	103
Trecartin Fund Report .....	105
State Elected Officials .....	107
US Senator Susan Collins Report .....	108
US Senator Angus S. King Jr Report .....	109
US House Representative Bruce Poliquin Report .....	110
Maine Governor Paul LePage Report .....	111
Maine Senator Joyce A. Maker Report .....	112
Maine House of Representative William R. Tuell.....	113
Washington County Sheriff’s Report .....	114
Important Telephone Numbers .....	115

# 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



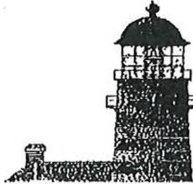
**Marion Transfer Station:** 726-4561  
Tuesday-Saturday 7:30 am-3:30 pm



**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



**Town of Lubec**  
 40 School Street  
 Lubec, ME 04652  
 (207) 733-2341

**A Message from the Board of Selectman**

We had another great year!

The Lost Fisherman's Memorial was installed and dedicated after many years of hard work from the Committee with a grand celebration that brought a wide variety of dignitaries from various parts of Maine.

The Town of Lubec in partnership with the Historical Society saw the completion of the Brownfield Cleanup Project at the old Columbia Factory site. We are all enjoying the wonderful views and newly renovated building.

The Public Works department is enjoying their well- deserved new work space. The recently built town garage was completed this year thankfully under budget. Our equipment finally has a good home.

Water Street is in a revival mode. The Micro-Enterprise grant recipients are working hard to expand their businesses. The Lubec Market continues to attract large gatherings on Saturday mornings.

For the 5<sup>th</sup> straight year, the Bay of Fundy International Marathon lightened up the day with excitement and brought joy to us all, bringing many new people into the area to enjoy it's beauty, not to mention helping out our local economy.

We have formed a new committee to explore the possibilities of creating a Safe Harbor for the fisherman. Site locations and the feasibility of each are being discussed. It is important for the town to protect the men and women who are part of this vital Maine economy.

The Board of Selectman would like to thank the entire administrative staff for their countless hours of dedication to the town, the Public Works Department for their patience while the new garage was being built, the Recycling Department for helping us reduce our costs at the Transfer Station and last but not least, the Sewer Department for taking care of business.

Lubec Select Board,

*Carol Dennison*  
 Carol Dennison Chairman

*Daniel Wagner*  
 Daniel Wagner Vice-Chair

Joanne H. Case

*Rachel Ruben*  
 Rachel Ruben

*Anthony Cannone*  
 Anthony Cannone

## Administrator's Report

By

Renée Gray, Lubec Town Administrator

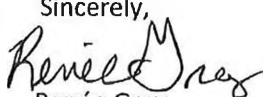
It's been an incredibly active year for the Town of Lubec. To name a few successful projects, the new Public Works Garage was completed just in time for another Maine winter; the remnants of the old Columbian Factory were successfully removed and the Historical Society building settled nice and firm on its brand new foundation; small business grants were awarded to local businesses providing a boost in the local economy; the Washington Street sidewalk project is in the engineering stages with project finish deadline set for 2018; the Town Office and Municipal Building received new windows and front door; the Recycling Building is getting a badly needed facelift with replacing the front wall; Public Works added to their fleet, a well maintained 2002 Excavator that will help in their efforts with proper ditching and more; Also a donated commercial snow blower was added to public works resources.

Over the years I have worked at the Lubec Town Office, I have come to know we are all part of a well-oiled machine. I have to thank many people, without whom my job would be nearly impossible. The office staff, 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. It's not easy when one of your own becomes your "boss", yet I feel the transition was nearly seamless. You all are an incredible team that have grown together and continue to grow every day. We all still have a lot to learn, but together, we can look forward to the challenge.

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 at the helm of the ship. I look forward to working together, ironing out wrinkles and making our Public Works department better than ever.

Thank you to the Waste Water Treatment Plant and Recycling Departments Bruce Greene, Kenny Moores and Larry Levesque. 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. I'd like to recognize Bruce Greene and his accomplishment of a level 2 plant operator. A few years ago, Bruce went above and beyond to obtain this license, which in turn has save the town money with not having to outsource this position. Kenny runs the Recycling Center along with being the backup for the Waste Water Treatment Plant. The recycling center tried a new endeavor this year by accepting all plastics, with the help from locals to transport the additional plastic to other accepting facilities. After a while, the volunteers dropped off and we were forced to end the plastics program, however we still do continue to collect #2 plastic. Together Bruce and Kenny do a fantastic job and keep things running smoothly. This year we added a part-time position to help fill-in during vacations. Larry Levesque was added to the team and is fitting in nicely. I'd like to thank the Board of Selectmen and all the people involved on the Town boards and committees, and would like to encourage people to continue to volunteer.

They say it takes a village to raise a child. I say, it takes a village to run a village. We continue to need people to fill the committees and boards that help keep our town running. There is a lot of work to be done in our beautiful Lubec. I'm looking forward to the coming year.

Sincerely,  
  
Renée Gray

# RULES OF PROCEDURE FOR TOWN MEETING

State Laws governing town meetings provide 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.

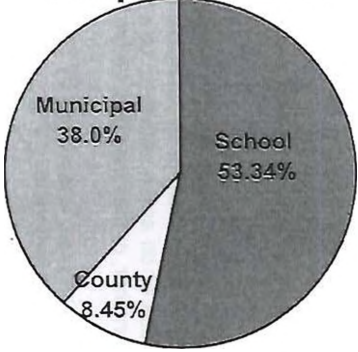
**Appeal.** A voter who thinks it appropriate to follow a procedure other than one announced by the moderator may seek to be recognized and then move a procedure the voter believes more appropriate.

**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.

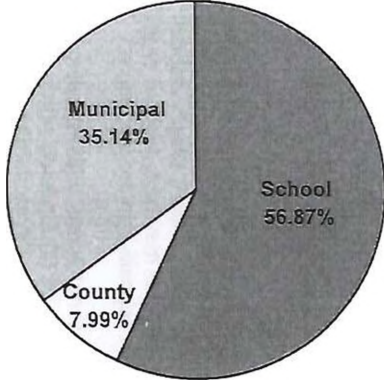
**Challenge.** A voter who thinks the moderator has not correctly determined the outcome of a voice or other vote short of an actual count and who wishes to challenge the moderator's determination should immediately seek to be recognized, and when recognized, say "I doubt it." The moderator will then 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 of Lubec Distribution  
2014, 2015, 2013  
and Proposed 2017

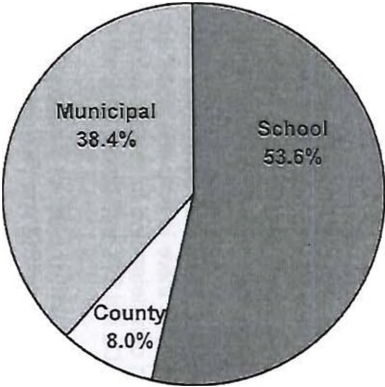
Town of Lubec Tax  
Distribution  
Proposed 2017



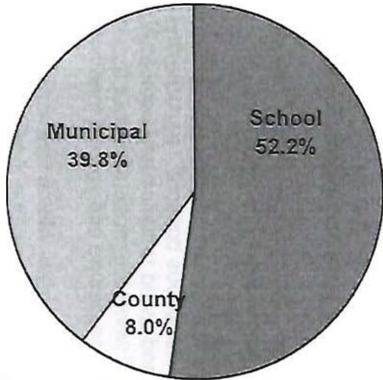
Town of Lubec Tax Distribution  
Proposed 2016



Town of Lubec Tax Distribution  
2015



Town of Lubec Tax Distribution  
2014



TOWN ANNUAL OFFICIALS ELECTION  
AUGUST 8, 2017

**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 8th of August, 2017 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 member's for a three (3) year term
MSAD #19/ RSU 85 Board of Director	One member for a one (1) year term . One member for a two (2) year term One member for a three (3) year term
Budget Committee	One member for a two (2) year term One member for a three (3) year term
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 8, 2017 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 13<sup>th</sup> day of July, 2017.

Carol Dennison  
Carol Dennison, Chairman of the Board of Selectmen

Daniel Wagner  
Daniel Wagner, Selectman

Rachel Rubeor, Selectman

Joanne Case, Selectman

Anthony Cannone  
Anthony Cannone, Selectman

A True Copy Attest:

Renée Gray  
Renée Gray, Town Clerk

Kenneth Bradley  
Kenneth Bradley, Citizen, Town of Lubec

TOWN OF LUBEC ANNUAL TOWN BUSINESS MEETING  
AUGUST 9, 2017

**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 9th of August, 2017, at 6:00 p.m., in the evening, then and there to act on Articles 1 - 55 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 \$263,830.00 and to appropriate the sum of \$50,000.00 from the undesignated fund (total budget \$313,830.00) for **General Administration Expenses.**

(Selectmen and Budget Committee recommend acceptance)

Expended 15-16 \$342,862.59      Budgeted 16-17 \$319,475.00      Expended 16-17 \$ 300,092.07

**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 15-16 \$11,862.20      Budgeted 16-17 \$12,978.00      Expended 16-17 \$ 11,812.00

**Article 4.** To see if the Town will vote to raise and appropriate the sum of \$25,992.00 for **Town Risk Pool Insurance and Dues.**

(Selectmen and Budget Committee recommend acceptance)

Expended 15-16 \$24,063.86      Budgeted 16-17 \$25,952.00      Expended 16-17 \$25,138.62

**Article 5.** To see if the Town will vote to raise and appropriate the sum of \$53,690.00 for the **Lubec Fire Department**.

(Selectmen and Budget Committee recommend acceptance)

Expended 15-16 \$30,967.30      Budgeted 16-17 \$40,206.00      Expended 16-17 \$41,722.91

**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 15-16 \$83,500.00      Budgeted 16-17 \$83,500.00      Expended 16-17 \$ 83,547.00

**Article 7.** To see if the Town will vote to raise and appropriate the sum of \$34,491.00 for the **Public Safety Departments** as outlined below:

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

(Selectmen and Budget Committee recommend acceptance)

Expended 15-16 \$30,058.12      Budgeted 16-17 \$34,823.00      Expended 16-17 \$27,725.30

**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 15-16 \$2,254.84      Budgeted 16-17 \$5,000.00      Expended 16-17 \$2,451.05

**Article 9.** To see if the Town will vote to raise and appropriate the sum of \$115,451.00 for **Ambulance Services**.

(Selectmen and Budget Committee recommend acceptance)

Expended 15-16 \$115,451.04      Budgeted 16-17 \$115,451.00      Expended 16-17 \$ 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, 2017, Lubec's portion of the outstanding balance of the refinancing is \$116,675.90.

**Article 10.** To see if the Town will vote to raise and appropriate the sum of \$2,000.00 for **Selective Service** from the Washington County Sheriff's Department, to be placed in a non-lapsing fund.

(Selectmen and Budget Committee recommend acceptance)

Beginning Balance 15-16 \$6,770.56      Budgeted 16-17 \$0.00      Expended 16-17 \$3,638.83

**Article 11.** To see if the Town will vote to raise and appropriate the sum of \$357,365.00 for the **Public Works Department**.

(Selectmen and Budget Committee recommend acceptance)

Expended 15-16 \$375,058.07      Budgeted 16-17 \$326,679.00      Expended 16-17 \$381,215.52

**Article 12.** To see if the Town will vote to raise and appropriate the sum of \$37,516.00 for **Lubec Recycling**.

(Selectmen and Budget Committee recommend acceptance)

Expended 15-16 \$ 45,882.76      Budgeted 16-17 \$ 46,373.00      Expended 16-17 \$48,628.63

**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)

Expended 15-16 \$ 88,728.70      Budgeted 16-17 \$ 100,000.00      Expended 16-17 \$97,781.53

**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 15-16 \$ 2,466.85      Budgeted 16-17 \$ 2,675.00      Expended 16-17 \$3,000.66

**Article 15.** To see if the Town will vote to raise and appropriate the sum of \$3,550.00 for **Parks and Recreation**.

(Selectmen and Budget Committee recommend acceptance)

Expended 15-16 \$ 4,520.11      Budgeted 16-17 \$ 4,350.00      Expended 16-17 \$ 2,576.64



**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 15-16 \$0.00                      Budgeted 16-17 \$ 1,750.00                      Expended 16-17 \$740.75

**Article 17.** To see if the Town will vote to raise and appropriate the sum of \$31,168.50. for the **Municipal Building / In-town Fire Station** expenses.

(Selectmen and Budget Committee recommend acceptance)

Expended 15-16 \$ 29,605.72                      Budgeted 16-17 \$ 29,103.00                      Expended 16-17 \$30,910.15

**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 15-16 \$ 12,400.00                      Received 16-17 \$36,853.00

**Informational Note:** *The State sets the amount received*

**Article 21.** To see if the Town will vote to raise and appropriate \$50,000.00 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 \$500.00 for the **Food Pantry.**

(Selectmen and Budget Committee recommend acceptance)

Expended 15-16 \$ 500.00                      Budgeted 16-17 \$ 500.00                      Expended 16-17 \$ 500.00

**Article 23.** To see if the Town will vote to raise and appropriate the sum of \$300.00 for the **Friends of the Playground.**

(Selectmen and Budget Committee recommend acceptance)

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

**Article 24.** To see if the Town will vote to raise and appropriate the sum of \$500.00 for the **Washington Hancock Community Agency (WHCA).**

(Selectmen and Budget Committee recommend acceptance)

Expended 15-16 \$ 500.00                      Budgeted 16-17 \$ 500.00                      Expended 16-17 \$ 500.00

**Article 25.** 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 15-16 \$ 1000.00                      Budgeted 16-17 \$ 500.00                      Expended 16-17 \$ 500.00

**Article 26.** To see if the Town will vote to raise and appropriate the sum of \$300.00 for the **Eastern Area on Aging.**

(Selectmen and Budget Committee recommend acceptance)

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

**Article 27.** To see if the Town will vote to raise and appropriate the sum of \$0.00 for the **Washington County Children's Program.**

(Selectmen and Budget Committee recommend acceptance)

Expended 15-16\$ 400.00                      Budgeted 16-17 \$ 400.00                      Expended 16-17 \$ 400.00

**Article 28.** To see if the Town will vote to raise and appropriate the sum of \$500.00 for **Save our Strays.**

(Selectmen and Budget Committee recommend acceptance)

Expended 15-16 \$500.00                      Budgeted 16-17 \$ 500.00                      Expended 16-17 \$ 500.00

**Article 29.** 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 15-16 \$ 500.00                      Budgeted 16-17 \$ 500.00                      Expended 16-17 \$ 500.00

**Article 30.** To see if the Town will vote to raise and appropriate the sum of \$4,000.00 for the **4<sup>th</sup> of July Celebration.**

(Selectmen and Budget Committee recommend acceptance)

Expended 15-16 \$4,000.00                      Budgeted 16-17 \$ 4,000.00                      Expended 16-17 \$4,000.00

**Article 31.** 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 15-16 \$ 4,000.00                      Budgeted 16-17 \$ 4,000.00                      Expended 16-17 \$4,000.00

**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 15-16 \$ 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 15-16 \$ 10,000.00      Budgeted 16-17 \$ 10,000.00      Expended 16-17 \$ 10,000.00

**Article 34.** To see if the Town will vote to raise and appropriate the sum of \$43,916.00 for **Debt Retirement** outlined below.

(Selectmen and Budget Committee recommend acceptance)

TAN Interest	\$ 1,000.00	
Waste Water Debt Ser.	\$24,376.00	Maturity October 2017
Sand/Salt Shed Bond	\$11,000.00	Maturity May 1, 2015
Public Works Garage	\$7,540.00	Maturity September 15, 2026

Expended 15-16 \$35,787.71      Budgeted 16-17 \$ 37,393.00      Expended 16-17 \$ 35,893.54

**Article 35.** To see if the Town will vote to raise and appropriate the sum of \$26,000.00 for **Street Lighting.**

(Selectmen and Budget Committee recommend acceptance)

Expended 15-16 \$22,774.50      Budgeted 16-17 \$ 24,000.00      Expended 16-17 \$25,972.92

**Article 36.** To see if the Town will vote to raise and appropriate the sum of \$18,720.00 for the **Harbor Office/Commercial Pier.**

(Selectmen and Budget Committee recommend acceptance)

Expended 15-16 \$ 15,165.62      Budgeted 16-17 \$ 20,253.00      Expended 16-17 \$25,972.92

**Article 37.** To see if the Town will vote to raise and appropriate the sum of \$3,000.00 for a public works department **Fleet Evaluation.**

(Budget Committee recommends acceptance)

**Article 38.** To see if the Town will vote to approve the **Sewer Department** Budget at the sum of \$158,591.53.

(Selectmen recommend acceptance)

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

**Article 39.** 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 40.** To see if the Town will raise and appropriate \$17,900.00 Adult Education for Lubec residents.

(Selectmen recommend acceptance)

**Article 41.** To see if the Town will accept the deed offered by Tara Bamford and Barbara Knauff making a gift of their rights in Lot 1 on Tax Map 21, for the purpose of ensuring the public's continued use of the property for non-motorized recreation and for motorized and non-motorized access to the flats for shellfish harvest. The proposed deed is on file with the Town Clerk and may be viewed at the Lubec Town Office during regular office hours.

(Selectmen recommend acceptance)

**Article 42.** To see if the Town will appropriate any unexpended funds from the **Snow Removal** expense account, to be transferred to the non-lapsing Snow Removal reserve account, to be expended for future Snow Removal.

(Selectmen and Budget Committee recommend acceptance)

**Article 43.** 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 44.** To see if the Town will vote to rescind the Fee Ordinance and replace with a Fee Schedule that will be set by the Selectmen, State fees, and Lubec Ordinances.

**Article 45.** 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 46.** To see if the Town, in accordance with 36 MRSA Section 505(2), will vote to establish December 31, 2017 as the date the first tax payment shall be due, and delinquent on January 2, 2018 and the second tax payment due and payable on May 31, 2018 and delinquent on June 1, 2018 and set the interest rate at 7% per annum for delinquent property taxes.

**Article 47.** 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 48.** 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 49.** 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 50.** 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 51.** 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 52.** To see if the Town will vote to authorize the Selectmen to expend no more than 3/12 of the total fiscal year 2018 – 2019 budget for the operation of Town Government for the period from July 1, 2018 to the next annual meeting.

**Article 53.** 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 54.** 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 2016-2017 fiscal year were:

Lubec Fire	( 1,516.91)	<b>General Admin Expenses</b>	<b>15,406.71</b>
Lubec Water Hydrant Rent	( 47.00)		
Ambulance Services	( .04)		
Lubec Recycling	( 2,255.63)		
Lubec Public Works	( 2,366.52)		
Lubec Airport	( 325.66)		
Municipal Building	( 807.15)		
Memorial/Cem Flags	( 15.15)		
Street Lighting	(1,972.92)		
Harbor Office/Com. Pier	( 5,099.73)		

**Article 55.** To see if the Town will appropriate the following categories of revenues to reduce the tax commitment:

Excise Taxes	\$200,000.00
Vehicle Registration Agent Fees	6,000.00
Boat Excise	4,320.00
Recreational License Agent Fees	400.00
Interest on General Fund	1,800.00
Interest on Taxes	23,000.00
Interest Other	500.00
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	55,000.00

Veteran's Exemption Reimbursement	2,000.00
Tree Growth Reimbursement	9,000.00
Park Fees	10,000.00
Bookkeeping Services	4,000.00
Recycling Sales	8,000.00
Homestead Exemptions	52,000.00
Plumbing Fees	1,500.00
Gifts	1,500.00
Trescott Emergency Services	3,000.00
Rental Income	3,500.00
<b>Total</b>	<b>\$409,620.00</b>

The Registrar of Voters will be available at the place of the Annual Town Meeting on August 9, 2017 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 12<sup>th</sup> day of July, 2017.

