

2016

# Town of Lubec Annual Report 2015-2016

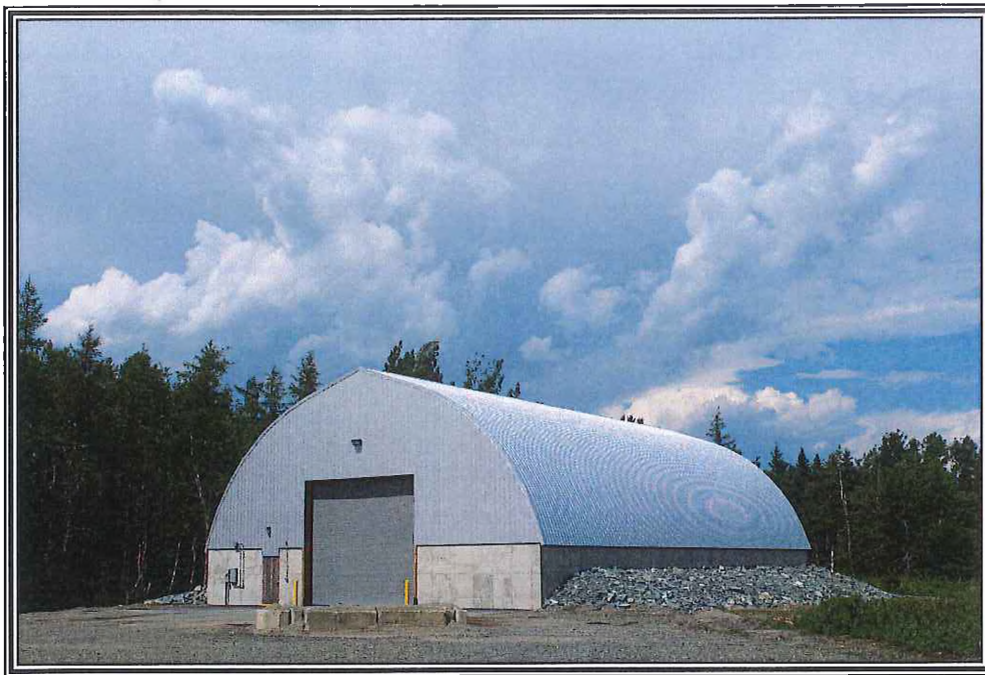
Lubec, Me.

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# *Town of Lubec*



New  
Sand/Salt  
Shed

# *A N N U A L R E P O R T*

New  
Seasonal  
Floating  
Dock System



# *2015-2016*

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# In MEMORY



Asklof, Jane

Boomer, Byron

Brodie, Carol

Corey, Louise

DelValle, Luis

Eaton, Richard

Emery, Larry

Engler, Horace 🇺🇸

Gale, Walton Sr.

Gallant, Michael

Gardner, Edith

Hood, Joyce

Laskey, Gary

Lingley, Phyllis

Lyons, Dorothy

Lum, Jon

McCullough, George 🇺🇸

McMahon, Ethel

Nielsen, Nancy

Norton, Audrey

Pottle, Anthony

Townsend, Linnea

Wentworth, Betty

Wilcox, Rose

Wilson, Diana

# TOWN FACILITIES HOURS OF OPERATION



**Town Office:** 733-2341

733-4737 (Fax)

Mon, Tues, Thurs & Fri 8:00 am - 4:00 pm

Wednesday 12:00 noon-6:00 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 Selectmen

We had a great year! A huge amount of work went into the accomplishments that took place from every facet of the community.

We would like to thank the entire Town staff for their ability to work together, sharing job responsibilities so that each task was completed as a cooperative effort.


The Marina seasonal dock has been installed, the Sand/Salt Shed is done, the Public Works Garage is being built as we meet here tonight, the Brownfield Grant was approved and the CDBG Grant was approved of for small businesses in town.

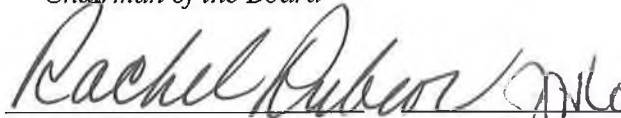
Many hours were spent by the Shellfish Conservation Committee and Shellfish Warden to revise the Shellfish Ordinance. The Harbor Board and Harbormaster also spent an equal amount of time working on the Mooring field maps and updating the Lubec Harbor Ordinance.

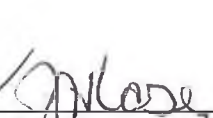
We would like to thank everyone who attended the many Public and Town Meetings to accomplish these goals. Without the citizens of this town participating in the legislative process none of these things would have been done.

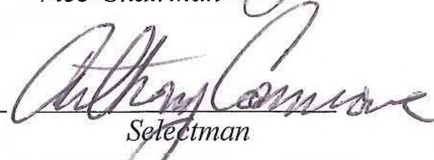
For the first time in recent memory, there were no foreclosures.

  
Chairman of the Board

  
Vice-Chairman

  
Selectman

  
Selectman

  
Selectman

## Administrator's Report

By

John Sutherland, Lubec Town Administrator

As we get ready to turn the page on another successful and productive year I would like to take the time to reflect on our past year's accomplishments. One of our biggest accomplishments was the completion of the sand salt shed behind the Legion and removing the sand pile away from the residents of the neighboring low to moderate income housing project. The legislative body approved of a new Public Works garage and located it with the sand salt shed. We are looking forward to breaking ground this summer and having the building completed by fall.

Public works welcomed a 2004 International in September and it is a welcomed addition replacing a single axle Sterling. A grader was added in May for the modest sum of \$ 4,995 and has been an asset in maintaining the gravel roads. It will be a cost savings doing this work ourselves instead of contracting it out. Public Works had another busy summer. Their summer projects included replacing culverts, ditching, removing brush, and maintaining gravel roads. Another summer project paved sections of Straight Bay Road. They also assisted in removing trees in the approach of the Lubec Municipal Airport. An individual who frequents the airport appreciated the work they did and offered a grant for \$ 5,000 to help repave the basketball court. We are hoping to get that project underway and expect to be completed this summer.

Lubec Recycling had a successful season recording a record volume of eight truckloads of material collected and shipped. This record setting achievement could not have happened without the support of our residents and businesses. Our annual e-waste collection was a success as well.

A December Storm knocked over our communication tower. I would like to thank everyone who assisted us in getting it back up and operational.

A new generator was installed at the Lubec Municipal Building. The old generator was in need of major repairs and was not cost effective to repair. The new generator offers greater generation capacity and will allow us to continue office operations when the power goes out. Since the Town Office is an emergency shelter, the expanded electrical generation capacity will be a vital asset during a power outage.

We were busy along the waterfront as well. We have done extensive work updating our mooring field. A map of our mooring area has been developed and we are updating it with each mooring application we receive. Much of the cost for this was paid for by a grant from Maine Coastal Communities. We also updated our Shellfish and Harbor Ordinances as well. Another achievement was welcoming a new seasonal floating dock to our waterfront. This facility will help provide additional access to Cobscook Bay.

We were busy on Economic Development as well. We sponsored a New Ventures Business Class for aspiring entrepreneurs, held two meetings for Making Headway in Your Community that led to three projects – Water Street Beautification, Stockford Park and Plastic Free Lubec. The Economic Development Committee added signage directing visitors to our Water Street downtown area. Three members of the Downtown Revitalization Committee attended the Maine Downtown Network Conference in Bar Harbor.

We discovered that the American Community Survey indicated that Low to Moderate Income Levels were falling below the 51% needed to secure grants and other forms of financing. The feeling is that these results were inaccurate and discussions with



other local communities that also felt their results were inaccurate led us to do an income survey of our own. We partnered with Sunrise County Economic Council and did a community wide income survey that recorded the actual Low to Moderate Income level and determined it to be 62.17%. The Town of Lubec also applied for a Micro-Enterprise grant on behalf of four local businesses. We are hoping funds will be awarded in September.

All of our accomplishments could not have been done without our dedicated town staff and I would like to thank each one of them for the outstanding job they do. The first person that I would like to recognize is Suzette Francis. She is our Treasurer / Tax Collector and Town Clerk. In addition to her dedicated duties, she has attended numerous trainings and fills in for the front counter as needed. Renee Gray, handles multiple tasks including website maintenance, IT specialist, Deputy Clerk and special projects technician. She also assists Suzette with the bank statements and monthly reports. Deputy Clerk Debbie Hood handles the front counter and helps with our 9-1-1 mapping. I want to thank Jim Clark for his efforts as our Assessor and our Code Enforcement Officer. I want thank Patsy Green for her efforts keeping the offices clean and neat.

Public Works continue to keep our roadways safe regardless of the season. This summer they have been busy replacing culverts, cold packing, maintain the gravel roads, working in our parks and a number of other activities. This past year they paved sections of Straight Bay Road and this summer a section of North Lubec Road is scheduled to be paved. Public Works is led by supervisor Ricky Bradley and include Robert Baker and Timothy Huntley. David Aldrich, Nick Farmer and William Overman maintain our cemeteries. I would like to thank each of them for their service to our community.

Bruce Green and Kenny Moores run the waste water treatment plant. Bruce is a Class 2 operator and informs me that last year they processed and treated 13,132,000 gallons of wastewater. This past year we discovered a large volume of heating oil in our wastewater plant. I want to thank Bruce for his actions to prevent any of it from leaving the plant and ending up in the Bay. Bruce is also our Licensed Plumbing Inspector and Kenny is our recycling director. We continue to maintain steady growth in recycling and reached record volumes this past year.

I want to thank Julie Keene for her efforts as our Shellfish Warden and Dylan Case as the Lubec Health Officer. Rhonda Welcome does an excellent job as our Animal Control Officer. She helped us organize a veterinary clinic this past November for dogs and cats. I want to thank Ralph Dennison for his efforts as Lubec's Harbormaster.

I want to thank Robert Hood for his role as the Lubec Fire Chief. I also want to thank the volunteers of the Lubec Volunteer Fire Department for their hours of service to our community including training to be ready when they are needed.

Finally I want to thank Tamie and Julia for their support and understanding from a distance. It means more to me then you know.

I am proud of our accomplishments from the past year. We have a number of positive things happening in our community and we have some challenges ahead. I want to thank the Lubec Board of Selectmen for their support and I look forward to working with the Board and the residents of our community in the upcoming year.

Regards,



John Sutherland

Lubec Town Administrator

# 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.

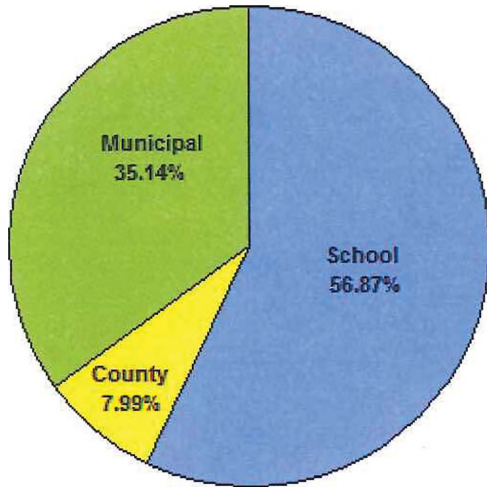
**Written Ballot.** State law requires the moderator, selectmen, and school committee members to be elected by written ballot, even if there is only one nominee. On motion and a majority of votes cast, or by unanimous consent, the meeting can determine to require written ballot voting on other offices 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.

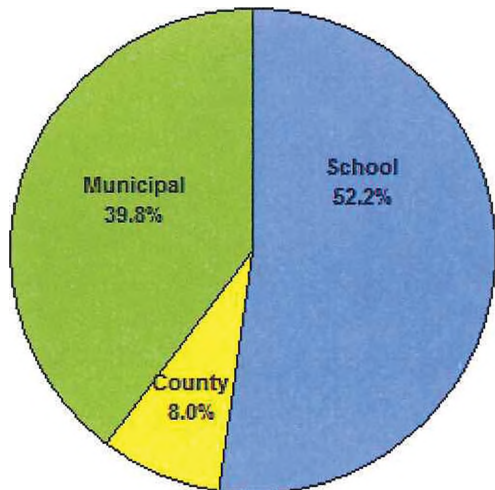
**Methods of Voting.** These are, in increasing order of certainty (and, for most, of the time required): voice vote, show of hands, rising (or standing) vote, division of the house, and written ballot vote.

**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.

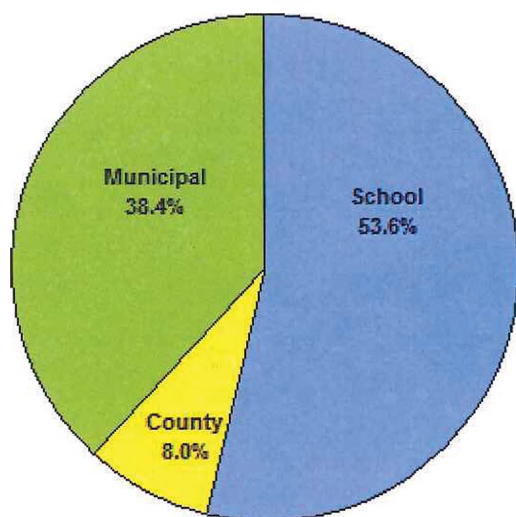
## Town of Lubec Tax Distribution Proposed 2016



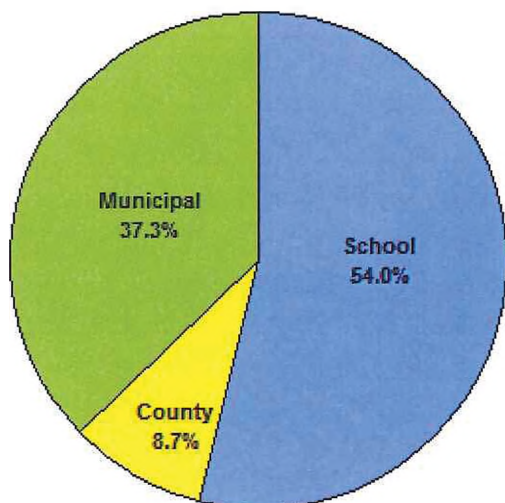
## Town of Lubec Tax Distribution 2014



## Town of Lubec Tax Distribution 2015



## Town of Lubec Tax Distribution 2013



TOWN ANNUAL OFFICIALS ELECTION  
AUGUST 2, 2016

**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 2<sup>nd</sup> of August, 2016 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	One member for a three (3) year term
MSAD #19/ RSU 85 Board of Director	Two members for a three (3) year term & One member for a one (2) year term
Budget Committee	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 2, 2016 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, 2016.

*Carol Dennison*

Carol Dennison, Chairman of the Board of Selectmen

*Daniel Wagner*

Daniel Wagner, Selectman

*Rachel Rubeor*

Rachel Rubeor, Selectman

*Joanne Case*

Joanne Case, Selectman

*Anthony Cannone*

Anthony Cannone, Selectman

A True Copy Attest:

*Suzette Francis*

Suzette Francis, Town Clerk

*Kenneth Bradley*

Kenneth Bradley, Citizen, Town of Lubec



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TOWN ANNUAL BUSINESS MEETING  
AUGUST 3, 2016

**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 3rd of August, 2016, at 6:00 p.m., in the evening, then and there to act on Articles 1 - 50 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 \$269,475.00 and to appropriate the sum of \$50,000.00 from the undesignated fund (total budget \$319,475.00) for **General Administration Expenses.**

(Selectmen recommend acceptance)

Expended 14-15 \$361,022      Budgeted 15-16 \$331,812.00      Expended 15-16 \$ 342,862.59

**Article 3.** To see if the Town will vote to raise and appropriate the sum of \$12,978.00 for **Board of Selectmen expenses.**

(Selectmen and Budget Committee recommend acceptance)

Expended 14-15 \$12,933.41      Budgeted 15-16 \$13,006.00      Expended 15-16 \$ 11,862.20

**Article 4.** To see if the Town will vote to raise and appropriate the sum of \$25,952.00 for **Town Risk Pool Insurance and Dues.**

(Selectmen and Budget Committee recommend acceptance)

Expended 14-15 \$25,638.99      Budgeted 15-16 \$25,663.00      Expended 15-16 \$24,063.86

**Article 5.** To see if the Town will vote to raise and appropriate the sum of \$40,206.00

for the **Lubec Fire Department**.

(Selectmen and Budget Committee recommend acceptance)

Expended 14-15 \$40,003.00      Budgeted 15-16 \$40,069.00      Expended 15-16 \$30,967.30

**Article 6.** To see if the Town will vote to raise and appropriate the sum of \$83,500.00 for **Lubec Water Hydrant Rental**.

(Selectmen and Budget Committee recommend acceptance)

Expended 14-15 \$83,500.00      Budgeted 15-16 \$83,500.00      Expended 15-16 \$ 83,500.00

**Article 7.** To see if the Town will vote to raise and appropriate the sum of \$34,823.00 for the **Public Safety Departments** as outlined below:

Code Enforcement Officer	\$16,125.00
Health Officer	1,337.00
Shellfish Warden	6,219.00
Licensed Plumbing Inspector	4,357.00
Animal Control	6,785.00

(Selectmen and Budget Committee recommend acceptance)

Expended 14-15 \$27,157.19      Budgeted 15-16 \$33,491.00      Expended 15-16 \$30,058.12

**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 14-15 \$4,571.66      Budgeted 15-16 \$5,000.00      Expended 15-16 \$2,254.84

**Article 9.** To see if the Town will vote to raise and appropriate the sum of \$65,451.00 and to appropriate the sum of \$50,000.00 from the undesignated fund (total budget \$115,451.00) for **Ambulance Services**.

(Selectmen and Budget Committee recommend acceptance)

Expended 14-15 \$105,754      Budgeted 15-16 \$115,451.00      Expended 15-16 \$ 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, 2016, Lubec's portion of the outstanding balance of the refinancing is \$131,561.24.

**Article 10.** To see if the Town will vote to raise and appropriate the sum of \$40,000.00 for the purchase of a Mini Backhoe Excavator for **Public Works Department**

(Selectmen and Budget Committee recommend acceptance)

Informational Note: This machine will replace a Public Works Backhoe.

**Article 11.** To see if the Town will vote to raise and appropriate the sum of \$288,849.00 and to appropriate the sum of \$50,000.00 from the undesignated fund (total budget \$338,849.00) for the **Public Works Department**.

(Selectmen recommend acceptance)

Expended 14-15 \$ 353,436.32      Budgeted 15-16 \$ 326,679.00      Expended 15-16 \$375,058.07

**Article 12.** To see if the Town will vote to raise and appropriate the sum of \$46,373.00 for **Lubec Recycling**.

(Selectmen recommend acceptance)

Expended 14-15 \$ 41,648      Budgeted 15-16 \$ 45,590.00      Expended 15-16 \$45,682.76

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

(Selectmen and Budget Committee recommend acceptance)

Expended 14-15 \$ 81,036.00      Budgeted 15-16 \$ 102,000.00      Expended 15-16 \$88,728.70

**Article 14.** To see if the Town will vote to raise and appropriate the sum of \$2,675.00 for the **Lubec Airport and Landfill**.

(Selectmen and Budget Committee recommend acceptance)

Expended 14-15 \$ 4,016.00      Budgeted 15-16 \$ 3,775.00      Expended 15-16 \$2,466.85

**Article 15.** To see if the Town will vote to raise and appropriate the sum of \$4,350.00 for **Parks and Recreation**.

(Selectmen and Budget Committee recommend acceptance)

Expended 14-15 \$ 4,106.51      Budgeted 15-16 \$ 6,100.00      Expended 15-16 \$ 4,520.11

Informational Note: Previously Cemeteries and Parks were combined

**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 14-15 \$                      Budgeted 15-16 \$ 0.00                      Expended 15-16 \$ 0

**Article 17.** To see if the Town will vote to raise and appropriate the sum of \$29,103.00. for the **Municipal Building / In-town Fire Station** expenses.

(Selectmen and Budget Committee recommend acceptance)

Expended 14-15 \$ 26,399.35                      Budgeted 15-16 \$ 29,111.00                      Expended 15-16 \$ 29,605.72

**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**.

(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 from the Urban-Rural Initiative Program the sum of \$41,600.00 for **Road Improvement and Maintenance**.

(Selectmen and Budget Committee recommend acceptance)

Expended 14-15 \$ 20,152                      Budgeted 15-16 \$41,600.00                      Expended 15-16 \$12,400.00

**Article 21.** 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 14-15 \$ 500.00                      Budgeted 15-16 \$ 500.00                      Expended 15-16 \$ 500.00

**Article 22.** 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 14-15 \$ 500.00                      Budgeted 15-16 \$ 500.00                      Expended 15-16 \$500.00

**Article 23.** 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 14-15 \$ 500.00                      Budgeted 15-16 \$ 500.00                      Expended 15-16 \$ 500.00

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

(Selectmen and Budget Committee recommend acceptance)

Expended 14-15 \$ 500.00                      Budgeted 15-16 \$ 1,000.00                      Expended 15-16 \$ 1,000.00

**Article 25.** 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 14-15 \$ 500.00                      Budgeted 15-16 \$ 0                      Expended 15-16 \$ 0

**Article 26.** To see if the Town will vote to raise and appropriate the sum of \$400.00 for the **Washington County Children's Program.**

(Selectmen and Budget Committee recommend acceptance)

Expended 14-15 \$ 500.00                      Budgeted 15-16 \$ 0                      Expended 15-16 \$ 0

**Article 27.** To see if the Town will vote to raise and appropriate the sum of \$1,000.00 for **Save our Strays.**

(Selectmen and Budget Committee recommend acceptance)

Expended 14-15 \$500.00                      Budgeted 15-16 \$ 500.00                      Expended 15-16 \$ 500.00

**Informational Note:** The amount is broken down as \$ 500.00 as a third part recipient and an additional \$ 500.00 for charging medical costs for cats brought to Save Our Strays by the Lubec Animal Control Officer.

**Article 28.** 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 14-15 \$ 500.00                      Budgeted 15-16 \$ 500.00                      Expended 15-16 \$ 500.00

**Article 29.** 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 14-15 4,000.00                      Budgeted 15-16 \$ 4,000.00                      Expended 15-16 \$4,000.00

**Article 30.** 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 14-15 \$ 4,000.00                      Budgeted 15-16 \$ 4,000.00                      Expended 15-16 \$4,000.00

**Article 31.** 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 14-15 \$ 500.00                      Budgeted 15-16 \$ 500.00                      Expended 15-16 \$ 500.00

**Article 32.** To see if the Town will vote to raise and appropriate the sum of \$10,000.00 for **Summer Recreation Program**.