Carol Dennison  
 Carol Dennison, Chairman of the Board of Selectmen

Dan Wagner  
 Dan Wagner, Vice-Chairman of the Board of Selectmen

Joanne Case, Selectman  
Rachel Rubecor  
 Rachel Rubecor, Selectman

Tony Cannone  
 Tony Cannone, Selectman

**A True Copy Attest:**

Renée Gray  
 Renée Gray, Town Clerk



## TOWN OFFICERS AND COMMITTEES

### SELECTMEN, ASSESSORS, OVERSEERS OF THE POOR:

Carol Dennison (chair)	2017
Dan Wagner (2nd chair)	2017
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  
Mary Greene  
Suzette Francis

### DEPUTY REGISTRAR OF VOTERS: \*

Debbie Hood  
Renee Gray  
Mary Greene

### SUB-REGISTRAR-BURIAL\*

Jonathan McClure

### EMERGENCY MANAGEMENT\*

Carol Dennison (Director)  
Anthony Cannone (Deputy Director)  
Dan Wagner

### BOARD OF APPEALS:\*

Mike Scrivani  
Peter Boyce  
Wanda Matthews

### PLANNING BOARD \*

Cecil Moores-Chair	2019
Marilyn Ness-Vice	2020
Debra Holmes-Secretary	2021
Sharon Yates	2020
Kevin Boston	2019

### MARION TRANSFER STATION BOARD OF DIRECTOR:\*

Michael Scrivani  
Rachel Rubeor (Alternate)

### WASHINGTON COUNTY COUNCIL OF GOVERNMENT \*

Rachel Rubeor  
Jody Grimes (Alternate)

### LUBEC WATER DISTRICT

#### TRUSTEE:

Randy Hall	
Dallas Hood	2018
David Marston	2017

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

Debbie Hood

**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

**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	2017
Brianne Seavey (resigned)	2019
Wanda Matthews	2017

**BUDGET COMMITTEE:**

Kelli Hall *	2017
Debbie Holmes	2017
Virginia Morano	2018

**SHELLFISH COMMITTEE:\***

Bob Jean (Warden) (Resigned)  
Amanda Lyons (Chair)  
Dennis Huckins (Vice-chair)  
Carol Dennison (Secretary)  
James Fitzgerald  
Tracy Sawtelle

**ECONOMIC DEVELOPMENT  
COMMITTEE:\***

Carol Dennison (Co.Chair)  
Rachel Rubeor (Co-Chair)  
Denise Rule  
Michael Piviroto  
Lisa Ennis  
Jody Grimes  
Stephanie Teslow  
Renee Gray

**HARBOR BOARD COMMITTEE:\***

Ralph Dennison (Harbormaster)  
Steven Tinker (Deputy Harbormaster)  
Ricky Wright  
Sean Caricofe  
Greg McConnell  
Peter Boyce  
Tony Cannone (Selectman)

**LICENSED PLUMBING**

**INSPECTOR: \***

Bruce Greene

**ANIMAL CONTROL OFFICER \***

Rhonda Welcome

**HARBOR MASTER: \***

Ralph Dennison

**Deputy Harbor Master\***

Steven Tinker

**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

\* Appointed Positions

**RECYCLE COMMITTEE:\***

Kenny Moores (Chair)

Rachel Rubeor (Selectperson)

David Aldrich

David Dean

Mike Scrivani

**FALL FESTIVAL COMMITTEE:\***

Wanda Matthews

Shirley Brown

**PIRATE INVASION**

**COMMITTEE:\***

Shirley Brown

**CHRISTMAS PARADE**

**COMMITTEE:\***

Wanda Matthews

Shirley Brown

**4TH JULY COMMITTEE**

Kelli Hall

Wanda Matthews

**QUODDY TV COMMITTEE**

David Aldrich

Jonathan Stence

Renee Gray

Dan Wagner

Mary Greene

Sara McConnell

Rebecca Greene

Mike Scrivani

Town Clerk's Report

July 1, 2016 to June 30, 2017

Vital Statistics

Births – 14



Deaths – 19



Marriages – 6



Dog Licenses

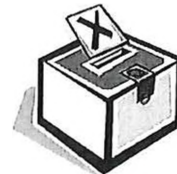
Male/Female – 11



Neutered/Spayed – 149



Kennel – 1



Special Meetings and Elections

Annual Town Meeting (Official Election)	08/02/2016
Annual Town Meeting (Business Meeting)	08/03/2016
State of Maine Referendum Election	11/08/2016
AOS Budget Meeting	04/26/2017
Special Town Meeting (Floodplain & Marijuana)	05/03/2017
Special Town Meeting (CDBG)	05/18/2017
Special Referendum	06/13/2017

Respectfully,  
Renée Gray Town Clerk  
Debbie Hood Deputy Clerk

## TREASURER'S REPORT

<b>General Fund Balance 7-1-16</b>	<b>775,240.67</b>		
2017 Taxes	8,136.61		
2016 Taxes	2,740,212.63		
2015 Taxes	209,522.41	<b>Other Receipts</b>	
2014 Taxes	124,503.92	Brownfield Grant	85,784.00
2013 Taxes	0.00	Interest GF	1,937.09
2012 Taxes	0.00	Interest on Taxes	25,320.42
2009 Taxes	0.00	Interest on CD/Msrs	395.15
2008 Taxes	0.00	Lien Costs	10,543.92
2007 Taxes	0.00	Lubec Water	10,000.00
2006 Taxes	0.00	Miscellaneous	2,514.42
2005 Taxes	0.00	State Revenue Sharing	61,308.33
2004 Taxes	0.00	North Lubec Sewer	0.00
2003 Taxes	0.00	Bookkeeping Services	4,000.00
2002 Taxes	0.00	Park Fees	12,742.66
2001 Taxes	0.00	Risk Pool Refund	0.00
TAP	2,423.85	Local Road Assistance (URIP)	36,856.00
<b>Total Taxes Received</b>	<b>3,084,799.42</b>	Shellfish Conservation	9,670.00
		Recycling Sales	8,411.01
<b>Excise Taxes</b>		Elderly Fuel Donation Fund	2,386.00
Vehicle	218,392.61	Mooring Permits	3,150.00
Boat	4,319.70	Hoist Fees	475.00
Vehicle Agent Fees	6,290.00	Worker's Comp Refund	3,039.00
Recreational Agent Fees	460.00	Homestead Exemption	55,927.00
Excise Tax - Trescott	36,145.84	Tree Growth Reimbursement	9,316.80
Excise Tax-Snowmobile Refund	225.08	Public Basketball Court Paving	0.00
<b>Total Excise Tax &amp; Agent Fees</b>	<b>265,833.23</b>	4th of July Celebration	0.00
		Heating System Fund	5,000.00
		Marina Grant	6,504.00
		Sand Salt Shed Grant	0.00
		Columbian Factory Grant	174,169.35
		Columbian Store Grant	171,534.89
		Sidewalk Improvement	3,582.74
		Rental Income	3,500.00
<b>License Fees - State</b>		Sheriff Selective Enforcement	0.00
IFW Recreational Vehicle	14,661.35	Veterans Exemption Reimb	2,463.00
Vehicle Registrations	86,769.39	Veteran's Grave Fund	0.00
Hunting & Fishing	7,916.75	Bete Reimbursement	382.00
Dog	647.00	Hoist Key Deposits	2,000.00
Vitals	279.20	Tower Reimbursement Ins	0.00
Plumbing	540.00	X-Mas Parade	850.00
<b>Total License Fees</b>	<b>110,813.69</b>	General Assistance Reimb	1,661.99
		Road Improvement Fund	15,232.69
<b>Departmental Receipts</b>		<b>Total Other Receipts</b>	<b>730,657.46</b>
Planning Board	300.00		
Cemeteries	0.00	<b>Total Receipts</b>	<b>4,197,285.77</b>

<b>2016 Valuation, Assessment, and Commitment</b>	
<b>Total Valuation</b>	
Real Estate	\$130,746,524.00
Personal Property	\$910,885.00
<b>Assessed Valuation</b>	<b>\$131,657,409.00</b>
<b>Recapitulation of Assessment</b>	
County Tax	\$272,307.00
Municipal Appropriation	\$1,347,231.00
SAD No. 19	\$1,937,789.00
Overlay	\$77,577.02
<b>Total Appropriations</b>	<b>\$3,634,904.02</b>
<b>Allowable Deductions</b>	
State Revenue Sharing	\$67,127.00
Homestead Reimbursement	\$64,644.43
BETE Reimbursement	\$376.44
Other Revenues	\$461,470.00
<b>Total Deductions</b>	<b>\$593,617.87</b>
<b>Net Assessment for Commitment</b>	<b>\$3,041,286.15</b>
<b>Commitment</b>	
Assessed Valuation x .023100	\$3,041,286.15
Supplemental Assessments	
~ Real Estate	\$10,198.51
~ Personal Property	
<b>Total Charged to the Collector</b>	<b>\$3,051,484.66</b>
<b>Tax Collector's Report</b>	
Taxes Committed	\$3,041,286.15
Supplementals	\$10,198.51
<b>Total</b>	<b>\$3,051,484.66</b>
Abatements	\$6,754.61
Collected FY 16-17	\$2,712,613.51
Pre paid FY -15-16	\$14,322.76
Tax Acquired	\$13,112.26
<b>Total</b>	<b>\$2,746,803.14</b>
<b>Balance Unpaid</b>	<b>\$304,681.52</b>

Animal Welfare	262.00		
Clerk Fees	2,659.05	<b>Total Available Funds</b>	<b>4,972,526.44</b>
Plumbing - Town	1,720.00	<b>Warrants &amp; Payables</b>	<b>(3,997,911.90)</b>
Cash Short	15.91	<b>General Fund</b>	
Shellfish Reserve	225.01	<b>Balance 6-30-17</b>	<b>974,614.54</b>
<b>Total Departmental Receipts</b>	<b>5,181.97</b>		
<b>*Other</b>			
Reimb for Voter Data Entry			

Town of Lubec Proposed Budget 2017-2018

<b>Department</b>	<b>Approp.</b>	<b>Total Spent</b>	<b>Anticipated</b>	<b>Difference</b>	<b>Change</b>
<b>Administration</b>	<b>2016-2017</b>	<b>as of June 30, 2017</b>	<b>Amount</b>		<b>%</b>
ADMINISTRATOR/CLERK SALARY	\$ 53,590.00	\$ 50,035.80	\$ 56,650.00	\$ 3,060.00	6%
CLERK	\$ -	\$ 9,116.10	\$ -		
TREASURER/RLF Administrator	\$ 32,760.00	\$ 35,090.19	\$ 37,080.00		13%
DEPUTY CLERK	\$ 31,512.00	\$ 31,000.97	\$ 32,457.00	\$ 945.00	3%
PART-TIME ADMIN/COUNTER CLERK	\$ 23,712.00	\$ 14,585.84	\$ 15,000.00	\$ (8,712.00)	-37%
TREASURER TRAINER/ Part Time Office	\$ 4,500.00	\$ 6,272.78	\$ -	\$ (4,500.00)	-100%
ASSESSOR'S AGENT	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ -	0%
ELECTION WORKERS	\$ 2,500.00	\$ 2,727.27	\$ 2,500.00	\$ -	0%
OVERTIME WAGES	\$ 2,500.00	\$ 1,839.40	\$ 2,000.00	\$ (500.00)	-20%
SOCIAL SECURITY	\$ 11,338.00	\$ 10,515.17	\$ 11,338.00	\$ -	0%
MEDICARE EXPENSE	\$ 2,652.00	\$ 2,459.18	\$ 2,652.00	\$ -	0%
WORKERS COMPENSATION	\$ 661.00	\$ 1,268.46	\$ 1,200.00	\$ 539.00	82%
UNEMPLOYMENT TAXES	\$ 194.00	\$ 119.34	\$ 194.00	\$ -	0%
HEALTH INSURANCE	\$ 57,700.00	\$ 58,378.98	\$ 57,700.00	\$ -	0%
IPP	\$ 784.00	\$ 596.72	\$ 784.00	\$ -	0%
MSRS EMPLOYER CONTRIBUTION	\$ 3,332.00	\$ 5,258.18	\$ 8,500.00	\$ 5,168.00	155%
OFFICE SUPPLIES	\$ 6,000.00	\$ 6,055.68	\$ 6,000.00	\$ -	0%
POSTAGE	\$ 6,000.00	\$ 4,059.38	\$ 5,000.00	\$ (1,000.00)	-17%
POSTAGE METER LEASE	\$ 600.00	\$ 704.73	\$ 700.00	\$ 100.00	17%
CONTINGENCY	\$ 10,000.00	\$ 1,484.06	\$ 10,000.00	\$ -	0%
ADVERTISEMENTS	\$ 800.00	\$ 910.25	\$ 800.00	\$ -	0%
REGISTRY OF DEEDS	\$ 7,000.00	\$ 6,163.55	\$ 7,000.00	\$ -	0%
LEGAL FEES	\$ 6,000.00	\$ 750.25	\$ 3,000.00	\$ (3,000.00)	-50%
TOWN REPORTS	\$ 3,000.00	\$ 2,094.45	\$ 2,500.00	\$ (500.00)	-17%
DOCUMENT PRESERVATION	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ -	0%
LIEN TITLE RESEARCH	\$ 700.00	\$ 102.25	\$ 500.00	\$ (200.00)	-29%
STAFF TRAINING	\$ 1,240.00	\$ 765.00	\$ 1,500.00	\$ 260.00	21%
STAFF TRAVEL	\$ 2,000.00	\$ 3,272.50	\$ 2,500.00	\$ 500.00	25%
TAX MAPS	\$ 1,500.00	\$ -	\$ 1,500.00	\$ -	0%
AUDIT & GASB34	\$ 6,000.00	\$ 5,200.00	\$ 5,000.00	\$ (1,000.00)	-17%
TELEPHONE	\$ 1,900.00	\$ 2,860.82	\$ 1,900.00	\$ -	0%
INTERNET/WEB HOSTING	\$ 700.00	\$ 18.00	\$ 100.00	\$ (600.00)	-86%
COPIER MAINTENANCE CONTRA	\$ 5,000.00	\$ 4,712.97	\$ 4,000.00	\$ (1,000.00)	-20%
COMPUTER H/W MAINTENANCE	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -	0%
COMPUTER SUPPLIES	\$ 500.00	\$ -	\$ 500.00	\$ -	0%
COMPUTER LICENSING	\$ 8,000.00	\$ 7,874.99	\$ 8,350.00	\$ 350.00	4%
BANK FEES	\$ -	\$ 25.00	\$ 25.00		100%
TAX BILLS	\$ 800.00	\$ 838.16	\$ 900.00	\$ 100.00	13%
	\$ 319,475.00	\$ 300,156.42	\$ 313,830.00	\$ (5,645.00)	-2%



Town of Lubec Proposed Budget 2017-2018

<b>Board of Selectmen</b>					
STIPEND (Chair)	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ -	0%
STIPEND (Board Members)	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	\$ -	0%
SOCIAL SECURITY	\$ 651.00	\$ 651.00	\$ 651.00	\$ -	0%
MEDICARE	\$ 152.00	\$ 152.26	\$ 152.00	\$ -	0%
WORKERS COMPENSATION	\$ 175.00	\$ 336.04	\$ 350.00	\$ 175.00	100%
TRAINING	\$ 500.00	\$ 55.00	\$ 500.00	\$ -	0%
TRAVEL	\$ 1,000.00	\$ 117.70	\$ 500.00	\$ (500.00)	-50%
	\$ 12,978.00	\$ 11,812.00	\$ 12,653.00	\$ (325.00)	-3%
<b>Town Insurance/Dues</b>					
RISK INSURANCE	\$ 21,500.00	\$ 20,752.62	\$ 21,500.00	\$ -	0%
MMA DUES	\$ 2,542.00	\$ 2,566.00	\$ 2,542.00	\$ -	0%
WCCOG-DUES	\$ 1,180.00	\$ 1,180.00	\$ 1,180.00	\$ -	0%
DUES/REGISTRATIONS	\$ 100.00	\$ 140.00	\$ 140.00	\$ 40.00	40%
Washing. County Soil & Water	\$ 630.00	\$ 500.00	\$ 630.00	\$ -	0%
	\$ 25,952.00	\$ 25,138.62	\$ 25,992.00	\$ 40.00	0%
<b>Animal Control</b>					
ANIMAL CONTROL OFFICER	\$ 4,000.00	\$ 4,000.08	\$ 4,000.00	\$ -	0%
WORKER'S COMP	\$ 53.00	\$ 107.06	\$ 150.00	\$ 97.00	
UNEMPLOYMENT TAXES	\$ 26.00	\$ 23.96	\$ 26.00	\$ -	
FICA	\$ 248.00	\$ 248.04	\$ 248.00	\$ -	
MEDICARE	\$ 58.00	\$ 57.96	\$ 58.00	\$ -	
TRAINING	\$ 150.00	\$ 461.09	\$ 300.00	\$ 150.00	
OUTSIDE SERVICES	\$ 1,000.00	\$ 770.00	\$ 1,000.00	\$ -	
SUPPLIES	\$ 250.00	\$ -	\$ 250.00	\$ -	
SAVE OUR STRAYS	\$ 1,000.00	\$ 896.53	\$ 500.00	\$ (500.00)	
	\$ 6,785.00	\$ 6,564.72	\$ 6,532.00	\$ (253.00)	-4%
<b>Public Safety</b>					
<b>Selective Enforcement</b>	\$ -		\$ 2,000.00		
			\$ 2,000.00		
<b>Ambulance Service</b>					
CONTRACT WCEMSA	\$ 115,451.00	\$ 115,451.04	\$ 115,451.00	\$ -	0%
	\$ 115,451.00	\$ 115,451.04	\$ 115,451.00	\$ -	0%
<b>General Assistance</b>					
GA	\$ 5,000.00	\$ 2,451.05	\$ 5,000.00	\$ -	0%
	\$ 5,000.00	\$ 2,451.05	\$ 5,000.00	\$ -	0%

Town of Lubec Proposed Budget 2017-2018

<b>Fire Department</b>					
FIRE CHIEF STIPEND	\$ 7,000.00	\$ 6,999.96	\$ 7,000.00	\$ -	0%
FIREFIGHTERS STIPEND	\$ 15,000.00	\$ 15,700.00	\$ 15,000.00	\$ -	0%
SOCIAL SECURITY	\$ 1,364.00	\$ 1,407.44	\$ 1,364.00	\$ -	0%
MEDICARE	\$ 319.00	\$ 329.17	\$ 319.00	\$ -	0%
WORKERS COMPENSATION	\$ 1,516.00	\$ 2,528.19	\$ 3,000.00	\$ 1,484.00	98%
UNEMPLOYMENT TAXES	\$ 47.00	\$ 40.92	\$ 47.00	\$ -	0%
MATERIALS & SUPPLIES	\$ 2,000.00	\$ 2,321.85	\$ 2,000.00	\$ -	0%
EQUIPMENT	\$ 2,000.00	\$ 6,742.62	\$ 2,000.00	\$ -	0%
DUES	\$ 750.00	\$ 1,235.00	\$ 750.00	\$ -	0%
GAS/DIESEL	\$ 1,500.00	\$ 657.24	\$ 1,500.00	\$ -	0%
REPAIRS	\$ 2,500.00	\$ 662.25	\$ 2,500.00	\$ -	0%
GOVT. MANDATED MAINTENANCE	\$ 3,000.00	\$ 1,064.03	\$ 3,000.00	\$ -	0%
STATION WORK	\$ 700.00	\$ -	\$ 700.00	\$ -	0%
TRAINING & TRAVEL	\$ 200.00	\$ -	\$ 200.00	\$ -	0%
TELEPHONE	\$ 500.00	\$ 434.36	\$ 500.00	\$ -	0%
INTERNET	\$ -	\$ -	\$ -	\$ -	
W LUBEC HEAT	\$ 1,500.00	\$ 1,313.86	\$ 1,500.00	\$ -	0%
W LUBEC ELECTRIC	\$ 310.00	\$ 286.02	\$ 310.00	\$ -	0%
AIR PACKS	\$ -	\$ -	\$ 12,000.00	\$ 12,000.00	#DIV/0!
	\$ 40,206.00	\$ 41,722.91	\$ 53,690.00	\$ 13,484.00	34%
<b>Hydrant Rental</b>					
CONTRACTED SERVICES	\$ 83,500.00	\$ 83,547.00	\$ 84,000.00	\$ 500.00	1%
	\$ 83,500.00	\$ 83,547.00	\$ 84,000.00	\$ 500.00	1%
<b>Code Enforcement Officer</b>					
OFFICER PAY	\$ 9,754.00	\$ 6,092.95	\$ 9,754.00	\$ -	0%
TRAINING	\$ 150.00	\$ -	\$ 150.00	\$ -	0%
SOCIAL SECURITY	\$ 605.00	\$ 255.84	\$ 605.00	\$ -	0%
MEDICARE EXPENSE	\$ 141.00	\$ 59.84	\$ 141.00	\$ -	0%
WORKERS COMPENSATION	\$ 163.00	\$ 311.92	\$ 300.00	\$ 137.00	84%
UNEMPLOYMENT TAXES	\$ 162.00	\$ 98.60	\$ 162.00	\$ -	0%
TRAVEL	\$ 150.00	\$ -	\$ 150.00	\$ -	0%
LEGAL EXPENSE	\$ 5,000.00	\$ 2,383.00	\$ 5,000.00	\$ -	0%
	\$ 16,125.00	\$ 9,202.15	\$ 16,262.00	\$ 137.00	1%
<b>Health Officer</b>					
OFFICER PAY	\$ 1,000.00	\$ 1,083.42	\$ 1,000.00	\$ -	0%
TRAINING	\$ 100.00	\$ -	\$ 100.00	\$ -	0%
SOCIAL SECURITY	\$ 62.00	\$ 67.21	\$ 62.00	\$ -	0%
MEDICARE EXPENSE	\$ 15.00	\$ 15.73	\$ 15.00	\$ -	0%
WORKERS COMPENSATION	\$ 17.00	\$ 32.00	\$ 50.00	\$ 33.00	194%
UNEMPLOYMENT TAXES	\$ 43.00	\$ 23.78	\$ 43.00	\$ -	0%

Town of Lubec Proposed Budget 2017-2018

TRAVEL	\$ 100.00	\$ -	\$ 100.00	\$ -	0%
SUPPLIES	\$ -	\$ -		#VALUE!	#VALUE!
	\$ 1,337.00	\$ 1,222.14	\$ 1,370.00	\$ 33.00	2%
<b>Plumbing Inspector</b>				\$ -	
PLUMBING INSPECTOR	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ -	0%
SOCIAL SECURITY	\$ 186.00	\$ 186.00	\$ 186.00	\$ -	0%
MEDICARE EXPENSE	\$ 44.00	\$ 43.44	\$ 44.00	\$ -	0%
WORKERS COMPENSATION	\$ 50.00	\$ 96.01	\$ 150.00	\$ 100.00	200%
UNEMPLOYMENT TAXES	\$ 77.00	\$ 55.75	\$ 77.00	\$ -	0%
TRAVEL/TRAINING	\$ 1,000.00	\$ -	\$ 500.00	\$ (500.00)	-50%
	\$ 4,357.00	\$ 3,381.20	\$ 3,957.00	\$ (400.00)	-9%
<b>Harbor/Commerical Pier</b>				\$ -	
HARBOR MASTER	\$ 4,800.00	\$ 4,600.00	\$ 4,800.00	\$ -	0%
TRAINING	\$ 400.00	\$ -	\$ 400.00	\$ -	0%
SOCIAL SECURITY	\$ 149.00	\$ 285.20	\$ 149.00	\$ -	0%
MEDICARE EXPENSE	\$ 35.00	\$ 66.70	\$ 35.00	\$ -	0%
WORKERS COMPENSATION	\$ 123.00	\$ 235.28	\$ 250.00	\$ 127.00	103%
UNEMPLOYMENT TAXES	\$ 46.00	\$ 40.50	\$ 46.00	\$ -	0%
ELECTRICITY	\$ 1,200.00	\$ 2,312.18	\$ 1,200.00	\$ -	0%
WATER	\$ 300.00	\$ 208.00	\$ 300.00	\$ -	0%
WHARFINGER & PUBLIC OFF INS		\$ -		\$ -	#DIV/0!
COM PIER/GROUNDS REPAIRS	\$ 10,000.00	\$ 13,729.62	\$ 10,000.00	\$ -	0%
TRASH	\$ 800.00	\$ 308.00	\$ 140.00	\$ (660.00)	-83%
SEWER FEE	\$ -	\$ -		\$ -	#DIV/0!
SUPPLIES	\$ 500.00	\$ 117.68	\$ 500.00	\$ -	0%
EQUIPMENT	\$ -	\$ 375.64	\$ -	\$ -	#DIV/0!
ADS	\$ 100.00	\$ -	\$ 100.00	\$ -	0%
BUILDING INSURANCE	\$ 300.00		\$ 300.00	\$ -	0%
BUILDING MAINTENANCE	\$ 1,500.00	\$ 3,073.93	\$ 500.00	\$ (1,000.00)	-67%
	\$ 20,253.00	\$ 25,352.73	\$ 18,720.00	\$ (1,533.00)	-8%
<b>Shellfish Conservation</b>				\$ -	
WARDEN	\$ 5,100.00	\$ 5,100.00	\$ 5,100.00	\$ -	0%
SOCIAL SECURITY	\$ 316.00	\$ 316.20	\$ 316.00	\$ -	0%
MEDICARE EXPENSE	\$ 74.00	\$ 73.92	\$ 74.00	\$ -	0%
WORKERS COMPENSATION	\$ 149.00	\$ 284.97	\$ 300.00	\$ 151.00	101%
UNEMPLOYMENT TAXES	\$ 80.00	\$ 80.00	\$ 80.00	\$ -	0%
TRAVEL	\$ 500.00	\$ 297.58	\$ 500.00	\$ -	0%
	\$ 6,219.00	\$ 6,152.67	\$ 6,370.00	\$ 151.00	2%
<b>Public Works</b>				\$ -	
LEAD FOREMAN	\$ 34,555.00	\$ 33,397.05	\$ 35,592.00	\$ 1,037.00	3%
MAINT WORKER II SR	\$ 30,472.00	\$ 36,437.38	\$ 31,386.00	\$ 914.00	3%
MAINT WORKER II	\$ 27,786.00	\$ 30,157.13	\$ 28,620.00	\$ 834.00	3%

Town of Lubec Proposed Budget 2017-2018

MAINT WORKERS I	\$ 20,000.00	\$ 16,379.79	\$ 20,000.00	\$ -	0%
OVERTIME WAGES	\$ 16,500.00	\$ 14,145.55	\$ 16,500.00	\$ -	0%
SOCIAL SECURITY	\$ 7,965.00	\$ 7,673.98	\$ 7,965.00	\$ -	0%
MEDICARE EXPENSE	\$ 1,863.00	\$ 1,794.82	\$ 1,863.00	\$ -	0%
WORKERS COMPENSATION	\$ 8,700.00	\$ 15,592.01	\$ 17,500.00	\$ 8,800.00	101%
UNEMPLOYMENT TAXES	\$ 181.00	\$ 112.99	\$ 181.00	\$ -	0%
HEALTH INSURANCE	\$ 64,400.00	\$ 62,927.76	\$ 64,400.00	\$ -	0%
IPP	\$ 608.00	\$ 602.92	\$ 608.00	\$ -	0%
SUPPLIES & PARTS	\$ 5,500.00	\$ 6,598.85	\$ 5,500.00	\$ -	0%
OXYGEN & ACETYL	\$ 300.00	\$ 455.71	\$ 300.00	\$ -	0%
SAND	\$ 23,000.00	\$ 19,000.00	\$ 23,000.00	\$ -	0%
SALT	\$ 10,000.00	\$ 11,564.88	\$ 11,000.00	\$ 1,000.00	10%
COLD MIX	\$ 3,000.00	\$ 2,367.25	\$ 3,000.00	\$ -	0%
CULVERTS	\$ 3,000.00	\$ 3,643.00	\$ 3,000.00	\$ -	0%
BLADES	\$ 4,000.00	\$ 4,232.65	\$ 4,000.00	\$ -	0%
EQUIPMENT RENTAL	\$ 500.00	\$ 250.00	\$ 500.00	\$ -	0%
GRAVEL	\$ 3,500.00	\$ 3,024.00	\$ 3,500.00	\$ -	0%
ROAD IMPROVEMENTS	\$ 3,000.00	\$ -	\$ 3,000.00	\$ -	0%
CONTINGENCY	\$ 1,500.00	\$ 868.85	\$ 1,500.00	\$ -	0%
DRUG TESTING	\$ 300.00	\$ 175.00	\$ 300.00	\$ -	0%
GAS/DIESEL	\$ 15,000.00	\$ 11,680.02	\$ 15,000.00	\$ -	0%
EQUIPMENT MAINTENANCE	\$ 2,000.00	\$ 51.10	\$ 2,000.00	\$ -	0%
1991 GMC	\$ 2,750.00	\$ 131.84	\$ 2,750.00	\$ -	0%
2004 CHEVROLET	\$ 3,000.00	\$ 9,518.59	\$ 3,000.00	\$ -	0%
2007 CHEVROLET (moved to sewer)	\$ 1,500.00	\$ 628.74	\$ -	\$ (1,500.00)	-100%
2006 FORD STERLING	\$ 6,000.00	\$ 1,585.23	\$ 6,000.00	\$ -	0%
2004 INTERNATIONAL	\$ 6,000.00	\$ 9,065.16	\$ 7,000.00	\$ 1,000.00	17%
LOADER/BACKHOE-2002	\$ 5,000.00	\$ 1,696.02	\$ 6,000.00	\$ 1,000.00	20%
LOADER/BACKHOE-1996	\$ 4,000.00	\$ 100.00	\$ -	\$ (4,000.00)	-100%
EXCAVATOR		\$ 1,712.58	\$ 2,600.00	\$ 2,600.00	#DIV/0!
1986 GRADER GALION	\$ 2,600.00	\$ 5,245.75	\$ 2,600.00	\$ -	0%
SWEEPING	\$ 4,500.00	\$ 8,900.00	\$ 4,500.00	\$ -	0%
SNOW REMOVAL	\$ -	\$ 9,940.00	\$ 5,000.00	\$ 5,000.00	#DIV/0!
CATCH BASIN CLEANING	\$ 2,100.00	\$ -	\$ 2,100.00	\$ -	0%
UNIFORMS	\$ 2,444.00	\$ 2,369.60	\$ 1,800.00	\$ (644.00)	-26%
TOOLS	\$ -	\$ -	\$ -	\$ -	
TRAVEL	\$ 500.00	\$ 1,275.38	\$ 750.00	\$ 250.00	50%
TRAINING	\$ 100.00	\$ -	\$ 500.00	\$ 400.00	400%
ROADSIDE MOWING	\$ 3,000.00	\$ 2,980.00	\$ 3,100.00	\$ 100.00	3%
TRAFFIC/STREET SIGNS	\$ 700.00	\$ 912.58	\$ 700.00	\$ -	0%
TRASH	\$ 350.00	\$ 308.00	\$ 350.00	\$ -	0%
TELEPHONE	\$ 425.00	\$ 434.61	\$ 350.00	\$ (75.00)	-18%

Town of Lubec Proposed Budget 2017-2018

ELECTRICITY	\$ 1,200.00	\$ 2,201.49	\$ 1,800.00	\$ 600.00	50%
FUEL OIL	\$ 4,000.00	\$ 6,574.45	\$ 5,000.00	\$ 1,000.00	25%
WATER	\$ 300.00	\$ 315.00	\$ 500.00	\$ 200.00	67%
SEWER	\$ 250.00	\$ 224.40	\$ 250.00	\$ -	0%
BUILDING MAINTENANCE	\$ 500.00	\$ -	\$ 500.00	\$ -	0%
	\$ 338,849.00	\$ 349,252.11	\$ 357,365.00	\$ 18,516.00	5%
<b>Parks and Recreation</b>				\$ -	
GAS/DIESEL	\$ 250.00	\$ 151.76	\$ 250.00	\$ -	0%
MATERIALS & REPAIRS	\$ 2,800.00	\$ 771.24	\$ 2,000.00	\$ (800.00)	-29%
ELECTRICITY	\$ 200.00	\$ 173.76	\$ 200.00	\$ -	0%
WATER	\$ 350.00	\$ 487.50	\$ 350.00	\$ -	
CONTINGENCY	\$ 750.00	\$ 921.89	\$ 750.00	\$ -	0%
Need to Add FICA \$60	\$ 4,350.00	\$ 2,506.15	\$ 3,550.00	\$ (800.00)	-18%
Need to Add Medicare \$20					
<b>Cemetaries</b>					
GAS/DIESEL	\$ 750.00	\$ 53.86	\$ 750.00	\$ -	0%
MATERIALS & REPAIRS	\$ 1,000.00	\$ 686.89	\$ 1,000.00	\$ -	0%
	\$ 1,750.00	\$ 740.75	\$ 1,750.00		
<b>Summer Recreation</b>					
SUMMER RECREATION	\$ 10,000.00	\$ 10,000.00	\$ 12,000.00	\$ 2,000.00	20%
		\$ -			
	\$ 10,000.00	\$ 10,000.00	\$ 12,000.00		
LRAP + Paving	\$ 41,600.00	\$ 41,600.00	State Reimbursemen	#VALUE!	#VALUE!
	\$ 41,600.00	\$ 41,600.00	\$ -	\$ (41,600.00)	#NAME?
<b>Excavator</b>	\$ 40,000.00	\$ 40,000.00	\$ -		
	\$ -	\$ -		\$ -	
	\$ 40,000.00	\$ 40,000.00	\$ -		
				\$ -	
<b>Street Lights</b>				\$ 2,000.00	9%
ELECTRICITY	\$ 22,000.00	\$ 25,495.02	\$ 24,000.00	\$ -	0%
SUPPLIES/BULBS	\$ 2,000.00	\$ 477.90	\$ 2,000.00	\$ 2,000.00	8%
	\$ 24,000.00	\$ 25,972.92	\$ 26,000.00	\$ -	
				\$ -	
<b>Third Party Payors</b>					
WHCA	\$ 500.00	\$ 500.00	\$ 500.00	\$ -	100%

Town of Lubec Proposed Budget 2017-2018

EAA-AGING	\$ 300.00	\$ 300.00	\$ 300.00	\$ -	0%
WASH. COUNTY CHILDREN PRO	\$ 400.00	\$ 400.00	\$ -		
WIC	\$ 500.00	\$ 500.00	\$ 500.00		
FOOD PANTRY	\$ 500.00	\$ 500.00	\$ 500.00	\$ -	0%
LIFE FLIGHT FOUNDATION	\$ 500.00	\$ 500.00	\$ 500.00		
FRIENDS OF THE PLAYGROUND	\$ 300.00	\$ 300.00	\$ 300.00		
SOS	\$ -		\$ 500.00		
	\$ 3,000.00	\$ 3,000.00	\$ 3,100.00	\$ 100.00	3%
<b>4TH OF JULY</b>				\$ -	
4TH OF JULY	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ -	0%
	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ -	0%
<b>Christmas Parade</b>	\$ 500.00	\$ 500.00	\$ 500.00	\$ -	100%
			\$ 500.00	\$ 500.00	
<b>Library</b>				\$ -	
TOWN APPROPRIATION	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ -	0%
	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ -	0%
				\$ -	
<b>Memorial Day Flags</b>				\$ (1,000.00)	
VETERANS GRAVE MAINTENANCE	\$ 1,000.00	\$ 563.99	\$ 1,000.00		
MEMORIAL DAY FLAGS	\$ 1,000.00	\$ 1,015.15	\$ 1,000.00		
	\$ 2,000.00	\$ 1,579.14	\$ 2,000.00	\$ -	
<b>Recycling Support</b>				\$ -	
DIRECTOR (increase reflects 2016 adj.	\$ 13,938.00	\$ 17,059.59	\$ 16,626.00	\$ 2,688.00	19%
OVERTIME		\$ 19.48			
SOCIAL SECURITY	\$ 1,004.00	\$ 1,058.88	\$ 1,004.00	\$ -	0%
MEDICARE EXPENSE	\$ 235.00	\$ 238.82	\$ 235.00	\$ -	0%
WORKERS COMPENSATION	\$ 747.00	\$ 1,433.60	\$ 1,500.00	\$ 753.00	101%
UNEMPLOYMENT TAXES	\$ 108.00	\$ 71.28	\$ 108.00	\$ -	0%
HEALTH INSURANCE	\$ 23,600.00	\$ 23,072.28	\$ 11,800.00	\$ (11,800.00)	-50%
IPP	\$ 193.00	\$ 181.67	\$ 193.00	\$ -	0%
PROPANE	\$ 750.00	\$ 255.40	\$ 750.00	\$ -	0%
BUILDING MAINTENANCE	\$ 500.00	\$ 439.35	\$ 1,000.00	\$ 500.00	100%
FORKLIFT MAINTENANCE	\$ 1,250.00	\$ 1,422.72	\$ 1,500.00	\$ 250.00	20%
MATERIALS & SUPPLIES	\$ 650.00	\$ 1,418.39	\$ 650.00	\$ -	0%
UNIFORMS	\$ 1,248.00	\$ 714.40	\$ -	\$ (1,248.00)	-100%
CONTINGENCY	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -	0%
TRASH	\$ 350.00	\$ 308.00	\$ 350.00	\$ -	0%

35

Town of Lubec Proposed Budget 2017-2018

TELEPHONE	\$ 400.00	\$ 436.58	\$ 400.00	\$ -	0%
ELECTRICITY	\$ 400.00	\$ 489.35	\$ 400.00	\$ -	0%
	\$ 46,373.00	\$ 48,619.79	\$ 37,516.00	\$ (8,857.00)	-19%
<b>Transfer Station</b>				\$ -	
MARION TRANSFER	\$ 100,000.00	\$ 97,781.53	\$ 100,000.00	\$ -	0%
	\$ 100,000.00	\$ 97,781.53	\$ 100,000.00	\$ -	0%
<b>Airport</b>				\$ -	
LICENSING	\$ 25.00	\$ -	\$ 25.00	\$ -	0%
MAINTENANCE & MOWING	\$ 600.00	\$ 1,208.00	\$ 600.00	\$ -	0%
SUPPLIES	\$ 500.00	\$ 417.66	\$ 500.00	\$ -	0%
ELECTRICITY	\$ 50.00	\$ -	\$ 50.00	\$ -	0%
AIRPORT LIABILITY	\$ 1,500.00	\$ 1,375.00	\$ 1,500.00	\$ -	0%
	\$ 2,675.00	\$ 3,000.66	\$ 2,675.00	\$ -	0%
<b>Landfill Mowing</b>	\$ -	\$ -	\$ 300.00	\$ 300.00	#DIV/0!
			\$ 300.00		
<b>Municipal Office Bldg</b>				\$ -	
HOUSEKEEPING	\$ 4,350.00	\$ 4,152.00	\$ 4,480.50	\$ 130.50	3%
MAINTENANCE	\$ -	\$ -	\$ -	\$ -	#DIV/0!
SOCIAL SECURITY	\$ 332.00	\$ 257.43	\$ 332.00	\$ -	0%
MEDICARE EXPENSE	\$ 78.00	\$ 60.21	\$ 78.00	\$ -	0%
WORKERS COMPENSATION	\$ 140.00	\$ 267.43	\$ 300.00	\$ 160.00	114%
UNEMPLOYMENT TAXES	\$ 96.00	\$ 65.56	\$ 96.00	\$ -	0%
MATERIALS & SUPPLIES	\$ 1,000.00	\$ 529.45	\$ 1,000.00	\$ -	0%
REPAIRS	\$ 3,000.00	\$ 1,505.07	\$ 3,000.00	\$ -	0%
MAINTENANCE	\$ 1,407.00	\$ 1,415.29	\$ 1,407.00	\$ -	0%
MUNICIPAL OFFICE BUILDING DOOR	\$ 5,000.00	\$ 5,000.00	\$ -	\$ (5,000.00)	
TRASH	\$ 500.00	\$ 308.00	\$ 500.00	\$ -	0%
GENERATOR PROPANE	\$ 500.00	\$ -	\$ 500.00	\$ -	0%
ELECTRICITY	\$ 5,000.00	\$ 5,986.62	\$ 5,000.00	\$ -	0%
FUEL OIL	\$ 7,000.00	\$ 4,010.51	\$ 7,000.00	\$ -	0%
PELLET LEASE		\$ 5,024.23	\$ 6,000.00		
LEASE INTEREST EXPENSE		\$ 803.69	\$ -		
WATER	\$ 425.00	\$ 1,160.00	\$ 1,200.00	\$ 775.00	182%
SEWER FEE	\$ 275.00	\$ 224.40	\$ 275.00	\$ -	0%

Town of Lubec Proposed Budget 2017-2018

	\$ 29,103.00	\$ 30,769.89	\$ 31,168.50	\$ 2,065.50	7%
<b>Retiring Debt</b>					
TAN INTEREST	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -	0%
Waste Water Debt Service	\$ 25,393.00	\$ 25,393.54	\$ 24,376.00	\$ (1,017.00)	-4%
Sand Salt Shed Bond	\$ 11,000.00	\$ 10,500.00	\$ 11,000.00	\$ -	
PUBLIC WORKS GARAGE	\$ -	\$ -	\$ 7,540.00	\$ 7,540.00	#DIV/0!
	\$ 37,393.00	\$ 35,893.54	\$ 43,916.00	\$ 6,523.00	17%
<b>TOWN OF LUBEC TOTAL</b>	\$ 1,347,231.00	\$ 1,382,950.27	\$ 1,295,667.50	\$ (51,563.50)	-4%
<b>Lubec Adult Education</b>					
Secretary Salary			\$ 6,000.00		
Secretary Social Security			\$ 459.00		
FedFundHi (P. Laskey)			\$ 201.00		
Secretary Unemployment			\$ 120.00		
Teacher Salary			\$ 9,000.00		
Teacher Social Security			\$ 688.00		
Teacher Retirement			\$ 302.00		
Teacher Unemployment			\$ 180.00		
			\$ 16,950.00		
<b>Adult ED-CNA Course (DOL/WIA)</b>					
CNA Teacher Med/Social Security			\$ 750.00		
CNA Teacher Unemployment			\$ 200.00		
			\$ 950.00		
<b>Total Adult ED-CNA</b>			\$ 17,900.00		