(Selectmen and Budget Committee recommend acceptance)

Expended14-15 \$ 10,000.00                      Budgeted 15-16 \$ 10,000.00                      Expended 15-16 \$ 10,000.00

**Article 33.** To see if the Town will vote to raise and appropriate the sum of \$37,393.00 for **Debt Retirement** outlined below.

(Selectmen and Budget Committee recommend acceptance)

TAN Interest	\$ 1,000.00	
Waste Water Debt Ser.	\$25,393.00	Maturity October 2017
Sand/Salt Shed Bond	\$11,000.00	

Expended 14-15 \$ 25,184.15      Budgeted 15-16 \$ 37,288      Expended 15-16 \$ 35,787.71

**Article 34.** To see if the Town will vote to raise and appropriate the sum of \$24,000.00 for **Street Lighting.**

(Selectmen and Budget Committee recommend acceptance)

Expended 14-15 \$26,351.88      Budgeted 15-16 \$ 24,000.00      Expended 15-16 \$22,774.50

**Article 35.** To see if the Town will vote to raise and appropriate the sum of \$20,253.00 for the **Harbor Office/Commercial Pier.**

(Selectmen and Budget Committee recommend acceptance)

Expended 14-15 \$ 13,404.29      Budgeted 15-16 \$ 19,358.00      Expended 15-16 \$ 15,165.62

**Article 36.** To see if the Town will vote to approve the **Sewer Department Budget** at the sum of \$148,368.00.

(Selectmen recommend acceptance)

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

**Article 37.** 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 38.** To see if the Town, in accordance with 36 MRSA Section 505(2), will vote to establish December 31, 2016 as the date the first tax payment shall be due, and delinquent on January 3, 2017 and the second tax payment due and payable on May 31, 2017 and delinquent on June 1, 2017 and set the interest rate at 7% per annum for delinquent property taxes.



**Article 39.** 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 40.** 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 41.** 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 42.** 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 43.** 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 44.** To see if the Town will vote to authorize the Selectmen to expend no more than 3/12 of the total fiscal year 2017 – 2018 budget for the operation of Town Government for the period from July 1, 2017 to the next annual meeting.

**Article 45.** To see if the Town will vote to authorize the Selectmen to negotiate and enter into an agreement to take over the operation of Quoddy T.V. on terms that they deem fair and reasonable and continue its operation under the direction of the Board of Selectmen.

**Information Note:** This will require an agreement with Time Warner Cable.

**Article 46.** To see if the Town will vote to authorize the Selectmen to dedicate \$5,000 from Undesignated Funds to the town municipal building heating system capital account.

**Article 47.** To see if the Town will authorize the Selectmen to establish a non-lapsing Harbor and Commercial Pier account, to help fund the operation and maintenance of the Lubec Harbor and Commercial Pier, which account shall remain non-lapsing until rescinded by the Town and which shall be funded annually with all revenues derived from mooring fees, hoist key rentals and rent collected from the marina office pursuant to the Harbor Ordinance beginning with FY 2016 and continuing until revoked by the Town, and to authorize the selectmen to expend funds from said account for these purposes.

**Article 48.** 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 49.** 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 2015-2016 fiscal year were:

Admin	(11,050.59)	Marion Transfer	13,271.30
Public Works	( 6,379.07)	Harbor Office/ Pier	4,192.38
Ambulance Services	( .04)	Select Board Expenses	713.50
Lubec Recycling	( 272.76)		
Municipal Building	( 494.72)		


**Article 50.** To see if the Town will appropriate the following categories of revenues to reduce the tax commitment:


Excise Taxes	\$178,000.00
Vehicle Registration Agent Fees	5,000.00
Boat Excise	4,750.00
Recreational License Agent Fees	350.00
Interest on General Fund	1,500.00

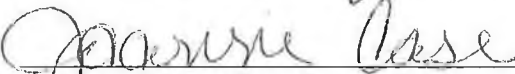
Interest on Taxes	20,000.00
Interest Other	800.00
Lien Costs	8,000.00
Lubec Water District	10,000.00
Miscellaneous Income	1,000.00
Clerk's Fees	3,500.00
State Municipal Revenue Sharing	61,534.00
Veteran's Exemption Reimbursement	1,940.00
Tree Growth Reimbursement	8,730.00
Park Fees	5,500.00
Bookkeeping Services	4,000.00
Recycling Sales	7,000.00
Homestead Exemptions	39,284.00
Plumbing Fees	1,800.00
Gifts	1,500.00
Trescott Emergency Services	3,000.00
Rental Income	3,500.00
<b>Total</b>	<b>\$370,688.00</b>

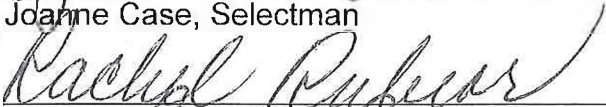
The Registrar of Voters will be available at the place of the Annual Town Meeting on August 3, 2016 from 5:30 p.m. to 6:00 p.m. at the Lubec Consolidated School Cafetorium for the purpose of correcting the Voter List.


Signed at Lubec, Maine, the \_\_\_\_\_ day of \_\_\_\_\_, 2016.

  
 \_\_\_\_\_  
 Carol Dennison, Chairman of the Board of Selectmen

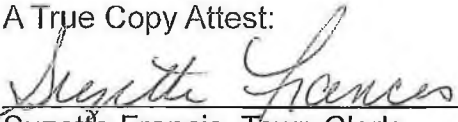
  
 \_\_\_\_\_  
 Dan Wagner, Vice-Chairman of the Board of Selectmen

  
 \_\_\_\_\_  
 Joanne Case, Selectman

  
 \_\_\_\_\_  
 Rachel Rubeor, Selectman

  
 \_\_\_\_\_  
 Tony Cannone, Selectman

A True Copy Attest:

  
\_\_\_\_\_  
Suzette Francis, Town Clerk

\_\_\_\_\_  
Kenneth Bradley, Citizen, Town of Lubec

## TOWN OFFICERS AND COMMITTEES

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

Joanne H Case	2016
Anthony Cannone	2018
Carol Dennison (chair)	2017
Dan Wagner (2nd chair)	2017
Rachel Rubeor	2018

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

Sonja Bailey	2016
Danielle Caricofe	2015
Michael Evers-Jenkins	2017
Stephanie Page	2016
Melissa Farren (chair)	2016

### LUBEC WATER DISTRICT TRUSTEE:

Randy Hall	2015
Dallas Hood	2016
David Marston	2017

### BUDGET COMMITTEE:

Kelli Hall (appointed)	2016
Debbie Holmes	2017
Virginia Morano	2018

### TOWN ADMINSTRATOR: \*

John Sutherland

### TOWN CLERK and REGISTRAR OF VOTERS: \*

Suzette Francis

### DEPUTY TOWN CLERKS: \*

Debbie Hood  
Renee Gray

### DEPUTY REGISTRAR OF VOTERS: \*

Debbie Hood  
Renee Gray

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

Suzette Francis

### ASSESSOR AGENT: \*

Jim Clark

### FIRE CHIEF: \*

Robert Hood

### ASSISTANT FIRE CHIEF: \*

Errol Tinker

### CODE ENFORCEMENT OFFICER: \*

Jim Clark

**TRESURER, TAX COLLECTOR**

**& BOOKKEEPER: \***

Suzette Francis

**DEPUTY TREASURER & TAX**

**COLLECTOR: \***

Renee Gray

**LICENSED PLUMBING**

**INSPECTOR: \***

Bruce Green

**HARBOR MASTER: \***

Julie Keene (Interim)

**ANIMAL CONTROL OFFICER \***

Rhonda Welcome

**SUB-REGISTRAR-BURIAL \***

Jonathan McClure

**EMERGENCY MANAGEMENT\***

John Sutherland (Director)

Dan Wagner (Deputy Director)

Carol Dennison

Anthony Cannone

**WASHINGTON COUNTY**

**EMERGENCY MEDICAL**

**SERVICES DIRECTORS:\***

John Sutherland (Director)

Joanne Case (Alternate)

**HEALTH OFFICER: \***

Dylan Case

**REVOLVING LOAN**

**COMMITTEE: \***

John Sutherland (Administrator)

Dan Wagner (Selectman)

Cecil Moores

Peter Boyce

William Corey

Gale White

**Deputy Harbor Masters:\***

Ralph Dennison

**SHELLFISH COMMITTEE:\***

Julie Keene (Warden)

Tracy Sawtelle (Chair)

Danny Fitzsimmons (Vice-chair)

Carol Dennison (Secretary)

Amanda Lyons

**CHRISTMAS PARADE**

**COMMITTEE:\***

Jenny Brown

Shirley Brown

**PIRATE INVASION COMMITTEE**

Jenny Brown

Shirley Brown

Ruby Browne

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

Joe Piscadlo  
Rachel Rubeor (Alternate)

**BOARD OF APPEALS:\***

Nancy Begley  
Peter Boyce  
Joe Piscadlo

**ECONOMIC DEVELOPMENT  
COMMITTEE:\***

Carol Dennison (Selectperson)  
Barbara Frazier  
John Sutherland (Administrator)  
Dan Wagner (Selectman)  
Gale White (Chair)  
Joe Piscadlo

**DOWNTOWN REVITALIZATION  
COMMITTEE:\***

John Sutherland (Administrator)  
Rachel Rubeor (Selectperson)  
Katherine Cassidy  
Denise Rule  
Mike Pivrotto

**RECYCLE COMMITTEE:\***

Kenny Moores (Chair)  
Renee Gray (Vice chair)  
David Aldrich  
Rachel Rubeor (Selectperson)  
Peter Boyce  
Suzette Francis

**4TH JULY COMMITTEE:\***

Kelli Hall  
Wanda Matthews

**FALL FESTIVAL COMMITTEE:\***

Jenny Brown  
Shirley Brown  
Roberta Canton  
Natasha Smith

**HARBOR BOARD COMMITTEE:\***

Julie Keene (Harbor master)  
Ralph Dennison (Deputy Harbor master)  
Ricky Wright  
Sean Caricofe  
Greg McConnell  
Peter Boyce  
Tony Cannone (Selectman)  
Steven Tinker

Town Clerk's Report

July 1, 2015 to June 30, 2016

Vital Statistics

Births – 9



Deaths – 25



Marriages – 6



Dog Licenses

Male/Female – 19



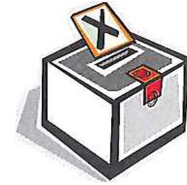
Neutered/Spayed – 146



Kennel – 1



Special Meetings and Elections



Annual Town Meeting (Official Election)	08/04/2015
Annual Town Meeting (Business Meeting)	08/04/2015
Special Town Meeting ( Article 41)	09/08/2015
Special Town Meeting-Shellfish/Harbor Ordinance Update	10/27/2015
State of Maine Referendum Election	11/03/2015
Special Town Meeting-Harbor Ordinance Update	04/28/2016
MSAD #19 AOS Budget Meeting	05/19/2016
Special Town Meeting-Public Work Garage/CDBG	05/26/2016
State of Maine Primary Election	06/14/2016
MSAD #19 Annual Budget Meeting	06/28/2016

Respectfully,

Suzette Francis  
Town Clerk



## TREASURER'S REPORT

<b>General Fund Balance 7-1-15</b>	<b>763,757.96</b>		
2016 Taxes	6,590.66		
2015 Taxes	2,520,575.52		
2014 Taxes	199,095.54		
2013 Taxes	91,090.69	<b>Other Receipts</b>	
2012 Taxes	363.28	Interest	1,195.10
2011 Taxes	306.48	Interest on Taxes	23,181.52
2010 Taxes	0.00	Interest on CD	1,568.26
2009 Taxes	0.00	Lien Costs	10,123.41
2008 Taxes	0.00	Lubec Water	10,000.00
2007 Taxes	0.00	Miscellaneous	8,449.28
2006 Taxes	0.00	State Revenue Sharing	67,107.62
2005 Taxes	0.00	North Lubec Sewer	170.64
2004 Taxes	0.00	Bookkeeping Services	4,000.00
2003 Taxes	0.00	Park Fees	9,754.56
2002 Taxes	0.00	Risk Pool Refund	1,730.00
TAP	10,510.60	Local Road Assistance (URIP)	37,444.00
<b>Total Taxes Received</b>	<b>2,828,532.77</b>	Shellfish Conservation	6,212.00
		Recycling Sales	8,252.22
<b>Excise Taxes</b>		Elderly Fuel Donation Fund	3,153.00
Vehicle	199,469.94	Mooring Permits	4,725.00
Boat	4,699.60	Hoist Fees	4,300.00
Vehicle Agent Fees	6,503.00	Worker's Comp Refund	906.00
Recreational Agent Fees	468.00	Homestead Exemption	39,601.00
Excise Tax - Trescott	33,656.12	Tree Growth Reimbursement	9,924.66
Excise Tax-Snowmobile Refund	297.90	Public Basketball Court Paving	5,000.00
<b>Total Excise Tax &amp; Agent Fees</b>	<b>245,094.56</b>	4th of July Celebration	4,000.00
		Heating System Fund	5,000.00
		Marina Grant	155,616.00
		Sand Salt Shed Grant	371,489.50
		Columbian Factory Grant	26,495.22
		Columbian Store Grant	25,708.65
		Sidewalk Improvement	40,000.00
		Rental Income	4,700.00
<b>License Fees - State</b>		Sheriff Selective Enforcement	13,000.00
IFW Recreational Vehicle	19,282.87	Veterans Exemption Reimb	2,302.00
Vehicle Registrations	83,460.06	Veteran's Grave Fund	189.78
Hunting & Fishing	8,565.50	Bete Reimbursement	449.00
Dog	671.00	Hoist Key Deposits	1,700.00
Vitals	322.40	Tower Reimbursement Ins	4,097.24
Plumbing	382.50	X-Mas Parade	500.00
<b>Total License Fees</b>	<b>112,684.33</b>	General Assistance Reimb	1,537.39
		Road Improvement Fund	20,578.14
<b>Departmental Receipts</b>		<b>Total Other Receipts</b>	<b>934,161.19</b>
Planning Board	520.00		
Cemeteries	0.00	<b>Total Receipts</b>	<b>4,126,605.25</b>

Animal Control	1,079.00		
Clerk Fees	3,119.60	<b>Total Available Funds</b>	<b>4,890,363.21</b>
Plumbing - Town	1,167.50	<b>Warrants &amp; Payables</b>	<b>(4,115,122.54)</b>
Cash Short	61.30	<b>General Fund</b>	
Shellfish Reserve	185.00	<b>Balance 6-30-16</b>	<b>775,240.67</b>
<b>Total Departmental Receipts</b>	<b>6,132.40</b>		
<b>*Other</b>			
Reimb for Voter Data Entry			

<b>2015 Valuation, Assessment, and Commitment</b>	
<b>Total Valuation</b>	
Real Estate	\$132,567,351.00
Personal Property	\$991,604.00
<b>Assessed Valuation</b>	<b>\$133,558,955.00</b>
<b>Recapitulation of Assessment</b>	
County Tax	\$257,831.00
Municipal Appropriation	\$1,349,493.00
SAD No. 19	\$1,730,846.00
Overlay	\$86,633.92
<b>Total Appropriations</b>	<b>\$3,424,803.92</b>
<b>Allowable Deductions</b>	
State Revenue Sharing	\$61,534.00
Homestead Reimbursement	\$40,364.71
BETE Reimbursement	\$444.75
Other Revenues	\$466,970.00
<b>Total Deductions</b>	<b>\$569,313.46</b>
<b>Net Assessment for Commitment</b>	<b>\$2,855,490.46</b>
<b>Commitment</b>	
Assessed Valuation x .02138	\$2,855,490.46
Supplemental Assessments	
~ Real Estate	\$388.00
~ Personal Property	
<b>Total Charged to the Collector</b>	<b>\$2,855,878.46</b>
<b>Tax Collector's Report</b>	
Taxes Committed	\$2,855,490.46
Supplementals	\$388.00
<b>Total</b>	<b>\$2,855,878.46</b>
Abatements	\$12,397.59
Collected FY 15-16	\$2,496,447.86
Pre paid FY -14-15	\$16,127.59
Tax Acquired	\$0.00
<b>Total</b>	<b>\$2,524,973.04</b>
<b>Balance Unpaid</b>	<b>\$330,905.42</b>

Town of Lubec Proposed Budget 2016-2017

<b>Department Administration</b>	<b>Approp. 2015-2016</b>	<b>Total Spent as of June 15, 2016</b>	<b>Anticipated Amount</b>	<b>Difference</b>	<b>Change %</b>
ADMINISTRATOR SALARY	\$ 53,060.00	\$ 53,060.00	\$ 53,590.00	\$ 530.00	1%
TREASURER/TOWN CLERK	\$ 20,230.00	\$ 40,603.33	\$ 32,760.00	\$ 12,530.00	62%
DEPUTY CLERK	\$ 24,440.00	\$ 33,722.24	\$ 31,512.00	\$ 7,072.00	29%
DEPUTY CLERK / IT SPECIALIST	\$ 9,360.00	\$ 17,000.66	\$ 23,712.00	\$ 14,352.00	153%
TREASURER TRAINER/ Part Time Office	\$ 21,400.00	\$ 1,850.00	\$ 4,500.00	\$ (16,900.00)	-79%
TOWN CLERK	\$ 31,200.00		\$ -	\$ (31,200.00)	-100%
ASSESSOR'S AGENT	\$ 18,175.00	\$ 29,033.20	\$ 20,000.00	\$ 1,825.00	10%
ELECTION WORKERS	\$ 2,500.00	\$ 1,632.50	\$ 2,500.00	\$ -	0%
OVERTIME WAGES	\$ 2,500.00	\$ 2,294.05	\$ 2,500.00	\$ -	0%
SOCIAL SECURITY	\$ 11,338.00	\$ 11,874.11	\$ 11,338.00	\$ -	0%
MEDICARE EXPENSE	\$ 2,652.00	\$ 2,775.95	\$ 2,652.00	\$ -	0%
WORKERS COMPENSATION	\$ 791.00	\$ 699.72	\$ 661.00	\$ (130.00)	-16%
UNEMPLOYMENT TAXES	\$ 1,491.00	\$ 96.61	\$ 194.00	\$ (1,297.00)	-87%
HEALTH INSURANCE	\$ 60,683.00	\$ 48,792.57	\$ 57,700.00	\$ (2,983.00)	-5%
IPP	\$ 792.00	\$ 426.64	\$ 784.00	\$ (8.00)	-1%
MSRS EMPLOYER CONTRIBUTION	\$ 4,500.00	\$ 3,877.16	\$ 3,332.00	\$ (1,168.00)	-26%
OFFICE SUPPLIES	\$ 5,500.00	\$ 5,232.72	\$ 6,000.00	\$ 500.00	9%
POSTAGE	\$ 6,000.00	\$ 5,792.82	\$ 6,000.00	\$ -	0%
POSTAGE METER LEASE	\$ 600.00	\$ 552.00	\$ 600.00	\$ -	0%
CONTINGENCY	\$ 4,500.00	\$ 13,110.37	\$ 10,000.00	\$ 5,500.00	122%
ADVERTISEMENTS	\$ 800.00	\$ 2,039.35	\$ 800.00	\$ -	0%
REGISTRY OF DEEDS	\$ 7,000.00	\$ 6,030.04	\$ 7,000.00	\$ -	0%
LEGAL FEES	\$ 7,500.00	\$ 2,768.58	\$ 6,000.00	\$ (1,500.00)	-20%
TOWN REPORTS	\$ 3,000.00	\$ 1,860.53	\$ 3,000.00	\$ -	0%
DOCUMENT PRESERVATION	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ -	0%
LIEN TITLE RESEARCH	\$ 700.00	\$ 450.00	\$ 700.00	\$ -	0%
STAFF TRAINING	\$ 1,250.00	\$ 1,369.95	\$ 1,240.00	\$ (10.00)	-1%
STAFF TRAVEL	\$ 2,000.00	\$ 3,021.38	\$ 2,000.00	\$ -	0%
TAX MAPS	\$ 1,500.00	\$ 1,350.00	\$ 1,500.00	\$ -	0%
AUDIT & GASB34	\$ 5,000.00	\$ 5,000.00	\$ 6,000.00	\$ 1,000.00	20%
TELEPHONE	\$ 1,900.00	\$ 2,476.58	\$ 1,900.00	\$ -	0%
INTERNET/WEB HOSTING	\$ 700.00	\$ 333.69	\$ 700.00	\$ -	0%
COPIER MAINTENANCE CONTRA	\$ 5,000.00	\$ 7,398.22	\$ 5,000.00	\$ -	0%
COMPUTER H/W MAINTENANCE	\$ 2,000.00	\$ 100.99	\$ 1,000.00	\$ (1,000.00)	-50%
COMPUTER SUPPLIES	\$ 500.00	\$ -	\$ 500.00	\$ -	0%
COMPUTER LICENSING	\$ 8,000.00	\$ 7,500.00	\$ 8,000.00	\$ -	0%
TAX BILLS	\$ 750.00	\$ 844.71	\$ 800.00	\$ 50.00	7%
	\$ 332,312.00	\$ 317,970.67	\$ 319,475.00	\$ (12,837.00)	-4%