37



Town of Lubec Proposed Budget 2017-2018

				\$	-	
Total with Adult Ed			\$ 1,313,567.50			
Plus Paving Article			\$ 50,000.00			
Plus Fleet Evaluation			\$ 3,000.00			
Plus Public Works Equipment Reserve			\$ 5,000.00			
Plus Dangerous Buildings Article			\$ 5,000.00			
Grand Total	\$ 1,347,231.00	\$ 1,382,950.27	\$ 1,376,567.50	\$ 29,336.50		2%
Less Undesignated	(\$150,000.00)		(\$60,000)			
Total w/ Paving; Fleet Eval; PW Equip Reserve; Dangerous Bld; Less Undes.			\$ 1,316,567.50	\$ (30,663.50)		-2%
Education Total	\$ 1,937,789.00	\$ 1,681,502.96	\$ 1,844,712.00	\$ (93,077.00)		-5%
				\$	-	
County Tax Total	\$ 272,307.00	\$ 272,307.00	\$ 292,419.00	\$ 20,112.00		7%
TOTAL OF BUDGET	\$ 3,407,327.00	\$ 3,336,760.23	\$ 3,453,698.50	\$ 46,371.50		1%
				\$	-	
TOTAL OF BUDGET	\$ 3,407,327.00	\$ 3,336,760.23	\$ 3,453,698.50	\$ 46,371.50		1%
Waste Water Treatment Plant	\$ 148,368.00	\$ -	\$ 158,591.53	\$ 10,223.53		7%

### Town of Lubec Wastewater Treatment Plant

ACCOUNT NAME	Budget 2016-2017	Expended 2016-2017	Budget 2017-2018
PLANT OPERATOR	30,428.00	30,413.78	34,278.00
PART-TIME PLANT OPERATOR	13,938.00	9,562.16	11,485.53
PART-TIME PLANT OPERATOR II	1,500.00	690.00	2,500.00
OT WAGES	0.00	292.50	0.00
BILLING CLERK	4,000.00	4,000.00	4,000.00
SOCIAL SECURITY	2,630.00	2,549.89	2,630.00
MEDICARE EXPENSE	615.00	596.41	615.00
WORKERS' COMPENSATION	1,366.00	2,621.67	2,500.00
UNEMPLOYMENT TAXES	47.00	69.22	47.00
HEALTH INSURANCE	10,520.00	15,245.34	22,320.00
IPP	216.00	216.26	216.00
POSTAGE	1,200.00	824.67	1,200.00
SUPPLIES/MATERIALS	900.00	1,259.67	900.00
UNIFORMS	1,508.00	856.15	0.00
AUDIT	1,500.00	600.00	1,500.00
RISK INSURANCE	7,000.00	5,279.38	7,000.00
COMPUTER LICENSING	1,000.00	1,552.41	1,700.00
REGISTRY OF DEEDS	2,500.00	2,508.00	2,500.00
BUILDING MAINTENANCE	2,000.00	1,309.20	2,000.00
VEHICLE (Yearly Rental from PW)	3,500.00	3,500.00	0.00
2007 CHEVY MAINTENANCE			1,500.00
EQUIP REPAIRS/MAT&PARTS	4,500.00	4,842.97	4,500.00
ENGINEERING SERVICES	1,000.00	0.00	1,000.00
LAB SERVICES/SOIL/SLUDGE	1,500.00	860.00	1,500.00
CONTRACT OPERATOR	5,000.00	408.00	2,000.00
OUTSIDE SERVICES	3,000.00	1,561.91	3,000.00
LIEN RESEARCH	300.00	17.75	300.00
TRASH PICKUP	350.00	308.00	350.00
LAB SUPPLIES	3,000.00	2,484.76	3,000.00
DEP LICENSE FEES	1,000.00	1,667.05	1,700.00
BILLING SUPPLIES	300.00	29.69	300.00
ELECTRIC	12,000.00	15,482.99	12,000.00
CHEMICALS	11,000.00	9,796.61	11,000.00
SLUDGE DISPOSAL	3,600.00	3,800.00	3,600.00
LUBEC WATER	1,500.00	952.00	1,500.00
TELEPHONE	950.00	941.16	950.00
EQUIPMENT RESERVE	10,000.00	6,963.25	10,000.00
FUEL OIL	3,000.00	2,527.36	3,000.00
<b>TOTAL</b>	<b>\$ 148,368.00</b>	<b>\$ 136,590.21</b>	<b>\$ 158,591.53</b>

## 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 2015 REAL ESTATE TAXES AS OF 6-30-2017

<b>Name</b>	<b>AMOUNT DUE</b>
ALBANI, GEORGE M	580.13
ALBANI, GEORGE M	512.72
ALBANI, GEORGE M	751.38
ALBANI, GEORGE M	565.83
ALBANI, GEORGE M	387.97
ASHBY BRACY E	592.78
BANK OF AMERICA , NA	4,314.42
BATSTONE SUZANNE F	20.23
BELGER SANDRA S	1,062.60
BOSTON, KEVIN	1,367.43
BOWLER, DOUGLAS	55.50
BRIDGES DEBORA J	1,629.84
BURKE KAREN M	58.17
BURKE, KAREN M	94.22
CARINDA, CHARLES	670.74
CARINDA, CHARLES	846.89
CMJ REALTY CORPORATION	2,453.53
CMJ REALTY CORPORATION	574.58
CMJ REALTY CORPORATION	1,884.89
CMJ REALTY CORPORATION	445.51
CMJ REALTY CORPORATION	617.16
CMJ REALTY CORPORATION	1,648.17
CMJ REALTY CORPORATION	690.39
CMJ REALTY CORPORATION	677.60
CMJ REALTY CORPORATION	664.66
CMJ REALTY CORPORATION	665.44
CMJ REALTY CORPORATION	672.31
CMJ REALTY CORPORATION	669.50
CMJ REALTY CORPORATION	676.52
CMJ REALTY CORPORATION	676.83
CMJ REALTY CORPORATION	663.72
CMJ REALTY CORPORATION	663.72
CMJ REALTY CORPORATION	673.08
CMJ REALTY CORPORATION	773.64
CMJ REALTY CORPORATION	1,249.30
CMJ REALTY CORPORATION	2,136.05
CMJ REALTY CORPORATION	419.22
COX, BARRY	820.21
DAVIDSON SELENA FITZSIMMONS	475.27
DINSMORE, CAROLLEE E	1,538.51
DNB HOLDINGS, LLC	16.10
EDGEComb POINT REALTY TRUST	3,838.91
FEDERAL NATIONAL MORTGAGE ASC.	431.35
FITZSIMMONS, SHARLEY	58.79
FITZSIMMONS, NANCY	410.42
FITZSIMMONS, NANCY	938.12
FITZSIMMONS, NANCY L	1,379.08

FLOWERS, CARMEN	788.91
FLOWERS, CARMEN & FLOWERS, JUANZETTA	308.94
GARTMAYER VINCENT	156.09
GOVE AMANDA	297.98
GREEN, CHARLOTTE ET AL	245.62
GREEN, CHARLOTTE ET AL	1,108.06
GREEN, SUNSHINE	1,286.89
GREENE, SCOTT S	627.32
HANDZLIK, LARRY W, KELLY M	417.42
HODGKINS, NATHAN N	673.37
HOOPER, ROBERTA L	566.94
HOOPER, ROBERTA L	428.68
HUCKINS, LORI A	903.19
HUCKINS, LORI A	718.73
JOHNSON, CHRISTOPHER D	941.45
KELLEY, TARA	334.46
LEGRIS, CHARLES G	1,503.48
LEON, PETER W & RUTH C	1,000.38
LOCKE, JOHN E	1,122.15
LORD, DAVID P	332.54
LYONS, DOROTHY	1,363.76
LYONS, GINA	1,263.18
LYONS, GUY L	976.70
LYONS, JAMES A	755.88
LYONS, KIMBERLY	1,039.88
LYONS, ROBERT L	401.49
MATTHEWS, CARSON LEE	516.35
MCCONNELL CARL	977.76
MCCONNELL, CARL L	49.99
MCCONNELL, CARL L	1,949.79
MCCONNELL, CARL L	1,782.30
MCCONNELL, CARL L	1,016.85
MCCONNELL, CARLOYN A HEIRS OF	1,213.19
MCCURDY, DAVID JR	114.50
MCCURDY, DAVID JR	387.81
MCLAUGHLIN, JOSEPH M	271.87
MILLS, JACKELYN	361.72
MOORE, FRANK E	1,395.85
MOORES, CECIL L	1,141.41
NEWMAN AARON	2,144.49
NEWMAN, AARON	273.32
NEWMAN, AARON	352.51
NORDIC DELIGHTS FOODS, INC	4,531.97
NORDIC DELIGHTS FOODS, INC	704.28
NORDIC DELIGHTS FOODS, INC	707.03
O'GORMAN SANDRA	256.90
OLSON, GEORGE & SONIA	334.24
OLSON, GEORGE H	396.55
OLSON, TREVOR C	109.08
OWENS, CLIFFORD TIMOTHY	1,156.32
PASKO, JOSEPH	702.88
PHINNEY JOHN A JR	3,262.61

PRENTER MICHAEL F	124.56
PROUTY, CAROL LT	314.60
REED, DONNA L	3,180.99
REED, DONNA L	690.73
RICE, CHARLOTTE ANN ESTATE OF	753.77
SAVAGE, MARTIN	292.50
SAVAGE, PEGGY	472.50
SAWTELLE, MICHAEL L	2,199.52
SAWTELLE, TRACEY R	78.09
SMALL, DOUGLAS R & ELLEN A	793.96
STUART, HARRIETT HEIRS OF	1,683.18
SULLIVAN, RONALD J	986.25
TARDIFF, ROBERT E	2,090.39
TARDIFF, ROBERT E & O'GORMAN, SANDRA L	7,054.26
TOWNSEND, DANIEL D	1,103.91
VAN THIEL MICHAEL D	8,779.06
VAN THIEL MICHAEL D	2,052.46
VAN THIEL MICHAEL D	2,048.53
VAN THIEL MICHAEL D	2,048.83
WILCOX, SUZANNE MARIE	1,603.79
ZORN, MANFRED	1,994.00
<b>TOTAL DUE</b>	<b>\$129,034.37</b>

\*This does not include amounts less than \$5.00

UNPAID 2016 REAL ESTATE TAXES AS OF 6-30-2017

Name	AMOUNT DUE
ALBANI, GEORGE M	1,094.50
ALBANI, GEORGE M	952.71
ALBANI, GEORGE M	1,354.31
ALBANI, GEORGE M	1,064.42
ALBANI, GEORGE M	690.34
ALBANI, JOSEPH	301.06
ALBANI, JOSEPH R	260.18
ALDRICH, SUSAN M	1,008.87
APPLEBY, ERIN	503.77
ARCS, ROBERT	603.97
ASHBY BRACY E	452.48
BAILEY, SUE ANNE	1,649.30
BANK OF AMERICA , NA	4,412.89
BARRETT, JACOB T	697.95
BARRETT, SUSANNE	584.66
BASLEY JR, RAYMOND A	806.94
BATSTONE SUZANNE F	265.49
BAUER, CATHERINE E	406.96
BEARD BONNIE	228.64
BEARD, BONNIE	629.06
BEARD, BONNIE L	3,033.55
BEARD, BONNIE L	538.81
BEARD, BONNIE L	558.77
BEARD, BONNIE L	520.69
BEARD, BONNIE L	59.64
BEARD, BONNIE L	613.28
BEARD, BONNIE L	1,242.08
BEHERRELL, HERBERT	192.56
BEISEL, CRAIG	23.78
BELGER SANDRA S	1,040.15
BELL, SHARI	478.24
BENESKI, BRIAN	511.50
BIEN ETHAN	837.26
BOSTON, KEVIN	1,055.21
BOUTIN, ADAM	859.19
BOWLER, DOUGLAS	634.53
BRADFORD, MELANIE M	373.17
BRIDGES DEBORA J	1,628.48
BROWN, KATIE LYNN	360.54
BURKE KAREN M	2,182.23
BURKE, KAREN M	882.00
BURRIS, LAURY D	1,133.22
BUTLER, ROBERT G.	549.01
CANIZZARO, ANTHONY JR	2,315.24
CARBONI, TODD J	200.28
CARLISTA, THOMAS	706.57
CASS, GILBERT	948.04

CMJ REALTY CORPORATION	2,482.81
CMJ REALTY CORPORATION	533.98
CMJ REALTY CORPORATION	1,893.02
CMJ REALTY CORPORATION	400.12
CMJ REALTY CORPORATION	578.15
CMJ REALTY CORPORATION	1,647.49
CMJ REALTY CORPORATION	654.10
CMJ REALTY CORPORATION	640.84
CMJ REALTY CORPORATION	627.42
CMJ REALTY CORPORATION	633.73
CMJ REALTY CORPORATION	628.23
CMJ REALTY CORPORATION	635.34
CMJ REALTY CORPORATION	816.42
CMJ REALTY CORPORATION	632.43
CMJ REALTY CORPORATION	639.71
CMJ REALTY CORPORATION	640.03
CMJ REALTY CORPORATION	626.45
CMJ REALTY CORPORATION	626.45
CMJ REALTY CORPORATION	636.15
CMJ REALTY CORPORATION	740.45
CMJ REALTY CORPORATION	1,233.79
CMJ REALTY CORPORATION	2,153.52
CMJ REALTY CORPORATION	372.86
COE, ERIC H	1,038.27
COHILL, ELLEN M	1,105.32
COHILL, ELLEN M	243.34
COHILL'S INN, LLC	1,850.44
COPPE MICHAEL	1,011.32
COX, BARRY	1,086.62
COX, JOSEPH	1,725.89
COX, JOSEPH J	1,162.11
CRITTENDEN, CHARLES	1,010.73
CUMMINGS DANA	89.27
DAVIDSON SELENA FITZSIMMONS	430.98
DAVIDSON, LAURIS W	528.61
DAYE, KENNETH A	300.02
DAYE, KENNETH A	356.87
DEAN, THOMAS A	201.72
DENBOW THERESA J,	973.36
DEVEBER, PETER H	572.13
DINSMORE, CAROLLEE E	1,533.75
DNB HOLDINGS, LLC	1,042.78
DOWNEAST COASTAL CONSERVANCY	440.05
DOWNEAST COASTAL CONSERVANCY	101.82
DOWNEAST COASTAL CONSERVANCY	159.57
DOWNEAST COASTAL CONSERVANCY	1,835.74
DOWNEAST COASTAL CONSERVANCY	162.39
DOWNEAST COASTAL CONSERVANCY	12.63
DOWNEAST COASTAL CONSERVANCY	56.89
DOWNEAST COASTAL CONSERVANCY	8.54
EATON, CYNTHIA, L ROBINSON	223.56
EATON, CYNTHIA, L ROBINSON,	85.91



EDGECOMB POINT REALTY TRUST	3,919.70
EMERY, LARRY ESTATE OF	931.46
EVANS, KEITH A	235.74
FEDERAL NATIONAL MORTGAGE ASC.	385.42
FITZSIMMONS, SHARLEY	220.86
FITZSIMMONS, NANCY	363.71
FITZSIMMONS, NANCY	911.04
FITZSIMMONS, NANCY L	1,368.40
FITZSIMMONS, NEAL	1,244.65
FLOWERS, CARMEN	1,395.45
FLOWERS, CARMEN	558.70
FLOWERS, CARMEN & FLOWERS, JUANZETTA	258.47
FOWLER MARK A	2,313.12
GARTMAYER VINCENT	670.92
GENDRON, LEO & HELEN	798.21
GENSEL, JOHN A	620.20
GLIDDEN, JOSEPH T	1,445.19
GORMAN, EDWARD J	616.75
GORMAN, MICHAELA	5,875.37
GOVE AMANDA	247.10
GRANT, MARSHALL S & SCHAEFFER, JAMES J.	9.24
GREEN, CHARLOTTE ET AL	676.53
GREEN, CHARLOTTE ET AL	1,503.99
GREEN, SUNSHINE	1,172.42
GREENE, SCOTT S	1,279.21
GRIFFEN, KATHERINE	1,019.89
GRIMES, JODY	5,476.29
GRIMES, JODY	2,124.65
HADA, EDWARD & LINDA	449.30
HADA, EDWARD V	659.44
HADA, EDWARD V & LINDA S	259.97
HANDZLIK, LARRY W, KELLY M	270.62
HATCH, LYNN	177.86
HAYDEN, MARTIN J	278.34
HEYER, PAUL JAMES & JUDITH KAY	1,327.10
HILLI, LISA	1,176.90
HODGKINS, NATHAN N	917.69
HOLM, PAULA J	2,608.54
HOLMES, PAUL W	704.34
HOOPER, ROBERTA L	526.06
HOOPER, ROBERTA L	282.28
HOUSER, MARY JANE	2,462.64
HUCKINS, LORI A	874.82
HUCKINS, LORI A	683.51
HUDSON, ANNABELLE HEIRS OF	61.06
HUDSON, ANNABELLE HEIRS OF	17.03
HUDSON, ANNABELLE HEIRS OF	147.69
JACKSON JOSIAH	112.82
JACKSON, KATHLEEN	738.87
JANS, ANTHONY M AND KATHERINE B	16.78
JEAN, ROBERT	212.55
JOHNSON, CHRISTOPHER D	1,037.07

JONES, HOWARD W	353.59
KASUNIC, DEBRA	254.75
KELLEY, TARA	184.57
KELSEY, LYNN	141.06
LAKE, SHAUN R	188.69
LAPIERRE, PHILIP	780.71
LASKEY, PENNY	275.28
LEGRIS, CHARLES G	1,511.69
LEIGHTON, CARLTON R	965.49
LEIGHTON, CARLTON R	674.17
LEON, PETER W & RUTH C	975.63
LEONHARD, CAREN	1,145.14
LIGHT HOUSE PLAZA	2,213.21
LOCKE, FRANKLIN R	195.08
LOCKE, FRANKLIN R	252.78
LOCKE, JOHN E	997.16
LORD, DAVID P	282.95
LYONS II, GUY L	133.49
LYONS, DOROTHY	1,352.51
LYONS, GINA	1,147.82
LYONS, GUY L	529.50
LYONS, JAMES A	160.30
LYONS, JOEY E	7.35
LYONS, KIMBERLY	916.22
LYONS, NICOLE E	514.82
LYONS, ROBERT L	718.87
MAKER, DANA	249.13
MATARAZZO, NANCY L	473.52
MATTHEWS, BYRON R & WANDA L	1,218.76
MATTHEWS, CARSON LEE	373.23
MATTHEWS, WANDA L	1,136.31
MATTHEWS, WANDA L	138.97
MCANDREW, JOHN P	1,528.46
MCCASLIN, VIRGINIA	1,259.39
MCCONNELL CARL	952.16
MCCONNELL, CARL L	1,729.50
MCCONNELL, CARL L	1,960.34
MCCONNELL, CARL L	1,786.62
MCCONNELL, CARL L	992.70
MCCONNELL, CARLOYN A HEIRS OF	1,196.35
MCCURDY, DAVID JR	56.80
MCCURDY, DAVID JR	286.86
MCLAUGHLIN, JOSEPH M	1,068.07
MCPHERSON, SAVANNAH	965.30
MEADOWS AND MOUNTAINS, LLC	463.30
MILLS, JACKELYN	313.21
MILLS, SANDRA	1,436.78
MINZY, GEORGE	680.09
MOORE, FRANK E	1,385.79
MOORES, CECIL L	1,121.90
MUNSON, VIOLA	345.51
MURPHY, RONNIE	172.16