Town of Lubec Proposed Budget 2016-2017

<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	\$ 203.00	\$ 183.40	\$ 175.00	\$ (28.00)	-14%	
TRAINING	\$ 500.00	\$ 55.00	\$ 500.00	\$ -	0%	
TRAVEL	\$ 1,000.00	\$ 320.54	\$ 1,000.00	\$ -	0%	
	\$ 13,006.00	\$ 11,862.20	\$ 12,978.00	\$ (28.00)	0%	
<b>Town Insurance/Dues</b>						
RISK INSURANCE	\$ 21,500.00	\$ 19,491.78	\$ 21,500.00	\$ -	0%	
MMA DUES	\$ 2,525.00	\$ 2,542.00	\$ 2,542.00	\$ 17.00	1%	
WCCOG-DUES	\$ 908.00	\$ 1,180.00	\$ 1,180.00	\$ 272.00	30%	
DUES/REGISTRATIONS	\$ 100.00	\$ 122.50	\$ 100.00	\$ -	0%	
Washing. County Soil & Water	\$ 630.00	\$ 630.00	\$ 630.00	\$ -	0%	
	\$ 25,663.00	\$ 23,966.28	\$ 25,952.00	\$ 289.00	1%	
<b>Animal Control</b>						
Animal Control Officer	\$ 4,000.00	\$ 4,000.08	\$ 4,000.00	\$ -	0%	
KENNEL RENT	\$ 1,000.00	\$ 1,200.00	\$ 1,000.00	\$ -		
WORKER'S COMP	\$ -	\$ 44.23	\$ 53.00	\$ 53.00		
UNEMPLOYMENT TAXES	\$ -		\$ 26.00	\$ 26.00		
FICA	\$ 248.00	\$ 248.04	\$ 248.00	\$ -		
MEDICARE	\$ 58.00	\$ 57.97	\$ 58.00	\$ -		
TRAINING	\$ 150.00	\$ 598.14	\$ 150.00	\$ -		
SUPPLIES	\$ 250.00	\$ -	\$ 250.00	\$ -		
SAVE OUR STRAYS	\$ 500.00	\$ 1,000.00	\$ 1,000.00	\$ 500.00		
	\$ 6,206.00	\$ 7,148.46	\$ 6,785.00	\$ 579.00	9%	
<b>Public Safety</b>						
Selective Enforcement	\$ -		\$ -			
<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	\$ 2,254.84	\$ 5,000.00	\$ -	0%	
	\$ 5,000.00	\$ 2,254.84	\$ 5,000.00	\$ -	0%	
<b>Fire Department</b>						

Town of Lubec Proposed Budget 2016-2017

FIRE CHIEF STIPEND	\$ 7,000.00	\$ 6,999.96	\$ 7,000.00	\$ -	0%
FIREFIGHTERS STIPEND	\$ 15,000.00	\$ 13,700.00	\$ 15,000.00	\$ -	0%
SOCIAL SECURITY	\$ 1,364.00	\$ 1,283.44	\$ 1,364.00	\$ -	0%
MEDICARE	\$ 319.00	\$ 300.17	\$ 319.00	\$ -	0%
WORKERS COMPENSATION	\$ 1,757.00	\$ 1,587.63	\$ 1,516.00	\$ (241.00)	-14%
UNEMPLOYMENT TAXES	\$ 119.00	\$ 23.20	\$ 47.00	\$ (72.00)	-61%
MATERIALS & SUPPLIES	\$ 2,000.00	\$ 1,579.15	\$ 2,000.00	\$ -	0%
EQUIPMENT	\$ 2,000.00	\$ 2,492.14	\$ 2,000.00	\$ -	0%
DUES	\$ 300.00	\$ 1,088.00	\$ 750.00	\$ 450.00	150%
FIRE PREVENTION				\$ -	
GAS/DIESEL	\$ 1,500.00	\$ 347.21	\$ 1,500.00	\$ -	0%
REPAIRS	\$ 2,500.00	\$ 210.00	\$ 2,500.00	\$ -	0%
GOVT. MANDATED MAINTENANCE	\$ 3,000.00	\$ -	\$ 3,000.00	\$ -	0%
STATION WORK	\$ 700.00	\$ -	\$ 700.00	\$ -	0%
TRAINING & TRAVEL	\$ 200.00	\$ -	\$ 200.00	\$ -	0%
TELEPHONE	\$ 500.00	\$ 458.17	\$ 500.00	\$ -	0%
INTERNET	\$ -	\$ -		\$ -	
W LUBEC HEAT	\$ 1,500.00	\$ 416.20	\$ 1,500.00	\$ -	0%
W LUBEC ELECTRIC	\$ 310.00	\$ 245.21	\$ 310.00	\$ -	0%
	\$ 40,069.00	\$ 30,730.48	\$ 40,206.00	\$ 137.00	0%
<b>Hydrant Rental</b>					
CONTRACTED SERVICES	\$ 83,500.00	\$ 83,500.00	\$ 83,500.00	\$ -	0%
	\$ 83,500.00	\$ 83,500.00	\$ 83,500.00	\$ -	0%
				\$ -	
<b>Emergency Management Director</b>				\$ -	
DIRECTOR	\$ -	\$ -	\$ -	\$ -	#DIV/0!
SOCIAL SECURITY	\$ -	\$ -	\$ -	\$ -	#DIV/0!
MEDICARE EXPENSE	\$ -	\$ -	\$ -	\$ -	#DIV/0!
WORKERS COMPENSATION	\$ -	\$ -	\$ -	\$ -	#DIV/0!
SUPPLIES	\$ -	\$ -	\$ -	\$ -	#DIV/0!
				\$ -	
<b>Code Enforcement Officer</b>				\$ -	
OFFICER PAY	\$ 9,754.00	\$ 8,878.79	\$ 9,754.00	\$ -	0%
TRAINING	\$ -	\$ -	\$ 150.00	\$ 150.00	#DIV/0!
SOCIAL SECURITY	\$ 605.00	\$ 550.49	\$ 605.00	\$ -	0%
MEDICARE EXPENSE	\$ 141.00	\$ 128.75	\$ 141.00	\$ -	0%
WORKERS COMPENSATION	\$ 190.00	\$ 170.78	\$ 163.00	\$ (27.00)	-14%
UNEMPLOYMENT TAXES	\$ 166.00	\$ 80.88	\$ 162.00	\$ (4.00)	-2%
TRAVEL	\$ -	\$ -	\$ 150.00	\$ 150.00	#DIV/0!
LEGAL EXPENSE	\$ 5,000.00	\$ 1,878.22	\$ 5,000.00	\$ -	0%
	\$ 15,856.00	\$ 11,687.91	\$ 16,125.00	\$ 269.00	2%
<b>Health Officer</b>					

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Town of Lubec Proposed Budget 2016-2017

OFFICER PAY	\$ 1,000.00	\$ 916.74	\$ 1,000.00	\$ -	0%
TRAINING	\$ 100.00	\$ -	\$ 100.00	\$ -	0%
SOCIAL SECURITY	\$ 62.00	\$ 56.87	\$ 62.00	\$ -	0%
MEDICARE EXPENSE	\$ 15.00	\$ 13.31	\$ 15.00	\$ -	0%
WORKERS COMPENSATION	\$ 20.00	\$ 17.81	\$ 17.00	\$ (3.00)	-15%
UNEMPLOYMENT TAXES	\$ 17.00	\$ 21.06	\$ 43.00	\$ 26.00	153%
TRAVEL	\$ 100.00	\$ -	\$ 100.00	\$ -	0%
SUPPLIES	\$ -	\$ -		#VALUE!	#VALUE!
	\$ 1,314.00	\$ 1,025.79	\$ 1,337.00	\$ 23.00	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	\$ 52.00	\$ 50.62	\$ 50.00	\$ (2.00)	-4%
UNEMPLOYMENT TAXES	\$ 51.00	\$ 38.08	\$ 77.00	\$ 26.00	51%
TRAINING	\$ -	\$ -		\$ -	#DIV/0!
TRAVEL	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -	0%
	\$ 4,333.00	\$ 3,318.14	\$ 4,357.00	\$ 24.00	1%
<b>Harbor/Commerical Pier</b>				\$ -	
HARBOR MASTER	\$ 2,400.00	\$ 1,800.00	\$ 4,800.00	\$ 2,400.00	100%
TRAINING	\$ 400.00	\$ 432.25	\$ 400.00	\$ -	0%
SOCIAL SECURITY	\$ 149.00	\$ 111.60	\$ 149.00	\$ -	0%
MEDICARE EXPENSE	\$ 35.00	\$ 26.10	\$ 35.00	\$ -	0%
WORKERS COMPENSATION	\$ 154.00	\$ 132.08	\$ 123.00	\$ (31.00)	-20%
UNEMPLOYMENT TAXES	\$ 20.00	\$ 22.78	\$ 46.00	\$ 26.00	130%
ELECTRICITY	\$ 1,200.00	\$ 1,432.87	\$ 1,200.00	\$ -	0%
WATER	\$ 300.00	\$ 208.00	\$ 300.00	\$ -	0%
WHARFINGER & PUBLIC OFF INS	\$ 3,500.00	\$ 75.00		\$ (3,500.00)	-100%
COM PIER/GROUNDS REPAIRS	\$ 8,000.00	\$ 7,975.37	\$ 10,000.00	\$ 2,000.00	25%
TRASH	\$ 800.00	\$ 336.00	\$ 800.00	\$ -	0%
BOAT REMOVAL	\$ -	\$ -	\$ -	\$ -	#DIV/0!
SEWER FEE	\$ -	\$ -		\$ -	#DIV/0!
SUPPLIES	\$ 500.00	\$ 1,703.70	\$ 500.00	\$ -	0%
ADS	\$ 100.00	\$ 27.25	\$ 100.00	\$ -	0%
BUILDING INSURANCE	\$ 300.00	\$ 75.00	\$ 300.00	\$ -	0%
BUILDING MAINTENANCE	\$ 1,500.00	\$ 332.50	\$ 1,500.00	\$ -	0%
	\$ 19,358.00	\$ 14,690.50	\$ 20,253.00	\$ 895.00	5%
<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	\$ 164.00	\$ 153.01	\$ 149.00	\$ (15.00)	-9%

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Town of Lubec Proposed Budget 2016-2017

UNEMPLOYMENT TAXES	\$ 128.00	\$ 45.92	\$ 80.00	\$ (48.00)	-38%
TRAVEL	\$ 500.00	\$ 1,102.22	\$ 500.00	\$ -	0%
	\$ 6,282.00	\$ 6,791.27	\$ 6,219.00	\$ (63.00)	-1%
<b>Public Works</b>				\$ -	
LEAD FOREMAN	\$ 34,213.00	\$ 34,512.24	\$ 34,555.00	\$ 342.00	1%
MAINT WORKER II SR	\$ 30,171.00	\$ 26,902.53	\$ 30,472.00	\$ 301.00	1%
MAINT WORKER II	\$ 27,581.00	\$ 27,238.29	\$ 27,786.00	\$ 205.00	1%
MAINT WORKERS I	\$ 20,000.00	\$ 19,067.47	\$ 20,000.00	\$ -	0%
OVERTIME WAGES	\$ 16,500.00	\$ 10,065.79	\$ 16,500.00	\$ -	0%
SOCIAL SECURITY	\$ 7,965.00	\$ 7,701.52	\$ 7,965.00	\$ -	0%
MEDICARE EXPENSE	\$ 1,863.00	\$ 1,776.20	\$ 1,863.00	\$ -	0%
WORKERS COMPENSATION	\$ 8,671.00	\$ 8,689.35	\$ 8,700.00	\$ 29.00	0%
UNEMPLOYMENT TAXES	\$ 719.00	\$ 90.24	\$ 181.00	\$ (538.00)	-75%
HEALTH INSURANCE	\$ 57,238.00	\$ 53,142.25	\$ 64,400.00	\$ 7,162.00	13%
IPP	\$ 627.00	\$ 555.29	\$ 608.00	\$ (19.00)	-3%
SUPPLIES & PARTS	\$ 5,500.00	\$ 7,035.89	\$ 5,500.00	\$ -	0%
OXYGEN & ACETYL	\$ 300.00	\$ 377.50	\$ 300.00	\$ -	0%
SAND	\$ 23,000.00	\$ 23,500.00	\$ 23,000.00	\$ -	0%
SALT	\$ 10,000.00	\$ 13,331.56	\$ 10,000.00	\$ -	0%
COLD MIX	\$ 3,000.00	\$ 2,982.55	\$ 3,000.00	\$ -	0%
CULVERTS	\$ 3,000.00	\$ 1,345.00	\$ 3,000.00	\$ -	0%
BLADES	\$ 4,000.00	\$ 2,863.00	\$ 4,000.00	\$ -	0%
EQUIPMENT RENTAL	\$ 500.00	\$ 1,000.00	\$ 500.00	\$ -	0%
GRAVEL	\$ 3,500.00	\$ 2,520.00	\$ 3,500.00	\$ -	0%
ROAD IMPROVEMENTS	\$ 3,000.00	\$ -	\$ 3,000.00	\$ -	0%
CONTINGENCY	\$ 1,500.00	\$ 5,986.75	\$ 1,500.00	\$ -	0%
DRUG TESTING	\$ 300.00	\$ 175.00	\$ 300.00	\$ -	0%
GAS/DEISEL	\$ 17,600.00	\$ 8,909.36	\$ 15,000.00	\$ (2,600.00)	-15%
EQUIPMENT MAINTENANCE	\$ 2,000.00	\$ 189.10	\$ 2,000.00	\$ -	0%
1991 GMC	\$ 2,750.00	\$ 1,127.34	\$ 2,750.00	\$ -	0%
2004 CHEVROLET	\$ 2,000.00	\$ 5,438.02	\$ 3,000.00	\$ 1,000.00	50%
2007 CHEVROLET	\$ 1,500.00	\$ 704.80	\$ 1,500.00	\$ -	0%
2006 FORD STERLING	\$ 6,000.00	\$ 17,797.33	\$ 6,000.00	\$ -	0%
2004 INTERNATIONAL	\$ 8,512.00	\$ 3,764.71	\$ 6,000.00	\$ (2,512.00)	-30%
LOADER/BACKHOE-2002	\$ 1,500.00	\$ 7,797.31	\$ 5,000.00	\$ 3,500.00	233%
LOADER/BACKHOE-1996	\$ 1,500.00	\$ 6,043.58	\$ 4,000.00	\$ 2,500.00	167%
1986 GRADER GALION	\$ -	\$ -	\$ 2,600.00	\$ 2,600.00	#DIV/0!
SWEEPING	\$ 4,500.00	\$ -	\$ 4,500.00	\$ -	0%
CATCH BASIN CLEANING	\$ 2,100.00	\$ -	\$ 2,100.00	\$ -	0%
UNIFORMS	\$ 2,444.00	\$ 2,094.38	\$ 2,444.00	\$ -	0%
TOOLS	\$ -	\$ -	\$ -	\$ -	
TRAVEL	\$ 500.00	\$ 1,408.76	\$ 500.00	\$ -	0%

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Town of Lubec Proposed Budget 2016-2017

TRAINING	\$ 100.00	\$ 242.00	\$ 100.00	\$ -	0%
ROADSIDE MOWING	\$ 2,800.00	\$ 2,850.00	\$ 3,000.00	\$ 200.00	7%
TRAFFIC/STREET SIGNS	\$ 700.00	\$ 1,062.35	\$ 700.00	\$ -	0%
TRASH	\$ 350.00	\$ 416.00	\$ 350.00	\$ -	0%
TELEPHONE	\$ 425.00	\$ 508.99	\$ 425.00	\$ -	0%
ELECTRICITY	\$ 1,200.00	\$ 1,378.65	\$ 1,200.00	\$ -	0%
FUEL OIL	\$ 4,000.00	\$ 1,844.07	\$ 4,000.00	\$ -	0%
WATER	\$ 300.00	\$ 208.00	\$ 300.00	\$ -	0%
SEWER	\$ 250.00	\$ 168.30	\$ 250.00	\$ -	0%
BUILDING MAINTENANCE	\$ 500.00	\$ -	\$ 500.00	\$ -	0%
	\$ 326,679.00	\$ 314,811.47	\$ 338,849.00	\$ 12,170.00	4%
<b>Parks and Recreation</b>				\$ -	
GAS/DIESEL	\$ 1,000.00	\$ 256.22	\$ 250.00	\$ (750.00)	-75%
MATERIALS & REPAIRS	\$ 3,800.00	\$ 2,814.81	\$ 2,800.00	\$ (1,000.00)	-26%
ELECTRICITY	\$ 200.00	\$ 147.18	\$ 200.00	\$ -	0%
WATER	\$ 350.00	\$ 464.00	\$ 350.00	\$ -	
CONTINGENCY	\$ 750.00	\$ 409.50	\$ 750.00	\$ -	0%
	\$ 6,100.00	\$ 4,091.71	\$ 4,350.00	\$ (1,750.00)	-29%
<b>Cemetaries</b>					
GAS/DIESEL	\$ -	\$ -	\$ 750.00	\$ 750.00	#DIV/0!
MATERIALS & REPAIRS	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	#DIV/0!
			\$ 1,750.00		
<b>SUMMER RECREATION</b>					
SUMMER RECREATION	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00		
	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00		
<b>Paving</b>				\$ -	
LRAP + Paving	\$ 41,600.00	\$ 12,400.00	\$ 41,600.00	\$ -	0%
	\$ 41,600.00	\$ 12,400.00	\$ 41,600.00	\$ -	#NAME?
<b>2004 INTERNATIONAL</b>	\$ 40,000.00	\$ 40,000.00	\$ -		
MINI EXCAVATOR	\$ -	\$ -	\$ 40,000.00	\$ 40,000.00	
	\$ -		\$ 40,000.00		
<b>Street Lights</b>				\$ -	0%
ELECTRICITY	\$ 22,000.00	\$ 22,694.50	\$ 22,000.00	\$ -	0%
SUPPLIES/BULBS	\$ 2,000.00	\$ 80.00	\$ 2,000.00	\$ -	0%
	\$ 24,000.00	\$ 22,774.50	\$ 24,000.00	\$ -	
				\$ -	
<b>Third Party Payors</b>					

Town of Lubec Proposed Budget 2016-2017

WHCA	\$ 500.00	\$ 500.00	\$ 500.00	\$ -	100%
EAA-AGING	\$ -	\$ -	\$ 300.00	\$ 300.00	#DIV/0!
WASH. COUNTY CHILDREN PRO	\$ -		\$ 400.00		
WIC	\$ 1,000.00	\$ 1,000.00	\$ 500.00		
FOOD PANTRY	\$ 500.00	\$ 500.00	\$ 500.00	\$ -	0%
LIFE FLIGHT FOUNDATION	\$ 500.00	\$ 500.00	\$ 500.00		
FRIENDS OF THE PLAYGROUND	\$ 500.00	\$ 500.00	\$ 300.00		
COMMUNITY CAFÉ	\$ -				
	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ -	0%
<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%
				\$ -	
<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>	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ -	
MEMORIAL DAY FLAGS	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ -	
				\$ -	
<b>Recycling Support</b>				\$ -	
RECYCLING BLDG GRANT					
DIRECTOR	\$ 16,193.00	\$ 17,357.84	\$ 13,938.00	\$ (2,255.00)	-14%
OVERTIME		\$ 19.10			
SOCIAL SECURITY	\$ 1,004.00	\$ 1,076.11	\$ 1,004.00	\$ -	0%
MEDICARE EXPENSE	\$ 235.00	\$ 251.70	\$ 235.00	\$ -	0%
WORKERS COMPENSATION	\$ 723.00	\$ 739.24	\$ 747.00	\$ 24.00	3%
UNEMPLOYMENT TAXES	\$ 204.00	\$ 53.56	\$ 108.00	\$ (96.00)	-47%
HEALTH INSURANCE	\$ 20,986.00	\$ 19,526.67	\$ 23,600.00	\$ 2,614.00	12%
IPP	\$ 197.00	\$ 176.46	\$ 193.00	\$ (4.00)	-2%
PROPANE	\$ 750.00	\$ 415.09	\$ 750.00	\$ -	0%
BUILDING MAINTENANCE	\$ 500.00	\$ 1,171.95	\$ 500.00	\$ -	0%
FORKLIFT MAINTENANCE	\$ 750.00	\$ 1,059.95	\$ 1,250.00	\$ 500.00	67%
MATERIALS & SUPPLIES	\$ 650.00	\$ 1,013.03	\$ 650.00	\$ -	0%
UNIFORMS	\$ 1,248.00	\$ 859.42	\$ 1,248.00	\$ -	0%
CONTINGENCY	\$ 1,000.00	\$ 52.95	\$ 1,000.00	\$ -	0%

Town of Lubec Proposed Budget 2016-2017

TRASH	\$ 350.00	\$ 336.00	\$ 350.00	\$ -	0%
TELEPHONE	\$ 400.00	\$ 483.00	\$ 400.00	\$ -	0%
ELECTRICITY	\$ 400.00	\$ 428.77	\$ 400.00	\$ -	0%
	\$ 45,590.00	\$ 45,020.84	\$ 46,373.00	\$ 783.00	2%
				\$ -	
<b>Transfer Station</b>				\$ -	
MARION TRANSFER	\$ 102,000.00	\$ 88,728.70	\$ 100,000.00	\$ (2,000.00)	-2%
	\$ 102,000.00	\$ 88,728.70	\$ 100,000.00	\$ (2,000.00)	-2%
<b>Airport</b>				\$ -	
LICENSING	\$ 25.00	\$ -	\$ 25.00	\$ -	0%
MAINTENANCE & MOWING	\$ 600.00	\$ 800.00	\$ 600.00	\$ -	0%
SUPPLIES	\$ 500.00	\$ 240.00	\$ 500.00	\$ -	0%
ELECTRICITY	\$ 50.00	\$ -	\$ 50.00	\$ -	0%
AIRPORT LIABILITY	\$ 2,600.00	\$ 1,375.00	\$ 1,500.00	\$ (1,100.00)	-42%
	\$ 3,775.00	\$ 2,415.00	\$ 2,675.00	\$ (1,100.00)	-29%
				\$ -	
<b>Municipal Office Bldg</b>				\$ -	
HOUSEKEEPING	\$ 4,350.00	\$ 4,385.50	\$ 4,350.00	\$ -	0%
MAINTENANCE	\$ -	\$ 197.86	\$ -	\$ -	#DIV/0!
SOCIAL SECURITY	\$ 332.00	\$ 284.19	\$ 332.00	\$ -	0%
MEDICARE EXPENSE	\$ 78.00	\$ 66.39	\$ 78.00	\$ -	0%
WORKERS COMPENSATION	\$ 157.00	\$ 144.59	\$ 140.00	\$ (17.00)	-11%
UNEMPLOYMENT TAXES	\$ 87.00	\$ 47.84	\$ 96.00	\$ 9.00	10%
MATERIALS & SUPPLIES	\$ 1,000.00	\$ 1,413.80	\$ 1,000.00	\$ -	0%
REPAIRS	\$ 3,000.00	\$ 2,909.64	\$ 3,000.00	\$ -	0%
MAINTENANCE	\$ 1,407.00	\$ 2,570.74	\$ 1,407.00	\$ -	0%
FURNACE RESERVE	\$ 5,000.00	\$ -	\$ -	\$ (5,000.00)	
FRONT DOOR REPLACEMENT	\$ -	\$ -	\$ 5,000.00	\$ 5,000.00	#DIV/0!
TRASH	\$ 500.00	\$ 813.20	\$ 500.00	\$ -	0%
GENERATOR PROPANE	\$ 500.00	\$ 237.89	\$ 500.00	\$ -	0%
ELECTRICITY	\$ 5,000.00	\$ 5,635.43	\$ 5,000.00	\$ -	0%
FUEL OIL	\$ 7,000.00	\$ 4,661.29	\$ 7,000.00	\$ -	0%
Pellet Lease		\$ 3,535.32	\$ -		
Lease Interest Expense		\$ 884.19	\$ -		
WATER	\$ 425.00	\$ 1,142.00	\$ 425.00	\$ -	0%

Town of Lubec Proposed Budget 2016-2017

SEWER FEE	\$ 275.00	\$ 194.44	\$ 275.00	\$ -	0%
	\$ 29,111.00	\$ 29,124.31	\$ 29,103.00	\$ (8.00)	0%
<b>Retiring Debt</b>					
TAN INTEREST	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -	0%
Waste Water Debt Service	\$ 23,855.00	\$ 25,287.71	\$ 24,376.00	\$ 521.00	2%
Waste Water Interest & Admin Fee	\$ 1,433.00	\$ 999.98	\$ 1,017.00	\$ (416.00)	-29%
Sand Salt Shed Bond	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ -	
Sand Salt Shed Interest and Admin	\$ 1,000.00	\$ 500.00	\$ 1,000.00	\$ -	
	\$ 37,288.00	\$ 36,787.69	\$ 37,393.00	\$ 105.00	0%
<b>TOWN OF LUBEC TOTAL</b>					
	\$ 1,347,993.00	\$ 1,250,051.80	\$ 1,347,231.00	\$ (762.00)	0%
<b>Less Designated Funds</b>	\$ 150,000.00		\$ 150,000.00	\$ -	
<b>Grand Total</b>	\$ 1,197,993.00	\$ 1,250,051.80	\$ 1,197,231.00	\$ (762.00)	0%
<b>Education Total</b>					
	\$ 1,730,846.00	\$ 1,625,423.08	\$ 1,937,789.00	\$ 206,943.00	11%
<b>County Tax Total</b>					
	\$ 257,831.00	\$ 257,831.00	\$ 272,307.00	\$ 14,476.00	6%
<b>TOTAL OF BUDGET</b>	\$ 3,186,670.00	\$ 3,133,305.88	\$ 3,407,327.00	\$ 220,657.00	7%
<b>TOTAL OF BUDGET</b>					
	\$ 3,186,670.00	\$ 3,133,305.88	\$ 3,407,327.00	\$ 220,657.00	7%
<b>Waste Water Treatment Plant</b>	\$ 144,326.00	\$ -	\$ 148,402.00	\$ 4,076.00	3%

## Town of Lubec Wastewater Treatment Plant

ACCOUNT NAME	Budget 2015-2016	Expended 2015-16	Budget 2016-2017
PLANT OPERATOR	30,127.00	27,669.80	30,428.00
PART-TIME PLANT OPERATOR	10,795.00	9,661.50	13,938.00
PART-TIME PLANT OPERATOR II	1,500.00	0.00	1,500.00
OT WAGES	0.00	10.66	0.00
BILLING CLERK	4,000.00	4,000.00	4,000.00
SOCIAL SECURITY	2,630.00	2,315.19	2,630.00
MEDICARE EXPENSE	615.00	541.46	615.00
WORKERS' COMPENSATION	1,247.00	1,329.61	1,366.00
UNEMPLOYMENT TAXES	379.00	46.50	47.00
HEALTH INSURANCE	9,356.00	8,685.37	10,520.00
IPP	219.00	196.98	216.00
POSTAGE	1,200.00	1,225.84	1,200.00
SUPPLIES/MATERIALS	900.00	1,455.99	900.00
UNIFORMS	1,508.00	1,070.56	1,508.00
AUDIT	1,400.00	1,500.00	1,500.00
RISK INSURANCE	7,000.00	5,822.22	7,000.00
COMPUTER LICENSING	1,000.00	1,478.46	1,000.00
REGISTRY OF DEEDS	2,000.00	3,363.00	2,500.00
BUILDING MAINTENANCE	2,000.00	2,810.74	2,000.00
VEHICLE (Yearly Rental from PW)	3,500.00	3,500.00	3,500.00
EQUIP REPAIRS/MAT&PARTS	4,500.00	7,451.35	4,500.00
ENGINEERING SERVICES	1,000.00	0.00	1,000.00
LAB SERVICES/SOIL/SLUDGE	1,000.00	1,145.00	1,500.00
CONTRACT OPERATOR	6,000.00	360.00	5,000.00
OUTSIDE SERVICES	2,000.00	3,410.90	3,000.00
LIEN RESEARCH	300.00	0.00	300.00
TRASH PICKUP	350.00	336.00	350.00
LAB SUPPLIES	3,000.00	2,829.91	3,000.00
DEP LICENSE FEES	1,000.00	1,719.17	1,000.00
BILLING SUPPLIES	300.00	100.92	300.00
ELECTRIC	13,000.00	13,465.59	12,000.00
CHEMICALS	11,000.00	11,280.52	11,000.00
SLUDGE DISPOSAL	2,400.00	2,400.00	3,600.00
LUBEC WATER	1,500.00	952.00	1,500.00
TELEPHONE	950.00	1,109.42	950.00
EQUIPMENT RESERVE	10,000.00	10,000.00	10,000.00
FUEL OIL	3,000.00	1,634.82	3,000.00
<b>TOTAL</b>	<b>\$ 142,676.00</b>	<b>\$ 134,879.48</b>	<b>\$ 148,368.00</b>

## Recycling Committee Report

The Lubec Recycling Center has had a record setting year! We're so proud of our school, businesses, residents, and visitors that have made this center a success. Recycling helps the environment and saves taxpayers money by taking trash out of the waste stream. We want to remind Lubec businesses of our recycling pickup option. You can call the town office to schedule weekly pickups for recycling material. Also once again this year for a limited time, the center is accepting Electronic Waste. For a complete list of acceptable items, visit the town website at: [townoflubec.com/lubec-recycles](http://townoflubec.com/lubec-recycles)

**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 6-30-2016

Name	Year	AMOUNT DUE
ALBANI, GEORGE M	2015	506.50
ALBANI, GEORGE M	2015	440.89
ALBANI, GEORGE M	2015	673.18
ALBANI, GEORGE M	2015	492.58
ALBANI, GEORGE M	2015	319.47
ALBANI, JOSEPH	2015	278.65
ALBANI, JOSEPH R	2015	240.80
ALDRICH, SUSAN M	2015	1,058.72
ALLEY, DONNELL W	2015	1,818.88
ARCS, ROBERT	2015	559.00
ARENA, PAUL M	2015	159.51
ASHBY BRACY E	2015	511.69
ATLANTIC HOUSE BREWING COMPANY	2015	666.75
BANK OF AMERICA , NA	2015	4,084.31
BARRETT, SUSANNE	2015	945.00
BASLEY JR, RAYMOND A	2015	1,303.94
BATSTONE SUZANNE F	2015	261.88
BAYVIEW PARK ASSOCIATES	2015	8.11
BEARD BONNIE	2015	211.62
BEARD, BONNIE	2015	582.22
BEARD, BONNIE L	2015	2,854.12
BEARD, BONNIE L	2015	498.69
BEARD, BONNIE L	2015	517.17
BEARD, BONNIE L	2015	481.92
BEARD, BONNIE L	2015	55.20
BEARD, BONNIE L	2015	567.62
BEARD, BONNIE L	2015	1,149.60
BELGER SANDRA S	2015	962.70
BELL, SHARI	2015	542.95
BLANCH, PETER F	2015	1,264.19
BLANCH, PETER	2015	3,303.21
BLANCH, PETER	2015	1,532.65
BLANCH, SEAN	2015	427.68
BLEVIO, HENRY L	2015	656.81
BOSTON, KEVIN	2015	1,255.33
BOUTIN, ADAM	2015	1,248.04
BOWLER, DOUGLAS	2015	587.29
BRIDGES DEBORA J	2015	1,507.23
BROWN JESSE W	2015	265.84
BROWN, KATIE LYNN	2015	426.60
BUEHNER, JAMES H	2015	699.03
BUMP, JAMES	2015	1,004.70
BURGESS, LUCY JANE	2015	926.90
BURKE KAREN M	2015	2,019.75
BURKE, KAREN M	2015	900.53

CANIZZARO, ANTHONY JR	2015	2,142.85
CARBONI, TODD J	2015	935.99
CARINDA, CHARLES	2015	586.54
CARINDA, CHARLES	2015	755.63
CARLISTA, THOMAS	2015	576.83
CARNES, JAMES W	2015	638.86
CARTY, PAUL	2015	196.48
CMJ REALTY CORPORATION	2015	2,297.94
CMJ REALTY CORPORATION	2015	494.22
CMJ REALTY CORPORATION	2015	1,752.07
CMJ REALTY CORPORATION	2015	370.32
CMJ REALTY CORPORATION	2015	535.10
CMJ REALTY CORPORATION	2015	1,524.82
CMJ REALTY CORPORATION	2015	605.40
CMJ REALTY CORPORATION	2015	593.12
CMJ REALTY CORPORATION	2015	580.70
CMJ REALTY CORPORATION	2015	581.45
CMJ REALTY CORPORATION	2015	588.04
CMJ REALTY CORPORATION	2015	585.34
CMJ REALTY CORPORATION	2015	592.08
CMJ REALTY CORPORATION	2015	592.38
CMJ REALTY CORPORATION	2015	579.80
CMJ REALTY CORPORATION	2015	579.80
CMJ REALTY CORPORATION	2015	588.78
CMJ REALTY CORPORATION	2015	685.31
CMJ REALTY CORPORATION	2015	1,141.93
CMJ REALTY CORPORATION	2015	1,993.17
CMJ REALTY CORPORATION	2015	345.09
COLLEGEMAN, MARY P TRUSTEE	2015	932.84
COOKE, THOMAS L	2015	400.39
COPPE MICHAEL	2015	936.02
COX, BARRY	2015	1,005.72
CUMMINGS DANA	2015	636.36
DAVIDSON SELENA FITZSIMMONS	2015	398.89
DAVIDSON, LAURIS W	2015	487.57
DAYE, KENNETH A	2015	185.29
DAYE, KENNETH A	2015	165.15
DEAN, THOMAS A	2015	190.93
DELCUORE, CRIS S	2015	483.62
DEVEBER, PETER H	2015	492.68
DINSMORE, CAROLLEE E	2015	1,419.55
DNB HOLDINGS, LLC	2015	965.14
DRAKE, ROBERT L	2015	280.61
DUE EAST REAL ESTATE, LLC	2015	1,570.12
EASTLAND PROPERTIES LLC	2015	6,253.84
EDGEComb POINT REALTY TRUST	2015	3,627.84
ELY, SHARAINÉ	2015	600.04
ERQUHART, MYRTLE M	2015	110.24
EVANS, KEITH A	2015	216.65
FARRELL, FONDA	2015	210.55
FAYE, DORIAN	2015	25.25



FEDERAL NATIONAL MORTGAGE ASC.	2015	356.73
FITZSIMMONS, SHARLEY	2015	204.41
FITZSIMMONS, HEATHER L	2015	276.02
FITZSIMMONS, NANCY	2015	336.63
FITZSIMMONS, NANCY	2015	843.21
FITZSIMMONS, NANCY L	2015	1,266.51
FITZSIMMONS, NEAL	2015	2,418.33
FLEET, CONSTANCE	2015	186.65
FLETCHER, PAMELA	2015	114.59
FLOWERS, CARMEN	2015	962.21
FLOWERS, CARMEN & FLOWERS, JUANZETTA	2015	239.22
FOLEY, WILLIAM HEIRS	2015	14.39
FOWLER MARK A	2015	2,105.77
FREEWAY, INVESTMENTS	2015	581.35
GAFFEY, EUGENE F	2015	1,543.72
GALLANT, MARIANNE L	2015	261.87
GALLANT, MICHAEL	2015	1,152.61
GARTMAYER VINCENT	2015	713.86
GAUTHIER, ANN M	2015	2,727.27
GIRARD, SHAWN	2015	187.18
GLIDDEN, JOSEPH T	2015	668.89
GORMAN, EDWARD J	2015	480.97
GORMAN, MICHAELA	2015	2,721.55
GOVE AMANDA	2015	228.70
GRANT, MARSHALL S & SCHAEFFER, JAMES	2015	799.44
GRANT, MARSHALL S & SCHAEFFER, JAMES	2015	649.50
GRANT, MARSHALL S & SCHAEFFER, JAMES	2015	661.55
GRANT, MARSHALL S & SCHAEFFER, JAMES	2015	491.20
GRANT, MARSHALL S & SCHAEFFER, JAMES	2015	491.20
GRANT, MARSHALL S & SCHAEFFER, JAMES	2015	491.20
GREEN, CHARLOTTE ET AL	2015	626.16
GREEN, CHARLOTTE ET AL	2015	1,392.01
GREEN, SUNSHINE	2015	1,178.02
GREENE, RANDIE M	2015	144.72
GREENE, SCOTT S	2015	1,276.86
GREGOR, MARY B TRUSTEE	2015	414.42
GREGOR, MARY B TRUSTEE	2015	496.44
GREGOR, MARY B TRUSTEE	2015	427.36
GREGOR, MARY B. TRUSTEE	2015	423.04
GRIFFEN, KATHERINE	2015	943.95
GUPTILL JESSIKA JUNE	2015	347.90
GUTHRIE, OLIVE HEIRS OF- CARLA WILCOX	2015	262.55
GUVSPUNY ISLE CAMARADERIE LTD	2015	402.46
HADA, EDWARD & LINDA	2015	415.84
HADA, EDWARD V	2015	610.33
HADA, EDWARD V & LINDA S	2015	240.61
HAMILTON, WINTER	2015	184.47
HANDZLIK, LARRY W, KELLY M	2015	343.36
HAYDEN, MARTIN J	2015	257.62
HAYES, PETER S	2015	756.19

HODGKINS, NATHAN N	2015	1,128.05
HOLM, PAULA J	2015	2,082.62
HOOPER, ROBERTA L	2015	486.89
HOOPER, ROBERTA L	2015	354.16
HOUSER, FRANCIS X JR	2015	2,279.28
HUCKINS, LORI A	2015	809.68
HUCKINS, LORI A	2015	632.61
HUDSON, ANNABELLE HEIRS OF	2015	56.52
HUDSON, ANNABELLE HEIRS OF	2015	15.77
HUDSON, ANNABELLE HEIRS OF	2015	136.69
JACKSON, KATHLEEN	2015	683.86
JODWAY, DANNY	2015	1,234.37
JOHNSON, CHRISTOPHER D	2015	1,052.75
JOLLOTTA, DALE	2015	334.44
JONES, VINTON RICHARDS ET ALS	2015	233.46
KASUNIC, DEBRA	2015	1,288.59
KELLEY, TARA	2015	263.72
KELSEY, LYNN	2015	147.11
KERINS, CHRISTOPHER	2015	212.93
KUPKA, PRUDENCE	2015	634.65
LAKE, SHAUN R	2015	172.20
LANK, FLORENCE	2015	621.52
LAPIERRE, PHILIP	2015	722.58
LASKEY, PENNY	2015	173.85
LEGRIS, CHARLES G	2015	1,492.02
LEIGHTON, CARLTON R	2015	1,877.04
LEIGHTON, CARLTON R	2015	1,079.07
LEIGHTON, CARLTON R	2015	231.82
LEON, PETER W & RUTH C	2015	902.98
LEONHARD, CAREN	2015	1,059.87
LIGHT HOUSE PLAZA	2015	4,096.84
LOCKE, JOHN E	2015	1,019.87
LOOK, GARY S	2015	885.77
LOOMIS, LAWRENCE A LIVING TRUST	2015	2,014.29
LORD, DAVID P	2015	261.88
LORD, DAVID P & MAUREEN	2015	2,895.24
LORD, DAVID P & MAUREEN	2015	155.09
LYONS, DOROTHY	2015	1,251.80
LYONS, GINA	2015	1,155.25
LYONS, GUY L	2015	880.24
LYONS, JAMES A	2015	668.27
LYONS, JOEY E	2015	99.69
LYONS, KIMBERLY	2015	940.89
LYONS, NICOLE E	2015	1,018.28
LYONS, ROBERT L	2015	332.63
LYONS, ROSAMOND	2015	107.78
LYONS, TROY	2015	21.38
MAHANY, ETHEL B	2015	268.13
MATTHEWS, BYRON R & WANDA L	2015	1,128.01
MATTHEWS, CARSON LEE	2015	438.33
MATTHEWS, WANDA L	2015	1,144.60

MATTHEWS, WANDA L	2015	252.37
MCANDREW, JOHN P	2015	1,418.67
MCCASLIN, VIRGINIA	2015	1,258.51
MCCONNELL CARL	2015	881.26
MCCONNELL, CARL L	2015	1,681.39
MCCONNELL, CARL L	2015	1,814.37
MCCONNELL, CARL L	2015	1,653.59
MCCONNELL, CARL L	2015	918.78
MCCONNELL, CARLOYN A HEIRS OF	2015	1,107.27
MCCONNELL, MITCH	2015	495.03
MCCURDY, DAVID JR	2015	52.57
MCCURDY, DAVID JR	2015	556.14
MCLAUGHLIN, JOSEPH M	2015	988.55
MCNAMARA, MICHAEL	2015	220.80
MEADOWS AND MOUNTAINS LLC	2015	2,384.43
MEADOWS AND MOUNTAINS, LLC	2015	428.81
MEADOWS AND MOUNTAINS, LLC	2015	454.70
MEADOWS AND MOUNTAINS, LLC	2015	486.36
MEEHAN, PAULA J	2015	391.52
MEEHAN, PAULA J	2015	929.07
MERRIGAN, ROBERT M HEIRS OF	2015	817.66
MILLER, DONNA L	2015	1,384.96
MILLS, JACKELYN	2015	289.89
MILLS, SANDRA	2015	573.44
MINZY, GEORGE	2015	629.45
MITCHELL, MICHELLE	2015	2,259.31
MOORE, FRANK E	2015	1,282.61
MOORES, CECIL L	2015	1,038.36
NEWMAN AARON	2015	2,001.27
NEWMAN, AARON	2015	205.03
NEWMAN, AARON	2015	283.35
NORDIC DELIGHTS FOODS, INC	2015	4,293.15
NORDIC DELIGHTS FOODS, INC	2015	618.74
NORDIC DELIGHTS FOODS, INC	2015	621.37
NORDMEYER, KIRK	2015	1,225.66
NORTHROP, HAROLD R	2015	1,414.37
OEI STEVEN	2015	787.28
O'GORMAN SANDRA	2015	189.26
OLSON, GEORGE & SONIA	2015	263.51
OLSON, GEORGE H	2015	323.33
OLSON, GEORGE H	2015	4,325.79
OLSON, JOHN E	2015	1,137.74
OLSON, TREVOR C	2015	48.02
OWENS, CLIFFORD TIMOTHY	2015	1,052.67
PADDOCK, BONNIE RIDLEY	2015	3,432.36
PARKER, JANE M	2015	1,229.75
PASKO, JOSEPH	2015	1,240.86
PASKO, JOSEPH	2015	273.39
PAUL JAMES AND JUDITH KAY HEYER, LLC	2015	3,798.54
PHILLIPS, RAY D & ROSEMARY	2015	1,267.21
PHILLIPS, RAY TRUSTEE	2015	17.36

PHILLIPS, ROSEMARY TRUSTEE	2015	82.51
PHINNEY JOHN A JR	2015	3,074.62
PICCIOTTO, MAURICE R	2015	9.49
PIVIROTTO, ARTHUR M, III	2015	27.03
PRENTER MICHAEL F	2015	63.09
PRESTON, MARJORIE H	2015	420.30
PROUTY, CAROL LT	2015	658.29
PRUSSKI, JEFFREY J	2015	441.63
PRUSSKI, JEFFREY J	2015	334.11
REED, DONNA L	2015	2,996.26
REED, DONNA L	2015	605.72
REIFSTECK, DANIEL M	2015	899.95
REYNOLDS, MARILYN N	2015	1,978.87
RICE, BRIAN P	2015	251.23
RICE, CHARLOTTE ANN ESTATE OF	2015	806.54
RIEDMILLER, MARK & MARIA D	2015	1,860.57
ROBINSON, JUDITH	2015	166.28
ROBISON, JAMES S	2015	1,200.08
ROCHE, EILEEN	2015	552.76
ROGERS, CRAIG A	2015	3,002.05
ROSS, JOEL S	2015	296.07
RUMMEL, ALBERT W	2015	1,134.48
SALKO, KATHLEEN P	2015	4,014.18
SALKO, KATHLEEN P	2015	115.67
SAVAGE, CARLA	2015	652.15
SAVAGE, MARTIN	2015	223.44
SAVAGE, PEGGY	2015	396.24
SAWTELLE, MICHAEL L	2015	2,054.10
SAWTELLE, TRACEY R	2015	17.62
SAYERS, GARY J & PAMELA C	2015	1,499.48
SELIN, JORMA & ELLEN A	2015	1,241.33
SHANNON, VIRGINIA C	2015	813.22
SIMMONS, SUSAN K	2015	1,719.64
SMALL, DOUGLAS R & ELLEN A	2015	799.46
SONNIER, ALICE & PATRICK A	2015	833.79
SPANG, BUILDERS INC	2015	349.95
STAFFORD, ROBERT ESTATE OF	2015	2,494.32
STANLEY, GARY	2015	453.29
STENCE, JONATHAN L	2015	3,050.22
STUART, HARRIETT HEIRS OF	2015	1,558.43
SULLIVAN, RONALD J	2015	889.41
SUPPLE, KELLY A	2015	355.85
SWOPE, GALE E	2015	651.35
SWOPE, GALE ELIZABETH	2015	543.92
SWOPE, GALE ELIZABETH	2015	1,598.32
SWOPE, GALE ELIZABETH	2015	604.58
TALOTTA, FRANK J & TIMKO, DORICE	2015	74.91
TALOTTA, FRANK J AND TIMKO, DORICE	2015	234.55
TARDIFF, ROBERT E	2015	1,949.34
TARDIFF, ROBERT E & O'GORMAN, SANDRA	2015	6,714.45
TAYLOR, RANDY SCOTT	2015	893.60