NEWMAN AARON	2,162.28
NEWMAN, AARON	221.53
NEWMAN, AARON	306.14
NORDIC DELIGHTS FOODS, INC	4,638.53
NORDIC DELIGHTS FOODS, INC	668.51
NORDIC DELIGHTS FOODS, INC	671.36
NORTHROP, HAROLD R	2,955.95
NOVELLA, SANDRA J	878.64
OCONNOR, FRANCIS E	718.27
OCONNOR, FRANCIS E	629.94
O'GORMAN SANDRA	204.48
OLSON, GEORGE	246.92
OLSON, GEORGE & SONIA	284.71
OLSON, GEORGE H	349.34
OLSON, TREVOR C	284.96
OWENS, KLIFFORD TIMOTHY	1,137.35
PASKO, JOSEPH	1,355.23
PASKO, JOSEPH	295.38
PAUL JAMES AND JUDITH KAY HEYER,	5,085.58
PHINNEY JOHN A JR	3,321.96
PIKE, DEAN S	466.41
PIKE, DEAN S	122.13
PIKE, DEAN S	590.13
PIKE, DEAN S	374.44
PIVIROTTTO, ARTHUR M, III	1,006.81
POMELOW, DONALD R	26.41
POWELL, DAVID	308.39
PRENIER MICHAEL F	136.34
PRESTON, MARJORIE H	108.34
PROUTY, CAROL LT	1,322.13
PRUSSKI, JEFFREY J	480.09
PRUSSKI, JEFFREY J	363.21
QUIRK, ROGER W	45.45
QUIRK, ROGER W	859.91
QUIRK, ROGER W	109.35
RAYFIELD, TARQUIN T	934.70
REED, CHRISTOPHER	343.68
REED, DONNA L	3,136.93
REED, DONNA L	654.45
REILLY, KELLY	2,385.60
RICE, CHARLOTTE ANN ESTATE OF	771.05
RIEDMILLER, MARK & MARIA D	2,030.39
ROBINSON, CHRISTOPHER	2,085.17
ROCHE JAMES B	24.48
ROCHE, EILEEN	618.31
ROPER, ROBERT K	311.19
ROSS, ROBERT E	853.98
RUST, MARSHALL D & ALMEDA M	3,940.40
SAVAGE, MARTIN	241.42
SAVAGE, PEGGY	327.74
SAWTELLE, MICHAEL L	2,118.99
SAWTELLE, TRACEY R	19.03

SKINNER, DENNIS W	216.92
SMALL, DOUGLAS R & ELLEN A	863.78
SONNIER, ALICE & PATRICK A	900.86
STANLEY, GARY	232.97
STENCE, JONATHAN L	1,348.88
STUART, HARRIETT HEIRS OF	1,683.81
SULLIVAN, RONALD J	859.85
TALOTTA, FRANK J & TIMKO, DORICE	161.88
TALOTTA, FRANK J AND TIMKO, DORICE	253.42
TARBOX, KENNETH L SR	448.71
TARDIFF, ROBERT E	2,106.17
TARDIFF, ROBERT E & O'GORMAN, SANDRA L	4,918.75
TAYLOR, RANDY SCOTT	865.12
THE WALSTON FAMILY LTD PARTNER	4,764.51
THE WHARF ON JOHNSON BAY LLC.	4,812.12
THE WHARF ON JOHNSONS BAY LLC	3,972.25
THE WHARF ON JOHNSONS BAY LLC	4,938.50
THE WHARF ON JOHNSONS BAY LLC	504.74
THE WHARF ON JOHNSONS BAY LLC	506.35
THE WHARF ON JOHNSONS BAY LLC	497.53
THE WHARF ON JOHNSONS BAY LLC	1,142.18
THE WHARF ON JOHNSONS BAY LLC	858.00
THE WHARF ON JOHNSONS BAY LLC	858.00
TIGHE, LAURENCE	31.36
TINKER, SHAWN E	759.87
TINKER, SHELLY	785.58
TOWNSEND, DANIEL D	1,083.00
TRAFFORD VICTOR T	5,538.23
TREAT, SARA L	68.62
TREFONIDES, STEVEN FAMILY TRUST	994.66
TYLER, JAMES E	1,131.83
TYLER. KIMBERLY ET AL	251.74
VAN THIEL MICHAEL D	9,043.56
VAN THIEL MICHAEL D	2,066.83
VAN THIEL MICHAEL D	2,062.74
VAN THIEL MICHAEL D	2,063.06
VARGO, TERRY J	2,336.36
VARNEY, ROBERT	1,818.92
WAGNER, DANIEL S	583.24
WARREN, PAUL	554.34
WELCOME, RHONDA M	987.99
WILCOX, SUZANNE MARIE	1,601.48
WILCOX, TOBY LEE	53.64
WOODWORTH, ELLEN M	463.87
WRIGHT, JENNIFER S	232.18
WRIGHT, JENNIFER S	201.66
ZORN, MANFRED	2,321.55
ZUSCHLAG, WALTER J	676.93
<b>TOTAL DUE</b>	<b>\$304,043.29</b>

\*This does not include amounts less than \$5.00

UNPAID 2009 PERSONAL PROPERTY TAXES AS OF 6-30-2017

<b>Name</b>	<b>Amount Due</b>
FELTNER, WILLIAM JR	82.70
JODWAY, DANNY	113.87
L&C Enterprises LLC	1,867.04
MCCONNELL, CARL L.	617.60
MURPHY, PETER T.	333.00
MURRAY, LEO G.	102.29
SIMMONDS, KEVIN	31.03
WILSON, BRUCE D	14.48
<b>TOTAL DUE</b>	<b>\$3,162.01</b>

\*This does not include amounts less than \$5.00

UNPAID 2010 PERSONAL PROPERTY TAXES AS OF 6-30-2017

<b>Name</b>	<b>Amount Due</b>
FELTNER, WILLIAM JR	62.18
JODWAY, DANNY	93.53
L&C Enterprises LLC	1,416.32
MAINE FREEZE LIMITED	9.47
MATTHEWS, MERRILL	52.63
MCCONNELL, CARL L.	507.28
MURPHY, PETER T.	253.68
MURRAY, LEO G.	84.02
NORDIC DELIGHTS FOOD, INC.	23.07
SIMMONDS, KEVIN	23.54
WILSON, BRUCE D	11.90
<b>TOTAL DUE</b>	<b>\$2,537.62</b>

\*This does not include amounts less than \$5.00

**UNPAID 2011 PERSONAL PROPERTY TAXES AS OF 6-30-2017**

<b>Name</b>	<b>Amount Due</b>
FELTNER, WILLIAM JR	78.00
JODWAY, DANNY	97.50
L&C Enterprises LLC	1,443.00
MAINE FREEZE LIMITED	195.00
MATTHEWS, MERRILL	58.50
MCCONNELL, CARL L.	546.00
MURRAY, LEO G.	78.00
NORDIC DELIGHTS FOOD, INC	448.50
SAWTELLE, TRACEY	30.89
SIMMONDS, KEVIN	19.50
THOMPSON, MARY SUE	253.50
WILSON, BRUCE D	19.50
<b>TOTAL DUE</b>	<b>\$3,267.89</b>

\*This does not include amounts less than \$5.00

UNPAID 2012 PERSONAL PROPERTY TAXES AS OF 6-30-2017

<b>Name</b>	<b>Amount Due</b>
FELTNER, WILLIAM JR	53.68
JODWAY, DANNY	101.24
L&C Enterprises LLC	1,369.62
MAINE FREEZE LIMITED	185.33
MATTHEWS, MERRILL	49.86
MCCONNELL, CARL L.	549.12
MURRAY, LEO G.	90.95
NORDIC DELIGHTS FOOD, INC.	438.95
QUIK SHOP	158.69
SAWTELLE, TRACEY	28.82
SIMMONDS, KEVIN	20.98
THOMPSON, MARY SUE	236.26
WILSON, BRUCE D	12.87
<b>TOTAL DUE</b>	<b>\$3,298.93</b>

\*This does not include amounts less than \$5.00



UNPAID 2013 PERSONAL PROPERTY TAXES AS OF 6-30-2017

<b>Name</b>	<b>Amount Due</b>
FELTNER, WILLIAM JR	47.99
JODWAY, DANNY	102.39
L&C Enterprises LLC	1,281.83
MAINE FREEZE LIMITED	187.43
MATTHEWS, MERRILL	47.25
MCCONNELL, CARL L.	555.36
MURRAY, LEO G.	91.98
NORDIC DELIGHTS FOOD, INC.	439.59
PROUTY, CAROL	6.63
QUIK SHOP	150.50
SAWTELLE, TRACEY	27.07
SIMMONDS, KEVIN	19.11
THOMPSON, MARY SUE	217.25
WILSON, BRUCE D	13.03
<b>TOTAL DUE</b>	<b>\$3,187.41</b>

\*This does not include amounts less than \$5.00

UNPAID 2014 PERSONAL PROPERTY TAXES AS OF 6-30-2017

<b>Name</b>	
FELTNER, WILLIAM JR	49.95
JODWAY, DANNY	109.01
L&C Enterprises LLC	1,276.64
LORD, DAVID P	86.84
MAINE FREEZE LIMITED	199.55
MATTHEWS, MERRILL	46.17
MCCONNELL, CARL L.	591.24
NORDIC DELIGHTS FOOD, INC.	464.86
PROUTY, CAROL	6.75
SAWTELLE, TRACEY	26.05
SIMMONDS, KEVIN	18.60
WILSON, BRUCE D	13.87
<b>TOTAL DUE</b>	<b>\$2,894.64</b>

\*This does not include amounts less than \$5.00

UNPAID 2015 PERSONAL PROPERTY TAXES AS OF 6-30-2017

<b>Name</b>	<b>Amount Due</b>
FARMER, BERNARD JR.	23.30
FELTNER, WILLIAM JR	49.69
FIRST DATA MERCHANT SERVICES	25.34
JODWAY, DANNY	109.62
L&C Enterprises LLC	1,195.25
LORD, DAVID P	87.32
MAINE FREEZE LIMITED	200.65
MATTHEWS, MERRILL	42.89
MCCONNELL, CARL L.	594.54
NORDIC DELIGHTS FOOD, INC.	465.34
Olson, George	269.41
PITNEY-BOWES GLOBAL FINANCIAL	50.52
SAWTELLE, TRACEY	23.97
SIMMONDS, KEVIN	17.25
WILSON, BRUCE D	13.94
<b>TOTAL DUE</b>	<b>\$3,179.23</b>

\*This does not include amounts less than \$5.00

UNPAID 2016 PERSONAL PROPERTY TAXES AS OF 6-30-2017

<b>Name</b>	<b>Amount Due</b>
BELL, ANN	140.59
COHILLS INN, LLC	24.54
FARMER, BERNARD JR.	23.59
FELTNER, WILLIAM JR	50.20
FIRST DATA MERCHANT SERVICES	24.09
HENRY, HEATHER MARIE	102.49
JODWAY, DANNY	110.95
L&C Enterprises LLC	1,097.69
LORD, DAVID P	88.38
MAINE FREEZE LIMITED	203.07
MATTHEWS, MERRILL	42.87
MCCONNELL, CARL L.	601.71
NORDIC DELIGHTS FOOD, INC.	470.96
Olson, George	272.65
PAUL JAMES & JUDITH HEYER LLC	61.31
SAWTELLE, TRACEY	21.99
SIMMONDS, KEVIN	17.02
TINKER, STEVEN	45.41
WILSON, BRUCE D	14.11
<b>TOTAL DUE</b>	<b>\$3,420.45</b>

\*This does not include amounts less than \$5.00

UNPAID SEWER AS OF 6-30-2017

	<b>Total Due</b>
ALBANI, GEORGE M	286.86
ALDRICH, SUSAN M	112.20
ARCS, ROBERT	448.80
BARRETT, JACOB T	124.80
BEISEL, CRAIG	112.20
BUEHNER, JAMES H	56.10
COX, BARRY JR	336.60
COX, CYNTHIA	289.93
DAVIDSON, SELENA	56.16
DEL VALLE, LUIS JR	48.43
DENBOW, JODI	10.00
DENNISON, TERRY	106.08
FITZSIMMONS, DANIEL & NOREEN	268.32
FRANCIS, SUZETTE	112.20
GAGNON, PAUL	56.15
GARDONYI, GEORGE	283.01
GENG, GENO	56.10
GLIDDEN, JOSEPH T	168.30
GORMAN, EDWARD J	168.60
GREENE, SCOTT S	243.90
HADA, EDWARD & LINDA	897.60
HADDOCK, NANCY L	227.21
HEYER, PAUL JAMES & JUDITH KAY	112.20
HOOPER, ROBERTA L	1503.12
HUCKESTEIN, BERNARD R	57.17
HUDSON, ANNABELLE HEIRS OF	112.20
JONES, LARRY	56.10
KELLEY, BESSIE	305.64
KRESEL, GREGORY & MAGDALINA	112.23
LAYDEN CAROL E REVOCABLE TRUST	56.10
LEON, PETER W & RUTH C	270.24
LEONHARD, CAREN	168.30
LIGHT HOUSE PLAZA	67.12
MCCONNELL, CARL L	504.90
MEEHAN, PAULA J	35.95
NORDIC DELIGHTS FOODS, INC	112.20
NOVELLA, SANDRA J	56.10
PAUL JAMES AND JUDITH KAY HEYER, LLC	866.84
PRAESENT, RALPH R & MARY LOUIS	109.70
REED, DONNA	262.08
RICE, BARBARA	72.07
ROBBINS, JAMES M JR	56.10
ROCHE, EILEEN	12.44
STANLEY, GARY	49.76
STUART, HARRIETT HEIRS OF	448.80
SWEET, ARTHUR L JR & JACLYN L	214.98
TARBOX, KENNETH L SR	112.20
THE WALSTON FAMILY LTD PARTNER	56.10

TOWNSEND, DANIEL D	132.82
TRACY, FRANK	56.10
US POST OFFICE AND CUSTOMS	95.35
WARNER, PATRICIA L	56.36
WARREN, PAUL	145.21
WIGGLESWORTH ANNE	56.10
<b>TOTAL DUE</b>	<b>\$10,802.13</b>

\*This does not include sewer billing on 6-20-2017 or amounts less than \$5.00

**TOWN OF LUBEC, MAINE**  
**INDEPENDENT AUDITORS' REPORT AND**  
**FINANCIAL STATEMENTS**  
  
**JUNE 30, 2016**

**MAINE MUNICIPAL AUDIT SERVICES, PA**

Mindy J. Cyr, CPA  
233 South Levant Road  
Levant, Maine 04456

~  
(207) 884-6408  
maineaudits@gmail.com

## TABLE OF CONTENTS

	Statement	Page
<b>Independent Auditors' Report</b>		<b>3-4</b>
<b>Management's Discussion and Analysis</b>		<b>S-10</b>
<b>Basic Financial Statements</b>		
<i>Government-wide Financial Statements:</i>		
Statement of Net Position	1	11
Statement of Activities	2	12
<i>Fund Financial Statements:</i>		
Balance Sheet – Governmental Funds	3	13
Statement of Revenues, Expenditures and Changes in Fund Balance – Governmental Funds	4	14-15
Statement of Net Position – Proprietary Funds	5	16
Statement of Revenues, Expenditures, & Changes in Net Position – Proprietary Funds	6	17
Statement of Cash Flows – Proprietary Funds	7	18
Statement of Net Position – Fiduciary Funds	8	19
Statement of Changes in Net Position – Fiduciary Funds	9	20
Notes to Financial Statements		<b>21-32</b>
<b>Required Supplemental Information</b>	<b>Schedule</b>	
Budgetary Comparison Schedule – General Fund	A	33
<b>Other Supplemental Information</b>		
Schedule of Property Valuation, Assessments and Appropriations – General Fund	B	34
Schedule of Taxes Receivable	C	35
Schedule of departmental operations	D	36



# Maine Municipal Audit Services, PA

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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, 2016, 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, 2016, and the respective changes in financial position in accordance with accounting principles generally accepted in the United States of America.

3

## 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 25, 2016

# TOWN OF LUBEC

## MANAGEMENT'S DISCUSSION AND ANALYSIS

### JUNE 30, 2016

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, 2016. 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, 2016**

- 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 \$353,432 to an ending balance of \$4.59 million.

TOWN OF LUBEC  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2016

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 \$1,602,063.

*Table 1*

	<i>2016</i>	<i>2015</i>
Assets		
Current and other assets	\$ 2,413,724	\$ 2,427,666
Capital assets	<u>2,629,192</u>	<u>2,152,582</u>
Total assets	\$ 5,042,916	\$ 4,580,248
Liabilities		
Current liabilities	\$ 293,513	\$ 172,917
Long-term debt outstanding	<u>157,784</u>	<u>93,131</u>
Total liabilities	\$ 451,297	\$ 266,078
Net Assets		
Invested in capital assets	\$ 2,489,906	\$ 2,063,822
Other net assets	<u>2,101,713</u>	<u>2,250,348</u>
Total net assets	\$ 4,591,619	\$ 4,314,170

TOWN OF LUBEC  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2016

Revenues and Expenses

Table 2

	2016	2015
Revenue:		
Property taxes	\$ 2,830,980	\$ 2,745,543
Excise taxes	204,170	199,170
Intergovernmental	558,141	124,447
Charges for services	27,043	80,191
Miscellaneous	<u>91,660</u>	<u>60,694</u>
Total revenue	3,711,994	3,210,045
Expenditures:		
General government	368,227	367,849
Public safety	292,844	300,982
Public works	450,750	496,616
Third party requests	11,297	19,757
Parks, recreation & library	14,000	14,000
Education	1,730,846	1,636,331
County tax	257,831	248,417
Unclassified	57,929	48,401
Depreciation	172,906	155,856
Interest	<u>1,933</u>	<u>1,839</u>
Total expenditures	3,358,562	3,290,048
Change in net assets	<u>353,432</u>	<u>(80,003)</u>
Net assets – July 1	<u>4,238,187</u>	<u>4,394,173</u>
Net assets – June 30	4,591,619	4,314,170

TOWN OF LUBEC  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2016

Table 3

<b>Capital Assets</b>		
	<b>2016</b>	<b>2015</b>
Land and buildings	\$ 1,382,864	\$ 1,513,369
Machinery and equipment	23,468	319,041
Vehicles	151,804	139,620
Works of art & hist. treasures	148,000	148,000
Infrastructure	<u>923,055</u>	<u>959,886</u>
Total capital assets, net	\$ 2,629,191	\$ 3,079,916

TOWN OF LUBEC  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2016

**Debt**

At June 30, 2016 the Town had \$139,286 in outstanding bonds, compared to \$88,761 outstanding in the prior year. This increase was the result of the issuance of a new bond in fiscal year 2016. The new bond was issued for \$100,000 to be used for the sand/salt shed and is due annually until maturity in 2025.

**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, 2016

	Governmental Activities	Business-Type Activities	Total
<b>ASSETS:</b>			
<i>Current assets:</i>			
Cash and cash equivalents	\$ 1,315,737.61	\$ -	\$ 1,315,737.61
Investments	93,723.85	30,125.13	123,848.98
Due from other governments	57,809.82	-	57,809.82
Accounts receivable	381,269.49	30,984.00	412,253.49
Sewer liens receivable	-	4,886.14	4,886.14
Interfund receivable	-	140,276.09	140,276.09
Taxes receivable	349,353.31	-	349,353.31
Tax liens receivable	136,258.98	-	136,258.98
Tax acquired property	8,014.96	-	8,014.96
<b>Total current assets</b>	<b>2,342,168.02</b>	<b>206,271.36</b>	<b>2,548,439.38</b>
<i>Non-current assets:</i>			
Capital assets, net of accumulated depreciation	2,629,191.66	882,872.00	3,512,063.66
<b>Total non-current assets</b>	<b>2,629,191.66</b>	<b>882,872.00</b>	<b>3,512,063.66</b>
<b>TOTAL ASSETS</b>	<b>4,971,359.68</b>	<b>1,089,143.36</b>	<b>6,060,503.04</b>
<b>DEFERRED OUTFLOWS OF RESOURCES:</b>			
WWTP bond expense	52,331.00	-	52,331.00
Defined benefit pension plan	19,225.00	-	19,225.00
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>71,556.00</b>	<b>-</b>	<b>71,556.00</b>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>\$ 5,042,915.68</b>	<b>\$ 1,089,143.36</b>	<b>\$ 6,132,059.04</b>
<b>LIABILITIES:</b>			
<i>Current liabilities:</i>			
Accounts payable	\$ 71,996.64	\$ -	\$ 71,996.64
Due to other governments	7,572.53	-	7,572.53
Other accrued expenses	9,326.51	-	9,326.51
Current portion of long-term debt	34,376.46	-	34,376.46
Due to fiduciary fund	1,220.99	-	1,220.99
Interfund payable	140,276.09	-	140,276.09
<b>Total current liabilities</b>	<b>264,769.22</b>	<b>-</b>	<b>264,769.22</b>
<i>Non-current liabilities:</i>			
Non-current portion of long-term debt:			
Bonds payable	104,909.40	-	104,909.40
Accrued compensated absences - long term	14,419.39	-	14,419.39
Net pension liability	38,455.00	-	38,455.00
<b>Total non-current liabilities</b>	<b>157,783.79</b>	<b>-</b>	<b>157,783.79</b>
<b>TOTAL LIABILITIES</b>	<b>422,553.01</b>	<b>-</b>	<b>422,553.01</b>
<b>DEFERRED INFLOWS OF RESOURCES:</b>			
Prepaid property taxes	6,590.66	-	6,590.66
Defined benefit pension plan	22,153.00	-	22,153.00
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>28,743.66</b>	<b>-</b>	<b>28,743.66</b>
<b>NET POSITION:</b>			
Invested in capital assets, net of related debt	2,489,905.80	882,872.00	3,372,777.80
Restricted	499,649.99	1,150,959.41	1,650,609.40
Unrestricted	1,602,063.22	(944,688.05)	657,375.17
<b>TOTAL NET POSITION</b>	<b>4,591,619.01</b>	<b>1,089,143.36</b>	<b>5,680,762.37</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION</b>	<b>\$ 5,042,915.68</b>	<b>\$ 1,089,143.36</b>	<b>\$ 6,132,059.04</b>

The accompanying notes are an integral part of this statement.