THE WALSTON FAMILY LTD PARTNER	2015	4,409.75
THE WHARF ON JOHNSON BAY LLC.	2015	1,803.63
TIGHE, LAURENCE	2015	864.86
TINKER ROWENA	2015	617.24
TINKER, SHAWN E	2015	398.09
TINKER, SHELLY	2015	416.60
TOWNSEND, DANIEL D	2015	1,002.36
TRAFFORD VICTOR T	2015	5,164.51
TUCKER, LOIS HEIRS OF	2015	435.25
TYLER. KIMBERLY ET AL	2015	233.00
VAN THIEL MICHAEL D	2015	8,370.18
VAN THIEL MICHAEL D	2015	1,912.93
VAN THIEL MICHAEL D	2015	1,909.15
VAN THIEL MICHAEL D	2015	1,909.45
VARGO, TERRY J	2015	2,162.39
VARNEY, ROBERT	2015	1,195.80
WALLACE, DOROTHY G LE	2015	408.29
WILCOX, SUZANNE MARIE	2015	1,482.23
WILCOX, TOBY LEE	2015	142.54
WILLIAMS, PATRICIA R. ESTATE OF	2015	211.79
WILLSON, REBECCA MEGAN	2015	8,904.66
WILSON, BRUCE D AND DIANA C	2015	386.87
WOODWARD, WILLIAM P	2015	1,206.87
WOODWORTH, ELLEN M	2015	173.98
WRIGHT, JENNIFER S	2015	214.89
WRIGHT, JENNIFER S	2015	186.65
ZORN, MANFRED	2015	2,148.69
ZUSCHLAG, WALTER J	2015	626.53
<b>TOTAL DUE</b>		<b>327,578.98</b>

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

UNPAID 2014 REAL ESTATE TAXES AS OF 6-30-2016

Name	AMOUNT DUE
ALBANI, JOSEPH	270.57
ALBANI, JOSEPH R	233.82
ALDRICH, SUSAN M	652.09
ARCS, ROBERT	542.79
ASHBY BRACY E	492.49
BARIL, DONALD C & NANCY C TRUSTEES	316.40
BASLEY JR, RAYMOND A	1,266.13
BATSTONE SUZANNE F	254.29
BOWLER, DOUGLAS	570.26
BRIDGES DEBORA J	1,463.52
BROWN JESSE W	258.13
CARINDA, CHARLES	569.53
CARINDA, CHARLES	733.72
CMJ REALTY CORPORATION	2,376.63
CMJ REALTY CORPORATION	479.89
CMJ REALTY CORPORATION	1,701.26
CMJ REALTY CORPORATION	359.58
CMJ REALTY CORPORATION	519.58
CMJ REALTY CORPORATION	1,480.60
CMJ REALTY CORPORATION	587.84
CMJ REALTY CORPORATION	575.92
CMJ REALTY CORPORATION	563.86
CMJ REALTY CORPORATION	564.59
CMJ REALTY CORPORATION	570.98
CMJ REALTY CORPORATION	568.37
CMJ REALTY CORPORATION	574.91
CMJ REALTY CORPORATION	575.20
CMJ REALTY CORPORATION	562.99
CMJ REALTY CORPORATION	562.99
CMJ REALTY CORPORATION	571.71
CMJ REALTY CORPORATION	665.44
CMJ REALTY CORPORATION	1,108.81
CMJ REALTY CORPORATION	1,935.37
CMJ REALTY CORPORATION	335.09
COX, BARRY	976.55
DAVIDSON SELENA FITZSIMMONS	387.32
DINSMORE, CAROLLEE E	1,354.49
EDGECOMB POINT REALTY TRUST	3,522.64
FITZSIMMONS, SHARLEY	198.49
FITZSIMMONS, HEATHER L	62.00
FITZSIMMONS, NANCY	818.75
FITZSIMMONS, NANCY L	1,229.78
FITZSIMMONS, NEAL	326.87
FITZSIMMONS, NEAL	2,343.85
FLOWERS, CARMEN & FLOWERS, JUANZETTA	35.66
GAFFEY, EUGENE F	542.08
GARDNER, ROBERT C	3,965.87

GARTMEYER VINCENT	31.56
GARTMEYER VINCENT	404.45
GIRARD, SHAWN	45.63
GOVE AMANDA	222.05
GREEN, CHARLOTTE ET AL	809.38
GREEN, SUNSHINE	924.26
GREENE, SCOTT S	416.40
GRIFFEN, KATHERINE	18.62
GUPTILL JESSIKA JUNE	337.81
HADA, EDWARD & LINDA	403.78
HADA, EDWARD V	592.64
HADA, EDWARD V & LINDA S	233.63
HANDZLIK, LARRY W, KELLY M	329.05
HODGKINS, NATHAN N	591.65
HOOPER, ROBERTA L	472.77
HOOPER, ROBERTA L	339.53
HOUSER, FRANCIS X JR	2,213.18
HUCKINS, LORI A	786.20
HUCKINS, LORI A	614.27
JOHNSON, CHRISTOPHER D	1,017.86
KELLEY, TARA	251.72
LANK, LOREN HEIRS OF	599.13
LEGRIS, CHARLES G	1,444.40
LIGHT HOUSE PLAZA	127.40
LOCKE, JOHN E	987.43
LORD, DAVID P	254.29
LYONS, ANGEL	123.67
LYONS, GUY L	551.13
LYONS, JAMES A	644.54
LYONS, KIMBERLY	909.25
MATTHEWS, CARSON LEE	421.26
MATTHEWS, WANDA L	60.59
MCCONNELL CARL	855.71
MCCONNELL, CARL L	1,761.76
MCCONNELL, CARL L	1,605.64
MCCONNELL, CARL L	892.14
MCCONNELL, CARLOYN A HEIRS OF	1,075.16
MCCURDY, DAVID JR	51.05
MCLAUGHLIN, JOSEPH M	70.13
MILLS, JACKELYN	281.48
MINZY, GEORGE	66.48
MITCHELL, MICHELLE	1,892.28
MOORE, FRANK E	1,245.41
MOORES, CECIL L	1,008.25
NEWMAN AARON	1,943.24
NEWMAN, AARON	160.57
NEWMAN, AARON	195.39
NORDIC DELIGHTS FOODS, INC	4,168.65
NORDIC DELIGHTS FOODS, INC	600.79
NORDIC DELIGHTS FOODS, INC	603.35
O'GORMAN SANDRA	183.77

OWENS, CLIFFORD TIMOTHY	1,022.14
PASKO, JOSEPH	113.53
PHINNEY JOHN A JR	267.92
REED, DONNA L	2,905.01
REED, DONNA L	588.15
RICE, RAY A HEIRS OF	778.79
ROSS, JOEL S	289.06
SALKO, KATHLEEN P	3,893.41
SALKO, KATHLEEN P	112.31
SAVAGE, CARLA	148.23
SAVAGE, MARTIN	216.96
SAVAGE, PEGGY	380.39
SAWTELLE, MICHAEL L	1,990.18
SAWTELLE, TRACEY R	17.11
SMALL, DOUGLAS R & ELLEN A	594.19
STAFFORD, ROBERT ESTATE OF	1,210.99
STUART, HARRIETT HEIRS OF	1,513.24
SULLIVAN, RONALD J	429.97
TARDIFF, ROBERT E	1,892.81
TARDIFF, ROBERT E & O'GORMAN, SANDRA L	7,606.21
THE WALSTON FAMILY LTD PARTNER	3,530.95
TINKER ROWENA	357.44
TOWNSEND, DANIEL D	973.29
TRAFFORD VICTOR T	5,092.82
VAN THIEL MICHAEL D	8,127.46
VAN THIEL MICHAEL D	1,857.46
VAN THIEL MICHAEL D	1,853.78
VAN THIEL MICHAEL D	1,854.08
WILCOX SUZANNE MARIE	1,439.25
WILLIAMS, ROYCE	171.02
WILLSON, JOHN T	8,461.67
<b>TOTAL DUE</b>	<b>136,160.30</b>

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



**UNPAID 2015 PERSONAL PROPERTY TAXES AS OF 6-30-2016**

<b>Name</b>	<b>Year</b>	<b>Amount Due</b>
BAKER, DENNIS	2015	52.83
BELL, ANN	2015	75.88
FARMER, BERNARD JR.	2015	23.30
FELTNER, WILLIAM JR	2015	49.69
FIRST DATA MERCHANT SERVICES	2015	25.34
HENRY, HEATHER MARIE	2015	102.90
JODWAY, DANNY	2015	109.62
L&C Enterprises LLC	2015	1,195.25
LORD, DAVID P	2015	87.32
MAINE FREEZE LIMITED	2015	200.65
MATTHEWS, MERRILL	2015	42.89
MCCONNELL, CARL L.	2015	594.54
NORDIC DELIGHTS FOOD, INC.	2015	465.34
Olson, George	2015	269.41
PITNEY-BOWES GLOBAL FINANCIAL	2015	50.52
SAWTELLE, TRACEY	2015	23.97
SIMMONDS, KEVIN	2015	17.25
TINKER, STEVEN	2015	44.88
WILSON, BRUCE D	2015	13.94
<b>TOTAL DUE</b>		<b>3,445.52</b>

This does not include amounts less than \$5.00

UNPAID 2014 PERSONAL PROPERTY TAXES AS OF 6-30-2016

<b>Name</b>	<b>Year</b>	<b>Amount Due</b>
FELTNER, WILLIAM JR	2014	49.95
FIRST DATA MERCHANT SERVICES	2014	22.57
JODWAY, DANNY	2014	109.01
L&C Enterprises LLC	2014	1,276.64
LORD, DAVID P	2014	86.84
LYONS, JOHN D.	2014	6.16
MAINE FREEZE LIMITED	2014	199.55
MATTHEWS, MERRILL	2014	46.17
MCCONNELL, CARL L.	2014	591.24
NORDIC DELIGHTS FOOD, INC.	2014	464.86
PROUTY, CAROL	2014	6.75
SAWTELLE, TRACEY	2014	26.05
SIMMONDS, KEVIN	2014	18.60
TINKER, STEVEN	2014	1.39
WILSON, BRUCE D	2014	13.87
<b>TOTAL DUE</b>		<b>2,919.65</b>

This does not include amounts less than \$5.00

UNPAID 2013 PERSONAL PROPERTY TAXES AS OF 6-30-2016

<b>Name</b>	<b>Year</b>	<b>Amount Due</b>
FELTNER, WILLIAM JR	2013	47.99
JODWAY, DANNY	2013	102.39
L&C Enterprises LLC	2013	1,281.83
MAINE FREEZE LIMITED	2013	187.43
MATTHEWS, MERRILL	2013	47.25
MCCONNELL, CARL L.	2013	555.36
MURRAY, LEO G.	2013	91.98
NORDIC DELIGHTS FOOD, INC.	2013	439.59
PROUTY, CAROL	2013	6.63
QUIK SHOP	2013	150.50
SAWTELLE, TRACEY	2013	27.07
SIMMONDS, KEVIN	2013	19.11
THOMPSON, MARY SUE	2013	217.25
WILSON, BRUCE D	2013	13.03
<b>TOTAL DUE</b>		<b>3,187.41</b>

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

UNPAID 2012 PERSONAL PROPERTY TAXES AS OF 6-30-2016

Name	Amount	
	Year	Due
FELTNER, WILLIAM JR	2012	53.68
JODWAY, DANNY	2012	101.24
L&C Enterprises LLC	2012	1,369.62
MAINE FREEZE LIMITED	2012	185.33
MATTHEWS, MERRILL	2012	49.86
MCCONNELL, CARL L.	2012	549.12
MURRAY, LEO G.	2012	90.95
NORDIC DELIGHTS FOOD, INC.	2012	438.95
QUIK SHOP	2012	158.69
SAWTELLE, TRACEY	2012	28.82
SIMMONDS, KEVIN	2012	20.98
THOMPSON, MARY SUE	2012	236.26
WILSON, BRUCE D	2012	12.87
<b>TOTAL DUE</b>		<b>3,296.37</b>

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

UNPAID 2011 PERSONAL PROPERTY TAXES AS OF 6-30-2016

Name	Year	Amount Due
FELTNER, WILLIAM JR	2011	78.00
JODWAY, DANNY	2011	97.50
L&C Enterprises LLC	2011	1,443.00
MAINE FREEZE LIMITED	2011	195.00
MATTHEWS, MERRILL	2011	58.50
MCCONNELL, CARL L.	2011	546.00
MURRAY, LEO G.	2011	78.00
NORDIC DELIGHTS FOOD, INC.	2011	448.50
SAWTELLE, TRACEY	2011	30.89
SIMMONDS, KEVIN	2011	19.50
THOMPSON, MARY SUE	2011	253.50
WILSON, BRUCE D	2011	19.50
<b>TOTAL DUE</b>		<b>3,267.89</b>

This does not include amounts less than \$5.00

UNPAID 2010 PERSONAL PROPERTY TAXES AS OF 6-30-2016

Name	Year	Amount Due
FELTNER, WILLIAM JR	2010	62.18
JODWAY, DANNY	2010	93.53
L&C Enterprises LLC	2010	1,416.32
MAINE FREEZE LIMITED	2010	9.47
MATTHEWS, MERRILL	2010	52.63
MCCONNELL, CARL L.	2010	507.28
MURPHY, PETER T.	2010	253.68
MURRAY, LEO G.	2010	84.02
NORDIC DELIGHTS FOOD, INC.	2010	23.07
SIMMONDS, KEVIN	2010	23.54
WILSON, BRUCE D	2010	11.90
<b>TOTAL DUE</b>		<b>2,537.62</b>

This does not include amounts less than \$5.00

**UPAID 2009 PERSONAL PROPERTY TAXES AS OF 6-30-2016**

<b>Name</b>	<b>Year</b>	<b>AMOUNT DUE</b>
FELTNER, WILLIAM JR	2009	82.70
JODWAY, DANNY	2009	113.87
L&C Enterprises LLC	2009	1,867.04
MATTHEWS, MERRILL	2009	69.94
MCCONNELL, CARL L.	2009	617.60
MURPHY, PETER T.	2009	333.00
MURRAY, LEO G.	2009	102.29
SIMMONDS, KEVIN	2009	31.03
WILSON, BRUCE D	2009	14.48
<b>Total Due</b>		<b>3,231.95</b>

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

UNPAID SEWER AS OF 6-30-2016

	<b>Total Due</b>
ARCS, ROBERT	448.80
BARRETT, JACOB	74.88
BEISEL, CRAIG	56.10
BIEHL, SONI	56.10
BRIDGES DEBORA J	530.22
BUEHNER, JAMES H	56.10
BURKE, KAREN M	56.10
COX, BARRY JR	280.50
DAVIDSON, SELENA	56.10
DAVIS, BRUCE E	144.64
DEL VALLE, LUIS JR	33.90
DENNISON, TERRY	368.16
FAIRCHILD, TAMMY	112.20
GARDNER, EDITH	360.14
GARDONYI, GEORGE	305.76
GENG, GENO	155.94
GESNER, PHILLIP	112.73
GORMAN, EDWARD J	168.30
GREENE, SCOTT S	87.76
HEDEKIN, THOMAS S	168.30
HOOPER, ROBERTA L	1,572.42
HOOPER, ROBERTA L	504.90
HUDSON, ANNABELLE HEIRS OF	56.10
HUDSON, ANNABELLE HEIRS OF	56.10
KELLEY, BESSIE	294.51
KRESEL, GREGORY & MAGDALINA	112.20
LAPIERRE, PHILIP	392.70
LEGRIS, CHARLES G	112.20
LEIGHTON, DALE	57.00
LEON, PETER W & RUTH C	56.10
LEWIS, WARREN	37.50
LOOMIS, LAWRENCE A LIVING TRUST	58.64
LUBEC LANDMARKS INC	56.10
MCCONNELL, CARL L	504.90
MCCONNELL, SARA	38.50
MEEHAN, PAULA J	59.18
OLSON, GEORGE H	1,023.36
PAUL JAMES AND JUDITH KAY HEYER, LLC	500.00
PRAESENT, RALPH R & MARY LOUIS	170.56
REED, DONNA	394.40
RICE, BARBARA	168.30
ROCHE, EILEEN	168.95
RUGH, ANNE S TRUSTEE	54.37
RUGH, ANNE S TRUSTEE	56.10
SHEEHAN, IRENE HEIRS OF	193.44
SIMMONS, SUSAN K	33.11
STAFFORD, ROBERT ESTATE OF	750.67



STAFFORD, ROBERT ESTATE OF	529.92
STANLEY, GARY	158.80
STOCKFORD, DAVID N & MARGUERITE	56.78
STUART, HARRIETT HEIRS OF	319.77
STUART, MARY	399.06
SUNRISE COUNTY SOLAR	56.10
SWEET, ARTHUR L JR & JACLYN L	230.82
THE HUBERT CARLTON & BARBARA	56.16
TOWNSEND, DANIEL D	56.10
VARGO, TERRY J	56.33
ZAREMBA, GARY	168.30
ZAREMBA, GARY	168.30
<b>TOTAL PRINCIPAL DUE</b>	<b>13,371.48</b>

\*This does not include sewer billing on 6-15-2016 or amounts less than \$5.00

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Town of Lubec, Maine

**ANNUAL FINANCIAL STATEMENTS  
AND ACCOMPANYING  
INDEPENDENT AUDITOR'S REPORT**

Year ended June 30, 2015

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# Hollingsworth & Associates, CPA, PA

*Douglas R. Hollingsworth, CPA  
Stuart R. Dexter  
Coreen M. Nicolai, CPA  
Abigail J. Weeks  
Cleola Luk  
Catherine A. Chaloux*

## INDEPENDENT AUDITOR'S REPORT

To the Board of Selectmen  
Town of Lubec, Maine

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Town of Lubec, Maine, as of and for the year ended June 30, 2015, which collectively comprise the Town's basic financial statements as listed in the table of contents, and the related notes to the financial statements.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Town of Lubec, Maine, as of June 30, 2015, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other-Matter

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 5 through 10 and 32 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.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Lubec, Maine's financial statements as a whole. The introductory section, combining and individual nonmajor fund financial statements, and statistical section are presented for purposes of additional analysis and are not a required part of the financial statements. The combining and individual nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole. The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

*Hollingsworth & Associates, CPA, P.A.*

Bangor, Maine  
December 7, 2015

## MANAGEMENT'S DISCUSSION AND ANALYSIS

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, 2015. 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 Assets 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 most 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 Assets and the Statement of Activities report information about the Town as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities 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 condition of the Town's infrastructure, to assess the overall health of the Town.

In the Statement of Net Assets 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 most of these activities.

◦ 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 Assets 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 Assets 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 decreased by \$80,003 from \$4.394 to \$4.314 million.

Unrestricted net assets - the part of net assets that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements - increased by \$100,963 from \$1,752,793 to a balance of \$ 1,853,756 at the end of this year.



Table 1  
Town of Lubec, Maine  
June 30, 2015

	<u>2015</u>	<u>2014</u>
<b>Assets</b>		
Current and other assets	\$ 2,427,666	\$2,404,720
Capital Assets	<u>2,152,582</u>	<u>2,268,134</u>
Total Assets	\$ 4,580,248	\$4,672,854
<b>Liabilities</b>		
Current Liabilities	\$ 172,917	\$ 152,377
Long-term Debt Outstanding	<u>93,161</u>	<u>116,393</u>
Total Liabilities	\$ 266,078	\$ 268,770
<b>Net Assets</b>		
Invested in Capital Assets, Net of Related Debt	\$ 2,063,822	\$ 2,156,645
Other Net Assets	<u>2,250,348</u>	<u>2,237,528</u> *
Total Net Assets	\$ 4,314,170	\$ 4,394,173

\* Auditors Adjustment of \$9,911

### Revenues and Expenses

Revenues for the Town's governmental activities increased by 0.07 %, while total expenses increased by 0.0863 %.

**Table 2**  
**Town of Lubec, Maine**  
**Changes in Net Assets**  
**June 30, 2015**

	<u>2015</u>	<u>2014</u>
<b>Revenues</b>		
<b>Taxes</b>		
Property	\$2,745,543	\$2,572,125
Excise	199,170	193,056
Intergovernmental	124,447	133,371
Charges for services	80,191	58,785
Miscellaneous	<u>60,694</u>	<u>41,814</u>
Total Revenue	\$3,210,045	\$2,999,151
<b>Expenditures</b>		
General government	367,849	337,286
Public safety	300,982	274,505
Public works	373,931	275,476
Transfer and recycling	122,685	111,693
Third party requests	19,757	13,302
Parks, recreation and library	14,000	14,000
Education	1,636,331	1,573,337
County tax	248,417	251,783
Unclassified	48,401	21,775
Depreciation	155,856	153,169
Interest	<u>1,839</u>	<u>2,238</u>
	3,290,048	3,028,564
Change in Net Assets	(80,003)	(29,413)
Transfer of Fixed Assets		
Net Assets-July 1	* <u>4,394,173</u>	<u>4,433,497</u>
Net Assets - June 30	\$ <u>4,314,170</u>	\$ <u>4,404,084</u>

\* Auditors Adjustment of \$9,911

Analysts of Balances and Transactions of Individual Funds

Table 3  
Town of Lubec, Maine  
Net Cost of Services  
June 30, 2015

	<u>Total Cost of Services</u>	<u>Net Total Revenue</u>	<u>Net Cost of Services</u>
General government	\$405,317	\$37,468	\$367,849
Public safety	300,982		300,982
Public works	409,983	36,052	373,931
Education	1,636,331		1,636,331
County tax	248,417		248,417
All other departments	<u>362,538</u>		362,538
Totals	\$3,363,568	\$73,520	\$3,290,048

Capital Asset and Long-Term Debt Activity

Capital Assets

As of June 30, 2015 the gross book value of capital assets recorded by the Town decreased by \$160,014 over the prior year. Most of this decrease is due to depreciation of fixed assets.

Table 4  
Town of Lubec, Maine  
Capital Assets 6/30/15  
(Net of Depreciation)

	<u>2015</u>	<u>2014</u>
Land and buildings	\$1,503,369	\$ 1,543,509
Construction in progress	10,000	10,000
Machinery and equipment	319,041	342,242
Vehicles	139,620	169,436
Work of art & hist. treasures	148,000	148,000
Infrastructure	<u>959,886</u>	<u>1,026,743</u>
Total	\$3,079,916	\$ 3,239,930

## Debt

At June 30, 2015 the Town had \$88,761 in bonds and notes outstanding versus \$111,489 last year, a decrease of 20.38 percent.

### 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 maintaining 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.

Respectfully submitted,



John Sutherland  
Town Administrator

Town of Lubec, Maine  
Statement of Net Position  
June 30, 2015

	Governmental Activities	Business-type Activities	Total
<b>ASSETS</b>			
Cash and cash equivalents	\$ 980,267.26	\$ -	\$ 980,267.26
Investments	415,239.75	30,059.90	445,299.65
Taxes receivable	355,422.23	-	355,422.23
Liens receivable	90,489.25	2,751.09	93,240.34
Tax acquired property	18,525.02	-	18,525.02
Accounts receivable	-	14,375.81	14,375.81
Due from other governments	137,642.30	-	137,642.30
Notes receivable- FAME	56,024.28	-	56,024.28
Notes receivable-RLF	297,869.92	-	297,869.92
Due from governmental funds	-	118,983.64	118,983.64
Capital assets not being depreciated:			
Land	496,398.00	60,500.00	556,898.00
Construction in progress	10,000.00	-	10,000.00
Art works & historical treasures	148,000.00	-	148,000.00
Capital assets, net of accumulated depreciation			
Buildings	406,471.07	540,000.00	946,471.07
Machinery & equipment	27,207.14	291,834.25	319,041.39
Vehicles	139,619.60	-	139,619.60
Infrastructure	924,886.35	35,000.00	959,886.35
<b>Total assets</b>	<b>4,504,062.17</b>	<b>1,093,504.69</b>	<b>5,597,566.86</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
WWTP bond expense	76,185.99	-	76,185.99
Total deferred outflows of resources	76,185.99	-	76,185.99
<b>Total assets and deferred outflows of resources</b>	<b>4,580,248.16</b>	<b>1,093,504.69</b>	<b>5,673,752.85</b>
<b>LIABILITIES</b>			
Accounts payable	34,893.58	1,900.00	36,793.58
Due to other governments	17,818.92	-	17,818.92
Due to business-type funds	118,983.64	-	118,983.64
Due to fiduciary fund	1,220.99	-	1,220.99
Non-current liabilities:			
Accrued compensated absences	15,619.68	-	15,619.68
Due within one year	23,854.99	-	23,854.99
Due in more than one year	49,285.86	-	49,285.86
<b>Total liabilities</b>	<b>261,677.66</b>	<b>1,900.00</b>	<b>263,577.66</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unavailable revenue - prepaid property taxes	4,400.65	-	4,400.65
<b>Total deferred inflows of resources</b>	<b>4,400.65</b>	<b>-</b>	<b>4,400.65</b>
<b>NET POSITION</b>			
Invested in capital assets, net of debt	2,063,821.64	927,334.25	2,991,155.89
Restricted for:			
Revolving loan fund	396,592.07	-	396,592.07
Equipment reserve	-	71,046.18	71,046.18
Sewer construction	-	2,090.49	2,090.49
Contributed capital - FHA	-	1,052,606.00	1,052,606.00
Employee sinking fund	-	2,000.00	2,000.00
Debt service bond reserve	-	20,600.00	20,600.00
Unrestricted	1,853,756.15	(984,072.23)	869,683.92
<b>Total net position</b>	<b>\$ 4,314,169.86</b>	<b>\$ 1,091,604.69</b>	<b>\$ 5,405,774.55</b>

The accompanying notes are an integral part of this statement.

Town of Lubec, Maine  
Statement of Activities  
For the Year Ended June 30, 2015

	Program Revenues			Net (Expense) Revenue and Changes in Net Position		Total
	Expenses	Charges for Services	Operating Grants and Contributions	Primary Government		
				Governmental Activities	Business-type Activities	
<b>Governmental activities:</b>						
General government	\$ 405,317.76	\$ 37,468.30	\$ -	\$ (367,849.46)	\$ -	\$ (367,849.46)
Public safety	300,981.50	-	-	(300,981.50)	-	(300,981.50)
Health and human services	19,757.47	-	-	(19,757.47)	-	(19,757.47)
Public works	532,667.01	-	36,052.00	(496,615.01)	-	(496,615.01)
Leisure and recreation	14,000.00	-	-	(14,000.00)	-	(14,000.00)
Education	1,636,331.00	-	-	(1,636,331.00)	-	(1,636,331.00)
County tax	248,417.00	-	-	(248,417.00)	-	(248,417.00)
Special appropriations	48,401.15	-	-	(48,401.15)	-	(48,401.15)
Interest and fees on debt	1,839.47	-	-	(1,839.47)	-	(1,839.47)
Depreciation	155,856.01	-	-	(155,856.01)	-	(155,856.01)
<b>Total Government Activities</b>	<b>3,363,568.37</b>	<b>37,468.30</b>	<b>36,052.00</b>	<b>(3,290,048.07)</b>	<b>-</b>	<b>(3,290,048.07)</b>
<b>Business Type Activities</b>						
Sewer	171,283.75	128,564.93	-	-	(42,718.82)	(42,718.82)
<b>Total Business Type Activities</b>	<b>171,283.75</b>	<b>128,564.93</b>	<b>-</b>	<b>-</b>	<b>(42,718.82)</b>	<b>(42,718.82)</b>
<b>Total Primary Government</b>	<b>\$ 3,534,852.12</b>	<b>\$ 166,033.23</b>	<b>\$ 36,052.00</b>	<b>(3,290,048.07)</b>	<b>(42,718.82)</b>	<b>(3,332,766.89)</b>
<b>General revenues:</b>						
Property taxes, levied for general purposes				2,745,542.93	-	2,745,542.93
Motor vehicle excise taxes				199,170.34	-	199,170.34
Interest and lien fees				55,608.06	9,499.79	65,107.85
Licenses and permits				21,356.85	-	21,356.85
<b>Grants and contributions not restricted to specific programs:</b>						
State revenue sharing				68,348.81	-	68,348.81
Homestead reimbursement				40,122.00	-	40,122.00
Other				15,975.98	-	15,975.98
Unrestricted investment earnings				3,255.38	59.99	3,315.37
Interfund transfers				(29.58)	-	(29.58)
Miscellaneous revenues				60,694.03	-	60,694.03
<b>Total general revenues and transfers</b>				<b>3,210,044.80</b>	<b>9,559.78</b>	<b>3,219,604.58</b>
<b>Changes in net position</b>				<b>(80,003.27)</b>	<b>(33,159.04)</b>	<b>(113,162.31)</b>
<b>Net position - beginning</b>				<b>4,292,802.98</b>	<b>1,124,763.73</b>	<b>5,417,566.71</b>
Prior period adjustment (Note 11)				101,370.14	-	101,370.14
<b>Net position - beginning (restated)</b>				<b>4,394,173.12</b>	<b>1,124,763.73</b>	<b>5,518,936.85</b>
<b>Net position - ending</b>				<b>\$ 4,314,169.86</b>	<b>\$ 1,091,604.69</b>	<b>\$ 5,405,774.54</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	Special Revenue Funds	Total Governmental Funds
<b>ASSETS</b>				
Cash and cash equivalents	\$ 969,578.08	\$ -	\$ 10,689.18	\$ 980,267.26
Investments	364,853.22	38,329.47	12,057.06	415,239.75
Due from other governments	-	-	137,642.30	137,642.30
Taxes receivable	355,422.23	-	-	355,422.23
Tax liens receivable	90,489.25	-	-	90,489.25
Tax acquired property	18,525.02	-	-	18,525.02
Interfund receivables	137,642.30	60,392.68	15,472.86	213,507.84
Notes receivable-FAME	-	-	56,024.28	56,024.28
Notes receivable-RLF	-	297,869.92	-	297,869.92
<b>Total assets</b>	<b>1,936,510.10</b>	<b>396,592.07</b>	<b>231,885.68</b>	<b>2,564,987.85</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
WWTP bond expense	76,185.99	-	-	76,185.99
<b>Total deferred outflows of resources</b>	<b>76,185.99</b>	<b>-</b>	<b>-</b>	<b>76,185.99</b>
<b>Total assets and deferred outflows of resources</b>	<b>2,012,696.09</b>	<b>396,592.07</b>	<b>231,885.68</b>	<b>2,641,173.84</b>
<b>LIABILITIES</b>				
Accounts payable	34,893.58	-	-	34,893.58
Due to other governments	17,818.92	-	-	17,818.92
Interfund payables	196,070.17	-	137,642.30	333,712.47
<b>Total liabilities</b>	<b>248,782.67</b>	<b>-</b>	<b>137,642.30</b>	<b>386,424.97</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue - prepaid property taxes	4,400.65	-	-	4,400.65
Unavailable revenue - property taxes	331,944.78	-	-	331,944.78
<b>Total deferred inflows of resources</b>	<b>336,345.43</b>	<b>-</b>	<b>-</b>	<b>336,345.43</b>
<b>FUND BALANCES</b>				
<b>Restricted</b>				
Revolving loan fund	-	396,592.07	-	396,592.07
<b>Assigned</b>				
Airport	15,282.70	-	-	15,282.70
Capital reserve II	17,565.58	-	-	17,565.58
Fire department	12,922.04	-	-	12,922.04
Police cruiser	1,515.16	-	-	1,515.16
Stockford Park	6.50	-	-	6.50
URIP	83,058.82	-	-	83,058.82
Perpetual care lot maintenance	10,361.02	-	-	10,361.02
Operational finance reserve	113.55	-	-	113.55
Employee sinking fund	2,050.30	-	-	2,050.30
Sheriff's sinking fund	35,834.50	-	-	35,834.50
Harbor insurance reserve	13,112.55	-	-	13,112.55
Revenue sharing	104,875.83	-	-	104,875.83
Recycling building	443.00	-	-	443.00
Building demolition reserve	(15,637.50)	-	-	(15,637.50)
Fuel donation reserve	14,598.20	-	-	14,598.20
Communications equipment fund	1,324.53	-	-	1,324.53
Sand/salt shed	93,990.25	-	-	93,990.25
FEMA disaster assistance	(1,936.70)	-	-	(1,936.70)
Ballfield grant reserve	32.50	-	-	32.50
Shellfish reserve	3,073.95	-	-	3,073.95
Federal harbor fund	10,000.00	-	-	10,000.00
Fire department suit reserve	142.54	-	-	142.54
Document preservation fund	3,000.00	-	-	3,000.00
Road improvement fund	3,000.00	-	-	3,000.00
Ambulance re-finance reserve fund	20,864.00	-	-	20,864.00
Planning board	500.00	-	-	500.00
Hoist key deposits	500.00	-	-	500.00
4th of July celebration	4,000.00	-	-	4,000.00
Lubec Harvest Howl	2,335.77	-	-	2,335.77
Skatepark	600.86	-	-	600.86
Veteran's monument	130.60	-	-	130.60
Veteran's grave fund	2,699.61	-	-	2,699.61
Xmas parade	150.00	-	-	150.00
Pirate Invasion Festival	313.00	-	-	313.00
FAME	-	-	68,524.73	68,524.73
Sepic	-	-	25,718.65	25,718.65
<b>Unassigned</b>	<b>986,744.83</b>	<b>-</b>	<b>-</b>	<b>986,744.83</b>
<b>Total fund balances</b>	<b>1,427,567.99</b>	<b>396,592.07</b>	<b>94,243.38</b>	<b>1,918,403.44</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 2,012,696.09</b>	<b>\$ 396,592.07</b>	<b>\$ 231,885.68</b>	
Amounts reported for governmental activities in the statement of net position (Stmnt. 1) are different because:				
Depreciable and non-depreciable capital assets as reported in Statement 1				2,152,582.16
Long-term liabilities, including bonds payable, as reported on Statement 1				(88,760.53)
Deferred property taxes not reported on Statement 1				331,944.78
<b>Net position of governmental activities</b>				<b>\$ 4,314,189.86</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, 2015

	General Fund	Major Fund Revolving Loan Fund	Special Revenue Funds	Total Governmental Funds
<b>REVENUES</b>				
Property taxes	\$ 2,802,663.24	\$ -	\$ -	\$ 2,802,663.24
Excise taxes	199,170.34	-	-	199,170.34
Intergovernmental revenue	160,498.79	-	-	160,498.79
Charges for services	37,468.30	-	-	37,468.30
Investment income	2,050.25	103.35	1,101.78	3,255.38
Interest and lien fees	42,384.76	13,223.30	-	55,608.06
Licenses and permits	21,356.85	-	-	21,356.85
Other revenue	60,694.03	-	-	60,694.03
<b>Total revenues</b>	<b>3,326,286.56</b>	<b>13,326.65</b>	<b>1,101.78</b>	<b>3,340,714.99</b>
<b>EXPENDITURES</b>				
General government	379,517.79	-	-	379,517.79
Public safety	300,981.50	-	-	300,981.50
Health and human services	19,757.47	-	-	19,757.47
Public works	572,971.01	-	-	572,971.01
Leisure and recreation	14,000.00	-	-	14,000.00
Education	1,636,331.00	-	-	1,636,331.00
County tax	248,417.00	-	-	248,417.00
Special appropriations	47,926.15	100.00	375.00	48,401.15
Interest and fees on debt	1,839.47	-	-	1,839.47
Principal payments of debt	23,344.68	-	-	23,344.68
<b>Total expenditures</b>	<b>3,245,086.07</b>	<b>100.00</b>	<b>375.00</b>	<b>3,245,561.07</b>
Excess (deficiency) of revenues over (under) expenditures	81,200.49	13,226.65	726.78	95,153.92
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers (out)	(29.58)	-	-	(29.58)
Reduction of deferred outflows of resources	(25,184.15)	-	-	(25,184.15)
<b>Total other financing sources (uses)</b>	<b>(25,213.73)</b>	<b>-</b>	<b>-</b>	<b>(25,213.73)</b>
Net change in fund balances	55,986.76	13,226.65	726.78	69,940.19
Fund balances - beginning	1,270,211.09	383,365.42	93,516.60	1,747,093.11
Prior period adjustment (Note 11)	101,370.14	-	-	101,370.14
Fund balances - beginning (restated)	1,371,581.23	383,365.42	93,516.60	1,848,463.25
<b>Fund balances - ending</b>	<b>\$ 1,427,567.99</b>	<b>\$ 396,592.07</b>	<b>\$ 94,243.38</b>	<b>\$ 1,918,403.44</b>

(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, 2015**

<b>Net change in fund balances - total governmental funds (Stmt. 4)</b>	\$ 69,940.19
<p>Amounts reported for governmental activities in the Statement of Activities (Stmt. 2) are different due to the following items:</p>	
<p>Depreciation expense recorded on Statement of Activities (Stmt. 2), yet not required to be recorded as expenditures on governmental funds</p>	(155,856.01)
<p>Revenues in the Statement of Activities (Stmt. 2) that do not provide current financial resources are not reported as revenues in the funds. More specifically, this amount represents the change in deferred property taxes and deferred revenues.</p>	(57,120.31)
<p>Capital outlays expensed on the Governmental Funds report (Stmt. 4), yet not considered an expense for the purposes of Statement of Activities (Stmt. 2)</p>	40,304.00
<p>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.</p>	23,344.68
<p>Change in accrued compensated absences</p>	(615.82)
<hr/>	
<b>Changes in net position of governmental activities (see Stmt. 2)</b>	<b>\$ (80,003.27)</b>

Town of Lubec, Maine  
Statement of Net Position  
Proprietary Funds  
June 30, 2015

	Business-type activities Enterprise Funds	
	Sewer	
<b>ASSETS</b>		
Investments	\$	30,059.90
Accounts receivable		14,375.81
Liens receivable		2,751.09
Interfund receivable		118,983.64
Capital assets not being depreciated:		
Land		60,500.00
Capital assets, net of accumulated depreciation:		
Buildings		540,000.00
Machinery & equipment		291,834.25
Infrastructure		35,000.00
<b>Total assets</b>		<b>1,093,504.69</b>
<b>LIABILITIES</b>		
Accounts payable		1,900.00
<b>Total liabilities</b>		<b>1,900.00</b>
<b>NET POSITION</b>		
Invested in capital assets, net of related debt		927,334.25
Restricted		
Equipment reserve		71,046.18
Sewer construction		2,090.49
Contributed capital - FHA		1,052,606.00
Employee sinking fund		2,000.00
Debt service bond reserve		20,600.00
Unrestricted		(984,072.23)
<b>Total net position of business-type activities</b>	<b>\$</b>	<b>1,091,604.69</b>

The accompanying notes are an integral part of this statement.

Town of Lubec, Maine  
 Statement of Revenues, Expenses, and Changes in Fund Net Position  
 Proprietary Funds  
 For the year ended June 30, 2015

	Business-type activities Enterprise Funds
	Sewer
Operating revenues:	
Charges for services	\$ 128,564.93
Interest on user fees	2,036.74
Lien costs	7,463.05
<b>Total operating revenues</b>	<b>138,064.72</b>
Operating expenses:	
Personnel services	36,742.94
Administration	53,555.91
Operations	36,522.65
Depreciation	44,462.25
<b>Total operating expenses</b>	<b>171,283.75</b>
<b>Operating income (loss)</b>	<b>(33,219.03)</b>
Non-operating revenues (expenses):	
Interest income	59.99
<b>Total non-operating revenues (expenses)</b>	<b>59.99</b>
<b>Net income (loss)</b>	<b>(33,159.04)</b>
<b>Total net position - beginning</b>	<b>1,124,763.73</b>
<b>Total net position - ending</b>	<b>\$ 1,091,604.69</b>

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, 2015

	Business-type activities Enterprise Funds
	Sewer
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Receipts from customers	\$ 142,576.17
Interfund activity	(17,654.67)
Payments to suppliers	(88,178.56)
Payments to employees	(36,742.94)
Net cash provided by operating activities	-
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Invested into certificates of deposit	(30,059.90)
Interest income	59.99
Net cash used in non-capital financing activities	(29,999.91)
Net increase (decrease) in cash and cash equivalents	(29,999.91)
Balances - beginning of year	29,999.91
<b>Balances - end of year</b>	<b>-</b>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:	
Operating income (loss)	(33,219.03)
Adjustments to reconcile operating income to net cash provided (used) in operating activities:	
Depreciation expense	44,462.25
Change in net assets and liabilities:	
Accounts receivable	4,511.45
Accounts payable	1,900.00
Interfund receivable	(17,654.67)
<b>Net cash provided by operating activities</b>	<b>\$ -</b>

The accompanying notes are an integral part of this statement.

Town of Lubec, Maine  
Statement of Net Position  
Fiduciary Funds  
June 30, 2015

	Agency Funds	Permanent Funds	Fiduciary Funds Total
<b>ASSETS</b>			
Investments	\$ -	\$ 113,418.61	\$ 113,418.61
Due from General Fund	1,220.99	-	1,220.99
<b>Total assets</b>	<b>1,220.99</b>	<b>113,418.61</b>	<b>114,639.60</b>
<b>LIABILITIES</b>			
Due to T-ball fund	1,220.99	-	1,220.99
<b>Total liabilities</b>	<b>1,220.99</b>	<b>-</b>	<b>1,220.99</b>
<b>NET POSITION</b>			
<b>Restricted for:</b>			
Cemetery/Ministerial/School	-	35,230.11	35,230.11
Island sanctuary maintenance	-	78,188.50	78,188.50
<b>Total net position</b>	<b>-</b>	<b>113,418.61</b>	<b>113,418.61</b>
<b>Total liabilities and net position</b>	<b>\$ 1,220.99</b>	<b>\$ 113,418.61</b>	<b>\$ 114,639.60</b>

The accompanying notes are an integral part of this statement.

TOWN OF LUBEC, MAINE  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2015

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

**A. Reporting Entity**

The Town of Lubec, Maine (the Town) was incorporated on June 12, 1811. The Town of Lubec, Maine operates under a selectmen 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. The more significant of the government’s accounting policies are described below. For enterprise funds, GASB statement Nos. 20 and 34 provide the Town the option of electing to apply FASB pronouncements issued after November 30, 1989. The Town has elected not to apply those pronouncements. 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 assets” 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 FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2015

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 Funds** – Special Revenue Funds are 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.

**Permanent Fund** – This fund is used to account for financial resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support the governmental programs. A permanent fund would be used, for example, to account for the perpetual care endowment of a municipal cemetery.

Proprietary Fund Type

**Enterprise Funds** – Enterprise Funds are 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 charges; 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 operation.

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

Fiduciary funds are used to report assets held for others in a trustee or agency capacity. The assets of these funds are not available to support Town programs and are therefore not included in the government-wide financial statements. The T-ball account is an agency fund of the Town.

TOWN OF LUBEC, MAINE  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2015

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**C. Measurement Focus and Basis of Accounting (Continued)**

Fiduciary Fund Type (Not included in government-wide statements) (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.

Operating revenues and expenses for proprietary funds are those that result from providing services and producing and delivering goods and/or services. It also includes all revenue and expenses not related to capital and related financing, non-capital financing, or investing activities.

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

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.



TOWN OF LUBEC, MAINE  
 NOTES TO FINANCIAL STATEMENTS  
 YEAR ENDED JUNE 30, 2015

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Interfund Receivables and Payables

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

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>
Machinery & Equipment	3-15
Buildings & Improvements	20-40
Infrastructure	30-50
Sewer System	50-100

Fund Balances/Net Position

In accordance with Government Accounting Standards Board 54, fund balance reporting and governmental fund type definitions, the Town classifies governmental fund balances as follows:

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

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

*Committed* – includes fund balance amounts that are constrained for specific purposes that are internally imposed by the Board of Selectmen and does not lapse at year-end.

*Assigned* – includes fund balance amounts that are intended to be used for specific purposes that are neither considered restricted or committed. Fund balance may be assigned by the Town Treasurer.

*Unassigned* – includes positive fund balance within the general fund which has not been classified within the above mentioned categories and negative fund balance in other governmental funds.

TOWN OF LUBEC, MAINE  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2015

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Assets, Liabilities, Fund Equity, Revenue, Expenditures and Expenses  
(Continued)

Net Position

Net position is required to be classified into three components – invested in capital assets, net of related debt, restricted, and unrestricted. These classifications are defined as follows:

*Invested in capital assets, net of related debt* – This component of net position consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvements of those assets. If there are significant unspent related debt proceeds at year-end, the portions of the debt attributable to the unspent proceeds is not included in the calculation of invested in capital assets, net of related debt.

*Restricted* – This component of net position consists of restrictions placed on net position use through external constraints imposed by creditors (such as debt covenants), grantors, contributors, or law or regulations of their governments, or constraints imposed by law through constitutional provisions or enabling legislation.