Town of Lubec, Maine  
Statement of Activities  
For the Year Ended June 30, 2016

Statement 2

	Program Revenues				Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		Total
					Governmental Activities	Business-type Activities	
<i>Governmental activities:</i>							
General government	\$ 368,226.74	\$ 18,790.60	\$ -	\$ -	\$ (349,436.14)	\$ -	\$ (349,436.14)
Public safety	292,844.23	-	-	-	(292,844.23)	-	(292,844.23)
Public works	450,749.75	8,252.22	-	37,444.00	(405,053.53)	-	(405,053.53)
Social services	11,297.09	-	1,537.39	-	(9,759.70)	-	(9,759.70)
Leisure and recreation	14,000.00	-	297.90	-	(13,702.10)	-	(13,702.10)
Education	1,730,846.00	-	-	-	(1,730,846.00)	-	(1,730,846.00)
County tax	237,831.00	-	-	-	(237,831.00)	-	(237,831.00)
Interest expense	1,932.72	-	-	-	(1,932.72)	-	(1,932.72)
Other	57,928.76	-	-	359,476.89	341,548.13	-	341,548.13
Depreciation	172,905.50	-	-	-	(172,905.50)	-	(172,905.50)
<b>Total governmental activities</b>	<b>3,358,561.79</b>	<b>27,042.82</b>	<b>1,835.29</b>	<b>436,920.89</b>	<b>(2,892,762.79)</b>	<b>-</b>	<b>(2,892,762.79)</b>
<i>Business-Type activities:</i>							
Sewer	172,988.25	129,620.56	-	-	-	(43,367.69)	(43,367.69)
<b>Total business-type activities</b>	<b>172,988.25</b>	<b>129,620.56</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(43,367.69)</b>	<b>(43,367.69)</b>
<b>Total primary government</b>	<b>3,531,550.04</b>	<b>156,663.38</b>	<b>1,835.29</b>	<b>436,920.89</b>	<b>(2,892,762.79)</b>	<b>(43,367.69)</b>	<b>(2,936,130.48)</b>
<i>General revenues:</i>							
Property taxes, levied for general purposes					2,830,980.39	-	2,830,980.39
Excise taxes					204,169.54	-	204,169.54
Interest and lien fees					45,992.95	10,248.35	56,241.30
Licenses and permits					12,104.50	-	12,104.50
<i>Grants and contributions not restricted to specific programs:</i>							
State revenue sharing					67,107.62	-	67,107.62
Homestead exemption					39,601.00	-	39,601.00
Other					12,675.66	-	12,675.66
Unrestricted investment earnings					4,781.23	65.29	4,846.46
Miscellaneous revenues					28,782.05	-	28,782.05
<b>Total general revenues and transfers</b>					<b>3,246,194.94</b>	<b>10,313.58</b>	<b>3,256,508.52</b>
<i>Changes in net position</i>					<b>353,432.15</b>	<b>(33,054.11)</b>	<b>320,378.04</b>
<b>NET POSITION - BEGINNING</b>					<b>4,314,169.86</b>	<b>1,091,604.69</b>	<b>5,405,774.55</b>
<b>PRIOR PERIOD ADJUSTMENT - SEE FOOTNOTES</b>					<b>(75,983.00)</b>	<b>30,582.78</b>	<b>(45,390.22)</b>
<b>NET POSITION - BEGINNING - RESTATED</b>					<b>4,238,186.86</b>	<b>1,122,197.47</b>	<b>5,360,384.33</b>
<b>NET POSITION - ENDING</b>					<b>\$ 4,591,619.01</b>	<b>\$ 1,089,143.36</b>	<b>\$ 5,680,762.37</b>

The accompanying notes are an integral part of this statement.

Town of Lubec, Maine  
Balance Sheet  
Governmental Funds  
June 30, 2016

	General Fund	Major Fund Revolving Loan Fund	Other Governmental Funds <i>Special Revenue</i>	Total Governmental Funds
<b>ASSETS:</b>				
Cash and cash equivalents	\$ 1,299,942.48	\$ -	\$ 15,795.13	\$ 1,315,737.61
Investments	81,634.08	-	12,089.77	93,723.85
Due from other governments	-	-	57,809.82	57,809.82
Accounts receivable	300.00	328,934.66	52,034.83	381,269.49
Interfund receivables	57,809.82	75,246.45	15,549.15	148,605.42
Taxes receivable	349,353.31	-	-	349,353.31
Tax liens receivable	136,258.98	-	-	136,258.98
Tax acquired property	8,014.96	-	-	8,014.96
<i>Total assets</i>	<u>1,933,313.63</u>	<u>404,181.11</u>	<u>153,278.70</u>	<u>2,490,773.44</u>
<b>DEFERRED OUTFLOWS OF RESOURCES:</b>				
WWTP bond expense	52,331.00	\$ -	\$ -	\$ 52,331.00
<i>Total deferred outflows of resources</i>	<u>52,331.00</u>	<u>-</u>	<u>-</u>	<u>52,331.00</u>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>\$ 1,985,644.63</b>	<b>\$ 404,181.11</b>	<b>\$ 153,278.70</b>	<b>\$ 2,543,104.44</b>
<b>LIABILITIES:</b>				
Accounts payable	\$ 71,996.64	\$ -	\$ -	\$ 71,996.64
Due to other governments	7,572.53	-	-	7,572.53
Due to agency fund - T-ball	1,220.99	-	-	1,220.99
Interfund payables	231,071.69	-	57,809.82	288,881.51
Other accrued expenses	9,326.51	-	-	9,326.51
<i>Total liabilities</i>	<u>321,188.36</u>	<u>-</u>	<u>57,809.82</u>	<u>378,998.18</u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>				
Unavailable revenue - prepaid property taxes	6,590.66	-	-	6,590.66
Unavailable revenue - deferred property taxes	331,944.78	-	-	331,944.78
<i>Total deferred inflows of resources</i>	<u>338,535.44</u>	<u>-</u>	<u>-</u>	<u>338,535.44</u>
<b>FUND BALANCES:</b>				
Restricted	-	404,181.11	95,468.88	499,649.99
Assigned	444,839.26	-	-	444,839.26
Unassigned	881,081.57	-	-	881,081.57
<i>Total fund balances</i>	<u>1,325,920.83</u>	<u>404,181.11</u>	<u>95,468.88</u>	<u>1,825,570.82</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 1,985,644.63</b>	<b>\$ 404,181.11</b>	<b>\$ 153,278.70</b>	
<i>Amounts reported for governmental activities in the statement of net position (Stmt. 1) are different because:</i>				
Depreciable and non-depreciable capital assets as reported in Stmt. 1				2,629,191.66
Long-term liabilities, including bonds payable, as reported on Stmt. 1				(153,705.25)
Net pension liability, as reported on Stmt. 1				(38,455.00)
Deferred outflows related to pension plans				19,225.00
Deferred inflows related to pension plans				(22,153.00)
Deferred property taxes not reported on Stmt. 1				331,944.78
<b>NET POSITION OF GOVERNMENTAL ACTIVITIES</b>				<b>\$ 4,591,619.01</b>

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, 2016

Statement 4

	General Fund	Major Fund Revolving Loan Fund	Other Governmental Funds <i>Special Revenue</i>	Total Governmental Funds
<b>REVENUES:</b>				
Property taxes	\$ 2,830,980.39	\$ -	\$ -	\$ 2,830,980.39
Excise taxes	204,169.54	-	-	204,169.54
Intergovernmental revenue	158,663.57	-	399,475.89	558,140.46
Charges for services	27,042.82	-	-	27,042.82
Interest and lien fees	33,304.91	12,688.04	-	45,992.95
Investment income	3,180.73	-	1,600.50	4,781.23
Licenses and permits	12,104.50	-	-	12,104.50
Other revenue	28,782.05	-	-	28,782.05
<i>Total revenues</i>	3,298,228.51	12,688.04	401,077.39	3,711,993.94
<b>EXPENDITURES:</b>				
General government	380,172.03	-	-	380,172.03
Public works	533,149.75	-	-	533,149.75
Public safety	292,844.23	-	-	292,844.23
Social services	11,297.09	-	-	11,297.09
Leisure and recreation	14,000.00	-	-	14,000.00
County tax	257,831.00	-	-	257,831.00
Education	1,730,846.00	-	-	1,730,846.00
Debt service	35,787.71	-	-	35,787.71
Other appropriations	52,454.03	5,099.00	567,490.73	625,043.76
<i>Total expenditures</i>	3,308,361.84	5,099.00	567,490.73	3,880,971.57
<i>Excess (deficiency) of revenues over (under) expenditures</i>	(10,133.33)	7,589.04	(166,413.34)	(168,977.63)
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating transfers in	-	-	167,638.84	167,638.84
Operating transfers (out)	(167,638.84)	-	-	(167,638.84)
Proceeds from issuance of long-term debt	100,000.00	-	-	100,000.00
Reduction of deferred outflows of resources	(23,854.99)	-	-	(23,854.99)
<i>Total other financing sources (uses)</i>	(91,493.83)	-	167,638.84	76,145.01
<i>Net change in fund balances</i>	(101,647.16)	7,589.04	1,225.50	(92,832.62)
<b>FUND BALANCES - BEGINNING</b>	1,427,567.99	396,592.07	94,243.38	1,918,403.44
<b>FUND BALANCES - ENDING</b>	\$ 1,325,920.83	\$ 404,181.11	\$ 95,468.88	\$ 1,825,570.82

The accompanying notes are an integral part of this statement.

(Continued)

Statement 4  
(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, 2016

Net change in fund balances - total governmental funds (Statement 4)	\$ (92,832.62)
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	(172,905.50)
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	649,515.00
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.	33,854.99
Change in deferred revenues not recognized for purposes of the government-wide financial statements	23,854.99
Issuance of long-term debt recognized as revenue in the governmental funds, but not considered revenue for purposes of the government-wide statements	(100,000.00)
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	10,745.00
Change in accrued compensated absences as reported on the Statement of Net Position (Stmt. 1)	1,200.29
<u>Changes in net position of governmental activities (see Stmt. 2)</u>	<u>\$ 353,432.15</u>

The accompanying notes are an integral part of this statement.

Town of Lubec, Maine  
Statement of Net Position  
Proprietary Funds  
June 30, 2016

	Business-type activities Enterprise Funds Sewer
<b>ASSETS:</b>	
<i>Current assets:</i>	
Investments	\$ 30,125.13
Interfund receivable	140,276.09
Accounts receivable	30,984.00
Sewer liens receivable	4,886.14
<i>Total current assets</i>	206,271.36
 <i>Non-current assets:</i>	
Capital assets:	
Property, plant, and equipment	2,016,490.00
Less accumulated depreciation	(1,133,618.00)
<i>Total non-current assets</i>	882,872.00
 TOTAL ASSETS	\$ 1,089,143.36
 <b>NET POSITION:</b>	
Invested in capital assets, net of related debt	\$ 882,872.00
<i>Restricted for:</i>	
Equipment reserve	75,662.92
Sewer construction	2,090.49
Contributed capital - FHA	1,052,606.00
Debt service bond reserve	20,600.00
Unrestricted	(944,688.05)
TOTAL NET POSITION	1,089,143.36
 TOTAL NET POSITION OF BUSINESS-TYPE ACTIVITIES	\$ 1,089,143.36

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, 2016

		Business-type activities Enterprise Funds
		Sewer
<i>Operating revenues:</i>		
Charges for services	\$	129,620.56
Lien collections		8,132.11
Interest on user fees		2,116.24
<i>Total operating revenues</i>		<u>139,868.91</u>
<i>Operating expenses:</i>		
Personnel costs		40,198.61
Treatment plant and testing		52,808.47
Operations		35,518.92
Depreciation		44,462.25
<i>Total operating expenses</i>		<u>172,988.25</u>
<i>Operating Income (loss)</i>		<u>(33,119.34)</u>
<i>Non-operating revenues (expenses):</i>		
Interest income		65.23
<i>Total non-operating revenues (expenses)</i>		<u>65.23</u>
<i>Net income (loss)</i>		<u>(33,054.11)</u>
NET POSITION - BEGINNING		1,091,604.69
<i>Beginning balance adjustment - see footnotes</i>		<u>30,592.78</u>
NET POSITION - ENDING	\$	<u>1,089,143.36</u>

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, 2016

	Business-type activities Enterprise Funds	
	Sewer	
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from customers	\$	121,125.67
Interfund activity		(21,292.45)
Payments to employees		(40,198.61)
Payments to suppliers		(90,227.39)
Beginning balance adjustment		30,592.78
<i>Net cash provided (used) by operating activities</i>		
<hr/>		
<b>CASH BALANCES - BEGINNING OF YEAR</b>		
<hr/>		
<b>CASH BALANCES - END OF YEAR</b>		
<hr/>		
<i>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</i>		
Operating income (loss)	\$	(33,119.34)
<i>Adjustments to reconcile operating income to net cash provided (used) in operating activities:</i>		
Depreciation expense		44,462.25
<i>Change in net assets and liabilities:</i>		
Accounts receivable		(18,743.24)
Accounts payable		(1,900.00)
Interfund receivable		(21,292.45)
Beginning balance adjustment		30,592.78
<hr/>		
<b>NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>	<b>\$</b>	<b>(0.00)</b>
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The accompanying notes are an integral part of this statement.



Town of Lubec, Maine  
Statement of Fiduciary Net Position  
Fiduciary Funds  
June 30, 2016

	Agency Funds	Permanent Funds	Total Fiduciary Funds
<b>ASSETS</b>			
Investments	\$ -	\$ 114,385.84	\$ 114,385.84
Due from the General Fund	1,220.99	-	1,220.99
<b>TOTAL ASSETS</b>	<b>\$ 1,220.99</b>	<b>\$ 114,385.84</b>	<b>\$ 115,606.83</b>
<b>LIABILITIES</b>			
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>
<b>NET POSITION</b>			
<i>Restricted for:</i>			
Cemeteries/ministerial school	-	35,276.86	35,276.86
Island sanctuary maintenance	-	79,108.98	79,108.98
<i>Total net position</i>	<i>-</i>	<i>114,385.84</i>	<i>114,385.84</i>
<b>TOTAL LIABILITIES AND NET POSITION</b>	<b>\$ 1,220.99</b>	<b>\$ 114,385.84</b>	<b>\$ 115,606.83</b>

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, 2016

	Permanent Funds
<hr/>	
<b>Additions:</b>	
Interest earned	\$ 967.23
<hr/>	
<i>Change in Net Position</i>	967.23
<hr/>	
NET POSITION - BEGINNING OF YEAR	113,418.61
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NET POSITION - END OF YEAR	\$ 114,385.84
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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, 2016

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, 2016

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, 2016

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, 2016

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, 2016

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 October 7, 2015, on the assessed value listed as of April 1, 2015, for all real and personal property located in the Town. Payment of taxes was due on December 31, 2015 and May 31, 2016, with interest at 7% on all tax bills unpaid as of the due date.

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 \$86,633.92 for the year ended June 30, 2016.

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, 2016, accrued vacation and sick time was \$14,419.39.

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, 2016

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, 2016, cash deposits had a carrying value of \$1,315,737.61. 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, 2016.

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 of \$123,848.98 are categorized as certificates of deposit.



**TOWN OF LUBEC, MAINE  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2016**

**3. CAPITAL ASSETS**

Governmental activities:	Balance 7/1/15	Additions	Deletions	Balance 6/30/16
Land & land improvements	\$ 514,598.00	\$ 103,808.00	\$ -	\$ 618,406.00
Art works & historical treasures	148,000.00	-	-	148,000.00
Buildings	829,243.00	396,490.00	-	1,225,733.00
Equipment	423,202.00	-	-	423,202.00
Vehicles	739,341.00	45,000.00	-	784,341.00
Infrastructure	2,846,258.00	104,217.00	-	2,950,475.00
<b>Total capital assets</b>	<b>5,500,642.00</b>	<b>649,515.00</b>	<b>-</b>	<b>6,150,157.00</b>
<i>Less accumulated depreciation</i>				
Land improvements	(18,200.00)	-	-	(18,200.00)
Buildings	(412,772.00)	(30,303.00)	-	(443,075.00)
Equipment	(395,995.00)	(3,739.00)	-	(399,734.00)
Vehicles	(599,721.00)	(32,816.00)	-	(632,537.00)
Infrastructure	(1,921,372.00)	(106,048.00)	-	(2,027,420.00)
<b>Total accumulated depreciation</b>	<b>(3,348,060.00)</b>	<b>(172,906.00)</b>	<b>-</b>	<b>(3,520,966.00)</b>
<b>Governmental activities Capital assets, net</b>	<b>\$ 2,152,582.00</b>	<b>\$ 476,609.00</b>	<b>\$ -</b>	<b>\$ 2,629,191.00</b>

Depreciation expense can be allocated to departments as follows:

General government	\$ 5,184
Public safety	15,812
Public works	132,802
Other - marina	19,108
	<u>\$ 172,906</u>

Business-type activities:	Balance 7/1/15	Additions	Deletions	Balance 6/30/16
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
<b>Total capital assets</b>	<b>2,016,490.00</b>	<b>-</b>	<b>-</b>	<b>2,016,490.00</b>
<i>Less accumulated depreciation</i>				
Buildings	(460,000.00)	(20,000.00)	-	(480,000.00)
Equipment	(486,656.00)	(19,462.00)	-	(506,118.00)
Vehicles	(27,500.00)	-	-	(27,500.00)
Infrastructure	(115,000.00)	(5,000.00)	-	(120,000.00)
<b>Total accumulated depreciation</b>	<b>(1,089,156.00)</b>	<b>(44,462.00)</b>	<b>-</b>	<b>(1,133,618.00)</b>
<b>Business-type activities Capital assets, net</b>	<b>\$ 927,334.00</b>	<b>\$ (44,462.00)</b>	<b>\$ -</b>	<b>\$ 882,872.00</b>

**TOWN OF LUBEC, MAINE  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2016**

**4. LONG-TERM DEBT**

Long-term liability activity for the year ended June 30, 2016, was as follows:

Description	Balance 7/1/2015	Additions	(Reductions)	Balance 6/30/2016
<b>Governmental activities:</b>				
Maine Municipal Bond Bank, 2002FRS, WWTP, dated 7/26/02, due annually to 2017, 1.730%	\$ 73,140.85	\$ -	\$ (23,854.99)	\$ 49,285.86
Maine Municipal Bond Bank, 2015, salt/sand shed, due annually to 2025, 0.00%	-	100,000.00	(10,000.00)	90,000.00
<b>Total</b>	<b>\$ 73,140.85</b>	<b>\$ 100,000.00</b>	<b>\$ (33,854.99)</b>	<b>\$ 139,285.86</b>

The annual future principal payment requirement for bonds payable outstanding as of June 30, 2016, is as follows:

Year ending June 30,	Governmental Activities
2017	\$ 34,376.46
2018	34,909.40
2019	10,000.00
2020	10,000.00
2021	10,000.00
2022-2026	<u>40,000.00</u>
<b>Total</b>	<b><u>\$ 139,285.86</u></b>

**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, 2016

7. FUND BALANCES

*Restricted Fund Balances:*

Revolving loan fund	\$ 404,181.11
FAME	69,696.94
Septic RLF	25,771.94
Total	\$ 499,649.99

*Assigned Fund Balances:*

Airport	\$ 16,210.53
Capital reserve II	17,613.14
Fire department	12,140.75
Police cruiser	1,515.16
Stockford park	6.50
URIP	110,108.82
Perpetual care cemetery maintenance	10,520.34
Operational finance reserve	113.55
Employee sinking fund	2,050.30
Sheriff sinking fund	35,931.27
Harbor insurance reserve	13,112.55
Revenue sharing	110,449.45
Recycling building	443.00
Building demolition reserve	(15,637.50)
Fuel donation reserve	11,111.25
FEMA disaster assistance	(1,936.70)
Ballfield grant reserve	32.50
Shellfish reserve	3,009.59
Federal harbor fund	10,000.00
Fire department suit reserve	142.54
Road improvement fund	23,578.14
Ambulance refinancing reserve fund	20,864.00
Heating system capital fund	5,000.00
Sidewalk improvement capital fund	40,000.00
Sheriff selective enforcement	6,770.56
Public basketball court paving	5,000.00
Planning board	500.00
Hoist key deposits	1,100.00
Lubec harvest howl	87.77
Skate park	600.86
Veteran's monument	130.60
Veteran's grave fund	4,043.27
Christmas parade	171.51
Pirate invasion festival	68.00
Bold coast scenic byway sign	37.51
Economic development committee	(50.00)
Total	\$ 444,839.26

TOWN OF LUBEC, MAINE  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2016

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, 2016 totals \$10,745.