*Unrestricted* – This component consists of net position that does not meet the definition of “restricted” or “invested in capital assets, net of related debts”.

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 9, 2014, on the assessed value listed as of April 1, 2014, for all real and personal property located in the Town. Payment of taxes was due December 31, 2014 and May 31, 2015, 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 \$79,251.81 for the year ended June 30, 2015.

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.

TOWN OF LUBEC, MAINE  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2015

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Assets, Liabilities, Fund Equity, Revenue, Expenditures and Expenses (Continued)

Compensated Absences

In the fund financial statements, vested or accumulated vacation leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Vested or accumulated vacation leave of proprietary funds and in the government-wide financial statements is recorded as an expense and liability of those funds as the benefit accrued to employees.

The Town accrues a liability for compensated absences which meet the following criteria:

1. The Town's obligation to employees' rights to receive compensation for future absences is attributable to employees' services already rendered.
2. The obligation relates to rights that vest or accumulate.
3. Payment of the compensation is probable.
4. The amount can be reasonably estimated.

In accordance with the above criteria, the Town has recorded a liability for vacation and sick pay, which has been earned but not taken by Town employees. The Town has recorded the liability for compensated absences in governmental and proprietary funds.

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.

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 \$200,000,000. Under the liability portion of the Pool, coverage is provided, after the deductible is met, to \$1,000,000.

TOWN OF LUBEC, MAINE  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2015

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

E. **Assets, Liabilities, Fund Equity, Revenue, Expenditures and Expenses (Continued)**

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. The Town does not have a deposit policy for custodial credit risk.

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, 2015, cash deposits totaled \$1,575,077.89 and had a carrying value of \$1,536,585.52. Of the deposited amounts, \$250,000 per bank was protected by depository insurance. The Town was exposed to custodial credit risk in the amount of \$829,050.92 at June 30, 2015.

Investments

The Town's investment policies, which follow state statutes, authorize the Town to invest in obligations of the U.S. Treasury and U.S. agencies, repurchase agreements and certain corporate stocks and bonds. Generally, the Town invests certain funds in checking accounts, savings accounts, or certificates of deposits.

3. **PENSION PLAN**

The Town participates in the Maine State Retirement System, a cost sharing multi-employer defined benefit pension plan, which covers employees who work at least 40 hours per week. The system requires both employees and the Town contribute, and provides retirement, disability and death benefits. Employees are eligible for normal retirement upon reaching the age of sixty and early retirement after completing twenty-five or more years of credited service. The Town's contributions to the plan for 2015 were \$5,031.01.

4. **SOLID WASTE LANDFILL**

The Lubec landfill is at 100% capacity to date. Therefore, the estimated remaining landfill life is zero years. Federal and state laws require that certain post closure care be met. The Town estimates that on an annual basis, some costs will be incurred for post closure care. This amount will be paid for within the Town's operating budget.

TOWN OF LUBEC, MAINE  
 NOTES TO FINANCIAL STATEMENTS  
 YEAR ENDED JUNE 30, 2015

5. CAPITAL ASSETS

	Balance 7/1/14	Additions	Deletions	Balance 6/30/15
<b>Governmental activities:</b>				
Capital assets not being depreciated:				
Land	\$ 496,398.00	\$ -	\$ -	\$ 496,398.00
Construction in progress	10,000.00	-	-	10,000.00
Works of art	148,000.00	-	-	148,000.00
Total capital assets not being depreciated	654,398.00	-	-	654,398.00
Capital assets being depreciated:				
Land improvements	18,200.00	-	-	18,200.00
Buildings	819,242.97	-	-	819,242.97
Machinery & Equipment	423,201.75	-	-	423,201.75
Vehicles	739,341.00	-	-	739,341.00
Infrastructure	2,805,954.49	40,304.00	-	2,846,258.49
Total capital assets being depreciated	4,805,940.21	40,304.00	-	4,846,244.21
Less accumulated depreciation				
Land improvements	(18,200.00)	-	-	(18,200.00)
Buildings	(392,631.07)	(20,140.82)	-	(412,771.90)
Machinery & Equipment	(392,255.96)	(3,738.65)	-	(395,994.61)
Vehicles	(569,905.40)	(29,816.00)	-	(599,721.40)
Infrastructure	(1,819,211.61)	(102,160.53)	-	(1,921,372.14)
Total accumulated depreciation	(3,192,204.04)	(155,856.01)	-	(3,348,060.05)
Total capital assets being depreciated, net	1,613,736.17	(115,552.01)	-	1,498,184.16
<b>Governmental activities</b>				
<b>Capital assets, net</b>	<b>\$ 2,268,134.17</b>	<b>\$ (115,552.01)</b>	<b>\$ -</b>	<b>\$ 2,152,582.16</b>

Depreciation expense can be broken down by department as follows:

Public Works	\$ 117,381.20
General Government	5,184.31
Recycling	1,680.93
Fire Department	15,562.00
Marina	16,047.57
	<u>\$ 155,856.01</u>

TOWN OF LUBEC, MAINE  
 NOTES TO FINANCIAL STATEMENTS  
 YEAR ENDED JUNE 30, 2015

5. CAPITAL ASSETS (CONTINUED)

Business-type activities:	Balance 7/1/14	Additions	Deletions	Balance 6/30/15
Capital assets not being depreciated:				
Land	\$ 60,500.00	\$ -	\$ -	\$ 60,500.00
Capital assets being depreciated:				
Buildings	1,000,000.00	-	-	1,000,000.00
Machinery & Equipment	778,490.00	-	-	778,490.00
Vehicles	27,500.00	-	-	27,500.00
Infrastructure	150,000.00	-	-	150,000.00
Total capital assets being depreciated	1,955,990.00	-	-	1,955,990.00
Less accumulated depreciation				
Buildings	(440,000.00)	(20,000.00)	-	(460,000.00)
Machinery & Equipment	(467,193.50)	(19,462.25)	-	(486,655.75)
Vehicles	(27,500.00)	-	-	(27,500.00)
Infrastructure	(110,000.00)	(5,000.00)	-	(115,000.00)
Total accumulated depreciation	(1,044,693.50)	(44,462.25)	-	(1,089,155.75)
Total capital assets being depreciated, net	911,296.50	(44,462.25)	-	866,834.25
<b>Governmental activities</b>				
<b>Capital assets, net</b>	<b>\$ 971,796.50</b>	<b>\$ (44,462.25)</b>	<b>\$ -</b>	<b>\$ 927,334.25</b>

6. LONG-TERM DEBT

Long-term liability activity for the year ended June 30, 2015 was as follows:

Governmental activities:	Balance 7/1/14	Additions	(Reductions)	Balance 6/30/15
General obligation notes payable:				
Maine Municipal Bond Bank WWTP, 1.73%, due 2017	\$ 96,485.53		\$ (23,344.68)	\$ 73,140.85
Compensated absences	15,003.86	615.82	-	15,619.68
<b>Total</b>	<b>\$ 111,489.39</b>	<b>\$ 615.82</b>	<b>\$ (23,344.68)</b>	<b>\$ 88,760.53</b>

TOWN OF LUBEC, MAINE  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2015

6. LONG-TERM DEBT (CONTINUED)

The annual future principal payment requirement for bonds payable outstanding as of June 30, 2015, is as follows:

Year ending June 30,	Governmental Activities
2016	23,854.99
2017	24,376.46
2018	24,909.40
Accrued absences	15,619.68
	<u>\$ 88,760.53</u>

7. CONTINGENT LIABILITIES

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds.

8. 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.

9. RELATED PARTY LIABILITY GUARANTEE

In April 2014, the Town became a joint cosigner on a consolidation loan that DownEast EMS Ambulance Service (also known as Washington County Emergency Medical Service Authority) has with The First Bank. The loan was in the amount of \$475,000 and the Town's liability is limited to a maximum of one-third (\$158,333.33) of the total amount. The City of Eastport, Maine and the Washington County Unorganized Territories are equal cosigners for the remaining amount.

TOWN OF LUBEC, MAINE  
 NOTES TO FINANCIAL STATEMENTS  
 YEAR ENDED JUNE 30, 2015

10. FUND BALANCE

The Board of Selectmen has the authority to assign amounts for specific future purposes. Approved assigned balances at June 30, 2015, consist of:

Revenue Sharing	\$ 104,875.83
Sand/Salt Shed	93,990.25
URIP	83,058.82
Sheriff's Sinking Fund	35,834.50
Ambulance Re-finance Reserve	20,864.00
Capital Reserve II	17,565.58
Airport	15,282.70
Fuel Donation Reserve	14,598.20
Harbor Insurance Reserve	13,112.55
Fire Department	12,922.04
Perpetual Care Lot Maintenance	10,361.02
Federal Harbor Fund	10,000.00
4th of July Celebration	4,000.00
Shellfish Reserve	3,073.95
Document Preservation Fund	3,000.00
Road Improvement Fund	3,000.00
Veteran's Grave Fund	2,699.61
Lubec Harvest Howl	2,335.77
Employee Sinking Fund	2,050.30
Police Cruiser	1,515.16
Communications Equipment Fund	1,324.53
Skatepark	600.86
Planning Board	500.00
Hoist Key Deposits	500.00
Recycling Building	443.00
Pirate Invasion Festival	313.00
X-mas Parade	150.00
Fire Department Suit Reserve	142.54
Veteran's Monument	130.60
Operational Finance Reserve	113.55
Ballfield Grant Reserve	32.50
Stockford Park	6.50
FEMA Disaster Assistance	(1,936.70)
Building Demolition Reserve	(15,637.50)
	<hr/>
<b>Total</b>	<b>\$ 440,823.16</b>
	<hr/>

10. PRIOR PERIOD ADJUSTMENT

A deferred expense for the Waste Water Treatment Plant bond was incorrectly included as a negative fund balance on the 2014 audit report. Correcting the beginning fund balances and assets for the 2015 audit report increases the fund balance and deferred outflow of resources for the General Fund in the amount of \$101,370.14.



Town of Lubec, Maine  
General Fund  
Budgetary Comparison Schedule  
For the Year Ended June 30, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Property taxes	\$ 2,747,524.94	\$ 2,747,524.94	\$ 2,802,663.24	\$ 55,138.30
Excise taxes	179,750.00	179,750.00	199,170.34	19,420.34
Intergovernmental revenue	159,982.87	159,982.87	160,498.79	515.92
Charges for services	29,350.00	29,350.00	37,468.30	8,118.30
Investment income	3,000.00	3,000.00	2,050.25	(949.75)
Interest and lien fees	26,000.00	26,000.00	42,384.76	16,384.76
Licenses and permits	9,000.00	9,000.00	21,356.85	12,356.85
Other revenues	8,000.00	8,000.00	60,694.03	52,694.03
<b>Total revenues</b>	<b>3,162,607.81</b>	<b>3,162,607.81</b>	<b>3,326,286.56</b>	<b>163,678.75</b>
<b>EXPENDITURES</b>				
General government	399,666.00	399,666.00	379,517.79	20,148.21
Public safety	299,612.00	299,612.00	300,981.50	(1,369.50)
Health and human services	16,000.00	16,000.00	19,757.47	(3,757.47)
Public works	533,351.00	533,351.00	572,971.01	(39,620.01)
Leisure and recreation	14,000.00	14,000.00	14,000.00	-
Education	1,636,331.00	1,636,331.00	1,636,331.00	-
County tax	248,417.00	248,417.00	248,417.00	-
Special appropriations	59,794.00	59,794.00	47,926.15	11,867.85
Debt service	26,185.00	26,185.00	25,184.15	1,000.85
<b>Total expenditures</b>	<b>3,233,356.00</b>	<b>3,233,356.00</b>	<b>3,245,086.07</b>	<b>(11,730.07)</b>
Excess (deficiency) of revenues over (under) expenditures	(70,748.19)	(70,748.19)	81,200.49	151,948.68
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers (out)	-	-	(29.58)	(29.58)
Reduction of deferred outflows of resources	-	-	(25,184.15)	(25,184.15)
<b>Total other financing sources</b>	<b>-</b>	<b>-</b>	<b>(25,213.73)</b>	<b>(25,213.73)</b>
Net changes in fund balances	\$ (70,748.19)	\$ (70,748.19)	55,986.76	\$ 126,734.95
Fund balances - beginning			1,270,211.09	
Prior period adjustment (Note 11)			101,370.14	
Fund balances - beginning (restated)			1,371,581.23	
Fund balances - ending			\$ 1,427,567.99	

Town of Lubec, Maine  
 Schedule of Property Valuation, Assessment and Appropriations  
 General Fund  
 For the Year Ended June 30, 2015

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Assessed Valuation	
Real estate valuation	\$ 131,291,846.00
Personal property valuation	<u>1,055,213.00</u>
Total valuation	<u>132,347,059.00</u>
Tax Commitment	
Tax assessment at \$20.76 per thousand	<u>2,747,524.94</u>
Reconciliation of Commitment with Appropriation	
Current year tax commitment, as above	2,747,524.94
Estimated revenues	415,082.87
Undesignated funds	<u>150,000.00</u>
Appropriations per original budget	<u>3,312,607.81</u>
Overlay	<u>(79,251.81)</u>
Total appropriations	<u>\$ 3,233,356.00</u>

Town of Lubec, Maine  
Schedule of Taxes Receivable  
General Fund  
June 30, 2015

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Taxes receivable		
2014 Real property	\$ 334,980.27	
2014 Personal property	3,652.07	
2013 Personal property	3,786.30	
2012 Personal property	3,659.65	
2011 Personal property	3,574.37	
2010 Personal property	2,537.62	
2009 Personal property	3,231.95	
	<hr/>	\$ 355,422.23
 Tax liens receivable		
2013	90,489.25	
	<hr/>	<hr/> 90,489.25
 Total taxes receivable and tax liens receivable		<hr/> <hr/> \$ 445,911.48

Town of Lubec, Maine  
Schedule of Departmental Operations  
For the Year Ended June 30, 2015

	Balance 7/1/2014	Appropriations	Total Available	Expenditures	Balances	
					Lapsed	Carried
<b>GENERAL GOVERNMENT</b>						
Administration	\$ -	\$ 361,022.00	\$ 361,022.00	\$ 343,403.96	\$ 17,618.04	\$ -
Board of selectmen	-	13,006.00	13,006.00	12,933.41	72.59	-
Insurance and dues	-	25,638.00	25,638.00	23,180.42	2,457.58	-
Total	-	399,666.00	399,666.00	379,517.79	20,148.21	-
<b>PUBLIC SAFETY</b>						
Lubec fire department	10,273.47	40,003.00	50,276.47	37,354.43	-	12,922.04
Ambulance	-	126,618.00	126,618.00	126,618.00	-	-
Animal control officer	-	5,706.00	5,706.00	5,728.47	(22.47)	-
Shellfish warden	-	6,282.00	6,282.00	6,282.00	-	-
Street lighting	-	22,000.00	22,000.00	26,351.88	(4,351.88)	-
Hydrant rental	-	83,500.00	83,500.00	83,500.00	-	-
Code enforcement officer	-	10,856.00	10,856.00	10,744.96	111.04	-
Health officer	-	1,314.00	1,314.00	1,102.42	211.58	-
Licensed plumbing inspector	-	3,333.00	3,333.00	3,299.34	33.66	-
Total	10,273.47	299,612.00	309,885.47	300,981.50	(4,018.07)	12,922.04
<b>HEALTH AND HUMAN SERVICES</b>						
General assistance	-	5,000.00	5,000.00	8,757.47	(3,757.47)	-
Third party requests	-	11,000.00	11,000.00	11,000.00	-	-
Total	-	16,000.00	16,000.00	19,757.47	(3,757.47)	-
<b>PUBLIC WORKS</b>						
Public works	-	329,982.00	329,982.00	409,982.38	(80,000.38)	-
Recycling	-	34,269.00	34,269.00	41,648.63	(7,379.63)	-
Marion transfer station	-	87,500.00	87,500.00	81,036.00	6,464.00	-
Paving	81,762.82	41,600.00	123,362.82	40,304.00	-	83,058.82
Sidewalk Improvement	-	40,000.00	40,000.00	-	40,000.00	-
Total	81,762.82	533,351.00	615,113.82	572,971.01	(40,916.01)	83,058.82
<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	-	-
Total	-	14,000.00	14,000.00	14,000.00	-	-
<b>EDUCATION</b>						
	-	1,636,331.00	1,636,331.00	1,636,331.00	-	-
<b>COUNTY TAX</b>						
	-	248,417.00	248,417.00	248,417.00	-	-
<b>OTHER APPROPRIATIONS</b>						
Lubec airport	15,523.70	3,775.00	19,298.70	4,016.00	-	15,282.70
Cemeteries & parks	-	6,850.00	6,850.00	4,106.51	2,743.49	-
Municipal building and fire house	-	30,111.00	30,111.00	26,399.35	3,711.65	-
Harbor commercial pier office	-	19,058.00	19,058.00	13,404.29	5,653.71	-
Total	15,523.70	59,794.00	75,317.70	47,926.15	12,108.85	15,282.70
<b>DEBT SERVICE</b>						
TAN interest	-	1,000.00	1,000.00	-	1,000.00	-
Waste water treatment plant debt	-	25,185.00	25,185.00	25,184.15	0.85	-
Total	-	26,185.00	26,185.00	25,184.15	1,000.85	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 107,559.99</b>	<b>\$ 3,233,356.00</b>	<b>\$ 3,340,915.99</b>	<b>\$ 3,245,086.07</b>	<b>\$ (15,433.64)</b>	<b>\$ 111,263.56</b>

# OFFICE OF THE ASSESSORS' REPORT

## Statistics as of April 1, 2016

Total land valuation	\$68,103,627
Total Building valuation	64,463,724
Total Real Estate (1,903 parcels) valuation	132,567,351
Total Personal Property (86) valuation	989,421
Veterans Exemptions (83) valuation	432,762
Parsonage Exemptions (4) valuation	80,000
Homestead Exemptions (428) Exempt Value	3,758,552
Total Value of Real Estate Exemptions (1967)	24,480,571
Working Waterfront Classification (2 parcels)	83,876
Farmland Classification (49 acres)	17,950
Tree Growth Classification (52 parcels / 3,317.8 acres)	351,051
Open Space Classification (38 parcels / 2,631.3 acres) *	926,866

*\* A 2015 property valuation of \$100,000 results in approximately a \$ 2,138 property tax bill of which approximately \$185.89 subsidized Open Space Classified Lands.*



Jim Clark – Code Enforcement Officer  
**Town of Lubec**  
 40 School Street  
 Lubec, Maine 04652  
 (207) 733-2341

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

6/1/2016

## Annual Report from Code Enforcement Officer (For Period June 1, 2015 through May 31, 2016)

Please note that many Lubec “Village” properties are within the Shore land Zone, ie. “Upland” 250 feet from the “normal high tide” mark. Improvements and or alterations to structures, land and or vegetation may require a SLZ building permit and/or a Permit by Rule from Maine DEP.

We now have two new cell towers in service (G4) with additional capacity to be mounted on top of the Lubec Water Tower.

Recent storms and deferred maintenance have taken a toll on some dilapidated buildings making them “dangerous”. If you own such a building please begin the process of abating the danger by repairing or removing the structure. Please contact the CEO if you have questions.

FEMA is introducing new Flood Insurance Rate Maps (FIRM). If you have property in or near a floodplain (coastal or riverine) please check with Ms. Janet Parker of the Maine Department of Agriculture, Conservation and Forestry @ 207 287-9981 to determine if you will need Flood Insurance through FEMA.

### STATISTICS

Count

ITBNs.....	8
Shoreland Zone Building Permits .....	10
State NRPA permits.....	1
Dangerous Buildings “notice of violation”.....	3
Dangerous Structures Abated.....	2
Buildings Condemned...(in process).....	2



*There when needed...*

*We are here to serve...*

## **Lubec Fire Department**

**We have responded to 47 fire calls so far this year. This year everyone was very responsible when burning. The Fire Department had no calls for grass or brush fires, Thank-you.**

**We have had 3 new members added to our roster and are still looking for more members.**

**We have installed a new generator at the station that will run the whole building. This will help when the power is out as we will now be able to use our radios.**

**The training and turnout for fires has been great. I would like to thank the members for their dedication, and hard work. To the Whiting and Campobello fire departments who are there when we need them. Everyone working together makes a great team.**

**Fire Chief  
Robert Hood**



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

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

Town of Lubec  
Shellfish Report  
July 1, 2015 to June 30, 2016

This year has been extremely busy. The clam committee worked very hard on the shellfish ordinance resulting in approval by the Dept. of Marine Resources. The clam committee decided to do three conservations. The first was at Lawrence's Factory, which consisted of natural brushing with ascophyllum nodosum (rockweed). At the second conservation the clammers removed baby clams from Long Bar, South Lubec to Lawrence's Factory to re-seed the beach. The third conservation was held at Huckins Beach and in Morrison's Cove simultaneously. The clammers performed predator control conservation measures at Huckins Beach and natural brushing at Morrison's Cove.

The clam price was the highest it has ever been and with an increase in harvesters on the beaches enforcement has been a priority.

Town of Lubec Shellfish Licenses sold 2015-2016

Type	Price	Number Sold	Total
Commercial Resident	\$50.00	74	\$3650
Commercial Non-Resident	\$100.00	11	\$1100
Commercial Student	Free	15	\$ 0
Commercial Student Non-Resident	Free	1	\$ 0
Weekly Resident Recreational	\$ 5.00	13	\$ 65
Weekly Non-Resident Recreational	\$10.00	21	\$210
Annual Resident Recreational	\$25.00	13	\$325
Annual Non-Resident Recreational	\$50.00	4	\$200
Resident Complimentary	Free	25	\$ 0
Non-Resident Complimentary	Free	1	\$ 0

I would like to thank the shellfish committee and the selectwomen/selectmen for all their hard work and their support.

Respectfully,

Julie Keene, Shellfish Warden





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

West Quoddy Head Light

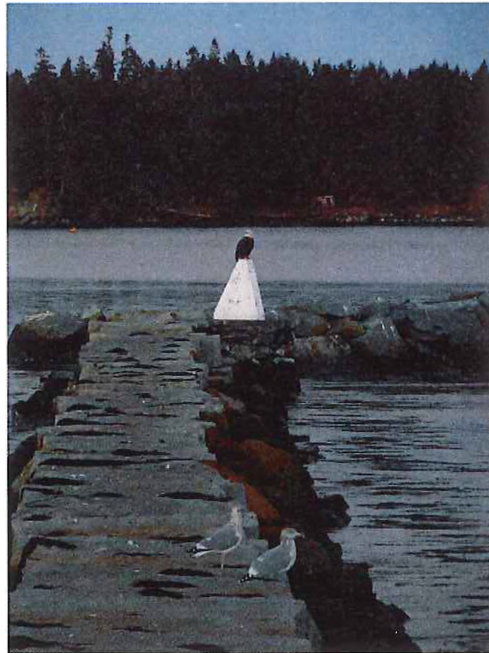
July 16, 2016

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 the Harbormaster. His many tasks in addition to enforcement, is assisting in the location of moorings to afford safe placement and owner documentation. We currently license 105 moorings.

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



Respectfully Submitted, Tony Cannone

## LUBEC MEMORIAL LIBRARY ANNUAL REPORT

Submitted by Suzanne Plaut June 6, 2016

Libraries are in a period of great change, driven by both technology and patrons' feedback. "Books" now include e-books and digital audiobooks as well as those materials on a library's shelves. Materials from all over Maine are available to the Lubec Memorial Library community at no cost to the borrower. Please ask about this Inter-library-loan service if we don't have what you hoped to find.

Attendance at library programs has increased nationwide as well as in Lubec. Last year 728 adults and 874 children attended LML library programs. Children's programs delivered at the school included three RIF (Reading Is Fundamental) free book distributions and regular story-visits to the Pre-K. All students K-8 enjoyed a Chewonki nature program at the library complete with live owls (made possible by a grant from the Rudman Trust through the Maine Community Foundation). Throughout the year smaller groups from the After School and Summer Rec Programs attended library activities from Chinese New Year mask-making to a program about African drumming presented by Jordan Bennison, a Colby professor funded to offer the program to libraries over the summer. Monday afternoon during the school year is "Lego Club at the library", when budding engineers, architects, and demolition experts unleash their creative energy and consume impressive quantities of apples and nachos. Volunteers Harry Snyder and Jerry Grubel supervise each week. We welcome additional builders as well as donations of Legos.

In 2015 the library sign was repaired by Walter Spear and Marilyn Dowling and moved to the building for easier maintenance of the new lawn. The Lubec Fire Dept has placed an AED at the library in order to have it available in a public building downtown. EMT Renee Gray trained the staff in its use.

Once again the library provided an indoor medical location for the Marathon Committee. John Hough asked that I pass along "deep appreciation for the generosity in letting us use the space on Marathon day... the use of a warm and dry space makes an enormous difference for the medical team who see hypothermic runners every year."

Every year Maine libraries are required to report statistics on staffing, expenditures, and services to the Maine State Library (MSL). These serve several purposes, one of which is to meet nationwide Federal requirements tied to funding for libraries' telecommunications services (no report, no free Internet). You won't see expenditures for Internet connection in the budget, as our/your high-speed connection is paid for by a combination of these Federal funds and money from MSL.

The use of our public computers rose dramatically fifteen years ago. Now many people have personal laptops, tablets, etc. but still use and appreciate the library's free wireless high-speed Internet connection. It is available 24/7 outside the building.

Library expenditures have of course increased along with expanding services. Fortunately the amount raised through the annual fund drive has allowed this steady growth. The degree to which we are funded by patron financial support is quite amazing and a sign of how many individuals value this library and its services. We are grateful to every one of you.

The library's collection includes the 22,786 books, magazines, movies, and audiobooks on our own shelves as well as 12,377 digital E-books and audiobooks in the Maine Download Library available to our patrons from their personal device anywhere, any time.

In 2015 there was slight drop in use of materials from within the building and an increase in borrowing from beyond our walls. Almost 2,000 loans to our patrons were either digital audiobooks and e-books downloaded by patrons directly at home from the Maine Infonet Download Library or materials borrowed from other libraries. The number of books borrowed from the children's room shelves increased, many of them borrowed on Wednesday mornings following the Wiggles and Giggles program for toddlers and babies.

The library is staffed by four paid individuals who split up the hours of one full position. We are very grateful to and depend on our many volunteers who give of their time and talents running the front desk, helping at fundraisers, tuning the piano, digging holes to install a new bike rack, serving on the Library Board, assisting with programs and events, and more.

| LIBRARY HOURS : Mon. 10-4; Tues. 10-4; Wed. 10-8; Fri. 10-4, Sat. 10-2

# Lubec Memorial Library Financial Report

January 1 to December 31, 2015

## INCOME

Foundations & Trust Grants	627
Donations from annual appeal	23694
Local Gov't Allocation	4,000
Book sale and Other Fundraising Events	1,065
Other Fundraising Events	2,801
Reimbursement	2623
Investment Earnings	12521
Capital Replacement Fund	3656
	50,987

## EXPENSES

Facilities and Equipment	4,707
Library Program and Materials	5047
Utilities	3226
Office Expenses	1557
Insurance	4419
Fundraising and Other Costs	781
Other Costs	97
Payroll Expenses	28623
Capital Replacement Costs	2,530
	50,987

## BALANCE SHEET

Current Assets - Checking/Savings	7,323
Restricted Book Account	21,170
Restricted Automation Account	2,608
Restricted Endowment Account	426
Unrestricted Securities	
Federated Capital Reserves	35,891
Restricted Securities (Endowment)	
Infinix Financial Group (BHB&T)	259884
Vanguard	331720
Maine Community Foundation	72,884
	731,906

**Lubec Memorial Library**  
**Balance Sheet**  
 As of December 31, 2015

	Dec 31, 15
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
12100 · BHB & T Bank	
12200 · BHB & T - Checking	7,308.25
12210 · Interest Income - Checking	-16.30
12250 · BHB & T Automation Acct	2,662.39
12255 · Interest Income - Automation	-53.63
12300 · BHB & T Book Account	21,170.22
12350 · B H B & T - Endowment	430.10
12355 · Interest Income - Endowment	-3.95
12100 · BHB & T Bank - Other	30.00
Total 12100 · BHB & T Bank	31,527.08
Total Checking/Savings	31,527.08
Total Current Assets	31,527.08
Fixed Assets	
15000 · Furniture and Equipment	
15100 · Cost - Furniture/Equipment	69,327.00
15200 · AccumDepr-Furniture/Equipment	-20,647.00
15000 · Furniture and Equipment - Other	-48,680.00
Total 15000 · Furniture and Equipment	0.00
15500 · Capital Assets- land/building	
15510 · Cost - land/building	217,424.00
15520 · AccumDepr- Capital Assets	-62,820.00
15500 · Capital Assets- land/building - Other	-154,604.00
Total 15500 · Capital Assets- land/building	0.00
Total Fixed Assets	0.00
Other Assets	
18000 · Marketable Securities	
18010 · GNMA Investor Fund	22,672.70
18020 · Wellesley Income Fund Adm	154,869.79
18030 · Wellington Fund Admiral	154,177.14
18040 · Maine Community Foundation	72,883.75
18050 · Federated Capital Reserves	35,890.90
18060 · American Balanced Fund Class A	75,302.13
18070 · The Bond Fund of America Class	53,589.45
18080 · The Income Fund of America	69,523.07
18090 · The Investment Company of Ameri	61,470.44
Total 18000 · Marketable Securities	700,379.37
Total Other Assets	700,379.37
<b>TOTAL ASSETS</b>	<b>731,906.45</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Other Current Liabilities	
66500 · Employee Payroll Withholding	-33.24
Total Other Current Liabilities	-33.24
Total Current Liabilities	-33.24
Total Liabilities	-33.24

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

May 13, 2016

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

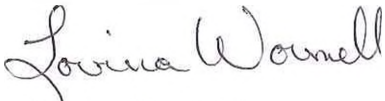
Dear Selectmen,

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 05/06/15	\$ 2,404.66
Total Monthly Interest 06/15-04/16	\$ 59.83
Ending Balance as of 05/13/16	\$ 2,464.49

Sincerely,



Lovina Wormell  
Principal

10:16 AM

05/13/16

Accrual Basis

**MSAD # 19**  
**Trecartin Fund**  
 May 7, 2015 through May 13, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
<b>Bar Harbor Banking &amp; Trust</b>								
<b>Trecartin Fund</b>								
Deposit	06/05/2015			Deposit	Trecartin Inter...	4.90		4.90
Deposit	07/09/2015			Deposit	Trecartin Inter...	5.07		9.97
Deposit	08/19/2015			Deposit	Trecartin Inter...	4.90		14.87
Deposit	09/18/2015			Deposit	Trecartin Inter...	5.07		19.94
Deposit	10/08/2015			Deposit	Trecartin Inter...	5.07		25.01
Deposit	10/22/2015			Deposit	Trecartin Inter...	4.90		29.91
Deposit	12/08/2015			Deposit	Trecartin Inter...	5.07		34.98
Deposit	01/15/2016			Deposit	Trecartin Inter...	4.90		39.88
Deposit	02/03/2016			Deposit	Trecartin Inter...	5.07		44.95
Deposit	03/07/2016			Deposit	Trecartin Inter...	5.07		50.02
Deposit	04/13/2016			Deposit	Trecartin Inter...	4.74		54.76
Deposit	05/13/2016			Deposit	Trecartin Inter...	5.07		59.83
Total Trecartin Fund						59.83	0.00	59.83
Total Bar Harbor Banking & Trust						59.83	0.00	59.83
<b>TOTAL</b>						<b>59.83</b>	<b>0.00</b>	<b>59.83</b>

107

# 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](http://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

David C Burns (R-Whiting)  
32<sup>nd</sup> District  
159 Dodge Road  
Whiting, ME 04691  
(207) 287-1400  
[senatorburns@myfairpoint.net](mailto:senatorburns@myfairpoint.net)

### Maine House of Representatives

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

Dear Friends:

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

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

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

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

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

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

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

A Maine value that always guides me is our unsurpassed work ethic. As 2015 ended, I cast my 6,072<sup>nd</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 2016 be a good year for you, your family, your community, and our state.

Sincerely,



Susan M. Collins  
United States Senator



Dear Friends of Lubec:

It has been a privilege to serve the State of Maine since being sworn into the U.S. Senate.

Much of my time in Washington this past year has been devoted to the Senate Armed Services Committee and the Select Committee on Intelligence. Protecting our homeland and the people of Maine from terrorism and violence remains one of my top priorities. Through my work on the Armed Services Committee, I was able to secure several provisions in the 2016 National Defense Authorization Act that benefit Maine. The legislation authorizes the construction of an additional DDG-51 Arleigh Burke Class Destroyer that could be built at Bath Iron Works and expands the HUBZone program to stimulate economic growth at former military installations like the former Brunswick Naval Air Station.

Returning control to teachers, school districts, and states has also been a primary concern of mine. I am encouraged that the Every Student Succeeds Act has become law. It eliminates the burdensome requirements of the No Child Left Behind Act and ensures access to a quality education for all students. A provision I helped author in the bill will give states the opportunity to pilot the use of their own proficiency-based assessments in lieu of federally-mandated standardized tests. Also included in the bill are several measures I secured to promote local input, fund education technology initiatives, and explore new strategies to increase student access to the internet outside of school.

Communities across Maine have taken bold action to improve their broadband connectivity, and I have been proud to foster federal support for these types of projects. My amendments to the Every Student Succeeds Act will promote the type of work already occurring in Washington County, where students who lack broadband access are able to check out mobile hotspots from their local libraries. Additionally, a bill I cosponsored, the Community Broadband Act, helped pave the way for the FCC to enact rules protecting the ability of municipalities to invest in better broadband. I am excited by Maine's leadership on this important economic development issue and will continue to support local efforts in this area.

After extensive negotiations, the Senate passed a five-year transportation bill that will increase highway and transit funding in Maine and provide stability to improve our transportation infrastructure. The legislation contains provisions I cosponsored to cut red tape and improve predictability and timeliness by streamlining the federal permitting process for large infrastructure projects. Also incorporated in this bill are my provisions to relieve financial regulations on Maine's community banks and credit unions and to reauthorize the Export-Import Bank, a critical tool that supports communities and small business across the state.

Following my inquiries in the Energy and Natural Resources Committee, the National Park Service has announced they will begin exploring strategies to allow park visitors to purchase electronic passes online and will pilot the program at Acadia National Park. These passes would improve access to our nation's most treasured landscapes and would generate resources for years to come. I remain deeply engaged in preserving Maine's natural beauty and strengthening our outdoor recreation economy.

It is with solemn responsibility that I have focused my energy addressing the opioid epidemic in Maine. This work includes convening roundtables with a wide-range of health care and law enforcement professionals to combat addiction; introducing a proposal to safely dispose of excess prescription drugs; cosponsoring a

Senate-passed bill that addresses mothers struggling with addiction and the alarming effect it has on newborns; cosponsoring the TREAT Act, which expands the ability of medical specialists to provide life-saving medication-assisted therapies for patients battling heroin and prescription drug addiction; and calling on the Commander of U.S. Southern Command to increase efforts to stop the flow of heroin at our southern border.

I like to think of Maine as a big small town – and in a small town, the leaders are accessible and eager to listen. In that spirit, I've made it a priority to stay connected with people from all over Maine who e-mail, write, and call with suggestions or questions. If I can ever assist in your interaction with a federal agency, or you have thoughts, concerns, or personal input on a matter that is currently before Congress I hope you will contact me, let me know where you stand, and engage in this critical part of democracy. Please call my toll-free line at **1-800-432-1599** or one of my offices: Augusta (207) 622-8292, Presque Isle (207) 764-5124, Scarborough (207) 883-1588, or Washington, D.C. (202) 224-5344. You can also write me on our website at [www.king.senate.gov/contact](http://www.king.senate.gov/contact).

As always, I am honored to represent the people of Maine and look forward to working with you for the betterment of our great state.

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,

This past year—my first as your Congressman in the U.S. House of Representatives—I am proud to have supported Maine families, local businesses and communities by working hard with Republicans and Democrats to promote policies that will preserve and create jobs and lower energy costs. I have worked to ensure our Veterans and active military members have the services they have earned and deserve, protected the individual rights and liberties they have fought for, and strengthened our national security to keep Americans safe and free.

I have fought tooth and nail to protect and create jobs for Maine. I stood up against the Washington political establishment, including Congressional leadership, to oppose granting fast-track authority to the President, a policy that allows him to facilitate massive international trade agreements that are unfair to American businesses, especially those in Maine. I am also extremely proud to have led the charge in successfully ending unfair and job-killing Canadian subsidies and to win a major victory for Maine by pushing into law a provision that will continue the FDA's use of paper inserts, efforts that combined to preserve hundreds of traditional Maine papermaking jobs.

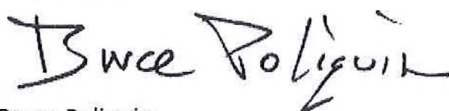
As a proud member of the Military Veterans Caucus, I have been fighting for our Veterans by supporting several bills to increase funding for Veterans' health programs and hold the VA accountable. I also am proud to have introduced my own bill—the Helping Our Rural Veterans Receive Health Care Act—to give our rural Veterans easier access to their earned health care services by letting local hospitals care for them instead of VA centers far from home. I extend my thanks to all who have served.

In this first year, I also had one of my own bills signed into law. My critical and bipartisan Child Support Assistance Act will help children and their families receive legally due support in a timelier manner from delinquent parents. My District offices also helped hundreds of Maine families resolve issues with federal agencies and get the answers, benefits and services they deserved.

There is much more work to be done. Our Great State and 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.

If you ever have any concerns or if I can provide assistance, please contact my Congressional Offices in Bangor (942-0583), Lewiston (784-0768), Presque Isle (764-1968) and Washington, DC (202-225-6306), or visit my website at [poliquin.house.gov](http://poliquin.house.gov). 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 is the reduction and eventual elimination of the income tax. Some are pushing to raise the minimum wage, but I want Mainers to earn a maximum wage. Reducing the income tax is the biggest and most immediate pay raise for all hard-working Mainers.

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

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

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

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

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

Sincerely,

Paul R. LePage  
Governor



PRINTED ON RECYCLED PAPER



Dear Friends and Neighbors:

I am grateful that you have selected me to represent you in the Maine Senate and I have endeavored to work tirelessly on your behalf. I am honored that you've put your trust in me to serve you and your neighbors, as well as the great State of Maine. Please let me provide you with a recap of the 127<sup>th</sup> Legislature.

During these past two years, lawmakers dealt with a number of crucial issues for the state. One of the most important items on our to-do list was expanding economic opportunity for all Mainers. Our state needs more jobs at all levels of the pay scale. To this end, my fellow legislators and I accomplished a great deal during the 127<sup>th</sup> Legislature.

We passed a biennial budget in the first session of the legislature that ensured more Maine families received a tax cut than did even in the "largest tax cut in Maine history" in 2011. That same budget stopped taxes on military pensions, so those who have sacrificed for our country can feel welcomed and at home in our state. We restructured portions of our welfare system, increased funding for nursing homes, and put far more funding towards eliminating waitlists for services for brain-injured and intellectually disabled Mainers.

During the second session of the legislature, we built on the momentum of the first session, passing further tax relief and continuing the work of reforming Maine's welfare system. We achieved the long sought-after goal of banning the purchase of alcohol, tobacco, and lottery tickets with welfare benefits.

Fighting the war of drugs here in Maine was also a top priority for lawmakers and myself. In January, with bipartisan support, the Legislature approved putting 10 new Maine drug enforcement agents on the streets in addition to providing funding for treatment programs and drug use prevention efforts. There is still more work to be done and we must come together and attack this epidemic through stronger enforcement, appropriate education and effective rehabilitation. Maine's drug crisis requires this kind of comprehensive approach.

I'm really looking forward to watching how the significant changes we've already made will better the everyday lives of Mainers. I wanted to serve in Augusta because I believe that, while I'm here, I can have an impact on the direction of our district and state. Because of this belief, passing vital legislation (and, sometimes, stopping bad legislation) has remained one of my top priorities.

You have my sincere thanks for allowing me to represent you in Augusta. As you may know, I am not seeking another term in the Maine Senate and my current term will be up at the end of this year. In the meantime, please feel free to contact me at 207-287-1505 or at [senatorburns@myfairpoint.net](mailto:senatorburns@myfairpoint.net) if you have comments or questions, or if you would like assistance in navigating our State's bureaucracy.

Sincerely,

David C. Burns  
State Senator

# 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

Office: (207) 287-1440

E-mail: [Will.Tuell@legislature.maine.gov](mailto:Will.Tuell@legislature.maine.gov)

May 2016

To the Residents of Lubec,

I want to begin by thanking you for reaching out to me over the past year. It is a great honor to serve you in the Maine House of Representatives, and I look forward to doing so for many years to come. As a firm believer in local control, and grassroots government, each of you who have taken the time to call, write, or email – whether it's regarding a bill you support, oppose, want me to put in, or even something you just want to fill me in on or need help with – are giving me the energy to keep working hard for Washington County at a time when so much of government is out of touch with the people it serves.

I am also extremely blessed to be a part of the Washington County delegation. Every single member – Senator David Burns, Reps. Robert Alley, Rich Malaby, Joyce Maker, Beth Turner, and I – are friends and colleagues first, and work together to make sure Washington County has a say. Even when we disagree, we encourage each other, push one another, and share information with one another that we can then bring back to you all. And really, that's what being a part of the Legislature is all about: doing the best you can for the people you serve.

On that note, I wanted to touch on a few things you might be interested in.

First, we passed a two-year budget that honors an agreement the State made with small towns like ours over 40 years ago by preserving revenue sharing at current levels. We also increased K-12 school subsidies by \$80 million in an attempt to offset local property taxes, while eliminating taxes on military pensions, and lowering the income tax rate by the largest percentage in history. Yes, it was contentious. No, not everyone agreed with the end result, but every legislator had ample time to review the final proposal and weigh the pros and cons before voting. And in the end, both parties put the best interests of Maine ahead of a crazy, never-tried-before scheme that would have hurt our towns, schools, property taxpayers, elderly, disabled, and everyday Mainers like you.

The Legislature has also tackled the drug crisis. Earlier this year we unanimously passed an anti-drug bill that steps up efforts to crack down on drug dealers, provides resources for treatment and recovery, and educates young Mainers about the dangers of drug abuse. Additional legislation to crack down on drug importation, develop peer support networks in Aroostook & Washington counties, and invest in youth education efforts are also on the docket, while faith-based rehabs like Arise Addiction Recovery in Machias may also garner another look by lawmakers.

I want to close with a special note to our fishermen and their families. I owe you all a huge debt for teaching me so much about your industry. I am not a fisherman. I've never hauled a trap, dug clams, or dragged scallops. Nor am I going to pass legislation that impacts your livelihood without listening to what you think beforehand. You all have been more than generous with me, and have been a huge help. Thank you for that, and for making "herring choker" a buzzword!

Sincerely,

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

Will 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 2016

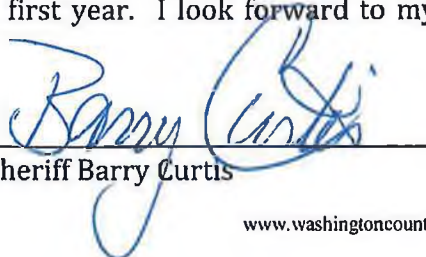
The first year of my administration has been full of many challenges and opportunities, but building relationships has been at the center of the major successes that we are proud to celebrate.

During the early fall of 2015, questionnaires were sent to each town in Washington County asking what we could do to better serve the residents. There was an impressive response rate, with all but two or three towns returning the questionnaires. Using the information we gathered, we have explored what the Sheriff's Office can do for the county's citizens. One of the clear requests was for more coverage. We have budgeted for an additional full-time patrol position, which would bring our roster to eleven full-time deputies. We feel this is a great beginning to building our relationships with each town.

In the past, we have had a strong collaboration with the MDEA. We improved our cooperative abilities this year by assigning a second deputy to work with the MDEA in Washington County. In 2015, we assisted in numerous drug investigations, including the discovery of a meth lab in Wesley. We value a continued joint-effort approach to addressing drug issues in our communities.

Besides working with communities and other agencies, we have also worked to renew leadership relationships. I was very happy this year to participate in the Maine Sheriff's Association annual meeting. I also met with the leadership of all law enforcement agencies within the county and discussed how we could assist them. I found this meeting valuable, and I anticipate facilitating a follow-up meeting.

Thank you for your essential support during my first year. I look forward to my second year of serving you.

  
Sheriff Barry Curtis

[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	733-5571	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)