Actuarial Methods and Assumptions

The total pension liability for the Plans was determined by actuarial valuation as of June 30, 2015 and June 30, 2014, 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, 2016

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, 2015 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, 2015 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 2015 Comprehensive Annual Financial Report available online at [www.maineopers.org](http://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, 2016

9. DEFERRED OUTFLOWS AND DEFERRED INFLOWS

	<i>Deferred outflows of resources</i>	<i>Deferred inflows of resources</i>
Difference between expected and actual experience	\$ 1,553.00	\$ 4,939.00
Net difference between projected and actual earnings on pension plan investments	11,869.00	14,773.00
Changes of assumptions	3,398.00	
Changes in proportion and differences between employer contributions and proportionate share of contributions	2,405.00	2,441.00
	\$ 19,225.00	\$ 22,153.00

10. PRIOR PERIOD ADJUSTMENTS

For the year ended June 30, 2016, the Town was required to implement GASB NO. 68 *Accounting and Financial Reporting for Pensions*. The result of the implementation was a decrease in the beginning net position on Statement 2, *Statement of Activities*, of \$75,983.00.

The enterprise fund – sewer department required a prior period adjustment to accrue the sewer billing recorded in June 2015, however not accrued in the financial statements for that period resulting in an increase to beginning net position of \$30,592.78.

Town of Lubec, Maine  
General Fund  
Budgetary Comparison Schedule  
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ 2,855,490.46	\$ 2,855,490.46	\$ 2,830,980.39	\$ (24,510.07)
Excise taxes	182,750.00	182,750.00	204,169.54	21,419.54
Intergovernmental revenues	154,613.46	154,613.46	158,663.57	4,050.11
Charges for services	23,350.00	23,350.00	27,042.82	3,692.82
Interest and fees	28,000.00	28,000.00	33,304.91	5,304.91
Investment income	2,300.00	2,300.00	3,180.73	880.73
Licenses and permits	3,300.00	3,300.00	12,104.50	8,804.50
Other revenues	25,000.00	25,000.00	28,782.05	3,782.05
<i>Total revenues</i>	<u>3,274,803.92</u>	<u>3,274,803.92</u>	<u>3,298,228.51</u>	<u>23,424.59</u>
<b>EXPENDITURES:</b>				
General government	370,481.00	370,481.00	380,172.03	(9,691.03)
Public works	557,869.00	640,927.82	533,149.75	107,778.07
Public safety	296,511.00	309,433.04	292,844.23	16,588.81
Social services	15,000.00	15,000.00	11,297.09	3,702.91
Leisure and recreation	14,000.00	14,000.00	14,000.00	-
County tax	257,831.00	257,831.00	257,831.00	-
Education	1,730,846.00	1,730,846.00	1,730,846.00	-
Debt service	37,288.00	37,288.00	35,787.71	1,500.29
Other appropriations	58,344.00	73,626.70	52,454.03	21,172.67
<i>Total expenditures</i>	<u>3,338,170.00</u>	<u>3,449,433.56</u>	<u>3,308,381.84</u>	<u>141,051.72</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>(63,366.08)</u>	<u>(174,629.64)</u>	<u>(10,153.33)</u>	<u>(117,627.13)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating transfers (out)	-	-	(167,638.84)	(167,638.84)
Proceeds from issuance of debt	-	-	100,000.00	100,000.00
Reduction of deferred outflows of resources	-	-	(23,854.99)	(23,854.99)
<i>Total other financing sources</i>	<u>-</u>	<u>-</u>	<u>(91,493.83)</u>	<u>(91,493.83)</u>
<i>Net changes in fund balances</i>	<u>(63,366.08)</u>	<u>(174,629.64)</u>	<u>(101,647.16)</u>	<u>(209,120.96)</u>
<b>FUND BALANCES - BEGINNING</b>			<u>1,427,567.99</u>	
<b>FUND BALANCES - ENDING</b>			<u>\$ 1,325,920.83</u>	

Town of Lubec, Maine  
 Schedule of Property Valuation, Assessment, and Appropriations  
 General Fund  
 For the Year Ended June 30, 2016

<i>Assessed Valuation:</i>	
Real estate valuation	<u>\$ 133,558,955.00</u>
 <i>Total valuation</i>	 <u>133,558,955.00</u>
 <i>Tax Commitment:</i>	
Tax assessment at \$21.38 per thousand	<u>2,855,490.46</u>
 <i>Reconciliation of Commitment with Appropriation:</i>	
Current year tax commitment, as above	2,855,490.46
Estimated revenues	419,313.46
Budgeted transfers in (net)	
Appropriated from fund balance	<u>150,000.00</u>
 Appropriations per original budget	 <u>3,424,803.92</u>
 <i>Overlay</i>	 <u>(86,633.92)</u>
 TOTAL APPROPRIATIONS	 <u>\$ 3,338,170.00</u>



Town of Lubec, Maine  
 Schedule of Taxes Receivable  
 General Fund  
 June 30, 2016

<i>Taxes receivable:</i>		
Real property		\$ 327,456.01
Personal property:		
2015	\$ 3,449.41	
2014	2,923.56	
2013	3,187.41	
2012	3,298.93	
Prior to 2012	<u>9,037.99</u>	
		21,897.30
<i>Tax liens receivable:</i>		
2014		136,258.98
<i>Tax acquired property:</i>		<u>8,014.96</u>
<b>TOTAL TAXES RECEIVABLE, TAX LIENS RECEIVABLE, AND TAX ACQUIRED PROPERTY</b>		<b><u>\$ 493,627.25</u></b>

Town of Lubec, Maine  
Schedule of Departmental Operations  
For the Year Ended June 30, 2016

	Balance	Appropriations	Total	Expenditures	Balances	
	7/1/2015		Available		Lapsed	Carried
<b>GENERAL GOVERNMENT</b>						
Administration	\$ -	\$ 331,812.00	\$ 331,812.00	\$ 344,245.97	\$ (12,433.97)	\$ -
Board of selectmen	-	13,006.00	13,006.00	11,862.20	1,143.80	-
Insurance and dues	-	25,663.00	25,663.00	24,063.86	1,599.14	-
<b>Total</b>	-	<b>370,481.00</b>	<b>370,481.00</b>	<b>380,172.03</b>	<b>(9,691.03)</b>	-
<b>PUBLIC WORKS</b>						
Public works	-	368,679.00	368,679.00	376,762.12	(8,083.12)	-
Paving	83,058.82	41,600.00	124,658.82	14,550.00	-	110,108.82
Recycling	-	45,590.00	45,590.00	45,927.63	(337.63)	-
Marion transfer station	-	102,000.00	102,000.00	95,910.00	6,090.00	-
<b>Total</b>	<b>83,058.82</b>	<b>557,869.00</b>	<b>640,927.82</b>	<b>533,149.75</b>	<b>(2,330.75)</b>	<b>110,108.82</b>
<b>PUBLIC SAFETY</b>						
Fire department	12,922.04	40,069.00	52,991.04	40,850.29	-	12,140.75
Ambulance	-	115,451.00	115,451.00	115,451.04	(0.04)	-
Animal control officer	-	5,706.00	5,706.00	6,448.46	(742.46)	-
Shellfish warden	-	6,282.00	6,282.00	6,791.27	(509.27)	-
Street lighting	-	24,000.00	24,000.00	22,774.50	1,225.50	-
Hydrant rental	-	83,500.00	83,500.00	83,500.00	-	-
Code enforcement officer	-	15,856.00	15,856.00	12,684.74	3,171.26	-
Health officer	-	1,314.00	1,314.00	1,025.79	288.21	-
Licensed plumbing Inspector	-	4,333.00	4,333.00	3,318.14	1,014.86	-
<b>Total</b>	<b>12,922.04</b>	<b>296,511.00</b>	<b>309,433.04</b>	<b>292,844.23</b>	<b>4,448.06</b>	<b>12,140.75</b>
<b>SOCIAL SERVICES</b>						
General assistance	-	5,000.00	5,000.00	2,297.09	2,702.91	-
Third party requests	-	10,000.00	10,000.00	9,000.00	1,000.00	-
<b>Total</b>	-	<b>15,000.00</b>	<b>15,000.00</b>	<b>11,297.09</b>	<b>3,702.91</b>	-
<b>LEISURE AND RECREATION</b>						
Summer recreation program	-	10,000.00	10,000.00	10,000.00	-	-
Memorial library	-	4,000.00	4,000.00	4,000.00	-	-
<b>Total</b>	-	<b>14,000.00</b>	<b>14,000.00</b>	<b>14,000.00</b>	-	-
<b>COUNTY TAX</b>	-	<b>257,831.00</b>	<b>257,831.00</b>	<b>257,831.00</b>	-	-
<b>EDUCATION</b>	-	<b>1,730,846.00</b>	<b>1,730,846.00</b>	<b>1,730,846.00</b>	-	-
<b>DEBT SERVICE</b>	-	<b>37,288.00</b>	<b>37,288.00</b>	<b>35,787.71</b>	<b>1,500.29</b>	-
<b>OTHER APPROPRIATIONS</b>						
Lubec airport	15,282.70	3,775.00	19,057.70	2,847.17	-	16,210.53
Cemeteries and parks	-	6,100.00	6,100.00	4,594.53	1,505.47	-
Municipal building and fire house	-	29,111.00	29,111.00	29,758.71	(647.71)	-
Harbor commercial pier office	-	19,358.00	19,358.00	15,253.62	4,104.38	-
<b>Total</b>	<b>15,282.70</b>	<b>58,344.00</b>	<b>73,626.70</b>	<b>52,454.03</b>	<b>4,962.14</b>	<b>16,210.53</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 111,263.56</b>	<b>\$ 3,338,170.00</b>	<b>\$ 3,449,433.56</b>	<b>\$ 3,308,381.84</b>	<b>\$ 2,591.62</b>	<b>\$ 138,460.10</b>

## 2016 - OFFICE OF THE ASSESSORS' REPORT

### Statistics as of March 31, 2017

Total land valuation	\$68,137,238
Total Building valuation	68,688,968
Total Real Estate valuation (taxable)	130,746,524
Total Personal Property valuation (taxable)	910,885
Veterans Exemptions (80) valuation	432,762
Parsonage Exemptions (4) valuation	80,000
Homestead Exemptions (423) Exempt Value	5,596,920
Total Value of Real Estate Exemptions (556)	26,178,495
Working Waterfront Classification (2 parcels)	83,876
Farmland Classification (4) acres)	17,950
Tree Growth Classification (54) parcels / 3,424.8 acres)	359,100
Open Space Classification (40 parcels / 2,663.02 acres) *	1,095,116



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

Jim Clark – Code Enforcement Officer

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

6/30/2017

## Annual Report from Code Enforcement Officer (For Period June 1, 2016 through May 30, 2017)

2016 has witnessed a fairly robust building cycle in Town of Lubec. Three major projects were completed – a new public works garage with salt and sand shed; abatement of the old Columbian factory and relocation of Lubec’s Historical Society building. Activity for both Shoreland and Non Shoreland residential construction seemed above average.

The Town adopted FEMA’s new floodplain ordinance and moving forward will be enforcing Floodplain Hazard Development Permit Rules . All shore land zone property owners are encouraged to know their Base Flood Elevation level and floodplain status. A sizable financial impact could be in store for anyone wishing to build a new or reconstruct an old (or dilapidated) structure in a floodplain. Code enforcement is working with the planning board to amend Lubec’s Shoreland Zoning Ordinance for State mandated changes and Mapping updates.

STATISTICS	Count
ITBNs.....	12
Shoreland Zone Building Permits .....	8
State NRPA/PBRpermits.....	5
Dangerous Buildings “notice of violation” .....	3
Dangerous Structures Abated.....	3
Buildings Condemned...(in process).....	2

Jim Clark - CEO



*There when needed...*

*We are here to serve...*

## **Lubec Fire Department**

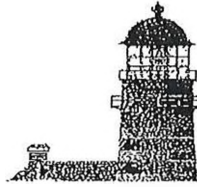
**The Lubec Fire Department has been very busy this year, we have had 58 calls so far.**

**We have lost some active firemen and gained a few. We would like to see more join the department. The trainings, meetings and the fire calls take a toll on the men. It takes a lot of time away from their families.**

**We have had a problem with the air packs the last couple of years. We have no choice but to purchase four new air packs. This is quite an expense, but they are needed. We will be downsizing from ten to four packs. Another costly expense this year, it was necessary to have one of our pumps rebuilt on a fire truck. We also received a grant for an expensive mandated component for the doors in the municipal building.**

**The support of the community has been outstanding and we appreciate all the help we can get. I would once again like to thank all of you and also Whiting and Campobello Fire Departments.**

**Fire Chief  
Robert Hood**



**Town of Lubec**  
 40 School Street  
 Lubec, ME 04652  
 (207) 733-2341

Town of Lubec  
 Shellfish Report

July 1, 2016 to June 30, 2017

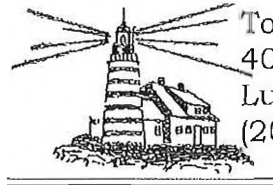
This year the Shellfish Conservation Committee conducted three conservations. The first one was at Mowry Beach where we moved small clams from the state closed buffer zone to the mud gut by the sand bar and buried them. This area was immediately closed for a year. At the second conservation, we went to Menzey's Place to rough up and naturally brush the flat. On our third conservation at Percey's, we moved small clams from the high tide mark down to the low water mark, conducted predatory control and natural brushing. This area was immediately closed for a year.

**Town of Lubec Licenses sold 2016-2017**

Type	Price	Sold	Total
Commercial Resident w/Cons.	100	48	4800
Commercial Resident w/o Cons.	300	4	1200
Commercial Res. Stud. w/Cons.	50	3	150
Commercial Non-Resident w/Con.	200	10	2000
Commercial Non-Resident w/o	450	1	450
Resident Recreational yearly	25	12	300
Resident Recreational weekly	5	20	100
Non-Resident Recreational weekly	10	59	590

Respectfully Submitted,

Carol Dennison  
 Shellfish Committee Secretary



Town of Lubec  
40 School St.  
Lubec, ME 04652  
(207) 733-2341

West Quoddy Head Light

July 13, 2017

Greeting to the citizens of Lubec:

The Harbor Board is a very necessary element for the Town of Lubec. It consists of 5 volunteers that are ratified by the Select Board. This independent committee addresses all issues with regard to the navigable waterways and the 90 miles of shoreline and bays in the Town Of Lubec.

The Harbor Board provides guidance to our professional fishermen and pleasure boaters by creating a safe waterway environment. Several years of ordinance review resulted in the New Harbor Ordinance to enhance our documentation, provide proper mooring placement and monitor the uses of commercial pier. A major accomplishment this year has been the creation of a mapped mooring field of all Lubec waters. This crucial task makes for a documented user/owner location. This further permits simplified obedience of the revised Ordinance. The enforcement of our ordinance is under the command of DMR trained Harbormaster, Ralph Denniston and his deputy, Stephen Tinker. Their many tasks in addition to enforcement, is assisting in the location of moorings to afford safe placement, owner documentation and on several occasion responded to aid of disabled boaters. We currently license 139 moorings and have devised a reliable method of receiving the associated fees.

Our current members are: Chairman Ricky Wright, Vice Chairman Greg McConnell, Peter Boyce, Sean Caricofe and as selectboard representative, Tony Cannone.



Respectfully Submitted, Tony Cannone

## LUBEC MEMORIAL LIBRARY ANNUAL MEETING REPORT

Submitted by Suzanne Plaut

April 10, 2017

The Maine State Library requires that each library file an annual report of statistics on staffing, expenditures, collection, and library services. This serves several purposes, one of which is to meet a requirement tied to our funding for telecommunications services (no report, no free Internet). This year Nancy Briggs compiled the numbers and filed the MSL Annual Report, another critical task she has learned and taken over as Assistant Head Librarian.

The most recent addition to these questions is whether a library offers specific STEM (science, technology, engineering, and math) programming. Getting more children interested in Science, Technology, Engineering, and Math is now a priority nationally. Lego Club, attended by Pre-K to First Grade, has been our one STEM offering for several years.

So I was thrilled when Jon Stence initiated a science program for slightly older students. He was thinking of another after school club, but Debbie Bousquet's entire combined Grade 3/Grade 4 class (12 students) is coming to the library each Monday from 1:30 to 12:30 for hands on science. Debbie didn't want any of her students to miss Jon's weekly session.

They are currently studying electricity and wearing STEM Junior Engineer name tags Jon created. He is also tremendously helpful with the library computers and technology, keeping them running smoothly and their programs updated.

When Rachel asked about live streaming the Cabin Fever Films, Jon set things up so that movies or other live events can now be streamed on the flat screen. After digitizing the VHS copies of Barney and Becky Rier's Sardine Museum tool demos, Jon took the project a step further and set up a Lubec youtube channel on which he is posting other Lubec videos. As he gets Bunky Tinker's 30 years of VHS tapes digitized Jon is posting those as well.

Now to the 2016 statistics: Over the past six years borrowing from LML's own adult collection has gradually decreased from over 13,000 to 11,249, while the number of digital e-books and audio-books downloaded went from 1,868 to 10,305. In contrast, the number of children's books taken out went from 3512 to 4,662, mostly picture books and likely a result of the regular Wednesday morning Wiggles and Giggles.



The size of the library's collection of books, magazines, audio-books, and movies varies within an overall range of 22,000 to 24,000. Having limited space and forever adding new titles, we also must "weed" the collection when the shelving becomes filled to bursting. Winter's slower pace allows staff to look at each book in a section and determine which haven't been taken out in many years or are in bad condition. In 2016 staff, primarily Jennifer, weeded the adult fiction, the most over-crowded area.

Laurel Storm, who volunteers monthly at the circulation desk in the off season, also spent her winter Tuesday mornings checking every book in the children's room and moving possible candidates for weeding to the top of the shelves. Laurel's depth of familiarity with children's books made her the perfect volunteer for the task. Staff then looked at each book and made the final decision whether to remove them and which worn but well-loved titles would be replaced.

I know I keep pointing this out, but one of the great strengths of this library is the energy and talents contributed by individuals, whether as board members, running the circulation desk, helping with fundraisers, offering special programs ( Nina Bohlen on the Hurdy Gurdy, George Barrows program on Chopin, Helen Lelievre's monthly book folding classes, etc. etc.), or preparing new books for our shelves. Lynell Withers and Alan Davidson are new volunteers for the latter task.

Last November the Maine State Library announced a new specialist service delivery model with one Statewide Maine Library District. Nancy and I attended a meeting in Machias last year at which various MSL staff presented the concept.

Each of the 17 specialists is available to all Maine libraries. Lubec also has Lisa Shaw, located at the Bangor Public Library as our contact. I honestly do not know any details yet, but will learn more going forward.

Nancy is working on certification through Maine's Voluntary Public Librarian Certification Program. Library *"personnel who do not have formal training in library science should start with Basic Certification training which includes introductory coursework in core areas: Fundamentals of Librarianship, Collection Development, Organization of Materials, Management, Programming/Services and Technology. All the courses fit into the American Library Association (ALA )Core Competencies."* Nancy has completed 21 of 28 required courses and should have Public Library Certification by June.

<b>Lubec Memorial Library Financial Report</b>					
		January 1 to December 31, 2016			
<b>INCOME</b>					
Foundations & Trust Grants					640
Donations from annual appeal					21345
Local Gov't Allocation					4,000
Book sale and Other Fundraising Events					1,305
Other Fundraising Events					2,801
Reimbursement					3293
Investment Earnings					15725
Capital Replacement Fund					2776
					51,885
<b>EXPENSES</b>					
Facilities and Equipment					5,989
Library Program and Materials					4289
Utilities					3894
Office Expenses					1335
Insurance					4477
Fundraising Costs					764
Other Costs-Bank Costs, Advertising, etc.					441
Payroll Expenses					29317
Capital Replacement Costs					2,530
					53,036

Lubec Memorial Library  
**Balance Sheet**  
 As of December 31, 2016

	Dec 31, 16
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
12100 · BHB & T Bank	
12200 · BHB & T - Checking	8,884.94
12210 · Interest Income - Checking	-20.07
12260 · BHB & T Automaton Acct	1,823.88
12255 · Interest Income - Automaton	-57.25
12300 · BHB & T Book Account	26,037.04
12350 · B H B & T - Endowment	2,310.15
12355 · Interest Income - Endowment	-19.00
12100 · BHB & T Bank - Other	30.00
Total 12100 · BHB & T Bank	<u>38,989.69</u>
Total Checking/Savings	<u>38,989.69</u>
Total Current Assets	<u>38,989.69</u>
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	<u>0.00</u>
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	<u>0.00</u>
Total Fixed Assets	<u>0.00</u>
Other Assets	
18000 · Marketable Securities	
18010 · GNMA Investor Fund	23,091.35
18020 · Wellesley Income Fund Adm	162,458.81
18030 · Wellington Fund Admiral	166,733.03
18042 · Endowment - MCF	79,686.15
18050 · Federated Capital Reserves	33,118.35
18060 · American Balanced Fund Class A	80,863.69
18070 · The Bond Fund of America Class	54,142.79
18080 · The Income Fund of America	73,784.49
18090 · The Investment Company of Ameri	68,654.58
Total 18000 · Marketable Securities	<u>742,533.24</u>
18045 · McBride Fund - MCF	226,001.87
18600 · Other Assets	-226,624.75
Total Other Assets	<u>742,910.36</u>
<b>TOTAL ASSETS</b>	<u><u>781,900.05</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Other Current Liabilities	
66500 · Employee Payroll Withholding	-25.73
Total Other Current Liabilities	<u>-25.73</u>
Total Current Liabilities	<u>-25.73</u>
Total Liabilities	<u>-25.73</u>
Equity	
30000 · Opening Balance Equity	563,534.50
32000 · Unrestricted Net Assets	168,405.19
Net Income	49,986.09
Total Equity	<u>781,925.78</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>781,900.05</u></u>

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

May 24, 2017

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

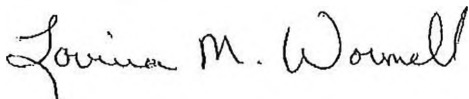
Dear Selectmen,

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 05/14/16	\$ 2,464.49
Total Monthly Interest 06/16-05/17	\$ 64.58
Ending Balance as of 05/24/17	\$ 2,529.07

Sincerely,



Lovina Wormell  
Principal

12:17 PM

05/24/17

Accrual Basis

**MSAD # 19**  
**Trecartin Fund**  
**May 14, 2016 through May 24, 2017**

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
<b>Bar Harbor Banking &amp; Trust</b>								
<b>Trecartin Fund</b>								
Deposit	06/10/2016			Deposit	Trecartin Inter...	4.91		4.91
Deposit	06/30/2016			Deposit	Trecartin Inter...	5.07		9.98
Deposit	08/11/2016			Deposit	Trecartin Inter...	4.90		14.88
Deposit	09/13/2016			Deposit	Trecartin Inter...	5.07		19.95
Deposit	10/17/2016			Deposit	Trecartin Inter...	5.07		25.02
Deposit	11/22/2016			Deposit	Trecartin Inter...	4.90		29.92
Deposit	12/07/2016			Deposit	Trecartin Inter...	5.07		34.99
Deposit	01/06/2017			Deposit	Trecartin Inter...	4.90		39.89
Deposit	01/31/2017			Deposit	Trecartin Inter...	5.07		44.96
Deposit	02/08/2017			Deposit	Trecartin Inter...	5.07		50.03
Deposit	04/05/2017			Deposit	Trecartin Inter...	4.58		54.61
Deposit	05/05/2017			Deposit	Trecartin Inter...	5.07		59.68
Deposit	05/24/2017			Deposit	Trecartin Inter...	4.90		64.58
<b>Total Trecartin Fund</b>						<b>64.58</b>	<b>0.00</b>	<b>64.58</b>
<b>Total Bar Harbor Banking &amp; Trust</b>						<b>64.58</b>	<b>0.00</b>	<b>64.58</b>
<b>TOTAL</b>						<b>64.58</b>	<b>0.00</b>	<b>64.58</b>

106

# 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](mailto:collins.senate.gov)

Angus S King, Jr. (I)  
359 Dirksen Building  
Washington, D.C. 20510  
(202) 224-5344  
[www.king.senate.gov](http://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](mailto:governor@maine.gov)  
[www.maine.gov/governor/lepage](http://www.maine.gov/governor/lepage)

### Maine Senate

Joyce Maker (R-Calais)  
32<sup>nd</sup> District  
89 Lafayette Street  
Calais, ME 04619  
(207) 454-2327  
[Joyce.Maker@legislature.maine.gov](mailto: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](mailto:Will.Tuell@legislature.maine.gov)

SUSAN M. COLLINS  
MAINE

413 DIRKSEN SENATE OFFICE BUILDING  
WASHINGTON, DC 20510-1001  
(202) 224-2672  
(202) 224-2691 (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.

Growing our economy by encouraging job creation remains a top priority. The tax relief bill enacted during this last Congress contains provisions I authored to provide small businesses with the certainty that they need to invest, grow, and, most important, hire new workers. The 2017 National Defense Authorization Act includes a provision the Maine delegation worked together to champion requiring that military recruits be provided with athletic footwear made in America, as is required for other equipment and uniform items whenever possible. This is a great victory for our troops and for the 900 skilled workers at New Balance factories here in Maine.

Maine's contributions to our national security stretch from Kittery to Limestone. As a senior member of the Appropriations Committee, I successfully advocated for critical funding for projects at the Portsmouth Naval Shipyard and \$1 billion towards the construction of an additional ship that will likely be built at Bath Iron Works. This funding will strengthen the Navy and our national security, and the additional destroyer will help meet the Navy's goal of a 355-ship fleet.

Maine's growing population of older individuals creates many challenges. That's why, as Chairman of the Senate Aging Committee, my top three priorities are fighting fraud and financial abuse directed at our nation's seniors, increasing investments in biomedical research, and improving retirement security.

The Aging Committee's toll-free hotline (1-855-303-9470) makes it easier for senior citizens to report suspected fraud and receive assistance. Last May, a call to the hotline helped lead to the arrest of a national crime ring targeting seniors, and in June I worked to secure the humanitarian release of a Maine senior who had been imprisoned in Spain after being victimized by an international drug smuggling scam.

The Aging Committee also released an extensive report detailing the findings of our bipartisan investigation into the abrupt and dramatic price increases for prescription drugs whose patents expired long ago.

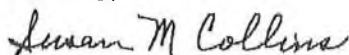
I advocated strongly for the \$2 billion increase in funding for the National Institutes of Health to advance research on such diseases as diabetes and Alzheimer's. I also championed and authored portions of the 21<sup>st</sup> Century Cures Act that will further support biomedical innovation and make significant reforms to our mental health system.

The Senate also took steps in the past year to combat the nation's heroin and opioid epidemic by passing the Comprehensive Addiction and Recovery Act (CARA), which I was proud to cosponsor. CARA is a monumental step forward in our effort to address the devastating addiction crisis affecting countless families and communities across the country and right here in Maine.

A Maine value that always guides me is our unsurpassed work ethic. In December 2016, I cast my 6,236<sup>th</sup> consecutive vote, continuing my record of never missing a roll-call vote since my Senate service began in 1997.

I appreciate the opportunity to serve Lubec and Maine in the United States Senate. If ever I can be of assistance to you, please contact my Bangor state office at (207) 945-0417 or visit my website at [www.collins.senate.gov](http://www.collins.senate.gov). May 2017 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) 224-6344  
Website: <http://www.king.senate.gov>

United States Senate  
WASHINGTON, DC 20510

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

Dear Friends of Lubec:

Since being sworn into the Senate in 2013, I have made it my mission to address at the federal level the most important issues facing our great state. Working closely with my colleagues in the Maine Congressional Delegation, we've been able to successfully secure a number of legislative victories that support our state's economy, our rich traditions, and the hardworking people I am proud to represent. In an increasingly polarized Congress, my goal as an Independent is to put partisanship aside, build consensus and further common-sense solutions to address the needs of the American people. To this end, I have co-founded the Former Governors Caucus, a group of former state executives who are frustrated with legislative gridlock and eager to find bipartisan solutions. And as always, I aim to bridge the partisan divide by hosting barbeque dinners in Washington with colleagues ranging from Ted Cruz to Elizabeth Warren. If you know a person's children, then you see them as a mother or father and not a rival vote, and working to further personal dialogue and build relationships can lay the foundation for successful legislation.

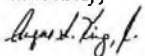
One of the accomplishments of which I am most proud is the legislative victory that protects our college students and their families from an expensive hike in student loan interest rates. In 2013, as students faced a significant spike in interest rates that would have taken thousands of dollars out of their pockets, I brought together colleagues from across the political spectrum to broker compromise legislation called the Bipartisan Student Loan Certainty Act. Thanks to this bill, students will save \$50 billion over the next 10 years by lowering their interest rates, which means that a student in Maine will now save between \$3,000 and \$6,000 over the life of their loan.

Being an Independent in the Senate has allowed me to make calls and vote on policies that are best for Maine, but it has also made it possible to play key roles in finding simple solutions and legislative fixes that make good commonsense to both parties. Of course, much of what we do in the Senate doesn't happen on the Senate floor, or even in committee. Instead, it involves working across all levels of government to ensure the State of Maine receives attention and support from the federal government. Take, for example, the opioid and heroin epidemic devastating communities across our state. While Congress has passed legislative solutions aimed at expanding access to medical treatment, I've also pressed for other changes that can be accomplished more quickly and make a more immediate difference in Maine. For example, I successfully urged the U.S. Department of Health and Human Services to increase the number of patients to whom a doctor can provide medication-assisted treatment, and in 2015 brought the Director of the Office of National Drug Control Policy to Brewer to meet directly with Mainers and hear their stories. I've also engaged law enforcement – including the Drug Enforcement Agency – to crack down on the production of opioids and work to limit their diversion. Together, Senator Collins and I helped pass the Northern Border Security Review Act to combat drug and human trafficking along our border with Canada. While the opioid epidemic is certainly our biggest public health crisis, job loss in Maine is still our number one economic problem and that's why we need to focus on bringing good paying jobs back to Maine and protecting the ones we still have. As a member of the Armed Services Committee, I teamed up with Senator Collins and Representative Poliquin to successfully secure a provision in the defense bill that can help domestic shoe manufacturers like New Balance. The three of us also worked together with the Department of Commerce to establish an Economic Development Assessment Team, known as an EDAT, to assist Maine's forest industry in the wake of several mill closures. We have an incredible spirit of innovation and ingenuity in Maine and I believe finding ways to invest in that spirit will reignite Maine's forest products sector and our economy. Part of our economic path forward must also include expanding access to high-speed broadband, which can help connect our businesses and communities to information and economic opportunities.

As a member of the Senate Armed Services and Intelligence Committees, I work to keep Maine and our nation safe. Part of that important work means continuing to work for funding for the construction of Navy ships that will be used to protect American interests across the globe. We all know that "Bath Built is Best Built," which is why I've fought to authorize funding for Navy ships built at BIW. The best way to preserve peace is by deterring war through unassailable strength, and to do that we must support our shipbuilders and our brave service members and invest in our military. I strive to meet this solemn responsibility every day as a member of these committees, which is why I hardly ever miss a hearing and take great care in overseeing the agencies sworn to keep us safe. Armed Services Chairman John McCain called me "one of the most serious and hard-working members" of the Committee, and that's a humbling compliment from a true American hero.

As always, please call or write me with thoughts or concerns with matters currently before Congress, or if you need assistance navigating a federal agency. Please call my toll-free line at 1-800-432-1599 or local office: (207) 622-8292, or write me on our website at [www.king.senate.gov/contact](http://www.king.senate.gov/contact). It is an honor and a privilege serving the people of Maine in the Senate, and I look forward to working with you in our search for a more perfect Union.

Sincerely,



Angus S. King, Jr., *United States Senator*



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

Town of Lubec  
40 School Street  
Lubec, ME 04652

Dear Friends,

One of the greatest honors of my life is serving as your representative in Congress. This past year, we won some major victories for Maine families, communities, Veterans and local job creators, but there is still more work to be done. Since day one in Congress, I've worked with everyone regardless of party—Republicans, Democrats and Independents—to get the job done for Maine.

My number one priority is creating and protecting jobs. One of my main focuses this last Congress has been on helping secure 900 shoe manufacturing jobs in Maine at New Balance. For years, Maine politicians have worked unsuccessfully to get legislation through in Congress to require the Department of Defense (DOD) to adhere to the Berry Amendment, a provision which requires the DOD to use American-made products for new recruits whenever possible. New Balance is one of the few companies that continues to hire American workers and produce footwear here in the U.S.

I am absolutely thrilled that, after months of long and hard fought effort, we finally had this monumental language officially signed into law this past year. This is a huge accomplishment, and I'm not going to let up an inch until it is fully implemented to secure the 900 Maine jobs at Skowhegan, Norway and Norridgewock.

In Congress, I have also been a steadfast opponent of bad and unfair trade deals, namely the Trans-Pacific Partnership (TPP), which have the potential to hurt jobs and local businesses in Maine. That's why I voted, twice, against "fast track" trade authority, or trade promotion authority, despite pressure from powerful Washington special interest groups and leaders of my own party. I don't work for any one party—I work for you, the people of Maine.

I am also 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 Veteran experiencing issues at the VA or a citizen needing assistance with a case at the IRS, my staff is 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), Presque Isle (764-1968)—or visit my website at [Poliquin.House.Gov](http://Poliquin.House.Gov).

There is much more work to be done. Our 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 for our families, local businesses and communities. It is an honor to represent you and our fellow Mainers in Congress.

Best wishes,



Bruce Poliquin  
Member of Congress



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

PAUL R. LEPAGE  
GOVERNOR

Dear Citizens of Lubec:

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

My vision for Maine is prosperity, not poverty. For this reason, one of my top priorities continues to be the reduction and eventual elimination of the income tax. Raising the minimum wage is not the path out of poverty; I want Mainers to earn a career wage. Reducing the income tax is the biggest and most immediate pay raise for all hard-working Mainers.

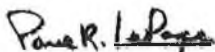
Not only does an income tax cut put more money back in your pockets, but it will also attract businesses that can offer good-paying careers to keep our young people here. It shows the nation that we are serious about wanting people and businesses to come—and stay—in Maine.

Unfortunately, voters approved a referendum question to raise the income tax to 10.15% on successful Maine households and small businesses. Enacting the second highest income tax rate in the country shows the nation we are eager to punish people for being successful. It will drive them out of our state and make it even more difficult to attract much-needed doctors, dentists, scientists, engineers and other professionals to Maine. They can live in neighboring New Hampshire, which takes no income tax from their paychecks. Even worse, there is no guarantee the extra revenue from this tax will go to fund education, as proponents promised.

As successful people leave Maine, state and municipal government will lose the significant amount they pay in property, sales and incomes taxes. This will put even more upward pressure on local property taxes. Municipalities will have to get more creative to provide local services without increasing property taxes. Reforming the tree growth program, collecting property taxes on land in conservation or preservation programs, charging a payment in lieu of taxes on state land that is taken off the property tax rolls and having non-profit organizations pay a two-percent tax on their net revenues are all ways for municipalities to increase revenues.

Such bold measures would take strong leadership and commitment from local officials and residents. 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](http://www.maine.gov/governor).

Sincerely,

  
Paul R. LePage  
Governor

PHONE: (207) 287-3531 (Voice)

888-577-6690 (TTY)  
[www.maine.gov](http://www.maine.gov)

FAX: (207) 287-1034

*128th Legislature*  
*Senate of*  
*Maine*  
*Senate District 6*

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

Dear Friends and Neighbors:

Let me begin by thanking you for the honor of serving you in the Maine Senate. I am humbled that you have put your trust in me and can assure you I will work tirelessly on your behalf.

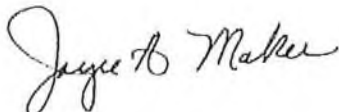
My fellow legislators and I have much to accomplish in the 128<sup>th</sup> Legislature. The most important item on our to-do list is clear: our state needs more jobs at all levels of the pay scale, so it is our responsibility and my promise to work to expand economic opportunity for all Mainers.

An essential component of a strong economy is efficiency in allocating state government's scarce resources, and you have my commitment to be an attentive steward of your tax dollars. In the last legislature, during which I was a member of the House of Representatives, we achieved the long sought-after goal of banning the purchase of alcohol, tobacco and lottery tickets with welfare benefits. While there is more work to be done in reforming our welfare system, I believe these efforts will help to deter such abuse of the system and help ensure that benefits are going to those who truly need them. I hope we can continue to make such positive improvements to our state's welfare programs during the next two years.

I believe we must also continue to fight the drug epidemic threatening our state and hurting our families. Last year we approved putting 10 new drug enforcement agents on the street, as well as provided funding for treatment programs and drug use prevention efforts. I believe such a comprehensive approach is essential and hope the legislature can once again work in a bipartisan fashion to craft good solutions to this widespread problem.

You have my sincere thanks for allowing me to represent you in Augusta. Please feel free to contact me at 287-1505 or [senjoyce.a.maker@gmail.com](mailto:senjoyce.a.maker@gmail.com) if you have comments, questions or if you would like assistance in navigating our state's bureaucracy.

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

Dear Friends and Neighbors:

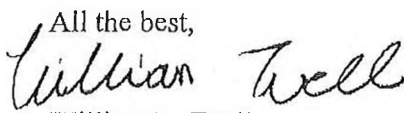
I would first like to thank the residents of Lubec for once again electing me to be your State Representative. It has been a privilege to be your voice at the Capitol, and I'm sure over the last two years, you have seen that I am not afraid of a little work.

Whether we are debating high energy prices, the opioid epidemic, budgetary matters, or a number of issues that affect our local mariners, I have and will continue working with legislators from both sides of the aisle to create policies and find solutions that will be of benefit to the citizens of our wonderful state.

I once again had the pleasure of serving on the Joint Standing Committee on Marine Resources. On this committee, the other members and I worked on bills relating to the Department of Marine Resources, commercial marine fisheries management, licensing and enforcement, and aquaculture. Although I only served on one committee compared to the two I was on last session, I now have more time to dive right into business helping our fishermen. No matter if I am working on bills in committee or casting my vote on the floor of the House, I will continue my efforts to ensure Maine is an enjoyable place to live, work, and recreate.

Throughout the past two years, I found the most rewarding component of serving the Town of Lubec has been helping my constituents navigate the bureaucracy that is Maine State Government. Should you ever find yourself in need of assistance, please do not hesitate to contact me. The best way to reach me is via e-mail, at [Will.Tuell@legislature.maine.gov](mailto:Will.Tuell@legislature.maine.gov), or you can give me a jingle at (207) 271-8521. I also plan to continue sending weekly news updates via email. If you wish to receive these updates, please shoot me an email anytime to be added to the list!

Again, thank you for the honor of serving as your State Representative. I hope to hear from you over the next year and a half.

All the best,  
  
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 2017

January 2017 marks the beginning of my third year in office. As I reflect on the past year, I am proud of the goals we have reached as a department.

One of the biggest milestones that we hit this year was to keep two full-time officers with the MDEA. Having a second officer dedicated to the drug unit gave us a significant advantage and enabled us to make more arrests and to do in-depth intelligence gathering. With the increase to two officers at MDEA in 2016, the number of investigations initiated rose by 13% from 2015, while warrants for drug-related searches increased by 40% and arrests rose 100%.

The department has really come together as a cohesive unit over the past year. All of our deputies have enhanced their training of drug knowledge and awareness. We are working to make more time for community policing and would love to have as much face-time in schools and with the elderly as possible.

In fact, partnerships of all types make this work more effective and more meaningful for our deputies. Our associations with *Arise!* and The Next Step Domestic Violence Project give us opportunities to work with citizens in the role of educators. Through our involvement with the Maine Sheriff's Association, we are able to work with departments throughout the state to share information that improves our communities and keeps them safe.

Part of keeping communities safe means citizen involvement. If you see something, say something. The non-emergency number for the Regional Communications Center is 255-8308. Please use this number to report any concerns that might require investigation.

As I start this new year, I am still excited about being in this position. We have accomplished a tremendous amount during the past two years, but we have more to do. I look forward to rolling up my shirtsleeves and leaning in to the work.

Barry Curtis, Sheriff  
Washington County

[www.washingtoncountymaine.com](http://www.washingtoncountymaine.com)

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](http://townoflubec.com)

